

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, February 24, 2021

In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorize the publication in the Rajasthan Gazette of the following translation in the English language of Finance Department, Tax Division Notification No.F.12(29)FD/Tax/2021-269 to 271, No.F.4(2)FD/Tax/2021-272 to 287 and Transport Department Notification No.F.6(179)/Pari/Tax/Hqrs/2020-21/1, 2, 3D, 4A, 5, 6, F.7(47)/Pari/Rules/H.Q./87/Part/1/1 and F.7(47)/Pari/Rules/H.Q./87/Part/1/2 dated February 24, 2021.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, February 24, 2021

S.O.451.-In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following “**Amnesty Scheme-2021**” for rebate of tax and settlement of outstanding demands and disputes, hereinafter referred to as the scheme, namely:-

1. Short title and operative period.- (1) This scheme may be called the **Amnesty Scheme-2021**.

(2) The scheme shall come into force with immediate effect and shall remain in force upto 30.09.2021.

2. Application.- The scheme shall be applicable to all dealers or persons having outstanding demand or dispute under any Act in respect of period upto 30.06.2017, except outstanding demand or dispute in respect of goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution.

3. Definitions.- (1) In this scheme, unless the subject or context otherwise requires,-

(a) “Act” means any of the following Acts:-

- (i) The Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954);
- (ii) The Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995);
- (iii) The Central Sales Tax Act, 1956 (Central Act No. 74 of 1956);
- (iv) The Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003);
- (v) The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999);
- (vi) The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (Act No. 14 of 1988);
- (vii) The Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957);
- (viii) The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996); and

- (ix) The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994 (Act No. 11 of 1994);
- (b) "Admitted Tax" means any amount which is admitted by the dealer or person in the return furnished, or in writing before any authority;
- (c) "Applicant" means any dealer or person who conveys his willingness for availing benefit under the scheme;
- (d) "Assessing Authority" means any officer or authority appointed under the Act;
- (e) "Dealer" means any dealer as defined under the Act;
- (f) "Declaration Form" means the statutory form or certificate prescribed under the Act for sale or purchase of goods at concessional rate of tax or exemption from tax;
- (g) "Department" means the Commercial Taxes Department, Rajasthan;
- (h) "Difference Tax" means difference between full rate of tax applicable in the State under the Act and concessional rate or exemption which is applicable on submission of declaration form;
- (i) "Dispute" means any case pending in respect of any period upto 30.06.2017 under the Act for which,-
- (i) a levy of tax, interest, fee or penalty by an authority appointed or prescribed or authorized under the Act is under any dispute; or
- (ii) an assessment, re-assessment on any account, or any other order has been made; or
- (iii) an appeal, revision, Writ Petition or Special Leave Petition has been filed; or
- (iv) a revision proceeding has been initiated before the Commissioner, Commercial Taxes Department; or
- (v) a notice or order has been issued intimating the applicant for payment of tax, interest, fee or penalty; or
- (vi) a show cause notice has been issued in any proceeding under the Act requiring payment of any tax, interest, fee or penalty; or
- (vii) a proceeding for recovery of tax, interest, fee or penalty has been initiated by or is pending before any authority appointed or prescribed or authorised under the Act;
- (j) "Disputed Amount", means any tax, interest, fee or penalty which is in dispute;
- (k) "Outstanding Demand" means any demand pertaining to the Act, which is pending in the Demand and Collection Register;
- (l) "Phase" means the period for payment of the amount required as per column number 3 of Table-A, as mentioned in the following Table:-

Table

| S. No. | Phase | Period |
|--------|-----------|--------------------------|
| 1. | Phase-I | Upto 31.03.2021 |
| 2. | Phase-II | 01.04.2021 to 30.06.2021 |
| 3. | Phase-III | 01.07.2021 to 30.09.2021 |

- (m) "Tax" shall include the composition amount or lump sum in lieu of tax and exemption fee; and
- (n) "Total Outstanding Demand or Total Disputed Amount" means the sum total of all outstanding demands or disputed amount pertaining to the dealer or person under any Act.

(2) The words and expressions used in this scheme but not defined shall have the same meaning as assigned to them in the Act to which the outstanding demand or dispute pertains.

