Government of Kerala

KERALA GST State Goods & Services Tax

Office Of The Commissioner Of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram

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Circular No.19 /2024-Kerala GST

Sub: Amnesty scheme-2024 – salient features of the scheme and operational instructions – Reg:

Ref: Kerala Finance Act, 2024.

1. The Government has introduced Amnesty Scheme 2024 (hereinafter referred to as the Scheme) for the settlement of arrears of tax, surcharge, interest and penalty under the relevant Act and the term “relevant Act” includes the following Acts;

   I. the Kerala Surcharge on Taxes Act, 1957 (11 of 1957);

   II. the Kerala General Sales Tax Act, 1963 (15 of 1963);

   III. the repealed Kerala Tax on Luxuries Act, 1976 (32 of 1976);

   IV. the repealed Kerala Agricultural Income Tax Act, 1991 (15 of 1991);

   V. the repealed Kerala Value Added Tax Act, 2003 (30 of 2004);

VI. the Central Sales Tax Act,1956 (Central Act 74 of 1956);

2. In exercise of the powers conferred by section 22 of the Kerala Finance Act, 2024 the Commissioner of State Tax hereby issues the following instructions to streamline the procedures followed by the field formation:

2.1. Appointed date of the Scheme

The Government have appointed 1st day of August 2024 as the date from which the provisions of chapter III of the Kerala Finance Act, 2024 and the Kerala Amnesty Rule, 2024 come into force.

3. **Eligibility to file an application**

3.1. The dealer or any person -

3.1.1. who have arrears of tax, surcharge, interest or penalty payable under the relevant Act in a specified order pertaining to the assessment years up to 2017-2018 other than those related to the sale of foreign liquor; and

3.1.2. the said arrear amount is pending collection as on the date of filing the application are eligible to submit an application under the scheme to settle the arrears under the relevant Act.

3.2. Application under the Scheme

3.2.1. The applicant shall submit separate applications under the Amnesty Scheme for each "specified order".

3.2.2. The application shall be filed online along with a copy of the specified order or any other document or any information relating to such specified order.

3.2.3. The applicants shall also furnish the proof of payment made through the e-treasury portal and the proof of payment, if any, already made against the demand notice related to such specified order.

3.2.4. In cases wherein the copy of the specified order is not available to the applicant and the same is not readily available with the department on or before the time limit for filing application under the scheme, the applicants shall be afforded an opportunity to file the application along with the Demand Notice issued under the relevant Act, or arrear pendency intimation received by them from any Department, or with the certified copy of the statutory register duly maintained by the Goods and Services Tax Department.

3.2.5. In the case of submission of the supporting documents other than the specified order or demand notice, the designated authority may call for details from the authorities concerned for verifying authenticity.

3.2.6. In cases where any appeal, revision or review, is pending before any authority or tribunal under the relevant Act or any court on the date of commencement of the scheme, the application for settlement of arrears shall be made along with a copy of 'leave to withdraw' granted by the authority or tribunal or court, as the case may be.

3.2.7. In cases where any appeal filed by the Government is pending before any Appellate Authority, Appellate Tribunal under the relevant Act or any court as on the date of commencement of the scheme, the application shall be made treating the amount in the original specified order as the arrears of tax, surcharge, interest or penalty.

Illustration

As per the original order,

Tax	=	*Rs 1,00,000*
Interest	=	*Rs 75,000*
Penalty	=	*Rs 1,00,000*

As per the modified/fresh order in light of the Appellate/Revisional Order, the demand became:

Tax	=	*Rs 60,000*
Interest	=	*Rs 55,000*
Penalty	=	*Rs 60,000*

If the appeal filed by the Government is pending before any Appellate Authority, Appellate Tribunal under the relevant Act or any court, the arrear amount as per the application shall be the demand as per the original order as under:

Tax	=	*Rs 1,00,000*
Interest	=	*Rs 75,000*
Penalty	=	*Rs 1,00,000*

The amount payable as per section 11 (1) (a) of KFA, 2024 will be Rs. 30,000 (30 % of the arrear tax of Rs. 100,000) as the arrear tax in this case falls under the slab of Rs.50000/- to Rs.10 lakh

3.2.8. On receipt of the amnesty application against such orders, the designated authority shall seek adjournment from the concerned Appellate Authority, Appellate Tribunal or the court.

