

Government of Himachal Pradesh notifies the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2023

The government of Himachal Pradesh has notified the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2023, for settling pending dues pertaining to the subsumed enactments, i.e., any act repealed u/s 173 of the Himachal Pradesh Goods and Services Tax Act, 2017 and the Section 64 of the Himachal Pradesh Value Added Tax Act, 2005.

Key features of the scheme:

Duration: The scheme is effective from 4 March 2023 and shall remain valid for a period of three months.

Eligibility criteria:

- Settlement of the additional demand pending related to the financial year(s)/return period for which the assessment has been made.
- Settlement of any demand on account of tax, penalty and interest determined under the pending assessment under subsumed enactments (Central Sales Tax Act, 1956, the H.P. Value Added Tax Act, 2005, the H.P. Tax on Entry of Goods into Local Area Act, 2010, the H.P. Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, the H.P. Entertainment Duty Act, 1968, the H.P. Entertainments Tax (Cinematograph Shows) Act, 1968 and the H.P. Goods and Sales Tax Act,



Status of statutory form under subsumed enactments	Particulars	Settlement fees
No pending statutory forms	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 subsumed enactment and declared in the declaration under the scheme
Pending statutory forms	Based on statutory forms produced either at the time of assessment or not filed along with the declaration under the scheme	Higher of: 100% of the tax paid against the total turnover pertaining to statutory forms or 1% of the value of turnover pertaining to statutory forms not produced at the time of assessment or not filed along with the declaration under the scheme