

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

No. F16() Tax/EC7/11 / 241

Dated: May 16, 2011

ORDER

Hon'ble Chief Minister (Finance Minister) at para 258 of the Budget Speech 2011-12 has announced that:-

“वर्तमान में कर निर्धारण प्रक्रिया में विभाग व व्यापारियों का काफी समय लग रहा है। यदि व्यापारी वित्तीय वर्ष 2009-10 की समस्त रिटर्न एवं देय कर दिनांक 31.03.2011 तक जमा करा देते हैं, तो मैं उन पर आरोपित होने वाली शास्ती एवं ब्याज माफ किये जाने की घोषणा करता हूँ। ऐसा करने से 2 लाख से अधिक व्यापारियों के कर निर्धारण डीम्ड होंगे एवं उन्हें असेसमेन्ट के लिये कार्यालयों में नहीं आना पड़ेगा।” Thereafter, the time limit for filing of annual return, and audit report for the year 2009-10 has been extended to 16-05-2011. As per the provisions of Section 23 of the Rajasthan Value Added Tax Act, 2003 every registered dealer who has filed annual return or audit report for the year within the prescribed time, subject to the provisions of section 24, shall be deemed to have been assessed for that year on the basis of the returns submitted by them including annual return or audit report as the case may be.

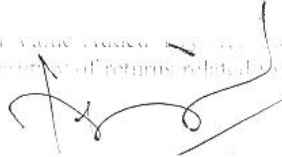
To give effect to the said pronouncement, I, Niranjana Arya, Commissioner, Commercial Taxes, Rajasthan, Jaipur, in exercise of the powers conferred by sub-section (1) of section 24 of the Rajasthan Value Added Tax Act, 2003, hereby declare the following “**Deemed Assessment Scheme for Assessment of the year 2009-10**” under sub-section (1) of section 23 of the Rajasthan Value Added Tax Act, 2003, hereinafter to be referred as scheme, for scrutiny of returns related to the Assessment of the year 2009-10 and for passing the assessment orders, on the conditions mentioned in the Scheme, namely:-

1. **Date of Commencement.-** The Scheme shall come in to force with effect from 01-04-2011.

2. **Applicability of the Scheme.-**

The scheme shall be applicable for assessment pertaining to the year 2009-10, of such registered dealers who have submitted their all returns including annual return or audit report, as the case may be, for the year 2009-10 up to 16-05-2011 and have deposited the due tax for the year 2009-10 up to 16-05-2011.

Provided that the following class of dealers shall not be eligible under the said Scheme:-



1. Dealers engaged in execution of works contract and claiming refund, but have not opted for EC under notification dated 11.08.2006.
2. Dealers who have failed to submit all declaration form(s)/ certificate(s) up to 31.07.2011 to Assessing Authority.
3. Dealers against whom evasion cases are pending or cases of non-deposit of tax as per law have been detected during the year in question.
4. Dealers in whose cases, the rate of tax is in dispute in previous years.

However, dealers whose businesses have closed during 2009-10 shall also be eligible under the Scheme provided that they have submitted:-

- (i) the final returns along with details of closing stock;
- (ii) paid tax on closing stock; and
- (iii) unused declaration forms along with account of used declaration forms up to 31.07.2011.

3. **Manner of Verification of return.-** The simple verification of deposit of due tax as mentioned in returns by the eligible dealers under the scheme shall be made by the Assessing Authority.

4. **Levy of Penalty and Interest.-** The State Government vide Notification No.F.12 (25) FD / Tax / 11-01 dated 01.04.2011, as amended from time to time, have waived penalty and interest levied or likely to be levied on filing of late return and / or late payment of tax for the dealers who have submitted their all returns including annual return or audit report as the case may be, up to 16.05.2011. Therefore, no penalty or interest shall be levied on late filing of return or late payment of tax against such dealer(s) on the condition that due tax has been deposited up to 16.05.2011 and all the returns including annual return or audit report, as the case may be, has been submitted up to 16.05.2011.

5. **Procedure of Deemed Assessment.-** In all such cases, the assessing authority shall verify the return in the manner prescribed in clause (3) above and shall make a note on the order sheet, after due verification that the net tax payable by the dealer, as per the return, has been deposited into the exchequer and all the returns including annual return or audit report, as the case may be, has been submitted by the dealer up to 16.05.2011, therefore, the dealer is being assessed with nil demand under the Deemed Assessment Scheme. Copy of such order sheet shall not be made available to the dealer unless directed by the Dy. Commissioner (Adm.).

return or late payment of tax against such dealer(s) on the condition

Provided that in case any discrepancy related to deposition of due tax is revealed on verification, the Assessing Authority shall inform the same to the DC (Adm.) and on approval of DC (Adm.), the Assessing Authority shall proceed under section 24 of the Rajasthan Value Added Tax Act, 2003.

List of all such assessment orders showing the name of the dealer shall be published on the official website of the Department or shall be published in print media and as per the provisions of sub-section (3) of section 23 of the RVAT Act, 2003 this publication shall be deemed to be the service of order on such dealers whenever required.

6. **Assessment under CST Act, 1956.**- Assessment under CST Act, 1956 shall be made in accordance with the provisions of clause (5) above.
7. **Condition.**- Neither notice shall be issued to the dealers covered under this Scheme unless authorized by the Dy. Commissioner (Adm.) nor dealer would be called in person.

Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

No. F16 () Tax/CCT/11/242

Dated: May 16, 2011

Copy for information and necessary action to:-

1. Principal Secretary to Chief Minister, Rajasthan, Jaipur.
2. Addl. Chief Secretary, Finance Department, Rajasthan, Jaipur.

Commissioner,
Commercial Taxes,
Rajasthan, Jaipur.

Rajasthan, Jaipur.