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**GOVERNMENT OF JAMMU AND KASHMIR**  
**DEPARTMENT OF COMMERCIAL TAXES**  
EXCISE & TAXATION COMPLEX,  
RAIL HEAD COMPLEX, JAMMU

-:-

Subject: Guidelines for implementation of Amnesty scheme under Notification SRO 360 dated:13.11.2016.

For the implementation of the amnesty scheme declared by the Government vide SRO notification 360 dated:13.11.2016, the following guidelines are issued:

**1. Submission of declarations/Documents/proof of payment;**

The dealers desirous of availing amnesty are required to file the prescribed declarations (forming annexure to these guidelines) alongwith relevant documents and the proof of payment of 1/6<sup>th</sup> of the total amount of the assessed/re-assessed/admitted tax in the offices of the jurisdictional Assessing Authorities, within the time prescribed in notification 360 dated: 13.11.2016. The Assessing Authorities will issue proper receipts of the declarations/ documents filed with them and diarize the same.

**2. Furnishing information upon request.**

The Assessing Authorities will make available to the dealers who may approach them, the information about the arrears as per the records, on priority. In the event of any inconvenience in this regard, the dealers can approach the concerned Additional Commissioner Commercial Taxes (Administration).

**3. Preliminary scrutiny**

The declaration alongwith documents received by the Assessing Authorities shall be subject to preliminary scrutiny at the time of receipt and deficiencies noticed prima facie shall be brought to the notice of the concerned dealers advising them to rectify the same so as to ensure that the cases are complete in all respects.

#### **4. Detailed scrutiny**

After the expiry of prescribed period within which the declaration alongwith the prescribed documents and the proof of payment of first installment is to be furnished by the Assessing Authorities shall scrutinize the declaration/ documents furnished by the dealers within a period of one month. Any deficiencies/imperfections noticed in the declaration/documents shall be brought to the notice of the dealers asking them to rectify the same within a period of 15 days.

#### **5. Summary Rejection**

Such of the dealers who fail to rectify the deficiencies conveyed to them or explanation offered by them being not satisfactory, shall be informed in writing about the rejection of their cases giving reasons in writing for doing so.

#### **6. Redressal of Grievances.**

Any dealer, feeling aggrieved by such rejection, will have an opportunity of presenting his case before the concerned Additional Commissioner Commercial Taxes (Administration). The representation to this effect shall be made before the concerned Additional Commissioner Commercial Taxes (Administration) within a period of 15 days from the date of receipt of communication regarding rejection. The concerned Additional Commissioner Commercial Taxes (Administration) shall examine the case and pass an appropriate order within a period of 15 days from the date of receipt of representation in his office and the order passed by the Additional Commissioner concerned shall be final and binding on the applicant dealer.

#### **7. Dealers qualifying for amnesty**

Such of the dealers whose cases are found in order or who rectify/explain the deficiencies, pointed out to them, to the satisfaction of the concerned Assessing Authority shall qualify for the amnesty scheme subject to the condition that they shall strictly adhere to the schedule for payment of installments.

#### **8. Monitoring**

The entire process of verification and the consequential acceptance/ rejection of cases will be monitored by the concerned Additional Commissioners (Administration) Jammu /Kashmir for which they will conduct periodical inspections of registers and relevant papers maintained in the Circles. Monthly reports of such inspections shall be submitted to the Commissioner Commercial Taxes,

## **9. Final Disposal**

After the receipt of last installment the concerned Assessing Authorities shall in respect of those cases, as may be found in order, so far as timely deposit of all the 6 installments is concerned, shall pass an order waiving off the outstanding interest and penalty for the period in question. Such orders shall be passed within a period of three months after the closure of the scheme. A Copy of the order shall be furnished to the concerned dealer free of charge.

## **10. Dealers who have already paid principal amount.**

Such of the dealers who have already deposited the principal amount of admitted tax or the assessed tax, as the case may be, and only interest and penalty either in part or in full are outstanding against them would simply file an application before the concerned Assessing Authority giving details of payments made on account of principal amount and the interest and penalty outstanding for the said period alongwith a certificate from the competent authority ( wherever applicable ) to the effect that legal proceedings initiated/ pending, if any, stand withdrawn. The Assessing Authority shall pass an order waiving off the interest and penalty in such cases, within a period of 30 days from the date of filing of such application. A copy of such order shall be furnished to the concerned dealers free of charge.

