

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

ORDER

No. F. 12(87)FD-Tax-2019-73

Jaipur, Dated 09th Oct, 2019

In order to honour the registered taxable persons paying highest tax in the State, Hon'ble Chief Minister Budget Speech 2019-20 has announced a Scheme namely, "*Vyavhaari Evam Sewa Pradatta Sammaan Yojana-2019*" to acknowledge the role of registered taxable persons of the State in revenue generation for the development of the State. In compliance of the said announcement, the State Government hereby announces the "*Vyavhaari Evam Sewa Pradatta Sammaan Yojana-2019*" as under:-

- 1. Name of the Scheme.-** The name of the Scheme shall be known as the "*Vyavhaari Evam Sewa Pradatta Sammaan Yojana-2019*" (hereinafter referred to as "the Scheme").
- 2. Operative period of the Scheme.-** The Scheme shall be operative from financial year 2019-20 and shall continue till further orders.
- 3. Applicability of the Scheme.-** The Scheme shall be applicable to all the taxable person registered under the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).
- 4. Definitions.-** (1) In this scheme, unless the subject, or context otherwise requires.-
 - (i) "Act" means the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).
 - (ii) "Commissioner" shall mean Commissioner, State Tax.
 - (iii) "Department" means the Commercial Taxes Department, Rajasthan; and(2) The words and expressions used but not defined in this scheme shall have the same meaning as assigned to them in the Act and rules made thereunder.
- 5. Category of Samman Patra.-** The registered taxable person having paid the highest amount of Tax (SGST/CGST/IGST) through debit in the



electronic cash ledger account maintained in terms of sub section (1) of section 49 of the Act after utilization of the available amount of input tax credit of the SGST, CGST and integrated tax (IGST) in the preceding financial year on the basis of returns prescribed under Section 39 of the Act among the categories mentioned hereunder shall be awarded by a “**Samman Patra**” as mentioned against such category, subject to the fulfillment of the conditions mentioned under the Scheme:-

| S.No. | Category | Name of Samman Patra |
|-------|---|--|
| 1. | Top three registered taxable persons of the State | <i>Pradesh Rajyamitra in three categories namely Platinum, Gold and Silver</i> |
| 2. | Top three registered taxable persons in each Zone | <i>Sambhag Rajyamitra in three categories namely Platinum, Gold and Silver</i> |
| 3. | Top registered taxable person in each Circle | <i>Vritta Rajyamitra</i> |
| 4. | Top registered taxable person in each Circle under section 10 of the Act. | <i>Laghu Vyavsai Rajyamitra</i> |

6. Issuance of Samman Patra and Period of its Validity.-The registered taxable person eligible under the Scheme shall be awarded by a “**Samman Patra**” according to the relevant category by the Commissioner. The Samman Patra issued shall be valid for the financial year in which it is awarded, unless withdrawn earlier.

7. Privileges to be provided to the Samman Patra Holder.- The holder of the Samman Patra shall be eligible for following benefits:-

- (i) No inspection/search/seizure would be conducted of the business premises or otherwise of the **Samman Patra** Holder by the officers of the Department without specific written permission from the Commissioner.
- (ii) Preferential Treatment would be given by the proper officer to **Samman Patra** Holder for all official tasks pending at the level of Department.

- (iii) In case of any difficulty or lack of prompt response from the Officers of the department, the *Samman Patra* holder shall have the right to a prompt audience from concerned Joint Commissioner (Administration), State Tax and the Commissioner.

8. Conditions for Eligibility.- The registered taxable person (other than those involved in processing or supply of Tobacco products, Pan Masala and Gutka) shall be eligible under the Scheme on fulfillment of the following conditions, namely:-

- (i) Shall be paying due tax as per the prescribed time during the financial year in which highest tax has been paid till the date of selection;
- (ii) Shall be furnishing due return as per the prescribed time during the financial year in which highest tax has been paid till the date of selection;
- (iii) no case of evasion or avoidance has been made against him during the financial year in which highest tax has been paid till the date of selection;
- (iv) no demand shall be outstanding against such registered taxable person during the financial year in which highest tax has been paid till the date of selection;
- (v) A registered taxable person shall be eligible for selection in only one category; and
- (vi) A registered taxable person shall not be given the similar *Samman Patra* for consecutively three years.

9. Procedure for Selection.- Following procedure shall be adopted for selection of registered taxable person for *Samman Patra*:-

- (i) Additional Commissioner (GST) shall act as nodal officer for coordination and implementation of the scheme.
- (ii) Additional Commissioner (VAT & IT) of the department shall make available list of registered taxable person for each category as per clause 5 of the scheme to the Additional Commissioner (GST) and to concerned Joint Commissioner (Administration) for each financial year after passing of the due date for submission of return for the month of March. The list shall consist of twice the number of registered taxable person in each category.
- (iii) After receipt of the list, concerned Joint Commissioner (Administration) shall get the list verified and send a report regarding

eligibility of registered taxable person for *Samman Patra* within thirty days of receipt of the said list by him to the Additional Commissioner (GST).

- (iv) After receipt of verified list from each zone, Additional Commissioner (GST) shall put the matter before the Committee which has Additional Commissioner (Tax), Additional Commissioner (MEA), Financial Advisor and Joint Commissioner (Statistics) as its members. The Committee shall submit the final names of registered taxable person for each category for approval by the Commissioner. The Commissioner may approve the names of Rajyamitras, on being satisfied that the proposed registered taxable person fulfill the criteria laid down under the Scheme, for award of *Samman Patra*.

However, the Commissioner may declare any selected registered taxable person ineligible for *Samman Patra*, after recording the reasons for same in writing.

10. Withdrawal of *Samman Patra*.-The *Samman Patra* shall be withdrawn on occurrence of any of the following events, :-

- (i) On failure to furnish returns as stipulated in the Acts or Rules during the year in which the *Samman Patra* has been awarded.
- (ii) On failure to make payment of tax or any other sum payable under the Acts or Rules during the year in which the *Samman Patra* has been awarded.
- (iii) On detection of a case of evasion or avoidance of tax against such registered taxable person.

11. Monitoring of the Scheme: The monitoring of the Scheme shall be done by the Additional Commissioner (GST), State Tax at Headquarter and at zonal level by the Joint Commissioners (Administration).

12. Review of the Scheme.- The State Government shall review and revise the scheme without assigning any reasons thereof.

By Order


(Nishant Jain)

Joint Secretary to the Government