

.C1.11839/08/CT.

Office of the Commissioner of
Commercial Taxes,
Thiruvananthapuram,
Dated: 6.10.2008.

CIRCULAR NO. 40/2008

Sub:-Kerala Finance Act 2008 - Amnesty Scheme -
Clarification issued - reg:

Ref:- Circular No.13/08 and 27/08.

(1) Instances have come to the notice of Commissionerate, whereby the assessing authorities are reluctant to consider the assessments completed under section 17D of KGST Act, from 01.04.2008 for settlement under Amnesty Scheme. As per Finance Act, 2008 the Government has made it clear that Amnesty Scheme envisaged in Section 23B of KGST Act shall also be applicable to assessments completed under section 17D. It is also clarified that the facility of settlement of arrears is available to "all outstanding arrears - under KGST Act", including the penalties under section 29A (4) of the Act.

Circulars read above stands modified to the above extent.

(2) Further, it is clarified that, the Amnesty Scheme is envisaged for the settlement of all arrears of a dealer. The primary intention is to apply amnesty on completed assessments, penalties and other dues of an assessment year, as a package. The scenario of settling the penalties and thereafter leaving aside the assessments uncompleted is not envisaged.

COMMISSIONER