Provided that in respect of non-existing/ non-traceable dealers where the Assessing Authority is satisfied that the principal amount stands liquidated and only interest and penalty are outstanding and no legal proceeding on the subject is pending in any competent legal forum, the Assessing Authority shall pass an order waiving off the interest and penalty in such cases, within a period of 3 months from the closure of this scheme and submit a list of such dealers alongwith details of interest and penalty waived off, to the concerned Additional Commissioner Commercial Taxes (Administration)

**( P.I. Khateeb)IAS**

Commissioner Commercial Taxes, J&K

No:-

Dated:-

Copy to the:-

1. Additional Commissioner Commercial Taxes (Adm) Jammu/ Kashmir with the request to circulate the guidelines among all the concerned Authorities.
2. Additional Commissioner Commercial Taxes Tax Planning.
3. Dy. Commissioner Commercial Taxes,  
( V&I)/(Recovery)/(Audit)/(Stamps)/ (Appeals)/ Jammu/ Srinagar.

## DECLARATION

( In terms of para (3) of SRO 360 dated: 13.11.2016)

1	Name of the concern					
2	Registration No/TIN		GST..... CST.....			
3	Total arrears assessed ( without interest and penalty) ending .....		Rs.			
4*	Year-wise break-up of arrears assessed ( against column 3)					
	S.No	Accounting year	Principal amount	Interest	Penalty	Total
		Total				
5	Installment against column .... Rs. .... paid vide TR No: ..... dated.....					

I hereby declare that the details given in column ..... and ..... above are as per the demand notices issued/details conveyed to me by the Assessing Authority. I further declare that no legal proceeding on the subject is pending before any competent legal forum.

Place \_\_\_\_\_

Signature \_\_\_\_\_

Dated: \_\_\_\_\_

Name \_\_\_\_\_

Status \_\_\_\_\_

**\*More columns for the accounting years can be added.**

**SELF ASSESSMENT DECLARATION**

(In terms of para 2(ii) of SRO 360 Dated:13.11.2016)

1	Name of the concern					
2	Registration No		GST..... CST.....			
3	Total arrears assessed/admitted (without interest and penalty) ending .....		Rs.			
4*	Year-wise break-up of arrears admitted/ assessed ( against column 3)					
	S.No	Accounting year	Principal amount	Interest	Penalty	Total
		Total				
5	Installment against column .... Rs. .... paid vide TR No: ..... dated.....					

I hereby declare that the details given in column ..... and ..... are true and correct to the best of my knowledge and belief and no legal proceeding on the subject is pending before any competent legal forum.

Place \_\_\_\_\_ Signature \_\_\_\_\_

Dated: \_\_\_\_\_ Name \_\_\_\_\_

\*\* Enclosures.

i. Purchase statement(s) for the year (s)

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(Please fill the accounting year/Years in the boxes)

ii. Trading Account/Manufacturing Account/Balance sheet for the year(s)

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( Please fill the accounting year/Years in the boxes)

iii) Certificate, if any ( In support of claim of sales to Govt./SSI units as raw material) ( please attach)

iv) Returns/Revised Returns for the accounting year(s)

Quarterly					
Annual					

( Please fill the accounting year/Years in the boxes)

\*More columns for the accounting years can be added.

\*\*The filing of documents is obligatory and failure to do so shall entail disqualification under the scheme.



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**DEPARTMENT OF COMMERCIAL TAXES**  
EXCISE & TAXATION COMPLEX,  
RAIL HEAD COMPLEX, JAMMU

-:-

Subject: Guidelines for implementation of amnesty scheme under Notification SRO 361 Dated: 13.11.2016.

The Government in the interest of the industrial development of the State has authorized a scheme aiming at condoning the defaults of compliance of technical nature stipulated in the relevant notifications by giving the industrial unit holders a last opportunity to make good the deficiencies within the prescribed time and subject to the conditions in the SRO 361 dated:13.11.2016

Accordingly, for the implementation of the scheme, the following guidelines are issued in pursuance of para (9) of SRO 361 dated:13.11.2016.

**1. Submission of declaration/documents/proof of payment.**

The industrial unit holders who are desirous of availing the benefit of this scheme are required to file the prescribed declaration (forming annexure to these guidelines) alongwith the relevant documents and the proof of payment as specified in paras (1) (2) (3) ( as the case may be) of SRO 361 dated:13.11.2016, in the offices of the Assessing Authorities concerned with the time prescribed in the notification. The Assessing Authorities will issue proper receipts of the declarations/ documents filed with them and diarize the same.

