



**The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee
Act, 2023**

Act No. 18 of 2023

Keywords:

Arrears, Order of Settlement

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महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ९, अंक २१(२)]

गुरुवार, एप्रिल ६, २०२३/चैत्र १६, शके १९४५

[पृष्ठे १४, किंमत : रुपये २७.००

असाधारण क्रमांक ३६

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (Mah. Act No. XVIII of 2023), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

MUGDHA A. SAVANT,

Draftsman-cum-Joint Secretary to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XVIII OF 2023.

(First published, after having received the assent of the Governor in the "Maharashtra Government Gazette", on the 6th April 2023).

An Act to provide for settlement of arrears of tax, interest, penalty or late fee which were levied, payable or imposed, respectively, under various Acts administered by the Goods and Services Tax Department and for the matters connected therewith or incidental thereto.

74 of 1956. WHEREAS it is expedient to provide for settlement of arrears of tax,
Bom. LXVI of interest, penalty or late fee which were levied, payable or imposed,
1958. respectively, under the Central Sales Tax Act, 1956, the Bombay Sales of
Bom. LI of respectively, under the Central Sales Tax Act, 1956, the Bombay Sales of
1959. Motor Spirit Taxation Act, 1958, the Bombay Sales Tax Act, 1959, the

Maharashtra Purchase Tax on Sugarcane Act, 1962, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Maharashtra Sales Tax on the Transfer of the Right to use any Goods for any Purpose Act, 1985, the Maharashtra Tax on Luxuries Act, 1987, the Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987, the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989, the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 and the Maharashtra Value Added Tax Act, 2002 and for the matters connected therewith or incidental thereto; it is hereby enacted in the Seventy-fourth Year of the Republic of India as follows :-

Mah. IX of 1962.
Mah. XVI of 1975.
Mah. XVIII of 1985.
Mah. XLI of 1987.
Mah. XLII of 1987.
Mah. XXXVI of 1989.
Mah. IV of 2003.
Mah. IX of 2005.

Short title and commencement.

1. (1) This Act may be called the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023.

(2) It shall come into force on the 1st May 2023.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) “Annexure” means the Annexure appended to this Act;

(b) “Appellate Authority” means the Appellate Authority specified in sub-section (1) of section 14 of this Act;

(c) “applicant” means a person who is liable to pay arrears of tax, interest, penalty or late fee levied or leviable under the Relevant Act or any other person including financial institution who desires to avail the benefit of settlement by complying with the conditions under this Act;

(d) “arrears” means the outstanding amount of tax, interest, penalty or late fee, as the case may be,—

(i) payable by an assessee as per any statutory order under the Relevant Act; or

(ii) admitted in the return or, as the case may be, the revised return filed under the Relevant Act and which has not been paid either wholly or partly; or

(iii) determined and recommended to be payable by the auditor, in the audit report submitted as per section 61 of the Value Added Tax Act, whether the notice under section 32 or 32A of the Value Added Tax Act, has been issued or not,

and such arrears of tax, interest, penalty or late fee, pertains to specified period and it also includes the interest payable on the admitted tax under the Relevant Act for the specified period;

(e) “Commissioner” means an officer appointed as the Commissioner of State Tax under clause (a) of section 3 of the Goods and Services Tax Act and includes the Commissioner of Sales Tax appointed under sub-section (1) of section 10 of the Value Added Tax Act;

(f) “designated authority” means an authority appointed under section 3 of this Act;

(g) “disputed tax” means the tax other than un-disputed tax as defined in clause (q);

Mah.
XLIII of
2017.

(h) "Goods and Services Tax Act" means the Maharashtra Goods and Services Tax Act, 2017;

(i) "Government" or "State Government" means the Government of Maharashtra;

(j) "order of settlement" means an order issued under this Act for settlement of arrears of tax, interest, penalty or late fee;

(k) "Relevant Act" means the following Acts, namely:-

74 of 1956.

