

INDIRECT TAX

Remission of outstanding demands of Stamp Duty : RAJASTHAN

UPDATE NO. 5 OF 2022



Lakshmikumaran
& Sridharan
attorneys

exceeding expectations
SINCE 1985



NOTIFICATION NO. F.4(2)FD/TAX- /2022-118 DATED 23 FEBRUARY 2022

- Covers outstanding demands of Stamp Duty, interest and penalty in cases decided by or pending before the Collector (Stamps), Rajasthan Tax Board or any other courts
- Partial remission of Stamp Duty provided in for categories of cases:
 - Cases registered on or before 01.04.2001
 - Cases registered after 01.04.2001 and on or before 31.03.2011
 - Cases registered after 01.04.2011 and on or before 31.03.2016
 - Cases registered after 01.04.2016 and on or before 31.03.2021
- Outstanding Stamp Duty to be paid on or before (a) 31.03.2022, or (b) 30.06.2022, and (c) 30.09.2022
- Amount of remission linked to payment under these phases, with lower remission in each subsequent phase
- 100% remission of interest and penalty
- Amount deposited under Section 65 of the Rajasthan Stamp Act, 1998 for filing revision before the Rajasthan Tax board to be adjusted towards payment of Stamp Duty
- No refund of Stamp Duty or any other amount already paid



LOCATIONS

NEW DELHI

5 Link Road, Jangpura Extension,
New Delhi 110 014

PHONE: 011-4129 9800

B-6/10, Safdarjung Enclave,
New Delhi 110 029

PHONE: 011-4129 9900

E-MAIL: Lsdel@lakshmisri.com

MUMBAI

2nd Floor, CNERGY IT Park,
Old Standard Mill,
Appa Saheb Marathe Marg,
Prabhadevi,
Mumbai 400 025

PHONE: 022-2439 2500

E-MAIL: Lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street,
Chennai 600 006

PHONE: 044-2833 4700

E-MAIL: Lsmdds@lakshmisri.com

BENGALURU

World Trade Center,
No. 404-406, 4th Floor, South Wing,
Brigade Gateway Campus,
No. 26/1 Dr. Rajkumar Road,
Malleswaram West,
Bengaluru 560 055

PHONE: 080-4933 1800

E-MAIL: Lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road,
Opp. Methodist Church, Nampally,
Hyderabad 500 001

PHONE: 040-2323 4924

E-MAIL: Lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad 380 009

PHONE: 079-4001 4500

E-MAIL: Lsahd@lakshmisri.com

PUNE

607-609, Nucleus,
1 Church Road, Camp
Pune 411 001

PHONE: 020-6680 1900

E-MAIL: Lspune@lakshmisri.com

KOLKATA

2nd Floor, Kanak Building,
41, Chowringhee Road,
Kolkata 700 071

PHONE: 033-4005 5570

E-MAIL: Lskolkata@lakshmisri.com

CHANDIGARH

SCO No. 59, 1st Floor,
Sector 26, Madhya Marg,
Chandigarh 160 026.

PHONE: 0172-492 1700

E-MAIL: Lschd@lakshmisri.com

GURUGRAM

OS2 & OS3, 5th Floor,
Corporate Office Tower,
AMBIENCE Island, Sector 25-A,
Gurugram 122 001

PHONE: 0124-477 1300

E-MAIL: Lsgurgaon@lakshmisri.com

PRAYAGRAJ (ALLAHABAD)

3/1A/3, (Opp. Auto Sales)
Colvin Road, Lohia Marg,
Prayagraj 211 001

PHONE: 0532-242 1037/242 0359

E-MAIL: Lsallahabad@lakshmisri.com

KOCHI

1st Floor, PDR Bhavan,
Palliyil Lane, Foreshore Road,
Ernakulam,
Kochi 682016

PHONE: 0484-486 9018/486 7852

E-MAIL: Lskochi@lakshmisri.com

JAIPUR

2nd Floor (Front side),
Unique Destination, Tonk Road,
Near Laxmi Mandir Cinema Crossing,
Jaipur, Rajasthan 302 015

PHONE: 0141-456 1200

E-MAIL: Lsjaipur@lakshmisri.com

NAGPUR

1st Floor, HRM Design Space, 90-A,
Next to Ram Mandir, Ramnagar,
Nagpur - 440033

PHONE: +91-712-2959038/2959048

E-MAIL: Lsnagpur@lakshmisri.com

www.lakshmisri.com



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attorneys

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SINCE 1985

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