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(KARTIKA 19, 1945 SAKA)

LEGISLATIVE SUPPLEMENT

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
NOTIFICATION

The 9th November, 2023

No.G.S.R.85/P.A.8/2005/S.29-A/C.A.74/1956/S.9/P.A.8/2002/S.25/P.A.5/2017/S.174/2023.–

Whereas, the State Government is satisfied that it is necessary so to do in public interest and in order to ensure compliance and transparency, to notify a Scheme for settlement of unpaid tax liabilities;

Now, therefore, in exercise of the powers conferred by section 29-A of the Punjab Value Added Tax Act, 2005 (Punjab Act 8 of 2005), sub-section (2) of section 9 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and sub-section (3) of section 25 of Punjab Infrastructure (Development and Regulation) Act, 2002, (Punjab Act 8 of 2002), read with section 174 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to notify the following Scheme for recovery of outstanding dues, namely : -

SCHEME

- 1. Short title, extent, commencement and applicability.** - (1) This Scheme may be called the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2023.
 - (2) It extends to the whole of the State of Punjab.
 - (3) It shall come into force on and with effect from the 15th November, 2023.
 - (4) (i) It shall only be applicable to the cases under the relevant Acts where the assessment has been made till 31st March, 2023 and where the amount of total demand as on 31st March, 2023 is up to rupees one crore.
(ii) No application for settlement of outstanding dues under this Scheme for cases mentioned at (i) above shall be entertained after 15th March, 2024.
- 2. Definitions.** - (1) In this Scheme, unless the context otherwise requires,-
 - (a) "applicant" means a person who is liable to pay outstanding dues under the relevant Acts and has opted for settlement under this Scheme;
 - (b) "determined amount" means the amount payable by the applicant as a result of settlement under the Scheme, after availing waiver as specified in the Schedule;
 - (c) "order of settlement" means an order issued under this Scheme for settlement of

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outstanding dues under the relevant Acts;

- (d) “relevant Acts” means the following Acts, namely: -
- (i) the Punjab General Sales Tax Act, 1948;
 - (ii) the Central Sales Tax Act, 1956;
 - (iii) the Punjab Infrastructure (Development and Regulation) Act, 2002; and
 - (iv) the Punjab Value Added Tax Act, 2005;
- (e) “total demand” means demand for particular assessment under the relevant Act including--
- (i) additional demand due as on 31st March, 2023, as per the assessment order passed till 31st March 2023 under that relevant Act; and
 - (ii) interest calculated up to 31st March, 2023 as per the provisions of that relevant Act on the due amount of tax or penalty which is a part of additional demand as per the said assessment order.

Explanation: For the purpose of this Scheme, an assessment order shall include any rectified, revised or amended order.

- (2) The words and expressions used in this Scheme but not defined shall have the same meaning as assigned to them under the relevant Acts.

3. Settlement of outstanding dues. – (1)Any person whose assessment has been made under the relevant Acts up to 31st March, 2023 shall be eligible to apply and avail the settlement under this Scheme, subject to the terms and conditions specified in this Scheme.

(2) The applicant shall be required to make an application in **FORM OTS-1** to the concerned State Tax Officer or the Excise and Taxation Officer (hereinafter referred to as “the Officer”). The application shall be accompanied with the proof of full payment of the self-assessed determined amount under the relevant Acts.

(3) On receipt of application, an acknowledgement in **FORM OTS-2** shall be issued by the concerned officer.

(4) On examination of the application --

- (a) if there is any deficiency in the application, the concerned Officer shall serve a deficiency memo in **FORM OTS-3** on the applicant with the directions to remove the deficiencies within fifteen working days from the date of service of deficiency memo. Where the applicant fails to submit a reply to the said deficiency memo within fifteen working days, his application shall be deemed to be rejected;

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- (b) where the concerned officer is satisfied with the self-assessed determined amount along with proof of payment of the amount thereof and other particulars mentioned in the application or the applicant removes the deficiencies pointed out in deficiency memo in FORM OTS-3 within the specified time period to the satisfaction of the concerned officer, an order of settlement in **FORM OTS-4** under the relevant Act(s) shall be passed by such officer and the same shall be communicated to the applicant;
 - (c) where the concerned officer is not satisfied with the self-assessed determined amount along with proof of payment of the amount thereof and other particulars mentioned in the application or the applicant has not removed the deficiencies pointed out in deficiency memo in FORM OTS-3 within the specified period to the satisfaction of the concerned officer, an order of rejection of application in **FORM OTS-5** under the relevant Act(s) shall be passed by such officer and the same shall be communicated to the applicant.
 - (5) Where the application is rejected, the self-assessed determined amount paid by the applicant along with FORM **OTS-1** shall be adjusted against the total demand payable by him prior to the filing of application in **FORM OTS-1**. The balance of the total demand after adjustment shall be recoverable as per the provisions of the relevant Acts.