(i) the Central Sales Tax Act, 1956;

Bom. LXVI
of 1958.

(ii) the Bombay Sales of Motor Spirit Taxation Act, 1958;

Bom. LI
of 1959.

(iii) the Bombay Sales Tax Act, 1959;

Mah. IX
of 1962.

(iv) the Maharashtra Purchase Tax on Sugarcane Act, 1962;

Mah. XVI
of 1975.

(v) the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975;

Mah. XVIII
of 1985.

(vi) the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any Purpose Act, 1985;

Mah. XLI
of 1987.

(vii) the Maharashtra Tax on Luxuries Act, 1987;

Mah. XLII
of 1987.

(viii) the Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987;

Mah. XXXVI
of 1989.

(ix) the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989;

Mah. IV
of 2003.

(x) the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002;

Mah. IX
of 2005.

(xi) the Maharashtra Value Added Tax Act, 2002,

and also includes the rules made or notifications issued thereunder;

(l) "requisite amount" means an amount required to be paid by the applicant under this Act and shall be the aggregate of the amount paid during the period specified in clause (b) of the Table given in sub-section (2) of section 10 of this Act towards,—

(i) the amount of un-disputed tax, and

(ii) the amount of disputed tax, interest, penalty, late fee, whether levied or not,

as determined under sections 8 and 9 of this Act and as specified in *Annexure-A or Annexure-B* appended to this Act;

(m) "return dues" means the amount of tax, interest or late fee, admitted in the return or the revised return filed under the Relevant Act in respect of the specified period but which has remained un-paid either wholly or partly on or before the 31st October 2023;

(n) "specified period" means any period ending on or before the 30th June 2017;

(o) “statutory order” means any order passed under the Relevant Act, raising the demand of tax, interest, penalty or late fee payable by the applicant;

(p) “Tax on the Entry Act” means the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002;

Mah. IV
of 2003.

(q) “un-disputed tax” means,—

(i) the taxes collected separately under the Relevant Act; or

(ii) the taxes shown payable in the return or the revised return under the Relevant Act; or

(iii) an amount claimed by the dealer as deductions or allowed by the designated authority as per rule 57 of the Value Added Tax Rules or similar rules under other Relevant Act; or

(iv) an amount forfeited under the statutory order or excess tax collection shown in the return, revised return or audit report, as the case may be, submitted under the Relevant Act; or

(v) any amount of tax determined and recommended to be payable by the auditor, in the audit report submitted as per section 61 of the Value Added Tax Act, and accepted by the assessee, either wholly or partly; or

(vi) the tax deducted at source (TDS) by the employer under the Value Added Tax Act; or

(vii) the tax collection made under section 31A of the Value Added Tax Act; or

(viii) the tax payable by the enrollment certificate holder under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; or

Mah. XVI
of 1975.

(ix) the tax deducted by the employer under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975; or

Mah. XVI
of 1975.

(x) the amount of set-off disallowed under rule 52A or 52B of the Value Added Tax Rules, which is eligible to be claimed in the subsequent period;

(r) “Value Added Tax Act” means the Maharashtra Value Added Tax Act, 2002;

Mah. IX
of 2005.

(s) “Value Added Tax Rules” means the Maharashtra Value Added Tax Rules, 2005 made under the Value Added Tax Act.

(2) Words and expressions used in this Act but not defined herein shall have the same meanings as respectively assigned to them under the Relevant Act.

Designated
authority.

3. (1) The Commissioner of State Tax shall be the Commissioner for the purposes of this Act.

(2) The officers specified in sub-section (2) of section 10 of the Value Added Tax Act or, as the case may be, under section 3 of the Goods and Services Tax Act, shall be the designated authorities for the purposes of this Act. The subordination of the said designated authorities shall be as per rule 5 of the Value Added Tax Rules.

