

GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, dated 2 Aug, 2022

(Under Clause 6(4) of Amnesty Scheme for goods not subsumed in GST)

2.8.2022

In exercise of the powers conferred by clause 6(4) of FD notification No. F.12(11) FD/Tax/2022-104 dated 23.02.2022 with respect to Amnesty Scheme for goods not subsumed in GST, I, Dr. Ravi Kumar Surpur, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, issue the following clarifications :-

CLARIFICATION

With respect to cut-off date 31.01.2022 pertaining to Clause 2 and Explanation (4) of Clause 4 of the said notification which are given below.-

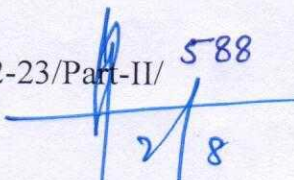
Clause 2: "This scheme shall be applicable to all dealers or persons having outstanding demands or disputed amounts created upto 31.01.2022 under any Act, pertaining to the goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution."

Explanation (4) of Clause 4: "Where the outstanding demand or disputed amount 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 this scheme shall be waived to the extent as per Table-A above."

Clarification

It is clarified that the rider of cut-off date i.e. 31.01.2022 mentioned in Clause 2 of the said notification does not apply on the order for demand of interest which is leviable but not levied pertaining to outstanding demand/ disputed amount which has already been deposited as mentioned in Explanation (4) of Clause 4 of the said notification.

[No.F.16 (752) VAT /Tax/CCT/2022-23/Part-II/ 588]


(Dr. Ravi Kumar Surpur)
Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

No. F.16 (752) VAT /Tax/CCT/2022-23/Part-II/ 589-536 Dated: ~~July~~ ^{August} 2, 2022

Copy to the following for information and necessary action:-

1. PS to CCT.
2. All Additional Commissioners, CTD, H.Q.
3. All Deputy Commissioners (Adm.)
4. DC (IT) for uploading it on Department's website www.rajtax.gov.in and Web Portal RajVISTA / TCS, CTD, Jaipur.
5. CTO (GST), Nodal officer for uploading it on e-gazette portal.
6. CTO, Public Relations, CTD, Jaipur for publicity.
7. TCS, CTD, Jaipur
8. Guard File.



(Hawai Singh)

Addl. Commissioner (Tax),
Commercial Taxes,
Rajasthan, Jaipur.