KAR-NITI-PARIPATRA NO: 07/2008

GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT

No.F.16(341)Tax/VAT/CCT/ 07 /53 Dated: 17/4/08

All Additional Commissioners,
All Dy. Commissioners (Adm.),
All Assistant Commissioners,
All Commercial Taxes Officers,
All Assistant Commercial Taxes Officers,

CIRCULAR

Sub: Regarding waiver of penalty for late filing of audit report.

The audit report under sub-section (1) of section 73 of the Rajasthan Value Added tax Act, 2003 for the year 2006-07 was to be furnished by 31.03.2008. Finance Department vide its order No. F.12(15)FD/Tax/2008 dated 01.04.2008 has ordered that in cases where the audit report for the year 2006-07 is furnished by 30.04.2008, 31.05.2008 and 30.06.2008, the penalty imposed under sub-section (2) of section 73 of the Act shall be waived by Commissioner, Commercial Taxes under section 51 of the Act by 75%, 50% and 25% respectively. All the assessing authorities are directed to ensure that the dealers submit their audit report as soon as possible for the year 2006-07. The applications for waiver of penalty imposed under sub-section (2) of section 73 of the Act for delay in submission of audit report by 30.06.2008 should be forwarded immediately.

The Deputy Commissioner (Adm.) shall monitor such waiver cases. Additional Commissioners shall also review the progress of such waiver cases during their visits to the offices.

(Mukesh Sharma)
Commissioner,
Commercial Taxes Department,
Rajasthan, Jaipur.