

INDIRECT TAX

EXTENSION OF AMNESTY SCHEMES, 2022 : RAJASTHAN

UPDATE NO. 50 OF 2022



Lakshmikumaran
& Sridharan
attorneys

exceeding expectations
SINCE 1985



EXTENSION OF AMNESTY SCHEMES

- Amnesty Scheme, 2022 and Amnesty Scheme for Goods not subsumed in GST, 2022 were earlier notified on 23 February 2022 and initially in force upto 30 August 2022.
 - The Schemes are implemented in 3 phases with benefits lowering in each subsequent phase.
 - 3rd phase of the Schemes was expiring on 30 August 2022, which was extended till 31 October 2022.
 - In terms of Notification F. 12(97)FD/Tax/2017-Pt.-I-52 and Notification F. 12(97)FD/Tax/2017-Pt.-I-53, the Schemes now further stand extended till 31 December 2022.
 - Matters can now be settled under the 3rd phase, willingness for which is to be conveyed on or before 31 December 2022.
 - Applicability of Amnesty Scheme for Goods not subsumed in GST has been widened by including all dealers or persons having outstanding demands or disputed amounts created upto 30 September 2022 (earlier it was covering outstanding demands or disputed amounts created upto 31 January 2022 only).
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LOCATIONS

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exceeding expectations
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