

Government of Jammu and Kashmir
Finance Department
Civil Secretariat, J&K



Subject: - Grant of amnesty for settlement of Tax arrears pertaining to Pre-GST regime.

Reference:- Administrative Council decision No. 127/10/2023 dated 26/12/2023.

Government Order No. 18 -FD of 2024
D a t e d:- 15 - 01 - 2024

Sanction is hereby accorded to the:

- i. Waiver of 100% of penalty and interest payable by dealer under the J&K General Sales Tax Act,1962 and Central Sales Tax Act 1956 relating to assessment/re-assessment made including yet to be assessed cases till accounting year 2017-18 (upto 07/07/2017 in respect of dealers other than liquor dealers.). For the dealers dealing in Liquor, the date of coverage shall be 31/08/2017.
- ii. Waiver of 100% of penalty and interest payable by dealer under the J&K Value Added Tax Act,2005 and Central Sales Tax Act, 1956 relating to assessment/re-assessment made including yet to be assessed cases till accounting year 2017-18 (up to 07/07/2017).
- iii. The waiver of interest and penalty in clause (i) and (ii) shall be subject to the payment of 100% of principal Tax in the manner and within the prescribed time as specified in the scheme appended with this order.
- iv. Settlement of demands in respect of Large/Medium/Small Scale Industrial Units under the provisions of The Jammu & Kashmir Value Added Tax Act, 2005 (now repealed) for the accounting years upto 2017-18 (upto 07/07/2017), J&K General Sales Tax Act,1962 upto 2017-18 (up to 07.07.2017 and 31.08.2017 in case of industrial units dealing in liquor) and Central Sales Tax Act,1956 in respect of

assessed /reassessed demands including yet to be assessed cases with certain conditions specified in the scheme appended with this order.

By order of the Government of Jammu & Kashmir.

Sd/-

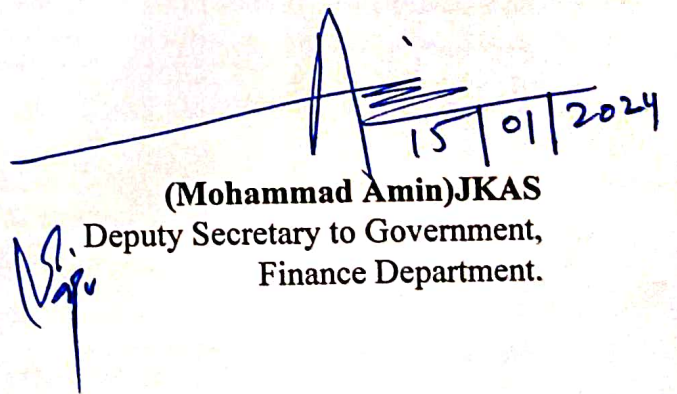
(Santosh D Vaidya) IAS,
Principal Secretary to Government,
Finance Department.

No: FD-ST/117/2023 (C.C 7272275)

Dated: 15.01.2024

Copy to the:

1. All Financial Commissioners (Additional Chief Secretaries).
2. All Principal Secretaries to the Government.
3. Principal Secretary to the Hon'ble Lieutenant Governor.
4. Principal Resident Commissioner, 5-Prithvi Raj Road, New Delhi.
5. Joint Secretary (J&K), Ministry of Home Affairs, Government of India, New Delhi.
6. All Commissioner/Secretaries to Government.
7. Commissioner, State Taxes Department, J&K.
8. Excise Commissioner, J&K.
9. Director, Information, J&K / Archives, Archaeology and Museum, J&K.
10. Private Secretary to Principal Secretary to Government, Finance Department.
11. I/c Website, Finance Department.
12. Government Order file.


15/01/2024
(Mohammad Amin)JKAS
Deputy Secretary to Government,
Finance Department.

