L&S UPDATE

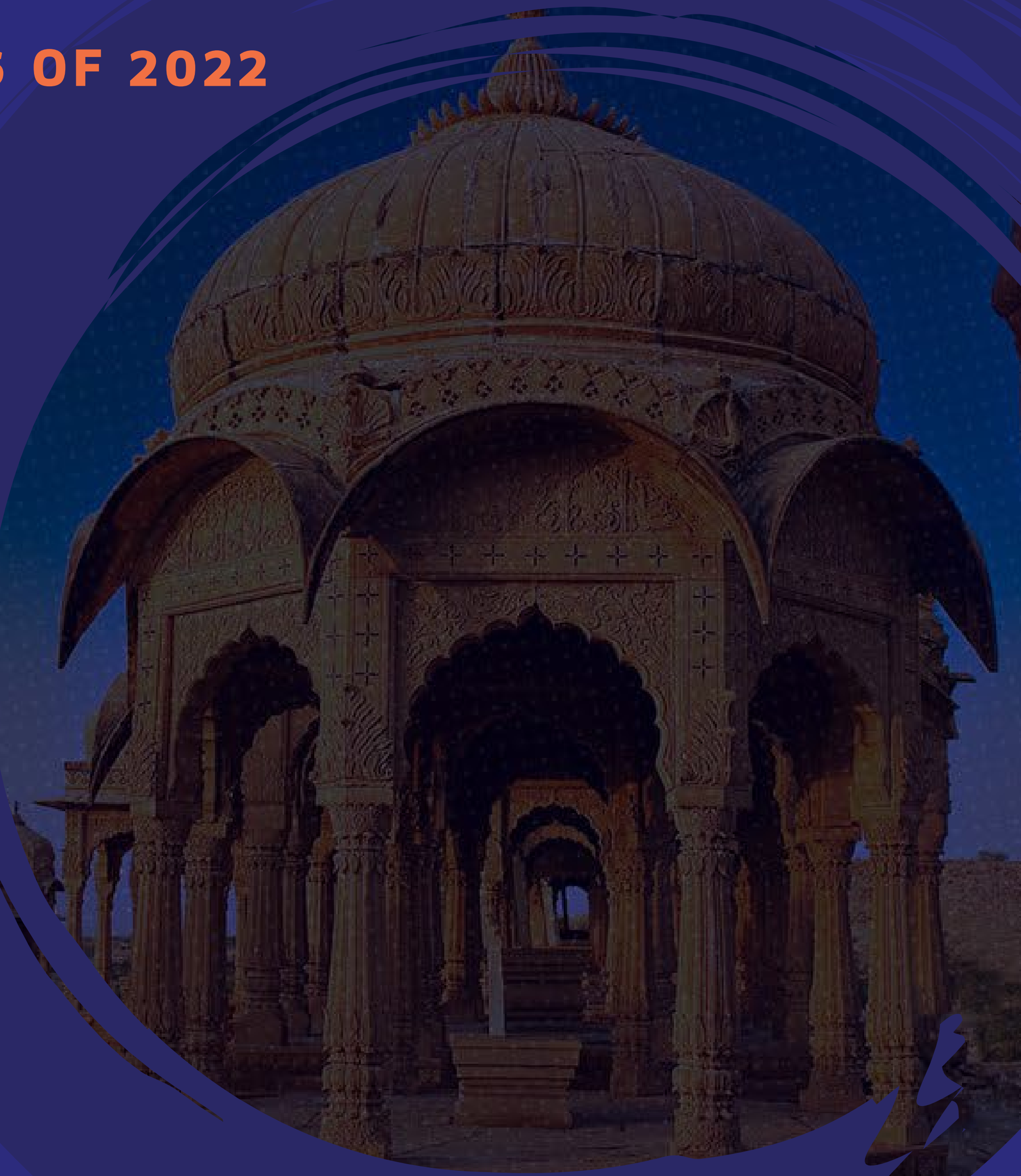
An e-update to clients from Lakshmikumaran & Sridharan

24 FEBRUARY 2022

INDIRECT TAX

AMNESTY SCHEME, 2022 : RAJASTHAN

UPDATE NO. 6 OF 2022



Lakshmikumaran & Sridharan attorneys

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NOTIFICATION NO.F.12(11)FD/TAX/ 2022-103 DATED 23 FEBRUARY 2022

- In continuation to the Amnesty Scheme introduced in 2021, the State Government has notified the Amnesty Scheme, 2022

- Complete / partial waiver of tax / interest / penalty / late fee for outstanding demand / disputed amount under the following Acts:
    - The Rajasthan Sales Tax Act, 1954
    - The Rajasthan Sales Tax Act, 1994
    - The Central Sales Tax Act, 1956
    - The Rajasthan Value Added Tax Act, 2003
    - The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
    - The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988
    - The Rajasthan Entertainments and Advertisements Tax Act, 1957
    - The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990
    - The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994

- Covers all pending disputes / outstanding demands at any stage in respect of any period up to 30 June 2017 under the specified Acts

- Not applicable to outstanding demands / disputed amounts w.r.t. the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 qua the goods included under Entry 54 of the State List of the 7th Schedule to the Constitution, i.e. petroleum crude, high speed diesel, motor spirit / petrol, natural gas, aviation turbine fuel and alcoholic liquor for human consumption [an almost identical scheme introduced for this purpose vide Notification No. 104]

- To be implemented in three phases with different benefits available in each phase, quantum of benefits lowered in each subsequent phase:

Phase-I	**Upto 30.06.2022**
Phase-II	01.07.2022 to 31.07.2022
Phase-III	01.08.2022 to 31.08.2022

- Failure to comply with conditions in one phase not to disentitle the applicant from benefits in subsequent phases: benefit of subsequent phase, in which conditions are complied, available

- Willingness to avail benefit under the Scheme to be communicated electronically to the concerned Assessing Authority separately for separate Act(s)

- In response, the concerned Assessing Authority to convey details of pending demand(s), disputed amount, payment required to be made and consequent benefits accrued

- Pending adjustment / rectification / reassessment applications to be disposed off by Assessing Authorities on priority basis, on intimation from the dealer / person

- Application for withdrawal of pending cases to be submitted before the respective court / forum within the operative period of the Scheme

- No refund of any excess payment to be allowed

- Detailed procedure and clarification on the Scheme to be notified by the Commissioner, Commercial Tax Department, Rajasthan [yet to be notified]

- Facility of payment in equal monthly installments also available:

Amount required to be deposited	Maximum number of installments allowed
Up to INR 50 lakh	4
More than INR 50 lakh and up to INR 1 crore	5
More than INR 1 crore	6

- Where installment facility availed, monthly payments to be made, which may last beyond the operative period of the Scheme

- For declarations made under Amnesty Scheme, 2021:
    - If required amount already deposited, AS-II to be generated by the Commissioner in accordance with procedure under the said Scheme
    - If any task pending, whether payment not made or partially made, willingness to be deemed to have been submitted under Phase-I of the current Scheme and procedure hereunder to be followed

Points to ponder:

- Fresh lease of life given to declarations pending under the Amnesty Scheme, 2021
- Entry Tax demands for Entry 54 goods covered under this Scheme only
- Whether amounts already paid prior to the Scheme, for example amounts paid under protest etc., to be adjusted towards amount payable under the Scheme, or benefits available only for the remaining demand?
- Separate schemes for Entry 54 goods and other goods: how to opt for matters where demand for both categories of goods are under a common notice / order
- Whether disputed amount pertaining to declaration forms covered: since the relevant category refers to only outstanding demands
- What if details of declaration forms submitted by the assesse are not acceptable to the assessing officer?

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