

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, February 19, 2025**

**S.O.125.**-In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following “Amnesty Scheme-2025”, hereinafter referred to as the scheme, for rebate of tax and settlement of outstanding demands and disputed amounts, namely:-

**1. Short title and operative period.-** (1) This scheme may be called the Amnesty Scheme-2025.

(2) This scheme shall come into force with immediate effect and shall remain in force upto 30.09.2025.

**2. Application.-** This scheme shall be applicable to all dealers or persons having outstanding demands or disputed amounts under any Act in respect of period upto 30.06.2017, except outstanding demand or disputed amount pertaining to the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 in respect of goods included in the Entry 54 of the State List of the Seventh Schedule to the Constitution of India.

**3. Definitions.-** (1) In this scheme, unless the subject or context otherwise requires,-

(a) “Act” means any of the following Acts:-

- (i) The Rajasthan Sales Tax Act, 1954 (Act No. 29 of 1954);
- (ii) The Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995);
- (iii) The Central Sales Tax Act, 1956 (Central Act No. 74 of 1956);
- (iv) The Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003);
- (v) The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999);
- (vi) The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (Act No. 14 of 1988);
- (vii) The Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957);
- (viii) The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996); and
- (ix) The Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994 (Act No. 11 of 1994);

(b) “Applicant” means any dealer or person who conveys his willingness for availing benefit under this scheme;

(c) “Assessing Authority” means any officer or authority appointed under the Act;

(d) “Dealer” means any dealer as defined under the Act;

(e) “Declaration Form” means the statutory form or certificate prescribed under the

Act for sale or purchase of goods at concessional rate of tax or exemption from tax;

- (f) "Demand and Collection Register (DCR)" means the register containing the details, in the form of entries, of outstanding demand(s) pertaining to any assessment at the ward level either on departmental portal or in physical form;
- (g) "Department" means the Commercial Taxes Department, Rajasthan;
- (h) "Difference Tax" means difference between full rate of tax applicable in the State under the Act and concessional rate or exemption which is applicable on submission of declaration form;
- (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; and
- (l) "Tax" shall include the composition amount or lump sum in lieu of tax and exemption fee.

(2) The words and expressions used in this scheme but not defined shall have the same meaning as assigned to them in the Act to which the outstanding demand or disputed amount pertains.

**4. Benefits under this scheme.-** The rebate of tax and waiver of interest, penalty or late fee shall be to the extent as mentioned in column number 4 of the Table given below on fulfilment of conditions as mentioned in column number 3, for the category of outstanding demand or disputed amount as mentioned in column number 2 of the said table and the conditions mentioned in clause 5 of this scheme:-

**Table**  
**For Rebate of Tax and/or Waiver of Interest, Penalty and Late Fee**

S.No.	Category of outstanding demand or disputed amount	Conditions	Extent of Rebate of Tax and/or Waiver of Interest, Penalty and Late Fee
1	2	3	4
1.	Outstanding demand not more than rupee fifty lakhs in a single entry in the DCR.	Not applicable	Whole amount of tax, interest, penalty and late fee, if any, along with interest accrued upto the date of order under this scheme.

2.	Outstanding demand which relates to declaration forms.	(a) The applicant has submitted following proof for inter-state sale, alongwith an undertaking:- (i) details of invoices alongwith copy of invoices of inter-state sale; and (ii) proof of payment regarding above invoices.	Whole amount of difference tax, interest, penalty and late fee, if any, alongwith interest accrued upto the date of order under this scheme.
		(b) In cases not covered under clause (a) above, the applicant has deposited 10% of the amount of difference tax.	Remaining amount of difference tax, whole amount of interest, penalty and late fee, if any, alongwith interest accrued upto the date of order under this scheme.
3.	Outstanding demand/ disputed amount which relates exclusively to interest and is more than rupees twenty five crore.	The applicant has deposited 20% of interest.	Remaining amount of interest alongwith interest accrued upto the date of order under this scheme.
4.	Outstanding demand or disputed amount not covered under serial number 1, 2 and 3 of this table.	The applicant has deposited 20% of the amount of tax.	Remaining amount of tax, if any, whole amount of interest, penalty and late fee, if any, alongwith interest accrued upto the date of order under this scheme.

**Explanation:**

(1) Where any dealer conveys his willingness for availing benefit of this scheme and deposits the required amount upto 30.09.2025 or within ten days from the day on which the Assessing Authority conveys the final amount required to be paid under this scheme, whichever is later, he shall be eligible for the benefits available in the scheme. In case, the dealer fails to deposit the final amount in the time specified above, he shall not be eligible for any benefit under this scheme. However, the Commissioner may, if he is satisfied that the applicant was prevented by sufficient cause from paying the required amount in the stipulated time, condone such delay and may allow the applicant to avail the benefits under this scheme.