4. **Terms and conditions.** – (1) This Scheme shall only be applicable to the cases under the relevant Acts where the assessment has been made till 31st March, 2023 and where the amount of total demand as on 31st March, 2023 is up to rupees one crore.
- (2) Any person, whether or not in appeal before any of the Appellate Authorities i.e. the Deputy Excise and Taxation Commissioner (Appeals) or the Punjab Value Added Tax Tribunal or the Punjab and Haryana High Court or the Supreme Court, shall be eligible to apply and avail settlement under this Scheme:

Provided that the applicant who is in appeal, shall submit a declaration that once the dues are settled under this Scheme, the said applicant shall withdraw such an appeal within a period of fifteen working days from the date of communication of order of settlement and shall submit the proof thereof to the concerned officer.

Explanation- The term ‘appeal’ also includes any legal proceedings related to the assessment made under the relevant Act(s) that is pending before the Supreme Court or the Punjab and Haryana High Court or any other Court.

- (3) Where the applicant does not comply with the aforesaid condition of withdrawal of appeal, the order of settlement shall be null and void ab-initio and the amount deposited along with the application in **FORM OTS-1** shall be adjusted against the total demand payable by him prior to the filing of application in **FORM OTS-1**. The balance total

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demand after adjustment shall be recoverable as per the provisions of the relevant Act(s).

(4) Where the applicant has deposited certain percentage of additional demand as pre-requisite for the filing of an appeal under the relevant Acts, the amount so deposited shall be adjusted towards the payment of determined amount.

(5) Where the amount already deposited is in excess of the determined amount, the same shall not be refunded to the applicant.

(6) The **FORM OTS-1** shall be filed separately for each assessment year under the relevant Acts and accordingly, an order of settlement shall be issued separately for each assessment year under the relevant Act(s).

(7) No appeal against an order of settlement shall lie before any of the Appellate Authorities i.e. the Deputy Excise and Taxation Commissioner (Appeals) or the Punjab Value Added Tax Tribunal or the Punjab and Haryana High Court or the Supreme Court.

(8) Where any amount shown as paid in the assessment order or with the application is later found to be actually unpaid, then the settlement order to the extent of amount found unpaid shall stand cancelled and the said amount shall be recoverable as per the provisions of the relevant Act, notwithstanding the said settlement order.

(9) Where the applicant fails to comply with any of the terms and conditions of this Scheme, the settlement order so issued shall stand cancelled and any amount deposited by the applicant shall not be refunded but shall be adjusted against the total demand payable prior to the filing of application in **FORM OTS-1**. The balance amount after such adjustment shall be recoverable as per the provisions of the relevant Act(s).

(10) Any amount paid or deposited by the applicant in relation to any assessment order under any of the relevant Act(s) before the implementation of this Scheme shall not be refunded.

(11) The settled cases under this Scheme can be revoked only in the case where the settlement is done by suppressing facts or by providing false information. The order of settlement shall be null and void ab-initio and the amount deposited along with the application in **FORM OTS-1** shall be adjusted against the total demand payable by him prior to the filing of application in **FORM OTS-1**. The balance total demand after adjustment shall be recoverable as per the provisions of the relevant Acts.

5 Power to remove difficulties. - If any difficulty arises in giving effect to any provisions of this Scheme, the Commissioner, may, by a general or a special order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Scheme, as may be necessary or expedient for the purpose of removing the said difficulty.

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FORM -OTS-1

[See clause 3(2)]

**APPLICATION FORM FOR SETTLEMENT OF OUTSTANDING DUES UNDER
'THE PUNJAB ONE TIME SETTLEMENT SCHEME FOR RECOVERY OF
OUTSTANDING DUES, 2023'.**

To

The State Tax Officer/Excise and Taxation Officer,
Madam/ Sir,

I son/husband/daughter/wife of resident of
..... Proprietor/Partner/Managing Director/Karta/ Chairman or any
other duly authorised person of M/s

..... TIN hereby submit as follows: -

Name of the Act:

Assessment year:(copy of Assessment Order attached)

Status of appeal, if any;-

Appellate authority/ Court	Date of filing of appeal	Last date of hearing	Remarks

The self- assessment of determined amount:-

Description	Tax	Interest	Penalty	Total
A. Total Demand				
B. Less amount of waiver as per the specified slab				
C. Determined Amount (A-B)				
D. Less: Amount of prior deposit				
E. Amount payable (C-D)				

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Payment detail-

Treasury receipt number (Please attach copy of each treasury receipt)	
Treasury receipt date	
Amount deposited	

Declaration:

I hereby undertake to withdraw appeal filed by me under the relevant Acts, if any, within a period of fifteen working days from the date of communication of order of settlement and shall submit the proof thereof to the State Tax Officer/ Excise and Taxation Officer.

