

Rajasthan Tax Board, Ajmer

1. Appeal No. 622/2009/Bundi

M/s Geepee Ceval Proteins &
Investments Pvt. Ltd.,
(New Name Bunge India Pvt. Ltd.)
Ramganj Balaji, Bundi

.....Appellant

VERSUS

1. Assistant Commissioner,
Commercial Taxes,
Circle-Bundi.
2. Deputy Commissioner
(Appeals), Commercial Taxes,
Kota

.....Respondent

2. Appeal No. 673/2009/Bundi

Assistant Commissioner,
Commercial Taxes,
Circle-Bundi.

.....Appellant

VERSUS

M/s Geepee Ceval Proteins &
Investments Pvt. Ltd.,
(New Name Bunge India Pvt. Ltd.)
Ramganj Balaji, Bundi

..... Respondent

D.B.

SHRI V. SRINIVAS, CHAIRMAN
SHRI OMKAR SINGH ASHIYA, MEMBER

Present :

Shri M.L. Patodi, Advocate

for Assessee

Shri Anil Pokharna,

Dy. Govt. Advocate

for Revenue

Dated : 13/09/2018

JUDGMENT

1. Appeal no. 622/2009/Bundi has been filed by the appellant dealer (hereinafter referred as the "assessee") and appeal no. 673/2009/Bundi has been filed by the Revenue against order of the Deputy Commissioner (Appeals), Commercial Taxes Department, Kota (hereinafter called the "appellate authority"), dated 26.02.2009. The appeal before the appellate authority





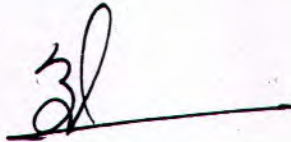
was filed by the assessee against order of the Assistant Commissioner, Commercial Taxes, Circle Bundi (hereinafter called the "assessing authority") for the year 2002-03, dated 15.01.2003. By the impugned appellate order the levy of entry tax under the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (hereinafter called the "Act") on the oilseed brought into the local area, was confirmed and levy of interest w.e.f. 09.08.2004 was upheld but the entry tax levied on de-gummed oil imported from outside the Country and interest levied on it was set aside. In the appeal before the Tax Board the assessee has challenged the appellate order on the ground that the Entry Tax Act has been declared ultra vires by the Hon'ble Rajasthan High Court in the case of M/s Dinesh Pouches Ltd. V/s State of Rajasthan in CWP No. 21/2002, judgment dated 21.08.2007, therefore, the order of the lower authorities is not according to law. On the other hand, the Revenue is in appeal against the appellate order wherein the levy of interest before the period 09.08.2004 has been set aside on the ground that there was no specific provision for levy of interest prior to this date.

2. The learned advocate for the assessee submits that the State Government has notified an amnesty scheme called the "Voluntary Amnesty Scheme for Entry Tax-2017" (hereinafter referred as the "Amnesty Scheme-2017") vide notification dated 30.12.2016 and the assessee has deposited the dues as stipulated under the said scheme and the assessing authority has issued the waiver certificate in "NEW FORM AS-II 2016 ET", therefore, nothing survives in the present appeals and the same are liable to be dismissed as 'infructuous'.
3. The learned Deputy Government Advocate appearing for the Revenue does not controvert the fact that the assessee has opted the Amnesty Scheme and that waiver certificate has been issued by the assessing authority.





4. We have gone through the documents as submitted by the assessee and it transpires that the assessee has opted for the settlement of dues as provided under the Amnesty Scheme-2017 for which, the application in form AS-I (Voluntary AS1 2017) was submitted before the assessing authority after depositing the stipulated amount as provided under the said scheme. The concerned assessing authority has issued the online generated prescribed certificate in form AS-II (NEW FORM AS-II 2016 ET), wherein Rs. 396183/- has been shown as deposited by the assessee towards the total outstanding amount for the year 2002-03 and Rs. 974537.16 have been waived which includes the accrued interest as well. Since the assessee has settled its dues voluntarily under the Amnesty Scheme-2017 for which the primary condition was to withdraw the pending litigation before any court or authority, and the assessing in-turn has accepted the application and issued the certificate as prescribed under the said scheme, therefore, nothing survives in both the appeals and the same have become infructuous.
5. Resultantly, both the appeals are dismissed as being infructuous.
6. Order pronounced.



(Omkar Singh Ashiya)
Member



(V. Srinivas)
Chairman