3.3. Time limit to file application under the Scheme

3.3.1. To get the full benefit of the scheme, the applicants shall join the scheme along with proof of payment within 60 days of commencement of the scheme.

3.3.2. For those joining the scheme after 60 days, the waiver benefit will be reduced at the rate notified by the Government.

3.3.3. The last date for joining the scheme is 31st December 2024

3.3.4. **Filing of applications in cases where modification of the assessments are pending**

3.3.5. There can be cases wherein the decision of the Appellate Authority, Revisional Authority or an Appellate Tribunal or Judgment of a court causing modification of the specified order is pending finalisation. In such cases, the applicants must file application under sub-section (3) of Section 9 of the Act without making any payment. The amount payable in those cases shall be paid within sixty days from the date of service of such modified orders.

3.3.6. Cases remanded by Appellate Authority, Revisional Authority or an Appellate Tribunal or court and pending finalisation shall also be treated as modification pending cases.

3.3.7. If the applicant fails to make payment within 60 days of issue of the modified order, the waiver benefit will get reduced at the rate notified by the Government.

3.3.8. If an application filed to settle the arrears related to modification pending case is received (If reply to Sl. No10 of form NSTY A appended with this circular is

"Yes"), the receipt of such application shall be intimated to the assessing authority in Form NSTY-II along with a letter requesting urgent disposal of such cases.

3.3.9. All the Assessing Authorities shall give priority to dispose of such cases so as to facilitate the concerned taxpayers to settle the arrears by making payment before 31st March 2025.

3.3.10. The assessing authorities on issuance of such modified order, a copy of the same shall be made available to the designated authorities also.

3.3.11. On receipt of the modified order, a manual intimation to the applicant, specifying the amount payable within 60 days of service of the modified order, shall be given by the designated authority

3.3.12. If the applicant fails to make payment and produce proof of the same within the above period, the designated authority shall demand the amount payable, or the amount short paid, in Form NSTY -III as per Rule 4 of the Amnesty Rules.

3.3.13. The maximum time limit for payment by the applicant will be 120 days (60 days with full benefit and additional 60 days with reduced benefit) of date of service of the modified order.

Illustration on modified cases

The order issued to an applicant was as follows

- *The demand as per the original order was:*

  Tax Rs. 10,00,000

  Interest Rs. 2,00,000

- *The dealer paid an amount of Rs. 2lakhs as pre-deposit.*
- *As per the modified order, the tax amount became Rs. 5,00,000, and interest at Rs.1lakh. The assessing authority apportioned Rs. Rs.1lakh towards interest and Rs. 1,00,000 towards tax, leaving an arrear of Rs. 4 lakhs in tax as per the modified order.*
- *The specified order in this case is the modified order with tax arrears of Rs. 4 lakhs. The amount payable will be Rs. 1.2 lakhs (30% of 4 lakhs).*
- *Since the pre-deposit amount was paid before the service of the specified order, it cannot be treated as payment towards the demand in the specified order and therefore, cannot be deducted from the amount payable.*

4. **The Amnesty Scheme, 2024 is not applicable**

4.1. for the settlement of arrears pertaining to the assessment years after 2017-18;

4.2. for the settlement of tax payable by dealers in Foreign Liquor who pay tax under sub-section (1) and/or (2) of Section 5 or Section 7 of the KGST Act,1963;

4.3. For the settlement of tax under any Acts other than the relevant Act mentioned in the Kerala Finance Act, 2024.

5. **Rate of the Amount payable to settle arrears under the Scheme.**

5.1. Amount Payable in the case where the appeal, revision or review is pending before any authority, tribunal or court against such tax or surcharge as on the date of commencement of the scheme (Disputed tax) shall be as provided in the table below:

