

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

Jaipur, dated February 29, 2024

In exercise of the powers conferred by clause 6(4) of the Finance Department Notification No.F.12(5) FD / Tax / 2024-72 dated 08.02.2024, I, Dr. Ravi Kumar Surpur, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, notify the following procedure for **Amnesty Scheme-2024** (hereinafter referred to as the scheme) for disposal of outstanding demand or disputed amount :-

Applying for willingness:-

1. Registered, Cancelled and Unregistered Dealers/Persons may apply on the web portal of Commercial Taxes Department (www.rajtax.gov.in) for expressing their willingness to take benefit under the scheme using the link '**Amnesty Scheme-2024**'.
 2. Registered and Cancelled dealers need to login on RajTAX Portal using their Login ID (TIN) and Password. The unregistered dealers/persons can apply through the RajTAX portal without login.
 3. If any registered/cancelled dealer has forgotten the login password, the dealer can generate a new password using the "Forgot Password" functionality. Dealer shall receive his new password on the mobile number/email Id which is registered with Commercial Taxes Department.
 4. Dealer may get his mobile number and/or email ID updated through his respective Assessing Authority, if required.
 5. For expressing willingness to take benefit under the scheme, the applicants (whether registered, cancelled or unregistered) are required to click on the link Amnesty Scheme-2024, under the Menu Panel on RajTAX Portal, where separate links shall be available for registered dealers and unregistered dealers/persons for submission of willingness to take benefit under the scheme.
 6. Unregistered dealers/persons shall be required to click on Amnesty Scheme-2024
➔ Application by unregistered dealers/persons ➔ Generate AS-W and fill the basic details (like name, address, mobile number, e-mail etc.) directly while registered dealers shall be required to login with their ID and password and then click on Amnesty Scheme-2024
➔ Application by registered dealers ➔ Generate AS-W, for entering the required details and generating AS-W.
- However, if any task is pending under Amnesty Scheme-2023, where payment has not been made prior to issuance of the scheme, willingness submitted under the Amnesty Scheme-2023 shall be deemed to have been submitted under the Amnesty Scheme-2024 and amount required to be paid shall be communicated afresh to the dealer as per Table-A of the scheme. On submission of AS-W, a unique acknowledgement number shall be generated which shall be used to track the status of application.

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8. In the matter of pending litigation(s), the applicant has to submit an undertaking with details for withdrawal of case(s), if any, pending before any Court or Tax Board or Appellate Authority, as the case may be, at the time of submitting his willingness for outstanding demand or disputed amount.
9. Separate AS-W is required to be submitted for outstanding demand(s)/ disputed amount pending at different circles/locations and also for demand(s)/disputed amount pending under different Acts. However, generation of only one AS-W shall be allowed for demand(s)/disputed amount pending under one Act at a single location.
10. The location of a registered dealer shall be auto-populated by the system and if the demand or disputed amount is pending at a location other than the auto-populated location, the dealer needs to select the correct location where the demand or disputed amount is pending, from the drop down box.
11. In the AS-W Form, the auto-populated mobile number and e-Mail ID fields are **editable** for the registered dealer to modify them, if required. The dealer shall receive regular intimation in reference to their request on the mobile number and e-Mail ID as mentioned while filling the form for willingness.