(2) Where any amount has been deposited prior to issuance of this scheme against the demand after its creation, including the amount deposited for filing of an appeal, and if option

is being submitted for the balance outstanding demand/ disputed amount, the amount already deposited, if not adjusted in the Demand and Collection Register (DCR) prior to the issuance of this scheme and if not specifically mentioned in the challan, shall be adjusted firstly against the liability of tax, then it shall be adjusted against the liability of interest, penalty and late fee, respectively. However, if any amount has been deposited in compliance of any court order, it shall be adjusted accordingly. The benefits of this scheme shall be available only for the balance of outstanding demand/ disputed amount as per the provisions of this scheme.

(3) Where the outstanding demand or disputed amount comprises entirely of interest and/ or penalty and/ or late fee, in such cases, the amount of tax shall be deemed to have been deposited.

(4) For category of outstanding demand or disputed amount where the dealer or person is not required to deposit any amount as per the Table above, in such cases, he may convey the same to the Assessing Authority. In cases where no intimation is received from the dealer or person, the Assessing Authority may proceed to dispose the case at his own level.

(5) Where the outstanding demand or disputed amount pertaining to the period upto 30.06.2017 has already been deposited and demand for interest pertaining to the same is leviable but not levied, in such cases the interest payable alongwith the interest accrued upto the date of order under this scheme shall be waived to the extent as per the Table above.

(6) Where any application for adjustment/ rectification/ reassessment etc. related to the demand, for which the dealer or person intends to opt under this scheme is pending before the Assessing Authority concerned, then on intimation in writing from dealer or person, he shall dispose it on priority basis.

(7) In cases pertaining to disputed amount for which the demand is not outstanding in the Demand and Collection Register (DCR), the amount of tax, interest, late fee and/ or penalty shall be deemed to be as per the original assessment/ reassessment order or show cause notice issued in regard of the said disputed amount. In such cases, the Assessing Authority concerned shall withdraw the proceeding, if any, pending before himself or submit an application for withdrawal of the case pending before any Court or Tax Board or Appellate Authority, as the case may be, after deposit of prescribed amount as per the Table above, within the stipulated time.

(8) Where the case of prosecution has been filed by the department under clause (d) of sub-section (1) of section 67 of the Rajasthan Value Added Tax Act, 2003 or similar provisions of the repealed Act(s) and the applicant has deposited the amount as required under this scheme, the Assessing Authority shall proceed to withdraw the case from the court.

**5. Conditions.-** The benefits of this scheme shall be available on the fulfillment of the following conditions, namely:-

- (i) The applicant has deposited the amount required as per column number 3 of the Table and Explanation (1) to clause 4;

(ii) The applicant has submitted an undertaking for withdrawal of case, if any, pending before any Court or Tax Board or Appellate Authority, as the case may be, within the operative period of this scheme; and

(iii) No refund for any year or regarding any Act shall be allowed if it is co-related in any manner due to rebate of tax and/ or waiver under this scheme.

**6. Procedure for availing benefit.-** (1) To avail the benefit under this scheme, the applicant shall electronically convey his willingness on the Commercial Taxes Department's website [www.rajtax.gov.in](http://www.rajtax.gov.in) regarding the same to the concerned Assessing Authority.

(2) Separate intimation of willingness shall be conveyed for outstanding demand/ disputed amount under separate Acts as well as before separate Assessing Authorities.

(3) In case of any dealer or person opting for benefits under this scheme, the Assessing Authority shall electronically convey the details of pending demand(s) and disputed amount(s) against the dealer or person alongwith the payment to be made in pursuance of this scheme and consequent benefits to be accrued.

(4) The detailed procedure, clarification and order for removal of difficulties, if any, for availing benefit under this scheme shall be as notified by the Commissioner, Commercial Taxes Department, Rajasthan.

(5) In case of any dispute regarding the categorization of outstanding demand or disputed amount under serial number 1 to 4 of the Table of clause 4, the decision of Commissioner, Commercial Taxes shall be final.

**7. Provisions for cases pending under Amnesty Scheme-2024.-** (1) Where a dealer has opted for payment under Amnesty Scheme-2024 and has deposited the required amount fully upto 31.12.2024 or within ten days from the day on which the Assessing Authority conveys the final amount required to be paid under this scheme, whichever is later, such cases shall be governed by the provisions of the said scheme of 2024.

(2) In all other cases not covered under sub-clause (1) above, in which any task is pending under Amnesty Scheme-2024 prior to the issuance of this scheme, willingness submitted under the said scheme of 2024 shall be deemed to have been submitted under this scheme and amount required to be paid shall be communicated afresh to the dealer as per the Table of clause 4 of this scheme. The amount deposited, if any, under Amnesty Scheme-2024 shall be adjusted against the amount required to be paid as per the Table of clause 4 of this scheme.

(3) No refund of any payment already made under Amnesty Scheme-2024 shall be allowed due to rebate of tax and/or waiver under this scheme.

[F.12(7)FD/Tax/2025-121]

By Order of the Governor,

**(Dr. Khushaal Yadav)**  
Joint Secretary to the Government.