

CHHATTISGARH SETTLEMENT OF ARREARS OF TAX, INTEREST AND PENALTY ACT, 2023.

"ØäR+E/\$f/09/2013-2015." / 38 a. fi4aü. 30-05-2001. " 201] m. 5741 // €1. — 401 14, 1945 4 2023 402 4 2023 10 2023) TET. qjr 2023. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 18. 19. 20. 21. 22. 24. 4 2023 10 2023) 2023. 1958 G. 2 1959), 1994 5 1995), 1956 V. 74 1956), 2005 G. 2 2005), 1976 F. 52 1976), 1995 G. 16 1995) 1988 (v. 13 1988) 2023 (2) (3) 2. 3@fh a,- alEfH 4 2023 (71) 3h/ZIT NT@T, fiqfR-å (tß) 2005 (\$ 2 2005) \$r 41 (qij 4 2023 fä-å (w) 3TNfiZM \$1 fir; (åërw) \$rü; (qiq) (q) e Qtrq F: fivfVT 4 2023 2005 2 2005) \$1 3 (31) 'RT' t 2017 7 2017); 4 2023 61) 2017 (Ø. 7 2017) 2 \$1 (69) (QIR8) 2005 G. 2 2005) \$1 2 (U) (q) 01 2017 ü/qr etRFr (W) 1958 2 (Q) 1994 •5 1995); QfizÄ, 4956 74 1956); (ft) 076); 3. 4 2023 1995 (M. 16 1995); (0 "3TiåV" 10 (20 13 6) t 30 2017 (q) t fiufRå 2005 €. 2 2005) \$1 3 4. 5. 6. (2) (3) (4) 4 2023 2005 €. 2 2005) \$1 25 2010 t, 4-9 & 11. 4 2023 FFT, (2) 12. 13. (2) (3) 4 2023 tfä qig: 3ia-rfa t fiqefi GigqT, (1) eiü, fi/q fiqzr t, 4 2023 14. 15. 16. (4) \$1 30 30 i. ape, Q, 30 17. (2) 4 2023 13 (2) 19 19 fifi, 4-9 4-9 5 4 2023 22. 23. 24. 1. 2. 3. 4. 50 50 4 2023 (fiT 10 fir 400/0 0% 4 2023 400/0 100% m. 5741/ Sr. — 348 (3) eii-\$r 4 2023 CHHATTISGARH ACT (No. 10 of 2023) THE CHHATTISGARH SETTLEMENT OF ARREARS OF TAX, Section 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18, 19. 20. 21. 22. 23

24. INTEREST AND PENALTY ACT, 2023. INDEX Particulars Short title, extent and commencement. Definitions. Officers. Constitution of designated committee. Eligibility for Settlement. Form and manner of Application. Proof of withdrawal of appeal from High Court or Supreme Court. Issue of Settlement Order. Service of Order or Notice. Determination of Settlement amount. Adjustment of any payment made under the Relevant Acts and Settlement of arrears of tax, interest and penalty, if any. Form and manner of making the payment. Issue of Settlement Certificate. Appeal. Rectification of errors. Restrictions and conditions for Settlement. Revocation of order of settlement. Refund. Bar on re-opening of settled cases. Limitation of time. Protection of officers. Powers to remove difficulties. Power to make rules. Act to have overriding effect. Schedule. 4 2023 CHHATTISGARH ACT (No. 10 of 2023) THE CHHATTISGARH SETTLEMENT OF ARREARS OF TAX, INTEREST AND PENALTY ACT, 2023. An Act to provide for settlement of arrears of tax, interest and penalty which were levied, payable or imposed, under the Chhattisgarh General Sales Tax Act, 1958 (No.2 of 1959), Chhattisgarh Commercial Tax Act, 1994 (No.5 of 1995), Central Sales Tax Act, 1956 (No.74 of 1956), Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005), Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), Chhattisgarh Professional Tax Act, 1995 (No. 16 of 1995) and the Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (No. 13 of 1988) and for the matters connected therewith or incidental thereto, for the purposes hereinafter appearing, respectively under various Acts administered by the Commercial Tax Department of Chhattisgarh State and for the matters connected therewith or incidental thereto. Be it enacted by the Chhattisgarh Legislature in the Seventy-Fourth Year of the Republic of India, as follows:- Short title, extent and commencement. (1) (2) This Act may be called the Chhattisgarh Settlement of Arrears of Tax, Interest and Penalty Act, 2023. It shall extend to the whole State of Chhattisgarh. 2. (3) (1) 4 2023 The provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint. In this Act, unless the context otherwise requires,- (a) "Appellate Authority" means the Commissioner; (b) "Applicant" means a person who is eligible for application and gives such application under the provisions of this Act; (c) "Application" means the application filed under the provisions of this Act; (d) "Arrears" means the amount of tax and/or interest and/or penalty, under the Relevant Acts for specified period, as the case may be,- (i) payable by an assessee as per any statutory order under the Relevant Acts; or (ii) admitted in the Self assessment statement filed by an assessee, under the Relevant Acts and which has not been paid either wholly or partly; or (iii) determined and recommended to be payable, in the audit report submitted as per Section 41 of the Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005); or Definitions. 4 2023 (iv) specified in a notice that has been issued, in relation to any proceeding under the Relevant Acts; or (v) determined to be payable by the assessee where no notice in relation to any proceeding under the Relevant Acts is issued, and such arrears of tax and/or interest and/or penalty, pertains to specified period; or (vi) such amount which is not assessed in pursuance of any interim order of

