Subject: Grant of amnesty for the settlement of unresolved issues in the old tax regime for the smooth implementation of Goods and Services tax- enhancement of scope/extension of timeline for payment of arrears regarding.

Government Order No. 64 -FD of 2020
Dated: 26.02.2020

In the Government order No 39-FD of 2018 dated 05.02.2018, regarding grant of amnesty for the settlement of unresolved issues in the old tax regime for the smooth implementation of Goods and Services tax, the following amendments shall be deemed to have been made with effect from 31st January, 2020:

1. The following shall be added after clause 1 in Annexure –A (Part-1) namely:

"Notwithstanding anything to the contrary contained in this order, but subject to the procedure for availing the Scheme, the dealers who could not avail the benefit of the amnesty can also apply under the Scheme provided they pay the admitted/assessed/reassessed principal tax by or before 30.06.2020".

Provided further that the above benefit under the Scheme can also be availed by all such dealers as had applied under the Scheme but had either failed to deposit the payment in time or have missed any of the instalments.

2. In clause 2, sub-clause (i), the words “in three equal instalments” shall be omitted.

3. In clause 2, sub-clause (ii), the words and figures “of 1/3rd” shall be omitted.

4. In clause 3, the words and figures “of 1/3rd” shall be omitted and for the words and figures “31st March 2018”, the words and figures “30th June 2020” shall be substituted.

5. In clause 4, the words “of any instalment” shall be omitted.

6. In clause 6, for the words and figures “2nd instalment due”, the words “proof of payment of principal tax” shall be substituted.
7. Consequent upon the amendments in Annexure -A (Part-1), following changes are made in the Procedure for availing the Scheme, namely;
   (i) In clause 1, the words and figures “of 1/3rd” shall be omitted.
   (ii) In declaration -I, for the word “installment” in column 5, the word “Payment” shall be substituted.
   (iii) In declaration -II, for the word “installment” in column 5, the words “Payment” shall be substituted.

8. In clause 1 sub-clauses (a)(b)(c)(d)and (e) in Annexure -A (Part-II), for the words and figures “31st March 2018”, wherever appearing, the words and figures “30th June, 2020” shall be substituted.

9. Consequent upon the amendments in Annexure -A (Part-II), following changes are made in the procedure for availing the Scheme, namely;
   (iv) In clause 1, the words and figures “of 1/3rd” shall be omitted
   (v) In declaration -I, for the word “installment” in column 5, the words “Payment” shall be substituted.
   (vi) In declaration -II, the word “installment” in column 5, the words “Payment” shall be substituted.

10. The following shall be added after clause 1 in Annexure -B (Part-I), namely;
    "Notwithstanding anything to the contrary contained in this order but subject to the procedure for availing the Scheme, the dealers who could not avail the benefit of the amnesty can also apply under the Scheme provided they pay the admitted/assessed/reassessed principal tax by or before 30.06.2020”.
    Provided further that the above benefit under the Scheme can also be availed by all such dealers as had applied under the Scheme but had either failed to deposit the payment in time or have missed any of the instalments.

11. In clause 2, sub-clause (i), the words “in three equal instalments” shall be omitted and for the words and figures “30th June 2020” shall be substituted.

12. In clause 2, sub-clause (ii), the words and figures “of 1/3rd” shall be omitted and for the words and figures “31st March 2018”, the words and figures “30th June 2020” shall be substituted.

13. In clause 4, the words and figures “of 1/3rd” shall be omitted.

14. In clause 7, for the words and figures “2nd instalment due”, the words “proof of payment of principal tax” shall be substituted.

15. Consequent upon the amendments in Annexure -B (Part-I), following changes are made in the Procedure for availing the Scheme, namely;
   (vii) In clause 1, the words and figures “of 1/3rd” shall be omitted
(viii) In declaration –I, for the word “installment” in column 5, the word “Payment” shall be substituted.

(ix) In declaration –II, for the word “installment” in column 5, the word “Payment” shall be substituted.

16. In clause 1 sub-clauses (a)(b)(c)(d)and (e) in Annexure –B (Part-II), for the words and figures “31st March, 2018”, wherever appearing, the words and figures “30th June, 2020” shall be substituted.

17. Consequent upon the amendments in Annexure –B (Part-II), following changes are made in the Procedure for availing the Scheme, namely:

(x) In clause 1, the words and figures “of 1/3rd” shall be omitted

(xi) In declaration –I, for the word “installment” in column 5, the word “Payment” shall be substituted.

(xii) In declaration –II, for the words “installment” in column 5, the word “Payment” shall be substituted.

By Order of the Lieutenant Governor.

Sd/-

(Dr. Arun Kumar Mehta), IAS
Financial Commissioner,
Finance Department

No. ET/Estt/200/2017

Copy to the:-

1. All Financial Commissioners.
3. Principal Secretary to the Hon’ble Governor.
4. All Principal Secretaries to the Government.
5. Joint Secretary (J&K), Ministry of Home Affairs Government of India.
6. All Commissioner/Secretaries to the Government.
8. Excise Commissioner, J&K
9. Commissioner, State Taxes, J&K.
11. President Federation of Industry, Kashmir.
13. President Industries Association, Jammu/Srinagar.
15. Private Secretary to the Financial Commissioner, Finance Department.

(Mohammad Amin),
Under Secretary to the Government,
Finance Department