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**NOTIFICATION No.F. 16 (752) VAT / Tax / CCT / 2022-23 / Part-I / 300, Dated 22nd June, 2022**

In exercise of the powers conferred by clause 6(4) of FD notification No.F.12 (11) FD / Tax / 2022-103 dated 23.02.2022 with respect to Amnesty Scheme-2022, I, Dr. Ravi Kumar Surpur, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, issue the following clarifications:-

**CLARIFICATION**

1. With respect to categorization of outstanding demands or disputed amount as mentioned in Column No.2 of the Table-A of the said notification.-

S. No. of Table-A	Category of outstanding demand or disputed amount as mentioned in column No.2 of Table-A of the said notification	Clarification
4	Outstanding demand / disputed amount which relates exclusively to interest and is more than rupees twenty five crore.	<p>The word "any" used in the definition of outstanding demand / disputed amount of the scheme have diversity of meaning and may be employed to indicate 'all' or 'every' as well as 'some' or 'one' and its meaning in a given statute depends upon the context and the subject matter of the statute.</p> <p>In the context of this category if there are multiple entries of interest and sum total of same is more than rupees twenty five crore under any Act against an applicant, the benefit to the applicant under this category shall be computed on sum total of all entries.</p>

2. With respect to any outstanding demand or disputed amount which falls under more than one category of Scheme.-

It is clarified that if any outstanding demand or disputed amount falls under more than one category in such cases specific category will prevail over the general category.

(Dr. Ravi Kunar Surpur)  
Commissioner,  
Commercial Taxes,  
Rajasthan, Jaipur.