(3) The Commissioner may, by notification published in the *Official Gazette*, delegate his powers to the designated authorities and such designated authorities shall, within their jurisdiction, exercise the powers over such area or areas, as notified, from time to time, under section 10 of the Value Added Tax Act or, as the case may be, under sub-section (2) of section 4 and section 5 of the Goods and Services Tax Act.

4. (1) Subject to the other provisions of this Act, an applicant, whether registered or not under the Relevant Act, shall be eligible to make an application for settlement of arrears of tax, interest, penalty or late fee in respect of the specified period, whether such arrears are disputed in appeal under the Relevant Act or not. Eligibility for settlement.

(2) The applicant, who has availed benefits under any of the Amnesty Schemes, as declared by the Government under any Government Resolution or under the Maharashtra Settlement of Arrears in Disputes Act, 2016 or the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 or the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 (hereinafter referred to as "the Settlement Act, 2022"), shall also be eligible to make an application under this Act:

Mah. XVI
of 2016.
Mah. XV of
2019.
Mah. XXIX
of 2022.

Provided that, the applicant who has availed or is availing the benefits in respect of the Settlement Act, 2022 shall not be eligible to opt for the benefits under this Act with respect to the arrears for which application under the Settlement Act, 2022 has already been made and where the due date for payment of requisite amount under the Settlement Act, 2022 has not been over:

Provided further that, nothing in the first proviso shall be applicable in case the order of settlement under the Settlement Act, 2022 has been passed with or without providing the benefits so available.

(3) For the settlement under this Act, the conditions stated in section 11 and other provisions of this Act shall be complied with.

5. Where the Goods and Services Tax Department has filed reference or an appeal before the Maharashtra Sales Tax Tribunal or the Courts, the demands disputed by the said Department including tax, interest, penalty or late fee may be considered for the settlement of arrears by the applicant and the application for settlement may be filed accordingly. In such cases, once the amount disputed by the said Department is settled under this Act, there shall be no refund or adjustment of the amount so paid or there shall be no recovery of the waiver already granted under this Act. Cases litigated by State also eligible for settlement.

Adjustment and determination of arrears of tax, interest, penalty or late fee, if any, eligible for settlement.

6. (1) Notwithstanding anything contained in the Relevant Act or under this Act,—

(a) any payment made in respect of a statutory order either in the appeal or otherwise, on or before the 30th April 2023, shall first be adjusted towards the amount of un-disputed tax and then disputed tax, thereafter, towards the interest and the balance amount remaining unadjusted, shall then be adjusted towards the penalty and the late fee, sequentially;

(b) after adjustment of amount as specified in clause (a), only the amount remaining outstanding for the specified period, if any, as on the 1st May 2023 or any demand raised for the specified period by any statutory order during the period from 1st May 2023 to 31st October 2023, shall be considered for the settlement under this Act.

(2) The provisions of foregoing clauses in respect of adjustment of amount paid and determination of arrears shall be applicable *mutatis mutandis* to the return dues or, as the case may be, dues as per the recommendations made in respect of tax, interest or late fee by the auditor in the audit report.

Write off in respect of certain amounts.

7. (1) Notwithstanding anything contained in the Relevant Act or under this Act, any arrears determined as per any statutory order for the specified period, as on the 30th April 2023, which are rupees two lakh or less per financial year under the Relevant Act shall be written off.

(2) The post assessment interest or, as the case may be, post assessment penalty on such written off dues shall stand waived.

(3) Notwithstanding anything contained in the Relevant Act, the post assessment interest or, as the case may be, post assessment penalty, if applicable, shall stand waived in the cases where the tax due as per any statutory order has been paid at any time on or before the 30th April 2023:

Provided that, no order levying the post assessment interest or, as the case may be, post assessment penalty has been passed in such cases till the aforesaid date.

Determination of requisite amount and extent of waiver.