Table 1

Sl. No.	The arrears of tax or surcharge as per the demand notice.	Amount Payable	Amount to be waived
1.	Upto Rs. 50,000	Nil	Total tax or surcharge + Total Interest + Total penalty
2.	Above Rs. 50,000 and upto Rs. 10,00,000	30% of the tax or surcharge	70% of tax or surcharge + Total Interest + Total penalty
3.	Above Rs. 10,00,000 and upto Rs. 1,00,00,000	40% of the tax or surcharge	60% of tax or surcharge + Total Interest + Total penalty

4.	Above Rs. 1,00,00,000	70% of the tax or surcharge	30% of tax or surcharge + Total Interest + Total penalty

5.2. The Amount Payable, in cases where no appeal, revision or review is pending before any authority, tribunal or court against such tax or surcharge (admitted tax), shall be as provided in the table below:

Table 2

Sl. No.	The arrears of tax or surcharge as per the demand notice.	Amount Payable	Amount to be waived
1.	Upto Rs. 50, 000	Nil	Total tax or surcharge + Total Interest + Total penalty
2.	Above Rs. 50,000 and upto Rs. 10,00,000	30% of the tax or surcharge	70% of tax or surcharge + Total Interest + Total penalty
3.	Above Rs. 10,00,000 and	50% of the tax or	50% of tax or

	upto Rs. 1,00,00,000	surcharge	surcharge + Total Interest + Total penalty
4.	Above Rs. 1,00,00,000	80% of the tax or surcharge	20% of tax or surcharge + Total Interest + Total penalty

5.2.1. Here in the case of disputed tax, an arrear of tax or surcharge shall be treated as disputed tax if the relevant specified order is pending before any authority or tribunal or the court as on the date of commencement of the scheme, ie., 1st August 2024.

5.2.2. The arrears of tax or surcharge in a specified order against which appeal filed on or after 1st August 2024 cannot be treated as disputed tax..

6. **Settlement of arrears under the Amnesty Scheme even without application**

6.1. In cases, wherein the arrears of tax or surcharge in a specified order is Rs 50,000 or less on the date of commencement of the scheme, then the entire amount of arrears of tax, surcharge, interest or penalty under that specified order shall be deemed settled. The designated authority shall issue a certificate of settlement in Form NSTY-IV suo motu.

6.2. If the amount payable under the scheme in relation to a specified order is less than the amount received by the Government by way of any remittance or deposit made by the applicant towards the demand in the specified order, or if any amount or its equivalent has been recovered as part of arrear recovery towards the demand in the specified order, the designated authority shall suo motu issue a certificate of settlement in Form NSTY-IV.

7. **Maintenance of Registers**

7.1. The designated authority shall maintain a register in Form NSTY A to record the details of applications received in his office.

7.2. The designated authority shall verify the application received for any defect/omission or short payment.

7.3. In the event of short payment, the Designated Authority shall issue a demand notice in Form NSTY-III. On receipt of the demand notice, the applicant shall have the opportunity to either produce the proof of such payment or submit a reply explaining why the short-paid amount should not be paid. A register for the issuance of demand notice shall be maintained in Form NSTY B.

7.4. A register for the intimation of defect or omission shall be maintained in Form NSTY C.

7.5. A register for issuance of the certificate of settlement shall be maintained in Form NSTY D.

8. **Defect/omission other than short payment**

8.1. In case of defect/omission other than short payment, the Designated Authority shall issue an intimation of defect or omission in Form NSTY-VI.

8.2. The applicant shall upload the application afresh by rectifying the defects within 7 days of receipt of defect notice and may request a personal hearing within the said period, if necessary.

8.3. Such fresh application shall be treated as if it were filed on the date of filing of the original application for the purpose of determining the applicable rate, calculation of the amount payable and also to calculate the time period for making the payment with full benefit.

8.4. If the applicant has not filed the fresh application within 7 days of intimation, the application shall be refused in Form NSTY-VII.

8.5. The applicant is not permitted to file a fresh application more than one time.

8.6. There is no time limit specified to issue the demand notice in Form NSTY-III or intimation of defect or omission in Form NSTY-VI as per the Kerala Finance Act, 2024 or rules made thereunder. However, the Designated Authority shall strive to issue the said notices not later than 20 days of receipt of the application. The Joint Commissioner of Taxpayer Services shall verify if any application is pending without issuance of demand notice in Form NSTY-III or defect notice in Form NSTY-VI after 20 days of receipt of the application.