KAR-SAMADHAN-2024

The Government hereby notifies scheme for settlement of tax arrears pertaining to J&K General Sales Tax Act, 1962, J&K Value Added Tax Act, 2005 and Central Sales Tax Act 1956 . This scheme shall be known as KAR-SAMADHAN-2024 and shall remain open for receipt of applications from the date of issuance of this scheme till 30th June-2024.

1. Salient Features of the scheme:

1.1 There shall be waiver of 100% of penalty and interest payable by dealer under the J&K General Sales Tax Act,1962 and Central Sales Tax Act 1956 relating to assessment/re-assessment made including yet to be assessed cases till accounting year 2017-18 (upto 07/07/2017 in respect of dealers other than liquor dealers.). For the dealers dealing in Liquor, the date of coverage shall be 31/08/2017.

1.2 There shall be waiver of 100% of penalty and interest payable by dealer under the J&K Value Added Tax Act,2005 and Central Sales Tax Act, 1956 relating to assessment/re-assessment made including yet to be assessed cases till accounting year 2017-18 (upto 07/07/2017).

1.3 The waiver of interest and penalty in clause (i) and (ii) shall be subject to the payment of 100% of principal Tax in the manner and within the prescribed time as per para 2 of the scheme.

1.4 Settlement of demands in respect of Large/Medium/Small Scale Industrial Units under the provisions of The Jammu & Kashmir Value Added Tax Act, 2005 (now repealed) for the accounting years up to 2017-18 (up to 07/07/2017), J&K General Sales Tax Act,1962 up to 2017-18 (up to 07.07.2017 and 31.08.2017 in case of industrial units dealing in liquor) and Central Sales Tax Act,1956 in respect of assessed /reassessed demands including yet to be assessed cases with certain conditions as per para 4 of this scheme.

2. Timeline for Payments & Filing of Application: The timeline for payment of Principal Tax and filing of application is given as under:

Application filing date in the Month of	No of Instalments for payment of Principal Tax	Date & Amount of 1 st Instalment along with Application on or before	Date & Amount of 2 nd Instalment on or before	Date & amount of 3 rd Instalment on or before	Date & amount of 4 th Instalment on or before	Date & Amount of 5 th Instalment on or before	Date & Amount of 6 th Instalment on or before
January 2024	06	31 st January 2024 (30% of the Principal tax)	29 th February 2024 (25% of the Principal Tax)	31 st March 2024 (15% of the Principal Tax)	30 th April 2024 (10% of the Principal Tax)	31 st May 2024 (10% of the Principal Tax)	30 th June 2024 (10% of the Principal Tax)



		(tax)				(Tax)
February 2024	05	29 th February 2024 (55% of the Principal Tax)	31 st March 2024 (15% of the Principal Tax)	30 th April 2024 (10% of the Principal Tax)	31 st May 2024 (10% of the Principal Tax)	30 th June 2024 (10% of the Principal Tax)
March 2024	04	31 st March 2024 (70% of the Principal Tax)	30 th April 2024 (10% of the Principal Tax)	31 st May 2024 (10% of the Principal Tax)	30 th June 2024 (10% of the Principal Tax)	
April 2024	03	30 th April 2024 (80% of the Principal Tax)	31 st May 2024 (10% of the Principal Tax)	30 th June 2024 (10% of the Principal Tax)		
May 2024	02	31 st May 2024 (90% of the Principal Tax)	30 th June 2024 (10% of the Principal Tax)			
June 2024	01	30 th June 2024 (100% of the Principal Tax)				

Notwithstanding the above schedule of payments, any dealer desirous of availing the benefits of this scheme, will be at liberty to deposit the principal tax due under the relevant acts in one go at any instant during the currency of the scheme

3. Conditions for Waiver of Penalty and Interest:-

3.1 Any dealer registered under J&K GST Act, 1962, Jammu and Kashmir Value Added Tax Act, 2005 & Central Sales Tax Act, 1956, as the case may be, who makes full payment of Principal tax (assessed/re-assessed/yet to be assessed), as per payment schedule at para 2 above, shall be granted waiver of 100% of arrears of penalty, excluding penalty levied u/s 10 A of the CST Act, 1956, and interest payable (assessed/re-assessed/yet to be assessed). The benefit of the scheme shall also be extended to industrial unit registered under Jammu and Kashmir General Sales Tax Act, 1962, Jammu and Kashmir Value Added Tax Act, 2005 and Central Sales Tax Act, 1956.

