

-

Body

ORDER F. 17 (137-Pt.-II) ACCT/GST/2017/7785, Dated 11th May, 2022

Subject:- Regarding guidelines for reimbursement of State Tax due and deposited by hotels and tour operators in the State.

The State Government has issued order(s) no. F.12(46)FD/ Tax/2017-Pt-V-146 dated 23.03.2020, F.12(46)FD/Tax/2017-Pt-V-213 dated 06.08.2020, F.12(37)FD/Tax/2021-53 dated 29.09.2021, F.12(15)FD/Tax/2022-128 dated 10.03.2022 [hereinafter referred to as the said order(s)] for reimbursement of State Tax due and deposited by the hotel and tour operators in the State. As per the point no. 8 of the said order(s), the Chief Commissioner of State Tax shall issue guidelines for the applications and procedure for reimbursement of State Tax due and deposited.

Therefore, in continuation of the said order(s) and in supersession of the guidelines issued earlier in this regard dated 06.01.2021, 23.12.2021 and 24.03.2022, except as respects things done or omitted to be done before such supersession, the following guidelines are hereby prescribed for application and procedure for reimbursement of State Tax due and deposited :-

- 1.The registered person applying for reimbursement of State Tax due and deposited shall first sign up by visiting Rajtax Portal (<http://rajtax.gov.in/vatweb>).
2. The registered person shall submit "One Time Information for Reimbursement" in the prescribed format as available on Rajtax Portal (<http://rajtax.gov.in/vatweb>).
- 3.The registered person shall file all the due returns compulsorily before submitting application for reimbursement of State Tax.
- 4.The registered person shall deposit the amount of State Tax payable in the State exchequer in the manner as prescribed under the RGST Act, 2017 during the operative period of the said order(s) also .
- 5.The registered person shall apply for reimbursement of State Tax in Format-I as available on Rajtax Portal (<http://rajtax.gov.in/vatweb>). The registered person may apply for reimbursement of State Tax for more than one tax period as defined under Section 2(106) of RGST Act, 2017 by submitting a single application.
- 6.The amount of reimbursement shall be first adjusted against the recoverable outstanding demand of the registered person under the taxes administered by the Commercial Taxes Department. The reimbursement amount shall be reduced by such demand against the registered person.
- 7.The reimbursement of State Tax shall be made only after making adjustment of amount sanctioned as subsidy under RIPS 2003, 2010, 2014 and 2019.
- 8.The amount of reimbursement due under the said order(s) and all other schemes/orders, where any subsidy/ reimbursement is granted on the basis of deposition of State Tax due and deposited shall not exceed the amount of State Tax due and deposited by the concerned registered person for the relevant tax period.
9. The proper officer shall issue sanction order for reimbursement in Format-2 as available on Rajtax Portal (<http://rajtax.gov.in/vatweb>) and the order shall be forwarded to the CSDO for the payment of reimbursement amount.
- 10.The CSDO on receipt of the sanction order issued by the proper officer shall request for budget from the headquarters. On receipt, of the budget, the CSDO shall pass payment order.
- 11.The information related to reimbursement shall be maintained in reimbursement register at the circle level.
- 12.The compliance of the State Government order(s) No. F.12(46)FD/ Tax/2017-Pt-V-146 dated 23.03.2020, F.12(46)FD/Tax/2017-Pt-V-213 dated 06.08.2020, F.12(37)FD/Tax/2021-53 dated 29.09.2021, F.12(15)FD/Tax/2022-128 dated 10.03.2022 and the guidelines issued from time to time in this regard shall be strictly adhered to before making the payment of reimbursement.

(Dr. Ravi Kumar Surpur)
Chief Commissioner
State Tax,
Rajasthan, Jaipur