4. Benefits under the scheme.- The rebate of tax and waiver of interest, penalty or fee shall be to the extent as mentioned in column number 4 of the Table-A given below on fulfilment of conditions as mentioned in column number 3, for the category of outstanding demand or disputed amount as mentioned in column number 2 of the said table and the conditions mentioned in clause 5 of this Scheme:-

Table-A

For Rebate of Tax and/or Waiver of Interest, Penalty and Late Fee

| S. No. | Category of outstanding Demand or disputed amount | Conditions | Extent of Rebate of Tax and/or Waiver of Interest, Penalty and Late Fee |
|---------------|--|---|--|
| 1 | 2 | 3 | 4 |
| 1. | Outstanding demand or disputed amount but excluding those covered under serial number 2, 3, 4 and 5 of this table. | (i) Phase-I: The applicant has deposited 90% of the amount of tax. (ii) Phase-II: The applicant has deposited 95% of the amount of tax. (iii) Phase-III: The applicant has deposited the 100% amount of tax. | Remaining amount of tax, if any, whole amount of interest, penalty and late fee along with interest accrued upto the date of order under the scheme. |
| 2. | Outstanding demand which relates to declaration forms but excluding those covered under serial number 1, 3, 4 and 5 of this table. | (i) Phase-I: The applicant has deposited 20% of difference tax. (ii) Phase-II: The applicant has deposited 25% of difference tax. (iii) Phase-III: The applicant has deposited 30% of difference tax. | Remaining amount of difference tax, whole amount of interest, penalty and late fee, if any, along with interest accrued upto the date of order under the scheme. |
| 3. | Outstanding demand or disputed amount which relates to rate of tax, classification of goods or interpretation of Act, but excluding those covered under serial number 1, 2, 4 and 5 of this table. | (i) Phase-I: The applicant has deposited whole amount of admitted tax, if any, along with 50% of disputed tax. (ii) Phase-II: The applicant has deposited whole amount of admitted tax, if any, along with 55% of disputed tax. (iii) Phase-III: The applicant has deposited whole amount of admitted tax, if any, along with 60% of disputed tax. | Remaining amount of disputed tax, whole amount of interest, penalty and late fee, if any, along with interest accrued upto the date of order under the scheme. |

| | | | |
|----|---|--|--|
| 4. | <p>Outstanding demand or disputed amount, which relates to:</p> <p>(i) evasion or avoidance of tax; or</p> <p>(ii) misuse of declaration form(s)/Certificate(s); or</p> <p>(iii) unaccounted goods; or</p> <p>(iv) Goods/vehicle in transit, but excluding those covered under serial number 1, 2, 3 and 5 of this table.</p> | <p>(i) Phase-I: The applicant has deposited the whole amount of tax, along with 20% of the outstanding penalty.</p> <p>(ii) Phase-II: The applicant has deposited the whole amount of tax, along with 25% of the outstanding penalty.</p> <p>(iii) Phase-III: The applicant has deposited the whole amount of tax, along with 30% of the outstanding penalty.</p> | <p>Whole amount of interest and late fee, if any, along with interest accrued upto the date of order under the scheme and remaining amount of penalty.</p> |
| 5. | <p>Total outstanding demand or disputed amount which relates exclusively to interest and/or penalty only, and is more than rupees twenty five crore, but excluding those covered under serial number 1, 2, 3 and 4 of this table.</p> | <p>(i) Phase-I: The applicant has deposited 40% of interest and/or penalty.</p> <p>(ii) Phase-II: The applicant has deposited 45% of interest and/or penalty.</p> <p>(iii) Phase-III: The applicant has deposited 50% of interest and/or penalty.</p> | <p>Remaining amount of interest and/or penalty along with interest accrued upto the date of order under the scheme.</p> |

Explanation:

- (1) Where any dealer conveys his willingness for availing benefit of the scheme during the period of Phase-I, II or III, as the case may be and deposits the required amount within ten days from the day on which the assessing authority conveys the net amount required to be paid under the scheme or before the last date of the respective Phase, whichever is later, he shall be eligible for the benefit available in the Phase in which he had conveyed his willingness. In case, the dealer fails to deposit the net amount in the time specified above, then he shall be eligible for the benefit under the phase in which he deposits the said amount and in case of continuance of default beyond the operative period of the scheme, he shall not be eligible for any benefit under the scheme.
- (2) Where any amount has been deposited prior to issuance of this scheme against the demand after its creation and if option is being submitted for the balance outstanding demand, the amount already deposited, if not specifically mentioned in the challan, shall be adjusted firstly against the liability of tax, then it shall be adjusted against the liability of interest, penalty and late fee, respectively. However, if any amount has been deposited in compliance of any court order, it shall be adjusted accordingly.
- (3) Where any dealer or person had applied under Amnesty Scheme-2017, New Voluntary Amnesty Scheme for Entry Tax-2017, Amnesty Scheme for Entry Tax on Motor Vehicles-2017, Amnesty Scheme for Entertainment Tax-2017 or Amnesty Scheme for Luxury Tax-2017 and deposited any amount under the said Scheme(s) but could not avail the benefit under the corresponding scheme for any reason, in such cases, those persons/dealers shall be eligible for benefits under

this Scheme and the amount deposited in pursuance of those Schemes shall be adjusted and admissible for benefit under this Scheme.