Supreme Court or the High Court which would have been assessed, had such order been not passed: Provided that the following shall not be treated as arrears for the purposes of this Act:- (i) (ii) (iii) (iv) the amount of taxes collected under the Relevant Acts; the amount of taxes or interest shown payable in the return or revised return under the Relevant Acts; the amount forfeited under the provisions of Relevant Acts; the amount of taxes deducted at source (TDS) under the Relevant Acts; (v) 4 2023 the amount of taxes and/or penalty and / or interest accepted to be payable by the applicant at any stage of any proceeding under the Relevant Acts or under this Act; (e) "Assessee" means a dealer or any person (f) who is liable for payment of tax assessed, self assessed or re-assessed and/or liable for payment of interest and/or penalty imposed or computed under the Relevant Acts; "Case" means an assessment, self assessment or re-assessment or penalty or other proceeding under the Relevant Acts for any particular dealer or person for any specified period on the ground of which the dealer or person is in arrear of tax and/or interest and/or penalty; (g) "Commissioner" means an officer appointed as the Commissioner of Commercial Tax under sub-section (1) of Section 3 of the Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005); (h) "Designated committee" means a committee referred to in Section 4; (i) "Form" means Form prescribed by the rules made under this Act. (j) 4 2023 'Goods and Services Tax Act" means the Chhattisgarh Goods and Services Tax Act, 2017 (No.7 of 2017); (k) "Government" means the Government of Chhattisgarh; (l) "Order of settlement" means an order issued under this Act for settlement of arrears of tax and/or interest and/or penalty; (m) "Person" includes,- (i) an individual; (ii) a Hindu undivided family; (iii) a company; (iv) a society; (v) a limited liability partner- ship; (vi) a firm; (vii) an association of persons or body of individuals, whether incorporated or not; (viii) the Government, Central Government or any other State Government or its under taking or its department; (ix) a local authority as defined under sub-section (69) of Section 2 of the Chhattisgarh Goods and Services Tax Act, 2017 (No.7 of 2017); (x) an assessee as defined in clause (e) of sub-section (1) of Section 2; (xi) a dealer as defined in clause (g) of Section 2 of the Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005); 4 2023 (n) "Prescribed" means prescribed by the rules made under this Act. (o) "Relevant Act" means the following Act, as applicable in respect of arrears of tax and/or interest and/or penalty prior to the 1st July, 2017, namely: (i) The Chhattisgarh General Sales Tax Act, 1958 (2 of 1959); (ii) The Chhattisgarh Commercial Tax Act, 1994 (5 of 1995); (iii) The Central Sales Tax Act, 1956 (74 of 1956); (iv) The Chhattisgarh Value Added Tax Act, 2005 (2 of 2005); (v) The Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (52 of 1976); (vi) The Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhiniyam, 1988 (13 of 1988); (vii) The Chhattisgarh Professional Tax Act, 1995 (16 of 1995); (p) "Relief" means relief granted as per Section IO of this Act; (q) "Settlement Certificate" means a certificate issued under Section 13; means the Schedule (r) "Schedule" appended to this Act; (s) "Settlement amount" means such amount as has been determined by the designated committee upon calculation of relief as per Schedule-A and the rules Officers. Constitution of designated committee. Eligibility for Settlement. 3. 4. 