

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

Jaipur, dated July 19, 2024

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

In exercise of the powers conferred by clause 6(4) of Finance Department notification No.F.12 (7) FD / Tax / 2024-72 dated 08.02.2024 with respect to Amnesty Scheme- 2024 amended vide notification No. F.12(26) FD / Tax / 2024-81 dated 10.07.2024 (hereinafter referred to as the scheme) for goods not subsumed in GST, I, Dr. Ravi Kumar Surpur, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, issue the following clarification in response to various queries from the field officials:-

CLARIFICATION

(I) **With respect to category at serial number 2A of column number 2 of Table of the scheme, which pertains to 'Outstanding demand not more than rupees ten lakhs in a single entry in the DCR'.**

Before issuing clarification, there is a need to examine the following definitions provided in clause 3 of the scheme:-

- (i) "Disputed Amount", means any tax, interest, fee or penalty for which any show cause notice has been issued or against which an appeal, revision, Writ Petition or Special Leave Petition is pending or contemplated including that pertaining to cases which have been remanded by any authority;
- (j) "Final amount", means the amount of outstanding demand or disputed amount which the assessing authority determines after adjustment/rectification/ reassessment etc., if any;
- (k) "Outstanding Demand" means **any** demand pertaining to the Act, which is pending in the Demand and Collection Register (DCR).

The word "any" used in the definition of outstanding demand of the scheme has diversity of meaning and may be employed to indicate 'all' or 'every' as well as 'some' or 'one' and its meaning in a given statute depends upon the context and the subject matter of the statute. In the given context the word "any" here would mean "all" Outstanding Demand.

Hence, it is clarified that:-

- (i) The term 'Outstanding demand' in the category-2A shall also include 'disputed amount' which is not more than rupees ten lakhs in a single

19.7

entry pending in the DCR as on 10.07.2024 subject to the fulfillment of condition laid down in the scheme for the withdrawal of the litigation.

- (ii) The term 'Outstanding demand' in the category-2A does not include 'Final Amount' which is arrived after 10.07.2024 and resulted in outstanding demand of not more than rupees ten lakhs in a single entry pending in the DCR.
- (iii) It is clarified that category-2A inserted by notification dated 10.07.2024 in the scheme covers all kinds of demands categorised in the Table of the scheme which are not more than ten lakhs in a single entry pending in the DCR as on 10.07.2024.

(II) Miscellaneous:

Where an outstanding amount or disputed amount includes an amount partly pertaining to the goods included in the entry number 54 of the Schedule-VII of the Constitution and partly to other goods not covered by the said entry, will be eligible for the benefits under the scheme only to the extent of amount of demand/dispute related to goods not covered under entry number 54 of the Schedule-VII of the Constitution.

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

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

No. F.16 (752) VAT /Tax/CCT/2023-24/ 283 to 289 Dated: July 19, 2024

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 RajVISTA, CTD, Jaipur.
5. CTO (GST), Nodal officer for uploading it on e-gazette portal.
6. CTO, Public Relations, CTD, Jaipur for publicity.
7. Guard File.

(Hawai Singh)

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