

Government of Rajasthan notifies the Amnesty Scheme, 2025, for settlement of pre-GST dues

20 February 2025

The Government of Rajasthan has notified the Amnesty Scheme 2025 for the rebate of tax and settlement of outstanding demands and disputed amounts.

Key features of the scheme:

Validity: The scheme is effective from 19 February 2025 and shall remain in force until 30 September 2025.

Objectives:

- The Rajasthan Sales Tax Act, 1954;
- The Rajasthan Sales Tax Act, 1994;
- The Central Sales Tax Act, 1956;
- The Rajasthan Value Added Tax Act, 2003;
- The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999;
- The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988;
- The Rajasthan Entertainments and Advertisements Tax Act, 1957;
- The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990; and
- The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994.

Eligibility:

- The scheme shall be applicable to all dealers having outstanding demands or disputed amounts under any of the Acts mentioned above up to 30 June 2017, except the Rajasthan Value Added Tax Act, 2003, and the Central Sales Tax Act, 1956, in respect of the goods included in Entry 54 of the state list of the Seventh Schedule to the Constitution of India.
- Outstanding demands (OD): Any demand pertaining to the aforementioned acts, which is pending in the demand and collection register.
- Disputed amounts (DA): Any tax, interest, penalty, and fee for which a SCN has been issued or against which an appeal, revision, writ, or SLP is pending or contemplated, including the remanded cases.

Benefits:

Category	Conditions	Extent of rebate of tax and/or waiver of interest, penalty and late fee
OD not exceeding INR 50 lakh	Not applicable	<ul style="list-style-type: none"> • 100% waiver of tax, interest, penalty, and late fee
OD related to declaration forms	Proof for inter-state sales, i.e., invoice details with copies and proof of payment, along with declaration, is submitted	<ul style="list-style-type: none"> • 100% waiver of difference tax, interest, penalty, and late fee
	If the above-mentioned proofs are not submitted and however 10% of the difference tax is deposited	<ul style="list-style-type: none"> • Waiver of remaining difference tax, • 100% waiver of interest, penalty, and late fee

OD/DA exclusively related to interest exceeding INR 25 crore	20% of interest deposited	<ul style="list-style-type: none"> Remaining amount of interest, along with interest accrued up to the date of order under this scheme
Other OD or DA not covered above	20% of the amount of tax deposited	<ul style="list-style-type: none"> Remaining amount of tax, 100% interest, penalty, and late fee, 100% interest accrued up to the date of order under this scheme

Procedure for availing benefit under this scheme:

- An application to be filled on www.rajtax.gov.in, with separate intimation for OD/DA under separate acts, as well as before separate assessing authorities.
- The required amount shall be deposited by **30 September 2025**, or within **10 days** of receiving communication from the assessing authority regarding the final amount payable, whichever is later.
- Applicants must submit an undertaking to withdraw any pending cases before any court or authority.
- The assessing authority shall electronically convey the details of pending demand(s) and disputed amount(s), along with the payment to be made.
- In case of any dispute regarding the categorisation of OD/DA, the decision of the Commissioner, Commercial Taxes, shall be final.

Provisions for cases pending under Amnesty Scheme, 2024:

- Where a dealer has opted for the Amnesty Scheme, 2024, and has paid any installment, such cases shall be governed by the provisions of the scheme of 2024.
- The amount deposited, if any, under the Amnesty Scheme, 2024, shall be adjusted against the amount to be paid under this scheme.
- Any payment already made under the Amnesty Scheme, 2024, shall not be refunded.

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