5. (2) (1) 4 2023 made under this Act, in its Order of Settlement; (t) "Specified period" means any period ending on or before the 30th June, 2017; (u) "Self-Assessment" means return or revised return furnished by an assessee under the provisions of the relevant Act, which has been accepted and deemed to have been assessed for specified period under the relevant Act. (v) "Statutory order" means any order passed under the Relevant Acts. Words and expressions used in this Act but not defined shall have the same meanings as respectively assigned to them under the Relevant Acts. Designation of officers used in this Act shall have the same meanings as respectively assigned to them under Section 3 of the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005). There shall be a designated Committee which shall be constituted in such manner as may be prescribed. Subject to the other provisions of this Act, a person whether registered or not under the Relevant Acts, shall be eligible to make an application for settlement of arrears of tax and/or interest and/or penalty in respect of the specified period, whether such arrears are. 6. 7. 8. (2) (3) (4) (1) 4 2023 sub-judice in any appeal, revision or any court of law, under the relevant Acts or not. Persons who have been allowed to pay in installments under sub-section (7) of Section 25 of the Chhattisgarh Value Added Tax Act, 2005 (No.2 of 2005) shall be eligible to apply for settlement in the manner as may be prescribed. Persons, who have availed benefits under the Chhattisgarh Vanijyik Kar (Bakaya Rashi) Saral Samadhan Yojna, 2010, shall also be eligible to apply under this Act in the manner as may be prescribed. The Designated Committee, on examination of such application finds any difference or anomaly, such application shall be held ineligible for relief under this Act. The application under this Act may be filed in

such manner and in such form and for such period as may be prescribed: Provided that, the Government may, by notification, extend the period for filing such application. Proof of withdrawal of appeal or writ petition or reference before a High Court or the Supreme Court or Commercial Tax Tribunal or Appellate Authority, under the relevant Act, as the case may be, under the provision of this Act, shall be unconditional and shall be furnished by the applicant as a pre-requisite to apply under Section 6. The designated Committee after verification of the application and within the prescribed period, issue an Order of Settlement in Form and manner of Application. Proof of withdrawal of appeal from High Court or Supreme Court. Issue of Settlement Order. Service of order or notice. Determination of Settlement amount. Adjustment of any payment made under the Relevant Acts and settlement of arrears of tax, interest and penalty, if any. 9. 10. 11. (2) (1) 4 2023 prescribed Form specifying settlement amount therein: Provided that if the designated committee, after due verification of the particulars of application Form, finds the application ineligible, it shall dismiss the application by an order within such period as may be prescribed. The applicant shall make payment of settlement amount as specified in the Order of Settlement within 15 days of issue of such order. Order or Notice may be served by E-mail or by registered post provided by the applicant in the application. When it is served by e-mail, the date of service shall be the date of e-mail sent. Settlement amount under this Act shall be calculated as per Schedule-A and provision of this Act and Rules made thereunder. Notwithstanding anything contained in the Relevant Acts or under this Act,- (a) any payment made in respect of any statutory order or any payment in appeal or any payment in respect of any interim order of Supreme Court or High Court, as the case may be, on or before the prescribed date, shall be adjusted towards the such arrears of tax, interest and penalty respectively as has been determined by the designated committee in accordance with this Act and rules made thereunder: Provided that no refund shall be claimed or be allowed if any payment made in circumstances as specified in (b) 4 2023 above para, is in excess of such settlement amount as has been determined by the designated committee in accordance with this Act and rules made thereunder: Provided further that the ratio for adjustment under clause (a) shall be determined by the designated committee. No arrears of tax and/or interest and/or penalty, if any, shall be settled under this Act, in cases where statutory orders are made after the prescribed date. 12. 