I hereby undertake that I shall not file any appeal against the settlement order before any of the Appellate Authorities i.e. Deputy Excise and Taxation Commissioner (Appeals) or Punjab VAT Tribunal or Hon'ble Punjab and Haryana High Court or Hon'ble Supreme Court.

I hereby declare that the above-mentioned information submitted by me is true and correct and self-assessment of determined amount has been correctly made as per provisions of the relevant Acts.

I shall be liable to pay tax along with interest and penalty, as applicable, under the relevant Acts in case any discrepancies are detected at any stage.

I have not been pressurized by any official/person to opt this scheme. I am opting this scheme with my sweet will, without any undue influence.

(Signature)

Dated _____

Name: _____

M/S: _____

TIN: _____

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FORM OTS-2

[See clause 3(3)]

ACKNOWLEDGEMENT OF APPLICATION IN FORM OTS-1

To

Name and address of the Taxable person _____

TIN: _____

Acknowledgement No: _____ **Dated** _____

Subject: Acknowledgment of application in FORM OTS-1

Whereas, you have opted for the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2023.

Your application dated _____ for assessment year _____
under the Act named _____ for settlement of outstanding dues under the
Scheme is hereby acknowledged.

State Tax Officer/Excise and Taxation Officer,

Ward: _____

District: _____

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FORM OTS-3
[See clause 3(4)(a)]

DEFICIENCY MEMO

To

Name and address of the Applicant _____

TIN _____

Memo No _____ **Dated** _____

Subject: Deficiency Memo.

Reference: Acknowledgement No. _____ **dated** _____

Whereas, you have opted for the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2023 for the assessment year _____ under the Act named _____.

Following deficiencies have been observed:

- (i)
- (ii)
- (iii)

You are hereby directed to appear before the undersigned personally or through authorized representative on _____ at _____ am/pm in the Office of _____ and remove the aforesaid deficiencies within fifteen working days from the date of service of deficiency memo. In case of failure to do so, your application will be deemed to be rejected without any further reference to you.

State Tax Officer/ Excise and Taxation Officer,

Ward _____

District _____

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FORM OTS-4
[See clause 3(4)(b)]

ORDER OF SETTLEMENT

To

Name and address of the Taxable person _____

TIN _____

Memo No _____ **Dated** _____

Subject: An Order of Settlement.

Reference: Acknowledgement No. _____ **dated** _____

Whereas, you have opted for the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2023 in FORM OTS-1 for the assessment year _____ under the Act named _____ and on examination, your application has been found to be in order.

Accordingly, the order of settlement is, hereby, passed as follows:

Name of Act-.....

Particulars	Amount (Rs.)
A. Total Demand	
B. Less amount of waiver as per specified slab	
C. Determined amount (A-B)	
D. Less Amount of prior deposit/ amount paid along with FORM OTS-1	
E. Balance (C-D)	
F. Less Amount paid	
G. Balance (E-F)	NIL

State Tax Officer/ Excise and Taxation Officer,

Ward _____

District _____

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FORM OTS-5
[See clause 3(4)(c)]

ORDER OF REJECTION

To

Name and address of the Taxable person _____

TIN _____

Memo No _____

Dated _____

Subject: Order of Rejection

Reference: Acknowledgement No. _____ **dated** _____

(1) Whereas, you have opted for the Punjab One Time Settlement Scheme for Recovery of Outstanding Dues, 2023 in FORM OTS-1, for the assessment year _____ under the Act named _____ and on examination, your application has not been found in order on account of following reasons:

- 1.
- 2.
- 3.

Hence for the reasons as stated above, your application is hereby rejected.

State Tax Officer/ Excise and Taxation Officer,

Ward _____

District _____

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SCHEDULE
[See clause 2(1)(b)]

Waiver of Total demand

Sr. No.	Slab of total demand (in Rs.)	Wavier of Tax	Wavier of Penalty	Wavier of Interest
1.	Upto 1,00,000	100 %	100 %	100 %
2.	1,00,001 – 1,00,00,000	50 %	100 %	100 %

Note : The waiver shall be separately calculated for each of the relevant Act(s).

VIKAS PRATAP,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

2966/11-2023/Pb. Govt. Press, S.A.S. Nagar