



F.17 (137) ACCT/GST/2017/ 8089

Date: 10/03/2023

### ORDER

**Subject:-** Regarding guidelines for reimbursement of late fee payable and deposited under Section 47 by the registered taxable person under the Rajasthan Goods and Services Tax Act, 2017 for the period from April 2021 to March 2022.

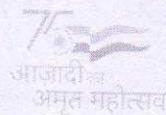
The State Government has issued order no. F.12(15)FD/ Tax/2023-102, dated 10.02.2023 for reimbursement of late fee payable and deposited under Section 47 by the registered taxable person under the Rajasthan Goods and Services Tax Act, 2017 for the period from April 2021 to March 2022. As provided in the point no. 4 of the said order, the Chief Commissioner of State Tax shall issue guidelines for application and procedure for reimbursement of late fee payable and deposited. Therefore in compliance of the said order, the following guidelines are hereby issued for application and procedure of reimbursement of late fee payable and deposited under the Rajasthan Goods and Services Tax Act, 2017 for the period from April 2021 to March 2022.

1. The reimbursement of late fee payable and deposited under the Rajasthan Goods and Services Tax Act, 2017 for the period from April 2021 to March 2022 shall be available to the registered taxable persons who have furnished returns/details of outward supplies under section 37(GSTR 1), section 39 (GSTR 3B, GSTR 4, GSTR5, GSTR6, GSTR7), and section 45 (GSTR 10) under the Rajasthan Goods and Services Tax Act, 2017 by 31.03.2023.
2. The registered person applying for reimbursement of late fee payable and deposited shall first sign up by visiting Rajtax Portal <http://rajtax.gov.in/vatweb>.
3. Thereafter, the registered person shall submit "One Time request for Reimbursement of late fee" in the prescribed format as available on Rajtax Portal (<http://rajtax.gov.in/vatweb>).
4. If any registered taxpayer wants to update the bank details for getting reimbursement, he may submit request for updation of bank detail on rajtax portal. Before submitting request for updation of bank details on rajtax portal, the taxpayer has to update the same bank detail on GST portal by submitting application for amendment of registration.
5. The Jurisdictional proper officer shall verify the bank detail on GST portal before approving the request for bank detail updation on rajtax portal.
6. The registered taxpayer shall furnish all the due returns compulsorily before submitting application for reimbursement of late fee.
7. A separate application for reimbursement of late fee for each type of return shall be submitted by the registered taxpayer.

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8. The registered person shall apply for reimbursement of late fee in Format-I as available on Rajtax Portal (<http://rajtax.gov.in/vatweb>). The registered person may apply for reimbursement of late fee for more than one tax period as defined under Section 2(106) of RGST Act, 2017 by submitting a single application.
9. On submission of the application by the applicant, a task shall be created on the Rajvista ID of the respective jurisdictional proper officer.
10. After verifying the correctness of the application, the proper officer shall issue sanction/partial sanction/rejection 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, Headquarter, Commercial Taxes Department, Jaipur for the payment of reimbursement amount.
11. The proper officer shall not reject any claim of reimbursement of late fee, without providing reasonable opportunity of being heard to the taxpayer and shall pass a reasoned speaking order of rejection, if any.
12. The CSDO shall estimate the budgetary requirement and request for budget to the headquarters. On receipt of the budget, the CSDO shall pass payment order.

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

F.17 ( 137 ) ACCT/GST/2017/8290-8291

Date: 10/03/2023

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. All Special Commissioners, CTD, Headquarter, Jaipur.
5. Additional Commissioner (IT) for uploading it on Department's website [www.rajtax.gov.in](http://www.rajtax.gov.in) and on the web portal RAJVISTA/TCS, CTD, Jaipur.
6. Asst. Director, Public Relations, CTD, Jaipur for publicity.
7. Guard file.

*GK*  
(Satish Kumar Upadhyay)  
Special Commissioner (GST)  
State Tax,  
Rajasthan, Jaipur

GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)

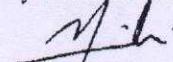
ORDER  
Jaipur, February 10, 2023

The State Government hereby orders that the late fee payable under section 47 and the same has been deposited by the registered taxable person (hereinafter referred to as "beneficiary") under the Rajasthan Goods and Services Tax Act, 2017 for the period from April, 2021 to March, 2022 shall be reimbursed on the following conditions:-

1. The reimbursement under this order shall be available only for late fee payable and deposited for the returns/details of outwards supplies for the period from April, 2021 to March, 2022 excluding annual return under section 44.
2. This order shall be applicable to the registered taxable persons who have furnished their returns/details of outwards supplies under the provisions of section 37, section 39 and section 45 of the Rajasthan Goods and Services Tax Act, 2017 for the period from April, 2021 to March, 2022 or shall furnish such returns/details of outwards supplies by 31.03.2023.
3. If at any time, it is found that a beneficiary has wrongly availed the reimbursement under this order, the same shall be recovered as an arrear of State Tax along with interest @ 18% p.a and penalty equal to the amount wrongly availed.
4. The Chief Commissioner, State Tax shall issue guidelines for application and procedure for reimbursement of late fee payable and deposited under this order.
5. The State Government may review or modify this Order at any time in full or in part, prospectively or retrospectively.

[No.F.12(5)FD/Tax/2023-102]

By order of the Governor,



(Namrata Vrishni)

Joint Secretary to the Government