3.2 Default Condonation:

a) Default in payment of one installment shall be condoned on payment of default installment along with additional amount of 0.5 percent of default installment for every day of default.

- b) The default installment along with additional amount due as per clause (a) of this para above, shall be paid before the due date of next installment.
- c) Default in payment of any further installment within the prescribed timeline shall entail outright disqualification from the scheme without any intimation.
- d) Condonation of default shall be allowed only once during the currency of this scheme.

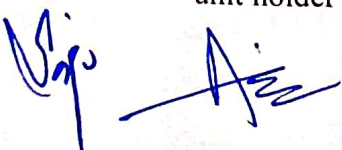
4. **Conditions for Waiver of Interest & Penalty in Case of Industrial Units:-**

4.1 The industrial unit holders who have been disallowed remission for non-submission of various documents prescribed under rules and notification governing the remission scheme available to the industrial units registered under the Jammu and Kashmir Value Added Tax Act,2005 (now repealed) and Where the demands have been created for non-submission of various documents prescribed under rules and notification governing the exemption scheme available to the industrial units registered under the Jammu and Kashmir General Sales Tax Act,1962, shall be entitled to remission/exemption of tax alongwith interest and penalty on production of said documents/revised documents alongwith declaration appended with this notification by or before 30th June 2024.This scheme shall not be applicable to the cases where demands were raised for non-production of various statutory forms.

4.2 Where an industrial unit has been penalized under section 67 of the Jammu and Kashmir Value Added Tax Act,2005 (now repealed) and Where an industrial unit holder has been penalized under section 15-A of the Jammu and Kashmir General Sales Tax Act,1962,the unit holder shall submit proof of payment of tax leviable on the sale of such goods alongwith declaration appended with this notification for claiming remission/exemption on account of tax alongwith interest and penalty by or before 30th June 2024.

4.3 Where an industrial unit has been disallowed remission on the grounds that unaccounted goods were found at the time of inspection under Section 66 of the J&K VAT Act 2005 (now repealed) and Where an industrial unit has been disallowed exemption on the ground that unaccounted goods were found at the time of inspection under Section 15 of the Jammu and Kashmir General Sales Tax Act,1962,the unit holder shall submit proof of payment of tax leviable on sale of such unaccounted goods for the said accounting year along with declaration appended with this notification by or before 30th June 2024 for claiming remission/exemption on account of tax along with interest and penalty.

4.4 Where an industrial unit has been disallowed remission on the ground that it has concealed purchases by not incorporating certain purchases in the purchase statement, the unit holder shall be entitled to remission/exemption of tax along with interest and penalty



on furnishing evidence of payment of an amount equivalent to the tax leviable on such concealed purchases along with declaration appended with this notification by or before 30th June 2024.

4.5 Where an industrial unit has been disallowed remission on the grounds that it has charged tax on sale of goods in contravention of the provision of the Jammu and Kashmir Value Added Tax Act,2005 (now repealed) and failed to deposit the same, failed to issue a tax invoice or issued a false invoice simultaneously while making transaction of sale, has abetted or aided a dealer in concealing his turnover it shall also be entitled to remission of tax alongwith interest an penalty on furnishing evidence of payment of an amount equivalent to the tax leviable on the sale of such goods for the said accounting year along with declaration appended with this notification by or before 30th June 2024

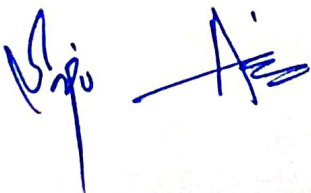
4.6 The unit holders who have failed to obtain/renew their exemption license within the stipulated period for any of the accounting years upto 2004-05, shall file declaration along with the proof of payment of exemption license fee and requisite documents before the concerned Assessing Authority by or before 30th June 2024.