9. **Certificate of Settlement**

9.1. Separate certificate of settlement shall be issued for each specified order and the details of the same shall be recorded in aforementioned Form NSTY D register.

9.2. Even after settling the arrears by making payment of the amount payable related to the specified order within the stipulated time period, if no certificate of settlement and orders are issued against the said settlement, then the arrears in such orders shall be deemed to have settled as on the date of filing of such application.

10. **Time limit for payment**

10.1. All the payments shall be settled on or before 31st March 2025, except for application related to modification pending cases under sub-section (3) of Section 9. In the case of modification pending cases, as mentioned in pre para 3.3.13, the time limit for settling the arrears will be 120 days (60 days with full benefit and additional 60 days with reduced benefit) from the date of service of modified order.

11. **Filing of Appeal**

11.1. Any applicant can file appeal petition before the Joint Commissioner of State Tax of the Tax Payer Service District if they have any dispute on the decision or order made by the Designated Authority concerning the determination of amount payable, the settlement of arrears, the issuance of certificate, or the refusal of settlement of arrears.

11.2. Appeal in above cases shall be filed in Form NSTY-IX along with copy of the order under dispute within 30 days from the date of communication of the order.

11.3. On receipt of the appeal, the appellate authority after verifying the same shall issue an acknowledgement within 15 days from the date of filing of appeal and the same shall be disposed within 90 days from the date of filing.

12. **Revocation of Certificate**

12.1. If there arises a situation where revocation or rectification of a certificate is contemplated, it shall be done only after affording an opportunity of hearing to the applicant by issuing notice manually.

13. **Illustrations**

Illustration 1

Date of order	*01/05/2015*
Tax payable as per Demand notice under KVAT/Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 30,000*
Interest as per Demand notice	*Rs. 25,000*
Penalty as per Demand Notice	*Rs. 30,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 45000 (Separately towards tax, interest and Penalty)*
Total arrears for the purpose of the Scheme	*Rs. 30000 (Tax)* *Rs. 25000 + I* (Interest)* *Rs. 30000 (Penalty)*
The amount payable	***Nil*** *(As per Section 12 of KFA 2024)*
Amount waived	*Rs. 85000*
Refund Amount	***Nil*** *(See section 13 of KFA, 2024)*

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

Illustration 2

Date of order	*01/05/2017*
Tax payable as per Demand notice under KVAT/ Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 1,00,000*
Interest as per Demand notice	*Rs. 80,000*
Penalty as per Demand Notice	*Rs. 50,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 60,000 (Separately towards tax, interest and Penalty)*
Total arrears for the purpose of the Scheme the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 1,00,000 (Tax)* *Rs. 80000 + I* (Interest)* *Rs. 50000 (Penalty)*
Total arrear of tax as per the amnesty scheme	*Rs. 1,00,000*
The amount payable under section 11 (1) (a) of KFA, 2024	***30000 (100000 x 30%)***
Amount waived	*Rs. 2,00,000 + I**
Refund Amount	***Nil*** *(See section 13 of KFA, 2024)*

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

Illustration 3

Date of order	*01/04/2014*
Tax payable as per Demand notice under KVAT/ Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 20,00,000*
Interest as per Demand notice	*Rs. 8,00,000*
Penalty as per Demand Notice	*Rs. 20,00,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 16,00,000 (Separately towards tax/interest and Penalty)*
Total arrears for the purpose of the Scheme	*Rs. 20,00,000 (Tax)* *Rs. 8,00,000 + I* (Interest)* *Rs. 20,00,000 (Penalty)*
Whether the appeal, revision or review is pending before any Appellate Authority, tribunal or court.	***No***
The amount payable under section 11 (1) (b) (i) of KFA, 2024	***10,00,000***
Amount waived	*Rs. 38,00,000 + I**
Refund Amount	***Nil*** *(See section 13 of KFA, 2024*

