

INDIRECT TAX

Amnesty Scheme for Goods not Subsumed in GST: Rajasthan

UPDATE NO. 7 OF 2022



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exceeding expectations
SINCE 1985



NOTIFICATION NO. F.12(11)FD/TAX/ 2022-104 DATED 23 FEBRUARY 2022

- Covers outstanding demands / disputed amounts in respect of any period up to 31 January 2022, pertaining to goods included in Entry 54 of the State List of the 7th Schedule to the Constitution:
 - Petroleum crude
 - High speed diesel
 - Motor spirit / petrol
 - Natural gas,
 - Aviation turbine fuel
 - Alcoholic liquor for human consumption
- 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
- 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

- 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

- 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
- Facility of payment in equal monthly installments also available:
- Detailed procedure and clarification on the Scheme to be notified by the Commissioner, Commercial Tax Department, Rajasthan [yet to be notified]



Points to ponder:

- Entry Tax demands for Entry 54 goods covered under the main Scheme
- 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

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