4.7 The unit holders who have been disallowed exemption or are liable to withdrawal of exemption on imposition of penalty under J&K GST Act,1962 shall not forfeit their exemption on this account provided that they furnish the proof of payment of the amount of such penalty by or before 30th June 2024 alongwith declaration appended to this notification.

4.8 The unit holders who have conducted any sale of goods manufactured by them during provisional registration under J&K General Sales Tax Act,1962 shall also be covered by this scheme to the extent admissible under earlier notification(s) on furnishing proof of payment of tax on such sales by or before 30th June 2024. On production of such evidence, the dealer shall be entitled to 100% remission of interest and penalty payable on account of such tax.

5. Suo-Motto Waiver of Interest and Penalty:-

Where the dealer has no arrears of tax but has arrears of penalty and interest only, relating to the assessments or re-assessments already completed and to be completed by or before 30th June 2024, as the case may be, such arrears of penalty and interest shall be eligible for waiver. The Jurisdictional Officer may take cognizance of such cases either on application of the dealer or suo-motto basis.



6. Withdrawal of Appeal:-

6.1 a) Where a dealer has filed an appeal or any application against the order or proceedings relating to demand of tax, interest and penalty before any Appellate Authority or Appellate Tribunal or any Court and disposal of such appeal/ application is still pending, the dealer shall withdraw such appeal or other application, as the case may be, in order to get the benefit of waiver of arrears of penalty and interest under this Scheme subject to payment of principal tax due and fulfilment of other conditions of the scheme.

b) The eligibility of the dealer under this scheme as per clause (a) of this para above shall be purely on provisional basis and will be liable to outright rejection in case the documentary proof in support of withdrawal of appeal/other application is not provided to the jurisdictional officer within the currency of this scheme.

6.2 After the appeal or other application is withdrawn, the amount of arrears of penalty and interest shall be considered for waiver under the Scheme. Any amount paid at the time of filing an appeal/application or during the pendency of such appeal shall be eligible for adjustment towards arrears of tax outstanding for the assessment year for which the benefit of waiver is claimed. However, the dealer shall not be eligible for refund of any amount that may become excess as a result of such adjustment under this Scheme.

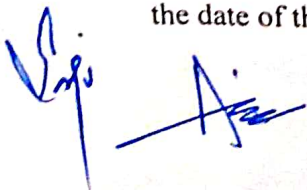
6.3 In respect of cases where any Appeal or other application is not filed, the dealer shall not be eligible for refund of any penalty or interest already paid, either in full or partially, under this Scheme.

6.4 The dealer shall not file an appeal or other application before any Appellate Authority or Court or shall not seek rectification of orders/proceedings, after filing application for availing the benefits of this Scheme or after availing the benefits of this Scheme, for whatever reasons.

7. Cases Not Eligible for Amnesty Scheme:-

The dealer shall not be eligible to avail the benefits of this Scheme in relation to an order giving rise to arrears of tax, penalty and interest where:-

- a. Government has filed an appeal before the Jammu & Kashmir Appellate Tribunal or
- b. Government has filed an appeal or revision or any kind of application before the High Court or the Supreme Court; or
- c. any competent authority has initiated Suo-motto revision proceedings as upto and on the date of this Government Order; or



d. any rectification is made after 30th June 2024.

