

Asst. CST & E (G-I) (Admin./HQ/IT/D/TAU/A. Tax)  
Asst. CST & E (G-II) (Admin./HQ/IT/D/TAU/A. Tax)  
JL/Dy. CST & E (HQ/IT/EIU/L/PLU/Legal)  
Dy./Asst. Controller (F&A)  
Dy. CST & E (Tax/A. Tax/Excise/EIU/IT/PLU/TAU)  
Asst. CST & E (HQ/Tax/EIU/TAU/Headdesk & CRU)  
Supdt. Grade-I  
PS/PA/Reader  
Commissioner of State Tax & Excise,  
Himachal Pradesh.

Government of Himachal Pradesh  
Excise and Taxation Department

Legal Action

28-2-20

No. EXN-F(10)-7/2019 Dated Shimla-2 the 22<sup>nd</sup> February, 2020

**Notification**

In exercise of the powers conferred by section 16 of the Himachal Pradesh (Legacy Cases Resolution) Scheme, 2019, the Government of Himachal Pradesh hereby makes the following rules, namely:-

1. **Short title and commencement:-** (1) These rules may be called the HP (Legacy Cases Resolution) Scheme Rules, 2020 (hereinafter refer to as the "Rules").  
(2) They shall come into force with immediate effect.
2. **Definitions:-** In these rules, unless the context otherwise requires, -
  - (a) "Scheme" means the Himachal Pradesh (Legacy Cases Resolution) Scheme, 2019, as published in the Rajpatra of Himachal Pradesh on 22.1.2020 vide Notification No. EXN-F (10)-7/2019 dated 21.01.2020.
  - (b) "section" means the section of the Himachal Pradesh (Legacy Cases Resolution) Scheme, 2019;
  - (c) "Form" means the Form annexed to these rules;
  - (d) Words and expressions used in these rules but not defined in these rules and defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.
3. **Filing and Acknowledgment of Declaration under section 4 :-** (1) The declaration under section 4 of the scheme shall be made in Form LCRS-01 by the declarant by 30.04. 2020.  
(2) A separate declaration shall be filed for each case.

*Explanation.-* For the purpose of this rule, a "case" means -

- (a) any additional demand pending for recovery pertaining to a financial year in respect of which assessment has been made under the subsumed enactment; or
  - (b) any pending assessment or any demand on account of tax, penalty and interest that may accrue as a result of disposal of such pending assessment under a subsumed enactment.
- (3) Every declaration under the scheme shall be accompanied by the Settlement Fee and all required documents as per rule 4.
- (4) On receipt of the declaration, an acknowledgement bearing a reference number shall be issued in Form LCRS-2 to the declarant by the member(s) of the Designated Committee as per sub section (2) of section 4.
- (5) Notwithstanding anything contained in these rules, an acknowledgement shall not be issued and declaration shall be rejected if the declaration is not accompanied by proof of payment of settlement fee, if any.

**4. Constitution of Designated Committee:-** (1) The Designated Committee under section 2(i) of the Scheme in each Revenue Circle may consist of following members:-

- (i) The Deputy Commissioner of State Taxes and Excise, (District Incharge) Chairman.
- (ii) The Asstt. Commissioner of State Taxes and Excise, (Incharge of the Circle) Member.
- (iii) The State Taxes and Excise Officer/Asstt. State Taxes and Excise Officer, Member.

**5. Payment of Settlement Fee: -** (1) The declarant shall calculate Settlement Fee as per section 8 of the scheme as indicated in Annexure 'A', 'B', and 'C' appended with Form LCRS-I.

(2) The payment of Settlement Fee calculated under section 8 of the Scheme shall be deposited in the government treasury in the relevant head of account of the

subsumed enactment and produce the proof of payment of such fee alongwith the declaration in Form LCRS-I. No payment on account of Settlement Fee shall be accepted at the O/o Deputy Commissioner of State Taxes and Excise/ Assistant Commissioner of State Taxes and Excise/Incharge of the District.

**6. Verification of declaration by Designated Committee:** - (1) The Designated Committee shall verify the correctness of the declaration made by the declarant under section 9 of the scheme. The following documents shall be verified by the Designated Committee to ascertain the correctness and genuineness of the claim filed by the declarant in Form LCRS-01:-

- i. Balance sheet in case of the Company,
- ii. Trading and Profit and Loss Account in case of traders,
- iii. Abstract of all returns filed or not filed for the financial year and copies of such returns which are filed,
- iv. Proof of payment of Settlement Fee in original,
- v. Copies of assessment orders where settlement of any additional demand is pending for recovery for relevant years,
- vi. Copy of last assessment order.