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

Illustration 4

Date of order	*01/05/2017*
Tax payable as per Demand notice under KVAT/ Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 20,00,000*
Interest as per Demand notice	*Rs. 8,00,000*
Penalty as per Demand Notice	*Rs. 20,00,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 16,00,000 (Separately towards tax/interest and Penalty)*
Total arrears for the purpose of the Scheme	*Rs. 20,00,000 (Tax)* *Rs. 8,00,000 + I* (Interest)* *Rs. 20,00,000 (Penalty)*
Whether the appeal, revision or review is pending before any Appellate Authority, tribunal or court.	***Yes***
The amount payable under section 11 (1) (b) (ii) of KFA, 2024	***8,00,000***
Amount waived	*Rs. 40,00,000 + I**
Refund Amount	***Nil*** *(See section 13 of*

	KFA, 2024)

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

Illustration 5

Date of order	*01/09/2017*
Tax payable as per Demand notice under KVAT/ Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 2,00,00,000*
Interest as per Demand notice	*Rs. 80,00,000*
Penalty as per Demand Notice	*Rs. 2,00,00,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 3,00,00,000 (Separately towards tax/interest and Penalty)*
Total arrears for the purpose of the Scheme	*Rs. 2,00,00,000 (Tax)* *Rs. 80,00,000 + I* (Interest)* *Rs. 2,00,00,000 (Penalty)*
Whether the appeal, revision or review is pending before any Appellate Authority, tribunal or court.	***No***
The amount payable under section 11 (1) (c)(i) of KFA, 2024	***1,60,00,000***
Amount waived	*Rs. 3,20,00,000 + I**
Refund Amount	***Nil***

	(See section 13 of KFA, 2024)

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

Illustration 6

Date of order	*01/05/2017*
Tax payable as per Demand notice under KVAT/ Surcharge Act/KGST/CST/AIT/LT Act	*Rs. 2,00,00,000*
Interest as per Demand notice	*Rs. 80,00,000*
Penalty as per Demand Notice	*Rs. 2,00,00,000*
Payment made for the period from the date of the specified order to the date of filing application under the Amnesty Scheme, 2024	*Rs. 3,00,00,000 (Separately towards tax/interest and Penalty)*
Total arrears for the purpose of the Scheme	*Rs. 2,00,00,000 (Tax)* *Rs. 80,00,000 + I* (Interest)* *Rs. 2,00,00,000 (Penalty)*
Whether the appeal, revision or review is pending before any Appellate Authority, tribunal or court.	***Yes***
The amount payable under section 11 (1) (c) (ii) of KFA, 2024	***1,40,00,000***
Amount waived	*Rs. 3,40,00,000 +*

	*I**
Amount Refund (See section 13 of KFA, 2024)	***Nil***

** Let "I" be the interest from the date of demand notice to the date of filing an application under the Scheme*

***Illustration** 7*

Assume a dealer had been issued a pre assessment notice demanding tax of Rs. 5 lakhs, interest of Rs. 1 lakh and penalty of Rs., 10 lakh. On receipt of the pre assessment notice, the dealer makes payment of Rs. 50000/-.

Then the order was issued demanding tax Rs. 5 lakhs, interest Rs. 50 thousand and penalty Rs. 10 lakhs.

Various scenarios that may arise when the dealer submits an application to settle arrears against the above specified order are outlined below.

Scenario I

The tax arrear in this case is Rs. 5 lakhs and the amount payable will be 1.5 lakhs, ie, 30% of Rs 5 lakhs

Scenario II

Suppose after issuance of the above order, the dealer makes payment of 1 lakhs and the assessing authority appropriated the same towards interest and tax such that Rs. 50,000 towards interest balance Rs. 50,000 towards tax. If he files amnesty application towards the above specified order, his arrear of tax will be Rs. 5 lakhs itself and the amount payable will be Rs. 1.5 lakhs. As he paid the amount of Rs.1 lakh after the issuance of the specified order, the payment of the *amount towards tax and interest will be treated as payment towards tax and will be reduced from the amount payable. Thus, the balance amount payable will be Rs. 50,000, i.e., Rs. 1 lakh paid after the service of demand notice is to be deducted from the amount payable.*

Scenario III

Suppose the dealer has filed an appeal and made a pre-deposit of ₹1,00,000. If the dealer subsequently withdraws the appeal and opts for the amnesty scheme, arrears tax will be ₹5,00,000. Under Amnesty scheme, the amount payable would be ₹1,50,000. After deducting the pre-deposit of ₹1,00,000, the balance amount payable will be ₹50,000. The pre-deposit amount of ₹1,00,000 shall be treated as a payment made towards the demand of tax in the specified order.

