

From

Excise and Taxation Commissioner,  
Haryana, Panchkula

To

All the Addl. Excise and Taxation Commissioners(HQ),  
All the Joint Excise and Taxation Commissioners(Range),  
All the Dy. Excise and Taxation Commissioners In the State.

Memo No. 193 /ST-1,  
Panchkula, dated the 28/2/24

**Subject: - Issuance of ROD bearing forwarding letter No.1326-ET-4-2024/1080 dated 28.02.2024.**

Please find enclosed herewith Removal of Difficulty Order (ROD) as referred above. You are requested to go through the Order and guide the ETOs in your respective districts in the matter. The ROD should be conveyed to all the ETOs and the Associations of Advocates, CAs & Traders also in your district.

-sd-  
Addl. Excise and Taxation Commissioner (T),  
for Excise and Taxation Commissioner,  
Haryana, Panchkula.

Endst. No. 194 /ST-1, Panchkula, dated the 28/2/24

A copy of the Removal of Difficulty Order (ROD) is forwarded to the following for information please:-

- ✓ 1. PS to Chief Principal Secretary to Chief Minister, Haryana
2. PS to Deputy Chief Minister, Haryana
3. PS to Private Secretary Excise and Taxation, Haryana
4. PA to Excise and Taxation Commissioner, Haryana

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Addl. Excise and Taxation Commissioner (T),  
for Excise and Taxation Commissioner,  
Haryana, Panchkula.

ASTC (T)

From

The Principal Secretary to Govt. Haryana,  
Excise & Taxation Department Chandigarh.

Wjm  
28/2/24

To

✓ The Excise and Taxation Commissioner,  
Haryana, Sector -5, Panchkula, Haryana.

Memo No. 1326 -ET-4-2024/ 1080  
Chandigarh, Dated the 28/02/2024

Wjm  
28.2.24.

ETO/T.

**Subject :- Clarification on the provisions of OTS Scheme, 2023.**

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Kindly refer to the subject noted above.

A copy of order dated 28<sup>th</sup> February, 2024 regarding Haryana One Time Settlement Scheme For Recovery of Outstanding Dues is forwarded herewith for further communication to the concerned fuctionaries in the field.

Wjm  
Superintendent,  
for Principal Secretary to Govt. Haryana,  
Excise & Taxation Department Chandigarh.

Encls:- Original file

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**  
**Order**

The 28<sup>th</sup> February, 2024

No. ~~1326-ET-4-24~~1079 Whereas, clause 11 of The Haryana One Time Settlement Scheme for Recovery of Outstanding Dues, 2023 (hereinafter called as 'the Scheme') states that if any difficulty arises in giving effect to any provisions of this scheme, the Government may, by a general or a special order, make such provisions including amendment in forms not inconsistent with the provisions of this Scheme, as may be necessary or expedient for the purpose of removing the said difficulty.

The scheme has commenced w.e.f. 01.01.2024 by notification No.72/ST-1, dated 31<sup>st</sup>December, 2023. Now a difficulty has arisen in determining the Outstanding Dues under the relevant Acts as defined in clause 2(ii) of The Haryana Settlement of Outstanding Dues Act, 2017 (hereinafter called as 'the Principal Act') in that for the amounts deposited before the appointed day of the scheme i.e. 01.01.2024, for the relevant assessment year under a relevant Act without specifying the purpose/category of deposit with reference to tax, interest or penalty, as to the sequence in which the said deposit would be adjusted. And also, would an applicant who has deposited the entire tax amount payable for a relevant assessment year under a relevant Act before the appointed day, be eligible under the scheme.

Whereas, the Principal Act defines the "outstanding dues" as any tax, interest, penalty or any other dues under any of the relevant Acts, unpaid by a person, whether quantified or not, for the period upto the 30<sup>th</sup> June, 2017.

The scheme defines the "settlement amount" as amount to be paid by the applicant for the settlement of his outstanding dues. The settlement amount is to be determined according to the Schedule-I of the scheme. Hence, the applicability of clause 9 of the scheme is limited to this extent only.

Now, therefore, in the backdrop of the above provisions specified in the Principal Act and the Scheme, the Government of Haryana hereby makes the following orders under clause 11 of the scheme, namely:-

1. This order may be called under the Haryana One Time Settlement Scheme for Recovery of Outstanding Dues (removal of difficulty) 2023.
2. Where purpose/category of the deposit with regard to tax, interest or penalty is specified in the deposit application/treasury challan/receipt etc. issued by the department, the same has to be treated accordingly as specified.

3. The reference of interest and penalty amounts mentioned below are the amounts associated with the tax amount as mentioned in schedule-I of the scheme.
4. For the removal of difficulty, it is further clarified that:-
  - i) a deposit made by an applicant before the appointed day of the scheme i.e. 01.01.2024 for a relevant assessment year under a relevant Act, without specifying the purpose/category of the deposit with reference to tax, interest or penalty in his application for deposit/treasury challan/receipt etc. issued by the department, will be considered as deposit for tax component first and, if any balance amount remains, it shall be thereafter adjusted towards interest and then towards penalty for the relevant assessment year under the relevant Act. However, no refund shall accrue to the applicant under the scheme, with regard to any excess payment made before the appointed day of the scheme which exceeds the tax component for the relevant assessment year under the relevant Act.
  - ii) Where the total tax amount has been deposited by the applicant for the relevant assessment year under the relevant Act, made before the appointed day, the applicant would be eligible under the scheme and the settlement amount under Schedule-I in lieu of interest or penalty shall become NIL for the relevant assessment year under the relevant Act, subject to the adjustment of the deposit in the sequence mentioned at Sr. No. 4 (i) above.
5. **Illustration:** An applicant has outstanding dues of Rs. 300/- as on 31.12.2023 which comprises of Rs.100/- as tax amount, Rs.100/- as interest and Rs.100/- as penalty amount for the financial year 2015-16 under the HVAT Act, 2003.

In the above mentioned case, the following possibilities with regard to the deposit made by the applicant before the appointed day of the scheme in the said assessment year under the said relevant Act, are envisaged:-

- i) The applicant has deposited Rs. 50/- before the appointed day of the scheme. This deposit shall be adjusted against the tax amount of Rs. 100/-. The provisions of Schedule-I of the scheme shall apply for the settlement amount for the balance tax amounting Rs. 50/-. The settlement amount as per the scheme will have to be paid by the applicant as per provisions of the scheme.
- ii) In case, the applicant has deposited Rs. 100/- before the appointed day of the scheme, this deposit shall be adjusted against the tax amount and the applicant will be eligible for the scheme. The settlement amount for the interest amount and the penalty amount in this case shall be NIL under this scheme.
- iii) If the applicant has deposited Rs. 150/- before the appointed day of the scheme, Rs. 100/- shall be adjusted against the tax amount. The balance amounting Rs. 50/- will be adjusted against the interest amount of Rs. 100/-. No refund shall accrue to the applicant under this scheme.

iv) If the applicant has deposited Rs. 250/- before the appointed day of the scheme, Rs. 100/- shall be adjusted against the tax amount of Rs. 100/-; thereafter the deposit of Rs. 100/- shall be adjusted against the interest amount and the balance amount of Rs. 50/- shall be adjusted against the penalty amount of Rs. 100/-. No refund shall accrue to the applicant under this scheme.

**This order shall come into force w.e.f. 01.01.2024.**

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DEVINDER SINGH KALYAN,  
Principal Secretary to Government Haryana,  
Excise and Taxation Department.