

## Government of Rajasthan notifies the Amnesty Scheme, 2024, for settlement of pre-GST dues

The government of Rajasthan has notified the Amnesty Scheme 2024 for rebate of tax and settlement of outstanding demands and disputed amounts.

### Key features of scheme:

**Validity:** The scheme is effective from 8 February 2024 till **31 July 2024**.

### Enactments covered:

- 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; and
- The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994

### Eligibility:

- The scheme shall be applicable to all dealers having outstanding demands or disputed amounts under any act, except the Rajasthan Value Added Tax Act, 2003, and the Central Sales Tax Act, 1956, in respect of goods included in Entry 54 of the state list of the Seventh Schedule to the Constitution of India, in respect of the period up to 30 June 2017.
- The applicant should have deposited the required amount under this scheme **up to 31 July 2024 or within 10 days from the day on which the assessing authority conveys the final amount required to be paid under this scheme, whichever is later.**

- However, the commissioner may condone the delay in such payment.
- The applicant shall submit an undertaking for withdrawal of a case, if any, pending before any court or authority.

### Benefits:

**Table for rebate of tax and/or waiver of interest, penalty and late fee:**

Category of outstanding demand or disputed amount	Conditions	Extent of rebate of tax and/or waiver of interest, penalty and late fee
<b>Outstanding demand that relates to declaration forms.</b>	a. The applicant has submitted the following proof for inter-state sale, along with an undertaking: details of invoices, along with a copy of invoices of inter-state sale; and proof of payment regarding above invoices.	Whole amount of difference tax, interest, penalty and late fee, if any, along with interest accrued up to the date of order under this scheme.
	b. In cases not covered above, the applicant has deposited 10% of the amount of difference tax.	Remaining amount of difference tax, whole amount of interest, penalty and late fee, if any, along with interest accrued up to the date of order under this scheme.
<b>Outstanding demand/ disputed amount that relates exclusively to interest and is more than INR 25 crore.</b>	The applicant has deposited 20% of interest.	Remaining amount of interest, along with interest accrued up to the date of order under this scheme.

<b>Outstanding demand or disputed amount not covered under serial number 1 and 2 of this table.</b>	The applicant has deposited 20% of the amount of tax.	Remaining amount of tax, if any, whole amount of interest, penalty and late fee, if any, along with interest accrued up to the date of order under this scheme.
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**Notes:**

- Where any amount has been deposited prior to this scheme, including the amount deposited for filing an appeal (Not adjusted in the Demand and Collection Register (DCR) or not provided in challan), it shall be first adjusted against the payment of tax and then against the liability of interest, penalty and late fee, respectively.
- Where the outstanding 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.
- Where the outstanding demand pertaining to the period up to 30 June 2017 has already been deposited and the demand for interest is leviable but not levied, then the interest payable, along with the interest accrued up to the date of order under this scheme, shall be waived to the extent as specified above.

**Procedure for availing benefit under this scheme:**

- An application needs to be filled on the commercial taxes department's website [www.rajtax.gov.in](http://www.rajtax.gov.in) to the concerned assessing authority. Separate intimation shall be conveyed for outstanding demand/disputed amount under separate acts, as well as before separate assessing authorities.
- The assessing authority shall electronically convey the details of pending demand(s) and disputed amount(s), along with the payment to be made.
- In case of any dispute regarding the categorisation of outstanding demand/disputed amount, the decision of Commissioner, Commercial Taxes, shall be final.

- Where a dealer has opted for the Amnesty Scheme, 2023, and has paid any installment, such cases shall be governed by the provisions of the scheme of 2023.
- The amount deposited, if any, under the Amnesty Scheme, 2023, shall be adjusted against the amount to be paid under this scheme.

No refund of any payment already made under the Amnesty Scheme, 2023, shall be allowed due to the rebate of tax and/or waiver under this scheme.