Any other document/information as Designated Committee may require to its satisfaction. The Designated Committee shall issue Discharge Certificate in Form LCRS 03 and reject the same in Form LCRS 03(A). In case where the declaration has been rejected the decalarant may request the Designated Committee in writing within 10 days of the rejection of the declaration requesting the Designated Committee to give him the opportunity of being heard.

7. Maximum 3% of cases wherein discharge certificates have been issued in Form LCRS 03 will be taken up for scrutiny within 60 days of issuance of order as per the provision of section 12. The Commissioner of State Taxes and Excise may fix the criteria for selection of such cases.

**8. Appeal:** - (1) The Commissioner may designate one or more officers not below the rank of Joint Commissioner of State Taxes and Excise, as Appellate Authority for the purpose of the Scheme.

(2) Any aggrieved declarant may file an appeal before the Appellate Authority in Form LCRS 04 within 30 days of the communication of any adverse order passed against the declarant.

(3) The Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from preferring an appeal within the aforesaid period of 30 days, it may allow such appeal to be preferred within further period not exceeding 30 days.

(4) The Appellate Authority shall decide the appeal within 90 days from the date of filing of appeal under Sub-Section (2) of Section 13 of the Scheme.

(5) A certified copy of the order pronounced by the Appellate Authority under sub-section (4) shall be sent to the appellant and the designated committee after such pronouncement.

Explanation: - For the provision of this section, the appeal is filed only, when the acknowledgement, indicating the appeal number, is issued.

**FORM LCRS-01  
DECLARATION**

(See Rule 3)

1. Name of the Subsumed Enactment: [ Central Sales Tax Act, 1956/ Value Added Tax Act, 2005/ H.P. Tax on Entry of Goods into Local Area Act, 2010/H.P. Tax on Luxuries(in Hotels and Lodging Houses) Act, 1979/ H.P. Entertainment Duty Act, 1968/ H.P. Entertainments Tax(Cinematograph Shows) Act, 1968/H.P. Goods and Sales Tax Act, 968]: \_\_\_\_\_

2. Registration number of the Declarant: \_\_\_\_\_

3. Financial Year: \_\_\_\_\_

4. Name of the Declarant: \_\_\_\_\_

5. Office Address: \_\_\_\_\_

6. Name of the Zone(South Zone/Central Zone/North Zone): \_\_\_\_\_

7. Name of Revenue District: \_\_\_\_\_
8. Name of the Revenue Circle: \_\_\_\_\_
9. Whether Assessed (Yes/No) : \_\_\_\_\_
10. If assessed then date of assessment: \_\_\_\_\_
11. Gross turnover during the financial year : \_\_\_\_\_
12. Taxable Turnover during the financial year: \_\_\_\_\_
13. Whether appeal against the order is pending in any appellate forum  
(Yes/No): \_\_\_\_\_
14. If the appeal is pending, whether the same has been withdrawn or not  
(Yes/No): \_\_\_\_\_

Note:- If the appeal has been withdrawn, the copy of the Appeal Order shall be enclosed with the declaration.

15. (a) Whether all returns alongwith due payment of tax have been filed timely  
(Yes/No) \_\_\_\_\_
- (b) Whether any claim has been made against statutory Form (C/D/F/H etc.)  
(Yes/No): \_\_\_\_\_
- (c) Whether all statutory Forms have been filed (Yes/No.): \_\_\_\_\_

Note:- The declarant who has answered yes for point No. (a), (b) and (c), shall not be required to pay any settlement fee.

16. If return have not been filed in the prescribed period or due tax has not been deposited in time, details shall be furnished as per **Annexure 'A'**.
17. If returns have not been filed or due tax has not been deposited, details shall furnished as per **Annexure 'B'**.
18. If the required statutory forms with respect to a particular financial year are not available and the due tax as per returns has been paid, details shall be furnished as per **Annexure 'C'**.
19. Amount of due tax/Additional Demand: \_\_\_\_\_ (in words) \_\_\_\_\_ (in figures).
20. Amount of tax paid at the time of Assessment, if any: \_\_\_\_\_ (in words) \_\_\_\_\_ (in figures).
21. Amount adjusted against Settlement Fee under section 8 of the Scheme, if any: \_\_\_\_\_ (in words) \_\_\_\_\_ (in figures).
22. Amount paid as Settlement Fee under the Scheme: \_\_\_\_\_ (in words) \_\_\_\_\_ (in figures).

23. (i) Date of payment of Settlement Fee(dd/mm/yyyy):-----  
(ii) The copy of receipt of payment of Settlement Fee shall be enclosed with the Form.