**2. Preliminary scrutiny**

The declaration alongwith documents received by the Assessing Authorities shall be subject to preliminary scrutiny at the time of receipt and deficiencies noticed prima facie shall be brought to the notice of concerned dealers advising them to rectify the same so as to ensure that the cases are complete in all respects.

### **3. Detailed scrutiny**

The prescribed declaration and the documents required to be submitted therewith shall be examined by the Assessing Authority within one month from the last date prescribed for filing of documents, and the deficiencies, if any shall be allowed to be made good within a period of one month from the date of issuance of deficiency notice. Failure to make good the deficiencies shall render the unit holder ineligible for benefit under this notification and entire amount of tax, interest and penalty shall be recovered in accordance with the provisions of law.

### **4. Summary rejection**

Such of the dealers who fail to rectify the deficiencies conveyed to them or explanation offered by them being not satisfactory, shall be informed in writing about the rejection of their cases giving reasons in writing for doing so.

### **5. Redressal of Grievances.**

Any dealer, feeling aggrieved by such rejection, will have an opportunity of presenting his case before the concerned Additional Commissioner Commercial Taxes (Administration). The representation to this effect shall be made before the concerned Additional Commissioner (Administration) within a period of 15 days from the date of receipt of communication regarding rejection. The concerned Additional Commissioner (Administration) shall examine the case and pass an appropriate order within a period of 15 days from the date of receipt of representation in his office, which shall be final and binding.

### **6. Unit Holder qualifying for amnesty**

Such of the unit holders whose cases are found in order or who rectify/explain the deficiencies, pointed out to them, to the satisfaction of the concerned Assessing Authority shall qualify for the amnesty scheme subject to the fulfillment of conditions specified in the relevant notifications granting exemption.

### **7. Monitoring**

The entire process of verification and the consequential acceptance/rejection of cases will be monitored by the concerned Additional Commissioners (Administration) Jammu/Kashmir for which they will conduct periodical inspections of registered and relevant papers

maintained in the circles. Reports of such inspections shall be submitted to the Commissioner Commercial Taxes.

### **8. Final disposal**

The concerned Assessing Authorities shall in respect of those cases as may be found in order pass an order allowing exemption provided they have fulfilled other conditions specified in the relevant notifications under which such exemptions is allowed. Such order shall be passed within a period of 3 months after the close of the scheme. A copy of the order shall be furnished to the concerned dealer free of charge.

**( P.I. Khateeb)IAS**

Commissioner Commercial Taxes, J&K

No:-

Dated:-

Copy to the :-

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2. Additional Commissioner Commercial Taxes Tax Planning.
3. Dy. Commissioner Commercial Taxes,  
( V&I)/(Recovery)/(Audit)/(Stamps)/ (Appeals)/ Jammu/ Srinagar.



**DECLARATION**

( In terms of para (1) of SRO 361 dated:13.11.2016)

1	Name of the concern					
	Registration No/TIN		GST.....CST.....			
3	Accounting year involved					
4*	Details of arrears in respect of which assessment has been completed					
S.No	Accounting year	Principal amount	Interest	Penalty	Total	Particulars of deficiency/default
i						
ii						
iii						
iv						
v						
vi						
Total						
5**	Period(s) in respect of which assessment is pending					
S.No	Accounting year	Particulars of deficiency/default				

1. Particulars of payment ( Please attach proof) as required in terms of para (1) (2) (3 ) of notification SRO 361 Dated: 13.11.2016

**Details**

S.No	TR No:	Date	Amount

Place \_\_\_\_\_

Signature \_\_\_\_\_

Dated: \_\_\_\_\_

Name \_\_\_\_\_

Status \_\_\_\_\_

\*\* Enclosures.

Purchase/Sale statement(s) for the year (s)

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( Please fill the accounting year/Years in the boxes)

Trading Account/Manufacturing Account/Balance sheet for the year(s)

--	--	--	--	--	--

( Please fill the accounting year/Years in the boxes)

Returns/Revised Returns for the accounting year(s)

Quarterly					
Annual					

( Please fill the accounting year/Years in the boxes)

\*More columns for the accounting years can be added.

\*\*The filing of documents is obligatory and failure to do so shall entail disqualification under the scheme.