



GOVERNMENT OF KERALA

**Abstract**

Taxes Department – Excise – Remittance of Abkari Arrears – Re-introduction of Amnesty Scheme (One Time Settlement Scheme) – Sanction accorded – Orders issued.

**Taxes (A) Department**

G.O.(Ms) No.181/13/TD.

Dated, Thiruvananthapuram, 25-10-2013.

Read:- 1) G.O.(MS) No.108/2008/TD dated 26-05-2008.

2) Letters No.XM3-7796/09 dated 06-01-12, 21-12-12 and 27-06-13 from the Commissioner of Excise, Thiruvananthapuram.

**ORDER**

As per the G.O. read above, Government introduced the Amnesty Scheme (One Time Settlement Scheme) for the intensive recovery of the Abkari arrears. Subsequently, Government extended the validity of the Amnesty Scheme upto 31-03-2012, based on various Government Orders. The Commissioner of Excise – vide his letters read above recommended to re-introduce the Amnesty Scheme with permission to receive applications from the defaulters upto 31-12-2013, and submitted a proposal for the re-introduction of Amnesty Scheme to the Abkari defaulters.

2) Government have examined the matter in detail, and are pleased to accord sanction for the re-introduction of Amnesty Scheme (One Time Settlement Scheme) for speedy recovery of Abkari arrears from the Abkari defaulters, based on the following conditions.

- a) For arrears of the assessment years upto 1990-91, if 75% of the principal is remitted, all interest and penalty and 25% of the principal amount shall be waived.
- b) For the arrears of the assessment years between 1991-92 and 1995-96, if 100% of the principal is remitted, all interest and penalty shall be waived.
- c) For the arrears of the assessment years between 1996-97 and 1999-2000, 100% of the principal and 5% of the interest and penalty will have to be remitted.
- d) For the arrears of the assessment years from 2000-01 to 2004-05, 100% of the principal and 10% of the interest and penalty will have to be remitted.
- e) In cases where principal has already been remitted and only interest remains, 10% of the interest only need to be remitted.
- f) Government will take legal proceedings against the abkari defaulters who do not enjoy the benefit of the One Time Settlement Scheme, and they will not have the right for the above said benefit in future.

g) Those defaulters who intend to enjoy the benefit of the scheme should submit undertaking in stamp paper to the effect that they would not go for Court litigations in this regard in future.

3) A defaulter who wishes to avail the above benefit shall make an application to the Deputy Excise Commissioner concerned, in writing, on or before 31<sup>st</sup> October, 2013. On receipt of application, the Deputy Excise Commissioner shall calculate the actual amount of rental, duties or other amounts due from the defaulter and shall intimate the amount to the defaulter and there upon the defaulter shall remit 25% of the amount so intimated within 15 days of receipt of the intimation and the balance amount in 3 equal monthly instalments starting from the subsequent month. In case the defaulter commits any default in the payment of the instalments, the reduction granted is liable to be revoked.

4) Before processing the application, it should be ensured that all Court cases or appeals to the higher authorities filed by the defaulter in this regard are withdrawn. Revenue recovery action initiated, if any, will be withdrawn in these cases, and collection charges shall be waived.

(By Order of the Governor),  
A.AJITH KUMAR  
Secretary to Government

To

✓ The Commissioner of Excise, Thiruvananthapuram.  
The Managing Director, Kerala State Beverages Corporation Ltd., Tvpm.  
The Advocate General, Ernakulam. (with Covering Letter)  
The Accountant General (A&E / Audit), Kerala, Thiruvananthapuram.  
The Finance Department  
The General Administration (SC) Department.  
(Vide item No.4371 dated 23-10-13)  
The Information and Public Relations Department.  
Stock File / Office Copy.

Forwarded / By Order

  
Section Officer