8. Procedure for Filing & Processing of Applications.

8.1 The dealer opting for this Scheme under the Jammu and Kashmir General Sales Tax Act, 1962 and Central Sales Tax Act, 1956 relating to the accounting years up to 2017-18 [upto 07/07/2017 in respect of dealers other than liquor dealers and for the dealers dealing in Liquor, the date of coverage shall be 31/08/2017], shall submit application online in the format **Annexure-I** appended to this scheme and available on portal <https://jkcomtax.gov.in/SROTAXES/>

8.2 The dealer opting for this Scheme under the Jammu and Kashmir Value Added Tax Act, 2005 and Central Sales Tax Act, 1956 relating to accounting years Upto 2017-18 (up to 07.07.2017), shall submit application online in the format **Annexure-II** appended to this scheme and available on portal <https://jkcomtax.gov.in/SROTAXES/>

8.3 The industrial units opting for this Scheme under Jammu And Kashmir General Sales Tax Act, 1962, Jammu And Kashmir Value Added Tax Act, 2005 and Central Sales Tax Act, 1956 relating to accounting years upto 2017-18 [upto 07/07/2017 in respect of dealers other than liquor dealers and for the dealers dealing in Liquor, the date of coverage shall be 31/08/2017] shall submit application online in the format **Annexure-III** appended to this scheme and available on portal <https://jkcomtax.gov.in/SROTAXES/>.

8.4 The declaration for withdrawal of appeal shall be filed in accordance with para 6.1 above, in the prescribed format (Annexure-V) available on the portal <https://jkcomtax.gov.in/SROTAXES/>. Such declaration shall be filed separately under relevant Act for each year relating to 'arrears of interest and penalty' and submitted along with the online application. Failure of submission of the said declaration along with the application of amnesty shall warrant outright rejection of the application by the jurisdictional officer without any further intimation.

8.5 In case of any technical glitch in filing of online application or online processing thereafter, the Commissioner State Taxes shall have power to issue instructions for taking remedial measures.

8.6 Duly signed & stamped copy of the said application downloaded from portal alongwith all attachments shall be submitted to the Deputy Commissioner State Taxes (Recovery) of concerned division of UT of Jammu and Kashmir within 7 days of the filing of online application on the portal.

8.7 The concerned Deputy Commissioner State Taxes (Recovery) of concerned division of UT of Jammu and Kashmir shall forward the applications, within 07 days from

the receipt of applications to the Jurisdictional Circle Officers for scrutiny and shall maintain a register for applications received by him as per **Annexure IV**.

8.8 The Jurisdictional Circle Officer shall scrutinize the application and work out the actual arrears of tax, penalty and interest payable by the dealer up to the date of filing of application and if any discrepancies are found in the amount of 'arrears of tax' and 'arrears of interest and penalty' payable up to the date of application as declared by the dealer in his application, then the concerned Jurisdictional Circle Officer shall inform the dealer about the discrepancies within 20 days from the date of receipt of application from Deputy Commissioner State Taxes (Recovery) .

8.9 After receipt of information from the Jurisdictional Circle Officer, the applicant dealer, shall pay the balance amount of tax to avail of the benefits of this Scheme. All payments should be made within fifteen days from the date of receipt of information from the Jurisdictional Circle Officer. The applicant shall become ineligible to avail this Scheme if the balance amount is not deposited within the time period mentioned in the discrepancy notice. Notwithstanding anything contained in this scheme, the balance amount due under this clause shall be paid in accordance with the time period mentioned in the discrepancy notice and will have no bearing on the payment schedule opted by the dealer as per para-2 of this scheme.

8.10 The declaration in support of withdrawal of appeal or other application as per Annexure-V shall be filed separately under relevant Act for each year relating to 'arrears of penalty and interest'. If the dealer fails to do so, the Jurisdictional Circle Officer shall pass a speaking order rejecting the application.

8.11 After scrutiny, if the applicant-dealer is found eligible for the benefits of this Scheme, the Jurisdictional Circle Officer shall pass the order on **Annexure-VI** for waiving the balance amount of arrears on account of interest and penalty.