Data Entry:-

12. On submission of AS-W by the applicant, a task shall be created on the ID of the respective jurisdictional Tax Assistant for data entry of all the pending outstanding demand(s)/disputed amount in that particular location, as the case may be, in AS-I.
13. Before data entry in AS-I, concerned Tax Assistant shall verify for any pending rectification, ITC verification task, Declaration Form adjustment, RCR adjustment, re-assessment etc., if any, of the applicant and shall apprise the concerned Assessing Authority for the same. First of all the concerned Assessing Authority will dispose of the pending rectification/ITC verification task/ Declaration Form adjustment/ RCR adjustment/ re-assessment etc. on the record. After giving effect of above, Assessing Authority shall determine the final amount and update the online DCR accordingly.
14. After that, data entry of the final amount will be entered by the concerned Tax Assistant in AS-I. If a single entry of outstanding demand(s)/ disputed amount falls in more than one category then accordingly it's bifurcation of amount will be done category wise. On submission of AS-I by the Tax Assistant, next level task shall be created on the dashboard of the respective assessing authority.
15. After verifying the correctness of the value and category of each demand, the Assessing Authority shall submit it, at the earliest possible. All the fields of the task at the level of the Assessing Authority shall be editable. **The Assessing Authority shall solely be responsible for the selection of appropriate category under which the outstanding demand or disputed amount shall be covered.**
16. If more time is taken by the Assessing Authority in any particular case, it shall be examined by the respective Deputy Commissioner (Adm.) for the reasons of delay, if any.
17. Deputy Commissioner (IT) shall submit a monthly report to Additional Commissioner (MEA), regarding tasks pending for want of action at the level of Assessing Authority

and /or Tax Assistant for more than one month. The Additional Commissioner (MEA) shall seek explanation of concerned official for reason of delay in this regard.

Communication of outstanding demand(s)/disputed amount by assessing authority to the applicant:-

18. On submission of the task by the Assessing Authority, all the data pertaining to the demand/disputed amount shall be made available to the applicant. The registered dealer shall be able to view the same through his login → Amnesty Scheme-2024 → Review AS-I filled by authority. Similarly, the unregistered dealers/persons shall be able to view the same by clicking on Amnesty Scheme-2024 → Application by unregistered dealer/person → Review AS-I filled by authority and track status, after entering their mobile number, email ID and acknowledgement number of AS-W and submitting the same.
19. The applicant shall have the option to choose from 'Accept', 'Revert' or 'Not interested' in the drop down box to act upon the received outstanding demand/disputed amount entered by the Assessing Authority. The applicant may avail benefit under the scheme for any number of demand/disputed amount out of multiple pending demand/disputed amount. Benefit for any demand or disputed amount shall be allowed in totality and not partially for an entry. However, if there are multiple entries of interest and sum total of same is more than rupees twenty five crore under any Act against an applicant, the benefit to the applicant shall be computed on sum total of all entries under category number 2 of Table-A. **The applicant will be allowed to avail revert option two times only.**
20. If the applicant agrees and accepts the final amount for payment as AS-I submitted by the Assessing Authority, then he is provided two options as per the Scheme. He has to pay the amount within 10 days from the day on which the Assessing Authority conveys the final amount required to be paid under the Scheme or before the last date of the Scheme i.e. 31.07.2024, whichever is later. The applicant may make the payment for all the entries by a single challan through e-GRAS Portal for all accepted demand or separately for each entry.
21. If the applicant has already paid the demand on e-GRAS portal, then he can enter the GRN of the payment in the column of GRN of AS-I. Except the application which falls under the Clause 7(2) of the Amnesty Scheme-2024, for new applicant GRN of payments made on or after 08.02.2024 shall be accepted.

Generation of Form AS-II:-

22. Where final amount is not reverted, the applicant after making the payment for the accepted demand(s)/ disputed amount shall submit the AS-I. At this stage, a provisional AS-II shall be auto generated at the dealer's ID and simultaneously a task will be created on the Assessing Authority for pending DCR adjustment. Except litigation cases, the Assessing Authority shall approve the task and make the necessary adjustments in the DCR. Once the task is approved by the Assessing Authority, Form AS-II shall be generated at the dealer's ID.

23. The Assessing Authority shall forward the copy of Form AS-II to the Deputy Commissioner (Administration) concerned and he shall also forward the copy of Form AS-II to the Commissioner, in the cases where total amount of waiver is above rupees ten lac.

Withdrawal of litigation:-

24. In case of any pending litigation(s) in respect of outstanding demand or disputed amount the applicant shall make the payment of requisite amount and will submit AS-I. Simultaneously, applicant may upload the proof of withdrawal of legal cases/litigation(s) at the time of submitting AS-I or he may submit manually to the concerned Assessing Authority within 15 days of submission of AS-I.