8. (1) The requisite amount payable towards the settlement of arrears as determined under section 6 shall be as follows,—

(a) where the said tax is un-disputed or disputed, then the extent of the payment of such un-disputed tax, disputed tax, interest, penalty or late fee and applicable waiver in respect of disputed tax, interest, penalty or late fee for One Time Payment option or Instalment option as provided in section 10, shall be as specified in *Annexure-A* or *Annexure-B*, as the case may be;

(b) notwithstanding anything contained in this section and section 9, where arrears, determined as per section 6, of tax, interest, penalty or late fee as per any statutory order is of rupees fifty lakh or less and if, the applicant opts for payment of a lump sum amount under

One Time Payment option, then the extent of lump sum payment and applicable waiver shall be as specified in *Annexure-A* or *Annexure-B*, as the case may be.

(2) The payment of the requisite amount as determined under this section shall be made in the form of *Chalan* prescribed under the Relevant Act or, in Form-MTR-6 prescribed under the Value Added Tax Rules, as the case may be, and shall be made on or before the last day specified in clause (b) of the Table given in sub-section (2) of section 10 of this Act, as applicable to the option opted by the applicant.

(3) The payment made on any account on or before the 30th April 2023 shall not be considered as a payment towards the requisite amount.

(4) Under any circumstances, the applicant shall not be entitled to any waiver in respect of un-disputed tax.

(5) Subject to the other provisions of this Act, the applicant shall be entitled to the waiver of disputed tax, interest, penalty or late fee, to the extent as prescribed in *Annexure-A* or *Annexure-B*, as the case may be.

(6) Where the applicant has made the payment which is less than the requisite amount as determined under this section then, the designated authority shall compute the proportionate amount of waiver admissible under the option opted by the applicant, in proportion to the requisite amount paid by the applicant:

Provided that, the amount so paid shall first be adjusted towards the un-disputed tax and the amount remaining, if any, after such adjustment shall then be adjusted towards the disputed tax, interest, penalty and late fee, proportionately.

(7) No application shall be rejected merely on the ground that the payment made by the applicant during the period as per option opted by the applicant under this Act is less than the requisite amount.

9. The applicant who is liable to pay entry tax under the Tax on the Entry Act as determined in the statutory order then, notwithstanding anything contained in this Act or the Relevant Act, for the purpose of settlement under this Act,—

Determination of requisite amount and extent of waiver under Tax on Entry Act.

(a) the requisite amount shall be the amount equivalent to the amount of entry tax determined in the statutory order, or the amount reduced or denied by the amount of set-off of entry tax, as provided under rule 53 or 54, respectively, under the Value Added Tax Rules or, as the case may be, under the Bombay Sales Tax Rules, 1959, whichever is less;

(b) in case the said applicant has paid the amount as determined under clause (a), on or before the last date specified in clause (b) of the Table given in sub-section (2) of section 10 of this Act, considering the options for which the settlement is desired, then the balance amount of

tax remaining payable shall be waived by passing order under this Act and the said applicant shall not be entitled to claim the set-off of any amount including the amount paid on or before the 30th April 2023 under the Value Added Tax Rules or, as the case may be, under the Bombay Sales Tax Rules, 1959;

(c) the interest as per any statutory order shall be considered for determining the requisite amount and waiver in that respect in accordance with *Annexure-A* or *Annexure-B*, as the case may be;

(d) the penalty imposed as per any statutory order shall be considered for determining the requisite amount and waiver in that respect in accordance with the *Annexure-A* or *Annexure-B*, as the case may be;

(e) the provisions of sub-sections (2), (3), (6) and (7) of section 8 shall apply *mutatis mutandis* to this section.

Options and duration for payment of requisite amount.

10. (1) The requisite amount shall be paid under One Time Payment option:

Provided that, in case the arrears are in excess of rupees fifty lakh, then the applicant may opt to pay the requisite amount under Instalment option.