- (4) Where the demand or disputed amount comprises entirely of interest and/or penalty and/or late fee, in such cases, the amount of tax shall be deemed to have been deposited.
- (5) Where the demand or disputed amount pertaining to the period upto 30.06.2017 has already been deposited and demand for interest pertaining to the same is leviable but not levied, in such cases the interest payable along with the interest accrued upto the date of order under the scheme shall be waived to the extent as per Table-A above.
- (6) For category of demand or disputed amount where the dealer or person is not required to deposit any amount as per Table-A above, in such cases, he may convey the same to the Assessing Authority. In cases where no intimation is received from the dealer or person, the assessing authority may proceed to dispose the case at his own level.
- (7) For demands or disputed amount pertaining to declaration forms, where the forms are not submitted upto 30.06.2021, recovery proceedings shall not be initiated within the operative period of the scheme if the dealer submits a security in the form of bank guarantee equal to the amount required to be deposited in phase-III as per column number 3 against serial number 2 of Table-A above upto 15.07.2021.
- (8) Where any application for rectification related to the demand, for which the dealer or person intends to opt under this scheme is pending before the assessing authority concerned, then on intimation in writing from such dealer or person, he shall dispose it within seven days of such intimation or upto the operative period, whichever is earlier.
- (9) In cases which are in dispute and for which the demand is not outstanding in the Demand and Collection Register (DCR), the amount of tax, interest, late fee and/or penalty shall be deemed to be as per the original assessment order or notice issued in regard of the said dispute. In such cases, the assessing authority concerned shall withdraw the proceeding, if any, pending before himself or submit an application for withdrawal of the case pending before any Court or Tax Board or Appellate Authority, as the case may be, after deposit of prescribed amount as per Table-A above, within the operative period of this Scheme.
- (10) Where any concealment, fraudulent or misrepresentation of facts has been made in the returns or books of accounts by the dealer or person, such cases shall not be covered under serial number 3 of the Table-A above.

5. Conditions.- The benefits of this scheme shall be available on the fulfillment of the following conditions, namely:-

- (i) The applicant has deposited the amount required as per column number 3 of the Table-A above within the operative period of this Scheme or as per Explanation (1) above, as the case may be;
- (ii) The applicant has submitted an application for withdrawal of case, if any, pending before any Court or Tax Board or Appellate Authority, as the case may be, within the operative period of this Scheme; and
- (iii) No refund of any excess payment already made shall be allowed due to rebate of tax and/or waiver under this Scheme.

6. Procedure for availing benefit.- (1) To avail the benefit under this scheme, the applicant shall electronically convey his willingness on the Commercial Taxes Department's website www.rajtax.gov.in regarding the same to the concerned Assessing Authority.

(2) Separate intimation of willingness shall be conveyed for demands/ disputes pending under separate Acts as well as before separate Assessing Authorities.

(3) In case of any dealer or person opting for benefits under this scheme, the Assessing Authority shall electronically convey the details of pending demand(s) and disputed amount against the dealer or person along with the payment to be made in pursuance of this scheme and consequent benefits to be accrued.

(4) The detailed procedure and clarification, if any, for availing benefit under this scheme shall be as notified by the Commissioner, Commercial Taxes Department, Rajasthan.

(5) In case of any dispute regarding the categorization of outstanding demand or dispute under serial number 1 to 5 of Table-A, the decision of Commissioner, Commercial Taxes shall be final.

[No.F.12(29)FD/Tax/2021-269]

By order of the Governor,

(Tina Dabi)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, February 24, 2021

S.O.452.-In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. **Short title and commencement.-** (1) These rules may be called the Rajasthan Value Added Tax (Amendment) Rules, 2021.

(2) They shall come into force with immediate effect.

2. **Amendment of rule 21.-** In rule 21 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules,-

(i) the existing second proviso to sub-rule (1) shall be substituted by the following, namely:-

“Provided further that for the assessments pertaining to any period upto 30.06.2017, the dealer may furnish the declaration forms or certificates upto 30.06.2021.”;

(ii) the existing third proviso to sub-rule (1) shall be deleted; and

(iii) after the existing proviso to sub-rule (8), the following new proviso shall be added, namely:-