Scenario IV

Against the original order demanding tax of Rs. 5 lakhs, interest of Rs. 50,000 and a penalty of Rs. 10 lakhs, the dealer filed an appeal and made a pre-deposit of Rs. 1 lakh. The appellate order was issued, reducing the tax to Rs. 2 lakhs, the penalty to zero, and the interest to Rs. 20000/-. Accordingly, modified order was issued, adjusting the pre-deposit amount of Rs. 1 lakh towards the tax and interest. Thus, the arrear of tax in the modified order became Rs. 1.2 lakhs. When applying for amnesty to settle this arrear tax, the amount payable will be 30% of Rs. 1.2 lakhs, i.e., Rs. 36,000.

14. **Registers to be kept by the Designated Authority**

Form NSTY A

Register of application

ARN No. and date of submission of Form NSTY-I	*Number and date of issue of intimation of application filed in Form NSTY-II*	*Arrear amount*			*Details of payment of the amount payable as per the application*
		Tax/ Surcharge	*Interest*	*Penalty*	
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*

If the applicant furnished supporting documents as per para 2.3.4, the date of the letter to the concerned authorities verify the authenticity of such document	*Date of reply of the concerned authorities against the letter issued, if any, as per column (7)*	*Details of appeal, revision or review pending before any authority, tribunal or court in case of disputed tax*	*Whether the application is filed under sub-section (3) of section 9 of the Kerala Finance Act, 2024. (Yes/No)*	
(7)	*(8)*	*(9)*	*(10)*	

Whether there is any	*Whether there is*	*If the*	*Signature*

short payment of the amount payable. (Yes/No). If Yes, proceed further in Form NSTY B	*any defect/ omission other than the short payment. (Yes/No). If Yes, proceed further in Form NSTY C*	*column No. (11) and (12) are No, the certificate number.*	*of the Designated Authority*
(11)	*(12)*	*(13)*	*(14)*

Form NSTY B

Register of Demand notice

ARN No. of Form NSTY-I	*Date of submission of Form NSTY-I*	*Date of demand notice in Form NSTY-III and short paid amo*	*The date of payment of the amount demanded as per notice in Form*	*If the balance amount is not paid within 60 days of receipt of the demand notice, the revised*	*If the balance amount is paid or the reply is satisfactory, the date of issuance of the certificate in*	If the balance amount is not paid or the reply filed is not satisfactory or no reply filed, details of	*Signature of the Designated Authority*

		unt.	*NSTY-III or the date of reply, if any*	*amount as per the revised rate notified by the Government.*	*Form NSTY-IV*	appropriation of the amount paid under the scheme made towards the relevant act	
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	(7)	*(8)*

Form NSTY C

Register of intimation of defect/ omission

ARN No. and date of submission Form NSTY-I	*Date of intimation of any defect/ omission other than the short payment in Form*	*Date of filing of the fresh application as per Rule 6*	*Date of order of refusal in Form NSTY-VII if the fresh application*	*Date of intimation of refusal in form NSTY-VIII*

	NSTY-VI		is not filed within 7 days	
(1)	(2)	(3)	(4)	(5)

Form NSTY D

Register of Certificate

ARN No. and date of submission Form NSTY-I	*Date of submission of Form NSTY-I*	*Arrear amount of tax/ surcharge*	*Amount payable*	*Amount paid*
(1)	(2)	(3)	(4)	(5)

Date and number of certificat e	*No. and date of intimation of issue of certificate of settlement*	*Whether it is issued suo-moto (Yes/No)*	*Details of revocation, or rectificatio n if any*	*Date of intimation of issue of certificate of revocation*
(6)	(7)	(8)	(9)	(10)

AJIT PATIL I A S

COMMISSIONER OF STATE TAX