(2) The duration for the payment of requisite amount and the submission of application under this Act shall be as given in the Table below :—

TABLE

Sr. No.	Particulars	Option 1 : One Time Payment option	Option 2 : Instalment option
(1)	(2)	(3)	(4)
(a)	Duration for submission of application under section 12.	Commencing from the 1 st May 2023 and ending on the 14 th November 2023.	Commencing from the 1 st May 2023 and ending on the 14 th November 2023.
(b)	Duration in which requisite amount is to be paid.	Commencing from the 1 st May 2023 and ending on the 31 st October 2023.	Minimum twenty-five per cent. of requisite amount to be paid during the period commencing from the 1 st May 2023 and ending on the 31 st October 2023 and remaining of requisite amount in three equal quarterly instalments from the date of the application under section 12. All instalments shall be paid within nine months from the date of application :

(1)	(2)	(3)	(4)
			<p>Provided that, if any instalment is paid beyond the due date, it shall attract interest at the rate of twelve per cent. per annum:</p> <p>Provided further that, in case all instalments are not paid within nine months, proportionate benefit as specified in section 8 and section 9 shall be granted.</p>

11. (1) Notwithstanding anything contained in any provisions of the Relevant Act, the appeal, if any, pending before the Appellate Authority under the Relevant Act or the Tribunal or the Court in respect of any statutory order, shall be withdrawn fully and un-conditionally by the applicant.

Conditions for settlement.

74 of 1956.

(2) Where excess set-off or refund under Value Added Tax Act is adjusted against liability under the Central Sales Tax Act, 1956 or the Tax on the Entry Act and where such adjustment of set-off or refund is reduced or denied in the assessment under the Value Added Tax Act then in order to settle dues under the Central Sales Tax Act, 1956 or the Tax on the Entry Act, appeal filed under the Value Added Tax Act needs to be withdrawn fully and un-conditionally alongwith appeal under the Central Sales Tax Act, 1956 or the Tax on the Entry Act, as the case may be.

74 of 1956.

74 of 1956.

(3) The submission of acknowledgement of application for withdrawal of appeal to the designated authority, alongwith the application for settlement shall be treated as sufficient proof towards withdrawal of the said appeal.

12. (1) The applicant shall make a separate application for each class of arrears given in clause (d) of sub-section (1) of section 2, under the Relevant Act, separately for each financial year, on or before the last date specified in clause (a) of the Table given in sub-section (2) of section 10 :

Application for settlement of arrears.

Provided that, in case an applicant has paid requisite amount within the time specified in clause (b) of the Table given in sub-section (2) of section 10 of this Act but could not apply within the time, then the delay upto thirty days may be condoned by the designated authority after recording the reasons for such delay.

(2) The application shall be made to the designated authority in such form and in such manner, as may be specified by an order of the Commissioner.

(3) Subject to the other provisions of this Act, where an applicant desires to settle the arrears of return dues under the Relevant Act, in respect of the specified period, then he shall submit a separate application for each of such return or revised return under each Relevant Act :

Provided that, where an applicant desires to settle the return dues in respect of more than one return or revised return pertaining to a financial year, then he may make a single application.

(4) Every such application shall be accompanied by the proof of payment of the full requisite amount in case of One Time Payment option and minimum twenty-five per cent. of the requisite amount in case of Instalment option, as determined under sections 8 and 9 and the documents stated in the application form.

Order of
settlement.

13. (1) If the designated authority is satisfied that the applicant has paid the requisite amount determined in accordance with sections 8 and 9, the designated authority shall pass an order and provide the copy of the said order to the applicant within three months from the last date specified for payment of requisite amount under One Time Payment option or the date specified for payment of last instalment of the requisite amount under Instalment option, as the case may be, and thereupon, notwithstanding anything contained in the Relevant Act, such applicant shall be discharged of his liability to the extent of the amount of waiver specified in the order of settlement.

(2) Where, the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act, then the designated authority may, by an order, in writing, reject the application, after giving an opportunity of being heard to the applicant. On rejection of such application and if the applicant had withdrawn the appeal to apply for settlement then the said original appeal under the Relevant Act shall be reinstated on application made in this behalf to the Appellate Authority under the Relevant Act subject to the provisions of section 14.