Declaration:

I, \_\_\_\_\_(give full name, Son/ Daughter of Sh. \_\_\_\_\_(give name of the farther/ husband), R/o \_\_\_\_\_(give complete address) hereby declare in the capacity of \_\_\_\_\_(proprietor/ partner/ MD/ duly authorised signatory) of M/s \_\_\_\_\_(give full name of the business entity/dealer) have been its business address at \_\_\_\_\_(give complete address of the dealer) the the contents contained hereinabove are true and correct and that nothing has been concealed therein. The H.P. (Legacy Cases Resolution)Scheme 2019 has been opted after fully understanding the terms and conditions.

Date:

(Signature of the Declarant)

Place:

Name of the applicant \_\_\_\_\_  
(also affix Seal/Stamp of the dealer)

Annexure-'A'

**Details to be furnished with respect to each late filed return or late deposited tax due on the below prescribed format:**

Return No.1:

- (i) Periodicity of late filed Return( Annually/Quarterly/Monthly): \_\_\_\_\_  
(ii) Total number of returns filed late: \_\_\_\_\_  
(iii) Due tax w.r.t. such late filed return \_\_\_\_\_(in figures),  
\_\_\_\_\_ (in words),  
(iv) Due tax deposited by the declarant w.r.t. such late filed return \_\_\_\_\_(in figures), \_\_\_\_\_(in words).  
(v) Date of deposition of tax amount w.r.t. such late filed return (dd/mm/yyyy) \_\_\_\_\_.

(vi) Settlement Fee calculated @10% as per provision of section 6 (ii) of tax deposited w.r.t. such late filed return, \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words) and date of deposition of settlement fee \_\_\_\_\_ (DD/MM/YYYY).

Date:

(Signature of the Declarant)

Place:

Name: \_\_\_\_\_

**Annexure-'B'**

**Details to be furnished with respect to each non filed return on the below prescribed format:**

**Return No.1:**

(i) Periodicity of late non filed Return( Annually/ Quarterly/ Monthly):

\_\_\_\_\_

(ii) Total number of returns not filed: \_\_\_\_\_

(iii) Taxable turnover involved in such non filed return \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words).

(iv) Due tax w.r.t. such non filed return \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words),

(v) Settlement Fee calculated @110% (as per section 6 (iii) of due tax applicable under the subsumed enactment on the taxable turnover w.r.t. such non filed return, \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words) and date of deposition of assessment fee \_\_\_\_\_ (DD/MM/YYYY).

Date:

(Signature of the Declarant)

Place: \_\_\_\_\_

Name: \_\_\_\_\_

**Annexure-'C'**

**Details to be furnished on the below prescribed format if the required statutory forms with respect to a particular financial year are not available and the due tax as per returns has been paid:**

1. Total Number of Statutory Forms not filed \_\_\_\_\_.
2. Name of the each non filed Statutory Forms and amount of transactions involved in such Form:
  - (i) \_\_\_\_\_ (Name (e.g. C/F/H/D etc.) \_\_\_\_\_) (Amount in figures).
  - (ii) \_\_\_\_\_ (Name (e.g. C/F/H/D etc.) \_\_\_\_\_) (Amount in figures).
  - (iii) \_\_\_\_\_ (Name (e.g. C/F/H/D etc.) \_\_\_\_\_) (Amount in figures).
3. Total value of transactions involved in all such Statutory Forms which have not been produced \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words).
4. Amount of tax paid against the turnover of transactions involved in such statutory forms as if the forms were available, which have not been produced, if any \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words).
5. Calculated amount of settlement fee:
  - \* (i) 100% of tax paid against the transactions involved in such non produced statutory forms \_\_\_\_\_; or
  - \*\* (ii) 1% of the turnover of transactions involved in such non-produced statutory forms \_\_\_\_\_.whichever is applicable as per section 6(2)\*
6. Total amount of settlement fee payable \_\_\_\_\_ (in figures), \_\_\_\_\_ (in words).



Date:

(Signature of the Declarant)

Place:

Name: \_\_\_\_\_

\* Those cases where concessional rate of tax against statutory form was applicable.

\*\* Those cases where no tax was involved against statutory forms.

**FORM LCRS-02**  
**ACKNOWLEDGEMENT**  
(See Rule 3)

Received from Sh. \_\_\_\_\_ of M/s \_\_\_\_\_ Registration  
No. \_\_\_\_\_ a declaration in Form LCRS-01 under rule \_\_\_\_\_ for  
the financial year \_\_\_\_\_ for resolution of legacy issues under the subsumed  
enactment, namely \_\_\_\_\_ alongwith all required relevant documents.

Signature \_\_\_\_\_  
Name of the issuing authority \_\_\_\_\_

Circle.....District.....

Zone.....

Date.....

(SEAL)

Place.....