8.12 The order of waiver shall be passed within 30 days from the date of making full payment of principal tax and copy of such order shall be forwarded to concerned Deputy Commissioner State Taxes (Recovery) for information and updating of record.

8.13 The Deputy Commissioner State Taxes (Recovery) and Jurisdictional Circle Officer shall help the dealer in correct quantification of the amount of tax, interest and penalty during the currency of the scheme.

9. Notwithstanding anything contained in this scheme, the amount, if any already paid towards penalty or interest imposed/levied under the relevant sections of the J&K General Sales Tax Act, 1962, J&K Value Added Tax Act, 2017 and Central Sales Tax Act, 1956 before the issuance of this order, shall neither be refunded nor adjusted in any manner.



10. Redressal of Grievances:- Any dealer, feeling aggrieved by rejection of amnesty application, will have an opportunity of presenting his case before the Additional Commissioner, State Taxes (Administration & Enforcement) of the concerned division within a period of 15 days from the date of receipt of communication regarding rejection. The Additional Commissioner, State Taxes (Administration & Enforcement) concerned shall examine the case and pass an appropriate order. The order passed by the Additional Commissioner, State Taxes (Administration & Enforcement) shall be final and binding on the applicant dealer.

MS
A

ANNEXURE-1

(Refer Para 8.1 of the Scheme)

Application for waiver of arrears of penalty and interest under the Kar-Samadhaan Scheme, 2024

1 Name and address of the dealer

2 Registration Certificate Number under the Jammu and Kashmir General Sales Tax Act, 1962 / Central Sales Tax Act, 1956

3 Name of the Circle/office in which registered :

4 (a) Assessment year up to 2017-18 (up to 07.07.2017 and 31.08.2017 in case of Liquor dealer)

(b) Assessment order issued by (Designation/Circle):

(c) Date of assessment/reassessment order/rectification order:

5 Year wise Breakup of Arrears

S.No	A/c Year	Date of Order	Principal Tax	Interest as per order	Interest as on date @2% /month	Total Interest	Penalty
1	2	3	4	5	6	7 (5+6)	8
Total							

6. Tax payment details: Amount Paid: _____ Challan/Tr. No. _____ Date: _____ Bank Details: _____

7. Date of withdrawal of the appeal or other application, if any, with documentary evidences.

DECLARATION

I do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person
signing Name and full address of the
business

NOTE:

1. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority



ANNEXURE-II

(Refer Para 8.2 of the Scheme)

Application for waiver of arrears of penalty and interest under the Kar-Samadhaan Scheme, 2024.

1 Name and address of the dealer

2 Registration Certificate Number under the Jammu and Kashmir Value Added Tax Act, 2005 /Central Sales Tax Act,1956

3 Name of the office in which registered

4 (a) Accounting year upto 2017-18 (up to 07.07.2017)

(b) Assessment order issued by (Designation/Circle):

(c) Date of assessment/reassessment order/ rectification order

5 Year wise Breakup of Arrears

S.No	A/c Year	Date of Order	Principal Tax	Interest as per order	Interest as on date @2%/month	Total Interest	Penalty
1	2	3	4	5	6	7 (5+6)	8
Total							

6. Tax payment details: Amount Paid:_____ Challan/Tr. No._____ Date:_____ Bank Details:_____

7. Date of withdrawal of the appeal or other application, if any, with documentary evidences.

DECLARATION

I do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

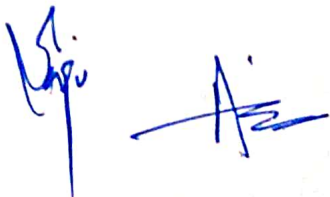
Place:

Name and status of the person signing

Name and full address of the business

NOTE:

1. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority



ANNEXURE-III (Industrial Units)

(Refer Para 8.3 of the Scheme)