13. (2) (1) (2) The Government may, by notification, extend the date specified in clause (a) and (b) of the sub-section (1). The Settlement Amount shall be paid in such Form and in such manner as may be prescribed: Provided that, no person shall be eligible, for making payment of Settlement amount through installment facility, under this Act. The designated committee on being satisfied that the applicant has paid in full the settlement amount as determined by it and on submission of proof of payment, shall issue a settlement certificate in such manner and in such Form and within such period as may be prescribed. Every settlement certificate issued under sub- section (1) with respect to the settlement amount payable under this Act shall be conclusive as to the matter and time period stated therein, and,- (a) the applicant shall not be liable to pay any further tax and/or interest and/or penalty Form and manner of making the payment. Issue of Settlement Certificate. Appeal. (3) (4) 14. 4 2023 with respect to the matter and time period covered in the settlement certificate; (b) the applicant shall not be prosecuted under the Relevant Acts with respect to the matter and time period covered in the settlement certificate; (c) no cases, with respect to the matter and time period covered in the settlement certificate, shall be re-opened in any proceeding under the Relevant Acts. Proceedings, with respect to the matter and time period not covered in the settlement certificate, may be initiated or be continued under the provisions of Relevant Acts. Notwithstanding anything contained in this Section, settlement certificate shall not be issued in respect of such cases, where the designated committee finds the amount, paid in pursuance of sub-section (2) of Section 8 is less than the amount mentioned in settlement order: Provided that, such amount deposited by the applicant shall be deemed to be forfeited and shall be adjusted towards arrears of tax and/or interest and/or penalty under the Relevant Acts. An appeal may be filed before the Commissioner, Commercial Tax against the order of Designated Committee issued under sub-section (1) of Section 8 within 30 days from receipt of such order. The Commissioner shall decide the matter within 30 days from the date of receipt of application for Appeal and issue order. 15. 16. 4 2023 Within 30 days of the date of issue of Order of Settlement, the designated committee may rectify its order only to correct an arithmetical error or clerical error in order of settlement, which is apparent on the face of record, on such error being pointed out by the applicant or suo-moto. Any amount paid under this Act,- Rectification of errors. Restrictions and conditions for settlement. (1) (2) (3) (a) (b) (c) No shall not be paid through the input tax rebate under

the Relevant Acts; shall not be refundable under any circumstances; shall not, under the Relevant Acts or under any other Act,— (i) be taken as input tax rebate or credit; or (ii) entitle any person to take input tax rebate or credit. application submitted by the applicant under this Act shall be entertained if he has taken the credit of set-off under the Relevant Acts and said credit has shown in the Electronic Credit Ledger under the Chhattisgarh Goods and Services Tax Act, 2017 (No.7 of 2017) unless the credit equivalent to the amount for which the settlement application is filed is reversed by debiting the Electronic Credit Ledger or the Electronic Cash Ledger, on or before the date of submission of application for settlement. No appellate authority including Chhattisgarh Vanijyik Kar Adhikaran and Revisional Authority under the Relevant Acts, unless the application is rejected by the designated committee and by the Commissioner, shall Revocation of order of settlement. 