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Body

ORDER:- No. G.O.Ms No.45 Date 9th May, 2022.

After careful examination of proposal of the Commissioner of Commercial Taxes, Telangana, Hyderabad, the Government have decided to introduce a One Time Settlement Scheme to settle disputed tax under the legacy Acts such as Andhra Pradesh General Sales Tax Act, 1957, the Telangana Value Added Tax Act, 2005, the Central Sales Tax Act, 1956 and the Telangana Entry of the Goods into Local Areas Act, 2001 and hereby issued the following orders.

- 1.This scheme shall be known as The Telangana State One-Time Settlement Scheme 2022.
- 2.The provisions of this scheme shall apply to all registered and unregistered dealers under the Andhra Pradesh General Sales Tax Act, 1957, the Telangana Value Added Tax Act, 2005, the Central Sales Tax Act, 1956 and the Telangana Entry of the Goods into Local Areas Act, 2001.
- 3.For settlement of disputes under this Scheme, each year of assessment shall be a distinct unit.
- 4.100% of undisputed tax will be payable.
- 5.(a) The following rates are applicable for disputed tax :
 - i.Andhra Pradesh General Sales Tax - 40% of balance tax will be collected from dealer and remaining 60% of demand will be waived off.
 - ii.Value Added Tax & Central Sales Tax - 50% of balance tax will be collected from dealer and remaining 50% of demand will be waived off.
 - iii.Entry tax on Motor Vehicle & Goods - 60% of balance tax will be collected from dealer and remaining 40% of demand will be waived off.

(b)For the dealers/ persons availing the above scheme, the interest & penalty shall be waived off.

(c)No refunds will be given under this scheme.

(d)The timeframe under the One Time Settlement is as follows:-

Sl. No	Particulars	Timeline
(1)	(2)	(3)
1.	Application to avail OTS	16.05.2022 to 30.06.2022
2.	Scrutiny of application for confirming the arrear & Intimation	1.07.2022 to 15.07.2022
3.	Submission of settlement letter by tax payer and payment of agreed amount	16.07.2022 to 15.08.2022

- (e)The procedure to avail this scheme is as follows:
- i.The One-Time Settlement of Tax Arrears will be executed through an online module.
 - ii.The dealer shall apply for this scheme through an online application. Where the dealer is no more in business, he can apply offline in the respective jurisdictional Circle/STU.
 - iii.The application shall be scrutinized by a (3) member committee consisting of AC(ST) of Circle, DC(ST) and JC(ST) of the Division. The committee shall send a confirmation letter to the applicant by accepting/rejecting/modifying the proposal of the applicant.
 - iv.On receipt of the confirmation letter, the applicant will make the payment and submit the payment details along with necessary documents and the application for withdrawal of appeal (wherever applicable).
 - v.The proceedings for settlement of balance tax, penalty and/or interest will be issued after realization of the total tax payable and disposal of the case as withdrawn by the respective legal forum.
- 6.For the amounts payable higher than Rs.25 lakhs, installment facility will be provided without interest up-to 4 equal monthly installments. Bank interest rates will be applied for those seeking more installments.
- 7.Notwithstanding anything contained in any provisions of the respective Acts, the appeal pending before the appellate authority or the Tribunal or the Court in respect of any order or notice, shall be withdrawn fully and un-conditionally by the applicant.
- 8.The Commissioner of Commercial Taxes, Hyderabad shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR
CHIEF SECRETARY & SPECIAL CHIEF SECRETARY TO GOVERNMENT