Application for remission/exemption of tax alongwith interest and penalty under the Kar-Samadhaan Scheme, 2024

1 Name and address of the dealer

2 Registration Certificate Number under the Jammu and Kashmir General Sales Tax Act,1962 / Central Sales Tax Act,1956 /Jammu and Kashmir Value Added Tax Act,2005:

3 Name of the office in which registered

4 (a) Assessment year upto 2017-18 (up to 07.07.2017 and 31.08.2017 in case of Liquor dealer)

(b) Assessment order issued by (Designation/Circle):

(c) Date of assessment/reassessment order/rectification order:

5 Year wise Breakup of Arrears

S.No	A/c Year	Date of Order	Principal Tax	Interest as per order	Interest as on date @2% /month	Total Interest	Penalty	Reason for creation of Demand
1	2	3	4	5	6	7 (5+6)	8	
Total								

6. Tax payment details: Amount Paid: _____ Challan/Tr. No. _____ Date: _____ Bank Details: _____ in accordance with conditions laid in para 4 of the Kar-Samadhaan Scheme 2024

7. Date of withdrawal of the appeal or other application, if any, with documentary evidences.

8. Following enclosures in respect of dealers who have not filed the documents.

- Purchase and sale statements (For Each Year)
- Trading/Manufacturing Account, Profit and Loss Account, Balance sheet ((For Each Year)
- Copies of Returns (Quarterly as well as Annual)

DECLARATION

I do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing Name and full address of the business Name

NOTE:

- Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority.

ANNEXURE- IV

(Refer Para 8.7 of the Scheme)

Register to be maintained for Applications Received

S.No.	TIN	Name of Circle	Trade Name	Date of receipt of Application	Accounting year	Principal Tax	Interest	Penalty	Total	Office letter no. and Date on which application forwarded to Concerned Jurisdictional officer
1	2	3	4	5	6	7	8	9	10	11

Order no. and Date of passing of Amnesty order circle officer	Principal Tax Paid	Interest Waived Off	Penalty waived off	Total amount Waived Off
12	13	14	15	16

NS
A

ANNEXURE-V

(Refer Para 6 of the Scheme)

Declaration

I, Sri/Smt/Ms/Mr. do hereby solemnly declare that I am / we are a assessee registered under the Jammu & Kashmir General Sales Tax Act, 1962/ Central Sales Tax Act, 1956/ Jammu & Kashmir VAT Act,2005 with R.C. Number / TIN Number

I have applied for withdrawal of the appeal/other application filed against the assessment /reassessment or other proceedings concluded for the accounting year/tax periods under the Jammu And Kashmir General Sales Tax Act,1962/ Central Sales Tax Act,1956 / Jammu And Kashmir Value Added Tax Act,2005 which was pending before (specify the authority) to avail the benefit of the Kar-Samadhaan Scheme, 2024 offered by the Government of Jammu & Kashmir vide order No _____ dated _____ on _____

I enclose the documentary proof for the application of withdrawal of the appeal or other application.

I also declare that I shall provide ethe documentary proof of withdrawal of the appeal or other application before the concerned jurisdictional officer during the currency of the scheme.

Date:

Signature

Place:

Name and status of the person signing

Name and full address of the business



ANNEXURE- VI

(Refer Para 8.11 of the Scheme)

Order of Waiver in case of M/s _____ bearing Registration No/TIN _____ registered with Circle ____

ORDER

The application and declaration are verified and the assessee is found eligible for waiver of the arrears of penalty and interest for the assessment/reassessment in terms of Government order No _____ dated _____ and the same is accordingly ordered to be waived. The details are as under:

S.No	A/C Year	Date of Order	Principal Tax Paid in full	Interest waived Off	Penalty waived Of	Total amount waived Off

Date:

Signature

Place:

Name and Designation of the Authority.

Copy to: Deputy Commissioner State Taxes (Recovery), Jammu/Kashmir for favour of information.

