

# The Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2023, extended till 31 March 2024

The Government of Himachal Pradesh had notified the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2023 (**3rd Phase**), vide Notification No. EXN-F(10)-17/2022 dated 30 September 2023. The scheme was introduced for the disposal of pending assessment cases, as well as pending arrears related to the subsumed enactments under the Himachal Pradesh Goods and Services Tax, Act, 2017. The third phase was effective for a period of three months with effect from 1 October 2023 till 31 December 2023.

The government has extended the time limit to avail benefits under the scheme vide Notification No. EXN-T (10)-17/2022 dated 18 January 2024 till **31 March 2024**.

## Key features:

**Applicability:** The scheme shall apply to:-

- Settlement of any additional demand pending for recovery pertaining to a financial year or any return period in respect of which the assessment has been made, or
- Settlement of the pending assessment and settlement of any demand on account of tax, penalty and interest that may accrue because of the determination of tax liability of such pending assessment under a subsumed enactment.

## Settlement:

Status of statutory form under subsumed enactments	Particulars	Settlement fees
<b>No pending statutory forms</b>	All periodical returns filed within the stipulated time, along with the tax due.	No settlement fee.
	Periodical returns filed after the stipulated time and tax dues paid as per such returns.	10% of the tax paid after the due date of filing the return or payment of tax.
	Periodical returns not filed, and taxes dues not paid.	110% of the tax amount applicable on the taxable turnover of such financial year or any return period as per the provisions of the subsumed enactment and declared in the declaration under the scheme.
<b>Pending statutory forms</b>	Based on statutory forms produced either at the time of assessment or not filed, along with the declaration under the scheme.	Higher of: <ul style="list-style-type: none"> <li>• 100% of the tax paid against the total turnover pertaining to statutory forms, or</li> <li>• 1% of the value of the turnover pertaining to the statutory forms not produced at the time of assessment or not filed, along with the declaration under the scheme.</li> </ul>