



TAX BAR ASSOCIATION RAJSAMAND

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No. TBAR/001/2021-22

Dated: 24-09-2021

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To,
The Chief Commissioner Sir,
State Tax,
Govt. of Rajasthan, Kar Bhawan,
Jaipur (Rajasthan)

Sub: Request for extension of time limit of Amnesty Scheme 2021

Respected Sir,

We, the members of Tax Bar Association, Rajsamand are thankful to the Govt. of Rajasthan for introducing the Amnesty scheme 2021 vide notification no. F.12 (29) FD/Tax/2021-269 dated 24-02-2021 in respect of the following Acts:

1. The Rajasthan Sales Tax Act, 1954.
2. The Rajasthan Sales Tax Acts, 1994.
3. The Central Sales Tax Act, 1956.
4. The Rajasthan Value Added Tax Act, 2003.
5. The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999.
6. The Raj. Tax on Entry of Motor Vehicles into Local areas Act, 1988.
7. The Rajasthan Entertainments and Advertisements Tax Act, 1957.
8. The Raj. Tax on Luxuries (Hotels and Lodging Houses) Act, 1990.
9. The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994.

In this regard it is submitted that the dealers are availing the benefit of the amnesty scheme, 2021 but due to some technical problems i.e. there are so many rectification pending with the commercial taxes department and the demand related to ITC mismatch, declaration forms etc are also pending in the hand of the department, that's why they are not able to avail the benefit of the amnesty scheme 2021. Moreover, the declaration has not been received by the dealers from the buyers. The TDS certificate, under works Contract Tax is yet to be received from the Awarders i.e. government departments. In spite of following the matter with the Awarders i.e. government department, the dealers are not able to get the same. In addition to this, rectifications are being done by the department, but a huge quantum of rectification is pending with the department due to shortage of time. The launching of the Amnesty Scheme 2021 has brought very fruitful results and at the same time the State Govt. has also received a huge amount in the State Exchequer, the demands have also been reduced to a large extent, but due to shortage of time and the problems, narrated above, a large number of dealers are not able to avail the benefit of the scheme. We, therefore, humbly request you as under:

1. Extension of time limit for Amnesty Scheme 2021 :

The above Amnesty Scheme 2021 is valid up to 30.09.2021. In this regard it is submitted that there are so many rectification application for mismatch of ITC are also pending with the Commercial Taxes Deptt. Level which are to be disposed off and due to this the dealers are not able to avail the benefit of the Amnesty Scheme. In addition to this, due to Covid-19 in other states, various declaration forms have not been received by the dealers; TDS certifications have not been issued by the government departments, due to which the dealers are facing problems in availing the benefit of the Amnesty Scheme.

It is, therefore, prayed that the time limit of the Amnesty Scheme, 2021 may kindly be extend **up to 31.03.2022** so that the maximum dealers may avail its benefits and avoid unnecessary litigations.

2. Extension of time limit for submission of declaration form under RVAT & CST Act.-

The Govt. of Rajasthan has issued the notification and allowed the time limit for submission of declaration forms under RVAT & CST Act up to 30.09.2021. It is submitted that due to surge in covid cases all over the country, the Govt. of Rajasthan declared lock-down w.e.f. 17th April, 2021 till 7th June, 2021. Even after the unlock process, declared by the government, the dealers are not able to get the required declaration forms from the other states

Due to which dealers are not to avail the benefit of the Scheme. In the light of the above submissions it is, therefore, requested to kindly further extend the time limit for submissions of the declaration forms **up to 31.03.2022** so that the dealers are benefited.

3. Extension of time limit for reopening the assessments under RVAT & CST Act.

It is submitted that the time limit for reopening the assessments is up to 30.09.2021. In reopening cases the demands have been set aside and the dealers have got the benefit by reduction in their demands, but there are certain cases where the demands are pending. It is, therefore, humbly requested to kindly **further extends the time limit for reopening the assessments up to 31.03.2022.**

4. Extension of time limit for rectification of the cases and mismatch issues:

It is also submitted that the time limit of rectification and mismatch was valid up to 30.06.2021, but due to Covid-19 and other reasons, the dealers could not file the rectification applications and mismatch related work up to 30.06.2021 and are not able to avail the benefit of the Scheme. It is, therefore, requested that the time limit for rectification may kindly be extended up to 31-03-2022.

5. Confirmations of ITC Mismatch of all offices at State Level:

It is also submitted that a facility to be provided to concerned assessing officer to empower to confirm ITC mismatch at all offices at State Level.

6. Others:

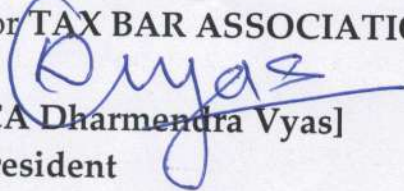
It is also submitted that due to new officers recently posted in last month, they are unable to smooth working of rectification work and amnesty scheme work.

Under the above circumstances and looking to the problems, enumerated above, you are humbly requested to kindly get the above problems sorted out and issue necessary notification in this regard. We hope that you will take things in right perspective and take cognizance of the problems in the interest of the dealers as well as the tax fraternity.

Thanking you,

Yours faithfully,

For TAX BAR ASSOCIATION, RAJSAMAND


[CA Dharmendra Vyas]

President