(3) The designated authority may, on his own motion or on application of the applicant, within six months from the date of the receipt of the order of settlement by the applicant, rectify any error apparent from the record :

Provided that, the application for rectification shall be made within sixty days from the date of the receipt of the order of settlement by the applicant :

Provided further that, no order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard.

Appeal against
order passed
under this Act.

14. (1) An appeal against any order passed under this Act shall lie to,—

(a) the concerned Deputy Commissioner of State Tax (Administration), if the order is passed by the authority subordinate to him;

(b) the concerned Joint Commissioner of State Tax (Administration), if the order is passed by the Deputy Commissioner of State Tax;

(c) the concerned Additional Commissioner of State Tax, if the order is passed by the Joint Commissioner of State Tax.

(2) The appeal shall be filed within sixty days from the date of receipt of any order passed under this Act and any appeal filed thereafter shall not be entertained.

(3) The Appellate Authority as specified in sub-section (1) of this section shall, after making such further enquiry, as may be necessary, pass such order, as it thinks just and proper.

(4) There shall be no second appeal against an order passed under sub-section (3) of this section.

15. (1) Any order passed under this Act may be reviewed by the Commissioner, on his own motion, at any time within twelve months from the date of service of order.

Review of order passed under this Act.

(2) After noticing any error in such order, in so far as it is prejudicial to the interest of revenue, the Commissioner may serve on the applicant a notice and pass an order to the best of his judgment, where necessary within the time limit prescribed in sub-section (1).

(3) No order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard.

16. Subject to other provisions of this Act, an order of settlement issued under this Act shall be conclusive as to the settlement of arrears covered under that order, and the matter covered by such order of settlement shall not be re-opened in any proceeding of review or revision or any other proceedings under the Relevant Act, except any proceedings on account of specific observations made by the Comptroller and Auditor General of India.

Bar on re-opening of settled cases under Relevant Act.

17. (1) Notwithstanding anything contained in section 16, where it appears to the designated authority that, the applicant has obtained the benefit of settlement, by suppressing any material information or particulars or by furnishing any incorrect or false information, if any, or suppression of material facts, concealment of any particulars is found in the proceedings related to search and seizure under the Relevant Act, then the designated authority, for the reasons to be recorded in writing and after giving the applicant an opportunity of being heard, may within two years from the end of the financial year in which the order of settlement has been served, revoke the said order issued under sub-section (1) of section 13.

Revocation of order of settlement.

(2) If an order of settlement is revoked under sub-section (1), the assessment, re-assessment, rectification, revision, review or appeal, as the case may be, under the Relevant Act, covered by such order of settlement, shall, notwithstanding anything contained in sections 11 and 16, stand revived or reinstated immediately upon such revocation, and such assessment, re-assessment, rectification, revision, review or appeal, as the case may be, shall be decided in accordance with the provisions of the Relevant Act, as if no order of settlement of the arrears of tax, interest, penalty or late fee has ever been made:

Provided that, where the period of limitation for re-assessment, rectification, revision or review under the Relevant Act is expiring within two years from the date of the order of revocation then, notwithstanding

anything contained in the Relevant Act, the re-assessment, rectification, revision or review under the Relevant Act shall be made by the respective authorities within two years from the date of the order of such revocation:

Provided further that, an original appeal under the Relevant Act shall be reinstated on application made in this behalf to the Appellate Authority under the Relevant Act.

No refund under this Act.

18. Under no circumstances, the applicant shall be entitled to get the refund of any amount paid under this Act :

Provided that, in case the order of settlement is revoked or rejected under the provisions of this Act, the amount paid by the applicant under this Act shall be treated to have been paid under the Relevant Act.

Power of Commissioner under this Act.

