

INDIRECT TAX

Rajasthan: Amendment to Amnesty Scheme, 2021

UPDATE NO. 9 OF 2021



Lakshmikumaran
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**NOTIFICATION NO.F.12(97)FD-TAX-
2017-297 DATED 31 MARCH 2021**

- The Amnesty Scheme introduced on 24 February 2021 has been amended retrospectively with effect from said date
- Goods covered under Entry 54 of State List of 7th Schedule to the Constitution
 - Entry 54 covers petroleum crude, diesel, petrol, natural gas, aviation turbine fuel and alcoholic liquor for human consumption.
 - Prior to the amendment, outstanding demand or dispute pertaining to the aforesaid goods under any of the specified Acts was excluded from applicability of the Scheme.
 - With this amendment, the said exclusion is now limited to disputes under the Rajasthan Value Added Tax Act, 2003 and Central Sales Tax Act, 1956 only.
 - As a result, any outstanding demand or dispute pertaining to these goods under any of the specified Acts, other than these two Acts, is covered under the Scheme.
- Amendment to Clause 3 pertaining to phases
 - Period of Phase I extended up to 30 April 2021.
 - Period of Phase II amended to '1 May 2021 to 30 June 2021'.
 - Period of Phase III remains unchanged.



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