25. After receipt of proof of withdrawal of legal cases/litigation(s) from the applicant, Assessing Authority shall approve the task, if it is found in order and give adjustment in DCR. When the proof of withdrawal of litigation is submitted manually in the office, the Assessing Authority shall upload the same in the pending task for approving AS-II.

26. In case, applicant fails to submit proof of withdrawal of litigation, the Assessing Authority shall move an application to concerned Court that the case is rendered infructuous as the applicant has taken benefit of the scheme and shall proceed further to upload it in the pending task for approving AS-II.

27. In all cases pending for proof of withdrawal of litigation, the adjustment of reduction of demand in the DCR shall be given only after the submission of withdrawal application or intimation to the concerned Court.

28. For the cases covered at serial number 7 of the foot note explanation of Table-A of clause 4 of the Amnesty Scheme-2024, the Assessing Authority shall withdraw the cases on fulfillment of the condition(s) provided therein.

29. Where any case of prosecution has been filed by the Department under clause (d) of sub-section (1) of section 67 of the Rajasthan Value Added Tax Act, 2003 or similar provisions of the Act in the Scheme, the Assessing Authority shall proceed to withdraw the case from the Court, on payment of outstanding demand by the applicant as per Table-A of the Scheme.

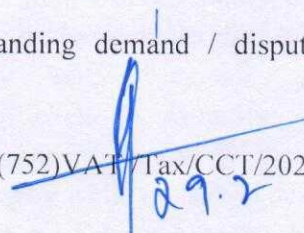
'Revert' option by the applicant:-

30. If the applicant does not agree with the final amount of outstanding demand or disputed amount as communicated by his Assessing Authority then he shall select the '**Revert**' option from the dropdown. He shall enter the appropriate reason(s) for not agreeing in the remarks column and upload the supporting document, if any, for such demand and submit AS-I.

31. Task shall be created at the login of the Assessing Authority and he shall verify the claims of the applicant on the basis of remarks / uploaded documents. The Assessing Authority shall examine the details and take appropriate decision. The Assessing Authority shall amend the details, if required, and submit the task.

32. If the Assessing Authority does not agree with the reasons submitted by the applicant or requires any further information, then he shall provide opportunity of hearing to the applicant by clicking on '**Intimation for hearing**' button. If, after hearing, the Assessing Authority agrees to the submission of the applicant, then he shall amend the details and re-submit the task for final amount required to be paid.
33. In case, the Assessing Authority does not agree with the submissions of the applicant after hearing, he shall enter his remarks for disagreement and re-submit the task.
34. Revised details shall be communicated to the applicant and if accepted, he may make the payments as given earlier.
35. In case, the applicant still does not accept the final amount, he may revert the same to the Assessing Authority with additional submissions/documents, if any. However, the applicant shall have the option of reverting only two times and in case, the Assessing Authority rejects his submission for second time, it shall be done after apprising the concerned Deputy Commissioner (Adm.). The Deputy Commissioner (Adm.) will ensure that opportunity of being heard has been given to the dealer and the Assessing Authority has passed a reasoned order in this regard.
36. Intimation for hearing shall be sent to the applicant through SMS and e-mail on the mobile number and e-mail ID respectively, as provided in AS-W. The registered dealer shall also be intimated through e-communication in his profile on RajTAX web portal.
37. In case, the applicant does not want to avail the benefit for any of the outstanding demand communicated to him, then he shall select the '**Not Interested**' option from the dropdown and submit AS-I. AS-II shall be generated only for those cases where applicant has accepted and made the required payment.
38. The pendency and completed tasks will be monitored through MIS reports.
39. This procedure shall not be applicable to outstanding demand / disputed amount pertaining to goods not subsumed is GST.

[No.F.16 (752)VAT/Tax/CCT/2023-24/944]

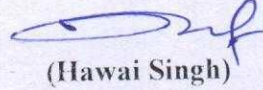

(Dr. Ravi Kumar Surpur)
Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

No. F. No.F.16 (752)VAT /Tax/CCT/2023-24/ 945-953

Dated: February 29 2024

Copy to:-

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



(Hawai Singh)

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