**FORM LCRS-03**  
(See rule 6)

**Discharge certificate No. :-** \_\_\_\_\_

Discharge certificate is issued to Sh. \_\_\_\_\_ S/o Sh.  
\_\_\_\_\_ R/o \_\_\_\_\_ who is present in the capacity of \_\_\_\_\_

on behalf of M/s \_\_\_\_\_ Registration No. \_\_\_\_\_  
address \_\_\_\_\_ after verifying all the documents which are mandatory  
under the H.P. (Legacy Cases Resolution) Scheme, 2020 for the financial year  
\_\_\_\_\_ after the recovery of the Settlement Fee.

Signature \_\_\_\_\_

Name of the issuing Authority \_\_\_\_\_

Circle.....District.....

Zone.....

Date.....

(SEAL)

Place.....

**FORM LCRS-03 (A)**

(See Rule 6)

Discharge certificate No. :- \_\_\_\_\_

This is to inform Sh. \_\_\_\_\_ S/o Sh. \_\_\_\_\_

R/o \_\_\_\_\_ who is present in the capacity of \_\_\_\_\_ on

behalf of M/s \_\_\_\_\_ Registration No. \_\_\_\_\_

address \_\_\_\_\_ that the information provided by you in Form LCRS 01 is

not complete in material nor accompanied by documents as prescribed. Therefore,

the declaration filed by you is hereby rejected and documents submitted are returned

to you in original.

Signature \_\_\_\_\_

Name of the issuing Authority \_\_\_\_\_

Circle.....District.....

Zone.....

Date.....

(SEAL)

Place.....

Note:- The Designated Committee shall give specific reasons/ grounds for rejection of Discharge Certificate.

**FORM LCRS-04**

**Form of memorandum of appeal to the Appellate Authorities u/s 13 of HP (LCR) Scheme 2019.**

Space for court fee stamp

Before the

Appellate Authority

M/s

Appellant(s)

Versus

Respondent

1.	Assessment year	
2.	District in which assessment made	
3.	Authority passing the order in dispute	
4.	Date of passing order appealed against	
5.	Address to which notice may be sent to the appellant(s)	
6.	Address to which notice may be sent to the respondent.	
7.	Relief claimed in appeal	
	a Settlement Fee determined by the Designated Committee	
8.	Whether the Settlement Fee created by the Designated Committee has been deposited into the government treasury or not	TR. No.      Date

9.	Grounds of appeal	
----	-------------------	--

Signature of the Appellant(s)  
or his/their duly authorized agent;

Verification:

I/We \_\_\_\_\_ appellant(s) named in the above appeal do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified.....this.....the day of 2020.

Signature of Appellant(s)  
or his /their duly authorized agent;

Note:-

- (i) The appeal shall be written on the standard water marked judicial paper and to be filled in triplicate specifying all the particulars given in this form.
- (ii) It shall bear court-fee stamps worth Rs..... containing a clear statement of facts and grounds of appeal briefly but clearly set-out and shall also state precisely the relief prayed for.
- (iii) It shall be accompanied by :--
  - (a) The order in original against which it is made duly authenticated copy thereof unless the omission to do so or to produce such order or copy is explained at the time of presentation of memorandum of appeal to the satisfaction of the appellate authority; and
  - (b) Proof of payment of Settlement Fee unless the inability to make payment of such amounts payments proved and unless a written prayer to that affect has been submitted alongwith the memorandum of appeal.
- (iv) It shall be signed and verified by the appellant(s) or by an agent duly

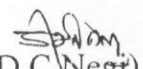
authorised by him/them in this behalf.

- \* Please indicate the designation of the authority, before whom the appeal is to be filled.
- \*\* Please indicate the place of the Appellate Authority, where his office court is situated.

By Order  
**Sanjay Kundu**  
Principal Secretary (E&T) to the  
Government of Himachal Pradesh

Endst. No. EXN-F(10)-7/2019 Dated: Shimla-2 the 22<sup>nd</sup> February, 2020  
Copy is forwarded to the following for information and necessary action:-

- ✓ 1. The Commissioner of State Taxes and Excise, Himachal Pradesh, Shimla-9
2. The Deputy Secretary(GAD) to the Government of Himachal Pradesh, Shimla-2 with reference to the Cabinet decisions held on 16.1.2020(vide item No.18) and held on 17.02.2020(vide item No.32).
3. The DLR-cum-Deputy Secretary, Law (Legn.) to the Government of Himachal Pradesh, Shimla-2
4. All the Addl./Joint/Deputy/Asstt. Commissioners of State Taxes and Excise, Himachal Pradesh.
5. Guard file/spare copies.

  
(D.C.Negt)  
Spl. Secretary(E&T) to the  
Government of Himachal Pradesh  
Ph:0177-2624899