19. (1) The Commissioner may, from time to time, issue instructions and directions as he may deem fit to the designated authorities, for carrying out the purposes of this Act.

(2) The Commissioner may, by an order, prescribe the forms for the purposes of this Act and the manner in which the form shall be submitted.

Power to remove difficulty.

20. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion arises, by an order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purposes of removing the difficulty:

Provided that, no order shall be made after the expiry of a period of one year from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

Annexure-A

(see sections 8 and 9)

(for the periods commencing on or after the 1st April 2005 and ending on or before the 30th June 2017)

Sr. No.	Amount	One Time Payment option		Instalment option	
		Amount to be paid	Amount of waiver	Amount to be paid	Amount of waiver
(a)	(b)	(c)	(d)	(e)	(f)
(1)	Un-disputed Tax.	hundred per cent. of the amount in column (b)	NIL	hundred per cent. of the amount in column (b)	NIL.
(2)	Disputed Tax.	fifty per cent. of the amount in column (b)	fifty per cent. of the amount in column (b)	fifty-six per cent. of the amount in column (b)	forty-four per cent. of the amount in column (b).
(3)	Interest payable under the Relevant Act or interest payable as per any statutory order or returns or revised returns.	fifteen per cent. of the amount in column (b)	eighty-five per cent. of the amount in column (b)	fifteen per cent. of the amount in column (b)	eighty-five per cent. of the amount in column (b).
(4)	Outstanding penalty as per any statutory order.	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b)	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b).
(5)	Post assessment interest or penalty or both leviable under the Relevant Act but not levied upto the date of application by the dealer.	NIL	hundred per cent. of the amount in column (b)	NIL	hundred per cent. of the amount in column (b).
(6)	Late fee payable in respect of returns filed on or before the 31st October 2023 .	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b)	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b).
<i>OR</i>					
(7)	Where amount of arrears as per any statutory order is of rupees fifty lakh or less, applicant may opt for lump sum payment instead of determining requisite amount as per Sr. Nos. (1) to (4) and (6) above.	twenty per cent. of the amount in column (b)	eighty per cent. of the amount in column (b) alongwith post assessment interest or penalty or both leviable under the Relevant Act but not levied upto the date of application.	Not applicable	Not applicable.

Annexure-B

(see sections 8 and 9)

(for the periods ending on or before the 31st March 2005)

Sr. No.	Amount	One Time Payment option		Instalment option	
		Amount to be paid	Amount of waiver	Amount to be paid	Amount of waiver
(a)	(b)	(c)	(d)	(e)	(f)
(1)	Un-disputed Tax.	hundred per cent. of the amount in column (b)	NIL	hundred per cent. of the amount in column (b)	NIL.
(2)	Disputed Tax.	thirty per cent. of the amount in column (b)	seventy per cent. of the amount in column (b)	thirty-four per cent. of the amount in column (b)	sixty-six per cent. of the amount in column (b).
(3)	Interest payable under the Relevant Act or interest payable as per any statutory order or returns or revised returns.	ten per cent. of the amount in column (b)	ninety per cent. of the amount in column (b)	ten per cent. of the amount in column (b)	ninety per cent. of the amount in column (b).
(4)	Outstanding penalty as per any statutory order.	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b)	five per cent. of the amount in column (b)	ninety-five per cent. of the amount in column (b).
(5)	Post assessment interest or penalty or both, leviable under the Relevant Act but not levied upto the date of application by the dealer.	NIL	hundred per cent. of the amount in column (b)	NIL	hundred per cent. of the amount in column (b).
<i>OR</i>					
(6)	Where amount of arrears as per any statutory order is of rupees fifty lakh or less, applicant may opt for lump sum payment instead of determining requisite amount as per Sr. Nos. (1) to (4) above.	twenty per cent. of the amount in column (b)	eighty per cent. of the amount in column (b) alongwith post assessment interest or penalty or both, leviable under the Relevant Act but not levied upto the date of application.	Not applicable	Not applicable.