

**Government of Rajasthan  
Commercial Taxes Department  
Notification**

Jaipur, Dated: 11.5, 2018

In exercise of the powers conferred by sub-section (2) of section 24 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), I, Alok Gupta, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby declare the following "Deemed Assessment Scheme for the Assessment of the year 2016-17" under Section 23 of said act, hereinafter to be referred as the scheme, for scrutiny of returns related to the Assessment of the year 2016-17 and for passing the assessment orders, in the manner and on such conditions as mentioned in the scheme, namely:-

1. **Date of Commencement** - The scheme shall come into force with effect from 20.06.2018.

2. **Applicability of the scheme** -

The scheme shall be applicable for assessments pertaining to the year 2016-17, of such registered dealers who have submitted their all the returns for the year 2016-17 under the provisions of section 21 or audit report along with all the returns for the year 2016-17 under section 21 upto 31.05.2018 and have deposited the due tax along with the interest and late fee, if any, for the year 2016-17 up to 31.05.2018.

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

1. Dealers who are engaged in execution of works contract and claiming refund, but have not opted for payment of exemption fee in lieu of tax under notification numbers F.12 (63) FD / Tax / 2005-80 dated 11.08.2006, F.12 (101) FD / Tax / 2011-59 dated 13.08.2013, F.12 (59) FD / Tax / 2014-23 dated 14.07.2014 and F.12 (23) FD / Tax / 2015-206 dated 09.03.2015, as amended from time to time.
2. Dealers who have failed to submit all declaration form(s) / certificate(s) up to 31.05.2018, to the Assessing Authority.
3. Dealers against whom evasion cases are pending or cases of non-deposit of tax, interest and late fee as per law have been detected pertaining to the year 2016-17.
4. Dealers against whom the rate of tax is in dispute for previous year(s).
5. Dealers against whom any notice under sub-section (2) of section 24 has been issued.
6. Dealers claiming refund in the return(s) or in any of the refund application form(s) as prescribed in RVAT Rules, 2006.
7. Dealers claiming Input Tax Credit, which is not matching with the selling dealer.

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Receipt  
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8. Dealers claiming deposit of tax, interest and late fee, which is not matching with the Revenue Collection Register.
3. **Manner of Verification of return** - Subject to the provisions of the notification issued under sub-section (2) of section 18 of the RVAT Act, 2003, the deposit of due tax as mentioned in returns, along with interest and late fee, if any, by the eligible dealers under the scheme shall be verified by the Assessing Authority through the RajVISTA system.
4. **Procedure of Deemed Assessment** - In the cases where after the verification as provided under clause 3, it is found that the net tax payable by the dealer, alongwith interest and late fee, if any, as per the return has been deposited by the dealer, the system shall generate the following order:-

"After due verification that the net tax payable by the dealer, along with interest and late fee, if any, as per the return, has been deposited by the dealer into the exchequer and all the returns including annual return or audit report, as the case may be, have been submitted by the dealer up to 31.03.2018, the dealer is assessed with nil demand under the Deemed Assessment Scheme."
5. **Assessment under CST Act, 1956** - Assessment under CST Act, 1956 shall be made in accordance with the provisions of clause (4) above.

[No.F.16 (1052) Tax / VAT / CCT / 2017-18 ~~334~~]

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(Alok Gupta)

Commissioner,  
Commercial Taxes,  
Rajasthan, Jaipur.

Dated: 11.5.2018

No.F.16 (1052) Tax / VAT/ CCT /2017-18/336-41

Copy to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication in **extra ordinary Gazette**.
2. PS to CCT.
3. Additional Commissioner (VAT & IT / Legal / MEA), Commercial Taxes, Rajasthan, Jaipur.
4. ✓ Dy. Commissioner (IT), HQ for uploading on the departmental website Rajtax and portal RajVISTA.
5. TCS, CTD.
6. Guard File.

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12.6.2018

(Hawai Singh)

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