17. (4) (1) (2) 4 2023 proceed to decide any appeal or revision under the Relevant Acts relating to the specified period, in respect of and to the extent of one or more issues or all the issues for which an application is made by the applicant. Notwithstanding anything contained in this the appellate authority, revisional Act, authority, tax assessing officer, commercial tax tribunal including any other officer, under the Relevant Acts, may proceed to such assessment, appeal, revision or any other proceeding in accordance with the provisions of Relevant Acts, to the extent of the issues for which no application for settlement is made by the applicant. Notwithstanding anything contained in sub- section (2) of Section 13 and Section 19, where it appears to the designated committee that, the Applicant has obtained the benefit of settlement under this Act, by suppressing any material information or particulars or by furnishing any incorrect or false information, concealment of any particulars related to any proceeding under the Relevant Acts, then the designated committee may, for reasons to be recorded in writing and after giving the Applicant, opportunity of being heard, within 1 year from the date of order of the settlement, revoke the said order of settlement issued under this Act. If an order of settlement is revoked under sub- section (1), the assessment, revision, appeal or any other proceeding, as the case may be, under the Relevant Acts, covered by such order of settlement, shall, notwithstanding anything contained in sub-section (2) of Section 13 and 19, stand revived or reinstated 18. 19. 20. (1) 4 2023 immediately upon such revocation, and such assessment, revision, appeal or any other proceeding, as the case may be, shall be continued and decided in accordance with the provisions of the Relevant Acts, as if no order of settlement of the arrears of tax and/or interest and/or penalty has ever been made, and notwithstanding the period of limitation provided under the Relevant Acts, discharge the cases of such assessment, revision or appeal, as the case may be, shall be made by the respective authorities within 1 year from the date of passing the order of such revocation. Under no circumstances, any applicant shall be entitled to get the refund of the amount paid under this Act: Provided that, in case of revocation of an order of settlement, in accordance with the provisions of Section 17, the amount paid by the applicant under the Act, shall be treated to have been paid under the Relevant Acts. An order of settlement issued under this Act shall be conclusive as to the settlement of arrears of tax and/or interest and/or penalty covered under that order and the matter covered by such order of settlement shall not be re-opened in any proceeding under the Relevant Acts. Notwithstanding anything contained in the Limitation Act, 1963 (No. 36 of 1963), no application shall be entertained after expiry of limitation of time prescribed for submitting the application under this Act. Refund. Bar on re- opening of settled cases. Limitation of time. Protection of officers. Power to remove difficulties. Power to make rules. Act' to have overriding effect. (2) (3) 21. 22. 23. 24. 4 2023 Any discrepancy in relation to limitation of time under this Act shall be determined by the Commissioner and the decision of the Commissioner shall be final. Limitation of time under this Act shall be such as may be prescribed. Notwithstanding anything contained in any law for the time being in force, no suit or prosecution or other legal proceeding shall lie against the State Government or any officer of the State Government for anything which is done or intended to be done in good faith, in pursuance of this Act or any rule made there under. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by an order, remove such difficulty, not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty. The State Government may, by notification, in the Official Gazette, make rules for carrying out the provisions of this Act. The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Relevant Acts and any other law for the time being in force or in any instrument having effect by the virtue of any law other than this Act. 4 2023 SCHEDULE-A (See Section IO) DETERMINATION OF SETTLEMENT AMOUNT UNDER THE ACT S. No. 1 1. 2. 3

4. Criteria 2 In respect of Arrears of Tax which is equal to or more than Rs.50 lacs under the Relevant Act In respect of Arrears of Tax which is less than Rs. 50 lacs under the Relevant Act In respect of Arrears of interest under the Relevant Act In respect of Arrears of penalty under the Relevant Act Percentage of amount a ble 3 600/0 400/0 00/0 Percentage of relief 4 400/0 1000/0 - 2023.

