

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, May 13, 2017**

In exercise of the powers conferred by section 32 A of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following **Amnesty Scheme for Luxury Tax-2017**, hereinafter referred to as the scheme, for waiver of interest, penalty and late fee, namely:-

1. Short title and operative period.- (1) This scheme may be called the Amnesty Scheme for Luxury Tax-2017.

(2) This scheme shall come into force with effect from 15.05.2017 and shall remain in force upto 15.06.2017.

2. Definitions.- (1) In this scheme, unless the subject or context otherwise requires,-

(i) "Act" means the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996);

(ii) "Applicant" means a hotelier, opting for the scheme by submitting an application to the assessing authority;

(iii) "Department" means the Commercial Taxes Department, Rajasthan; and

(iv) "Tax" shall include the amount of composition fee for payment of lump sum in lieu of tax and the exemption fee.

(2) The words and expressions used but not defined in this scheme shall have the same meaning as assigned to them in the Act and rules made thereunder.

3. Applicability of the scheme.- The scheme shall be applicable to the hotelier against whom any demand is outstanding under the Act as on 15.05.2017 and the same has been created upto 31.03.2017.

4. Benefits under the scheme.- The amount of interest, penalty and late fee shall be waived to the extent as mentioned in column number 4 on fulfillment of such conditions as mentioned in column number 3 for the category of hotelier as mentioned in column number 2 of the table given below:-

Table

S. No.	Category of Hotelier	Conditions	Extent of Waiver of Interest, Penalty and Late Fee
1	2	3	4
1.	Hotelier against whom demand has been created upto 31.03.2017	(i) The applicant has deposited the whole amount of tax along with twenty percent of the balance outstanding demand (as per Demand and Collection Register) upto 15.06.2017; and (ii) The applicant has submitted an application for withdrawal of case, if any pending before any Court or Tax Board or Appellate Authority, as the case may be, upto 15.06.2017.	Remaining amount of demand related to interest, penalty and late fee along with interest accrued upto the date of order under the scheme.

Explanation:(1) Where any amount has been deposited prior to issuance of the scheme against the demand after its creation and an application under the scheme is being submitted for the balance outstanding demand, the amount already deposited, if not specifically mentioned in the challan, shall be adjusted firstly against the liability of tax, the balance, if any, shall be adjusted against the other sum. However, if any amount has

been deposited in compliance of any court order, then it shall be adjusted accordingly.

- (2) Where the demand 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.
- (3) Where any application for rectification related to the demand, for which the hotelier intends to opt under the scheme is pending before the assessing authority or authority concerned, then on intimation in writing from such hotelier, he shall dispose of it within seven days of such intimation or upto 15.06.2017, whichever is earlier.

5. Procedure for availing benefit.- (1) To avail the benefit under the scheme, the applicant shall generate the application in Form LT AS-I appended to the scheme upto 15.06.2017 from the official website of the department, and such generated Form LT AS-I shall be submitted to the assessing authority or authority concerned along with the proof of deposit of tax and other sum, if any, and copy of self authenticated application filed for withdrawal of pending case from the Court or Tax Board or Appellate Authority, as the case may be, if applicable, upto 22.06.2017.

(2) Subject to clause 3, if the outstanding demand involves multiple entries, the applicant may apply for any number of entries as he wants.

(3) Separate entries in Form LT AS-I shall be made for each entry of outstanding demand and conditions as mentioned in column number 3 of the table mentioned in clause 4, shall separately apply for each entry.

(4) Applicant shall deposit the amount, if required to be deposited under this scheme, separately for each entry and separate challan shall be mentioned in Form LT AS-I.

(5) Where any demand is outstanding against the hotelier and the case has been filed by the department, in such cases, the applicant may opt for the scheme after depositing the amount as mentioned in column number 3 of the table mentioned in clause 4, in such circumstances the applicant is not required to submit any proof of withdrawal of such case and the case shall be withdrawn by the department.

(6) The assessing authority shall on receipt of the application, verify the facts mentioned in the application and on being satisfied, he shall complete the Form LT AS-II appended to this scheme and shall reduce the outstanding demand of interest and/or penalty and / or late fee, as the case may be, from Demand and Collection Register.

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

(8) The assessing authority shall also forward the copy of Form LT AS-II to the Applicant.

6. Condition.- No refund shall be allowed due to waiver under this scheme.

FORM LT AS-I

(See clause 5)

[To be filled by the hotelier]

PART-A

1. Name and address of the Applicant:
2. Name of Circle / Ward :
3. Registration No. , if any:
4. E-mail id, if any:
5. Details of demand: (Separate entry shall be made for each outstanding demand)

S. No.	Year	Date of order	Amount of demand		
			Tax	Other	Total
1.					
2.					

6. Details of deposit of the amount

S. No.	Year	Amount Deposited (Rs.)	Date of Deposit	GRN/ CIN

PART-B

To be filled in case of outstanding demand is under dispute.

7. Date of filing of case :
8. Name of the Court / Forum before which case is pending:
9. Nature of case : Appeal / Revision / Writ Petition / Special Appeals/Prosecution /Others
10. Present status of the case and the issues involved:
11. Status of the applicant: Appellant / Respondent:
12. Date of application filed for withdrawal of pending case (if the case is filed by the applicant):

Date: _____ Signature of the Applicant
 Place: _____ Name: _____
 Status: _____

Verification

I do hereby verify that the information submitted above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Date: _____ Signature of the Applicant
 Place: _____ Name: _____
 Status: _____

FORM LT AS-II

(See clause 5)

[To be filled by Assessing Authority]

1. Name of Circle / Ward:
2. Name and Address of hotelier:
3. Registration Number, if any:
4. Authority whose order is under litigation :
5. In case of litigation, date of submission of application for withdrawal of case:
6. In case of prosecution filed by the department against the applicant, number and date of sanction of prosecution:
7. Details of demand outstanding as per demand and collection register on the date of submission of the application

S. No.	Year	Date of order	Amount of demand		
			Tax	Other	Total
1.					
2.					

8. Amount of accrued interest on outstanding demand upto the date of submission of application: Rs
9. Verification of the amount deposited.

S. No.	Year	Date of order	Amount deposited		Date of deposit
			Tax	Other	
1.					
2.					

[Handwritten signature]

Verification

I have examined the application submitted by the applicant and do verify that the applicant has complied with the conditions of the notification number F. 12(25)FD/Tax/2017-17 dated 13-05-2017, therefore, the balance outstanding demand of interest, penalty and late fee as mentioned in the following table, has been reduced from demand and collection register:-

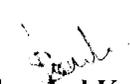
Table

S. No.	Year	Date of order	Amount outstanding as per DCR		Amount deposited		Amount waived		
			Tax	Other	Tax	Other	Balance amount of demand	Accrued Interest upto the date of order under the Scheme	Total
1.									
2.									

Date:
Place:

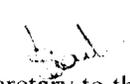
Signature of the Assessing Authority
Name:
Designation

[No. F. 12(25)FD/Tax/2017-17]
By order of the Governor,


(Shankar Lal Kumawat)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of **today's extra ordinary Gazette**. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. PS to Principal Secretary, Finance.
6. PS to Principal Secretary, Law.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.


Joint Secretary to the Government