

**Government of Himachal Pradesh
State Taxes and Excise Department**

No. EXN-F-(10)-15/2024

Shimla-2, the

18/01/2025.

NOTIFICATION

In exercise of the powers conferred by para 16 of the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025, the Governor of Himachal Pradesh hereby makes the following Procedure to carry out the purposes of said Scheme, namely:—

1. Short title and commencement.—(1) Procedure for the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025 (hereinafter refer to as the “Procedure”).

(2) It shall come into force with immediate effect.

2. Definitions.—In the Procedure, unless the context otherwise requires,—

(a) "Scheme" means the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025, as notified *vide* Notification No. EXN-F(10)-15/2024 dated 18th January, 2025.

(b) "para" means the para of the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025;

(c) "Form" means the Form annexed to the Procedure;

(d) Words and expressions used in Procedure but not defined in the Procedure and defined in the Scheme shall have the meanings respectively assigned to them in the Scheme.

3. Filing and acknowledgment of declaration under para 4.—(1) The declaration under para 4 of the Scheme shall be made in Form SLCRS-01 by the declarant.

(2) A separate declaration shall be filed for each case.

Explanation.—For the purpose of this clause, a “case” means—

(a) Any additional demand pending for recovery pertaining to a financial year or any return period in respect of which assessment has been made; or

(b) any pending assessment or any demand on account of tax, penalty and interest that may accrue as a result of determination of tax liability of such pending assessment under a subsumed or non-subsumed enactment.

(3) Every declaration under the Scheme shall be accompanied by the Settlement Fee and all required documents as per clause 5 and 6.

(4) On receipt of the declaration, a registration number shall be assigned to it by

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maintaining a separate registration register by the members of the Designated Committee and an acknowledgement bearing a reference number shall be issued in Form SLCRS-02 to the declarant by the Designated Committee as per sub-para (2) of para 4.

(5) Notwithstanding anything contained in the Procedure, 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 para 2(1)(i) of the Scheme in each Revenue Circle may consist of following:—

- (i) The Deputy/Assistant Commissioner of State Taxes and Excise (concerned GST Zone or GST Circle as the case may be);
- (ii) The State Tax and Excise Officer/Asstt. State Taxes and Excise Officer (concerned GST Circle).

5. Payment of Settlement Fee.—(1) The declarant shall calculate Settlement Fee as per para 6 or 6A of the Scheme as indicated in Annexure 'A', 'B' 'C' and 'D' appended with Form SLCRS-01.

(2) The payment of Settlement Fee calculated under para 6 or 6A of the scheme shall be deposited online in the government treasury in the relevant head of account of the subsumed or non subsumed Act and produce the proof of payment of such fee alongwith the declaration in Form SLCRS-01. No manual payment on account of Settlement Fee shall be accepted.

6. Verification of Declaration by the Designated Committee.—(1) The Designated Committee shall verify the correctness of the declaration made by the declarant under para 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 SLCRS-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, if any,
- (vii) Proof of withdrawal of any proceeding or appeal or revision for any period pending before the Appellate Forum, if any,
- (viii) Any other document/information as Designated Committee may require to its satisfaction.

(2) The Designated Committee shall issue Discharge Certificate in Form SLCRS-03 if the declaration filed is in order and reject the same in Form SLCRS-03(A) if the committee finds that the declaration is incomplete. In case where the declaration has been rejected, the declarant may request the Designated Committee in writing within 10 days of the rejection of the declaration requesting the Designated Committee to give him an opportunity of being heard. After giving opportunity if the declarant completes the deficiencies then the Designated Committee shall issue the Discharge Certificate.

7. Scrutiny of Cases.—Maximum 3% of cases wherein discharge certificates have been issued in Form SLCRS-03 may be taken up for scrutiny within one year of the closure of the Scheme as per the provisions of para 12. The Commissioner of State Taxes and Excise may fix the criteria for selection of such cases.

8. Appeals.—(1) The Appellate Authority for the purpose of para 13 of the Scheme shall be the Jt. CST&E (Tax Payer Services & Enforcement & Allied Taxes) (S.Z.) Parwanoo, Jt. CST&E (Tax Payer Services & Enforcement & Allied Taxes) (C.Z.) Una and Jt. CST&E (Tax Payer Services & Enforcement & Allied Taxes) (N.Z.) Palampur in their respective jurisdiction.

(2) Any aggrieved declarant may file an appeal before the Appellate Authority in Form SLCRS-04 within thirty 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 thirty days, it may allow such appeal to be preferred within a further period not exceeding thirty days.

(4) The Appellate Authority may, after giving the parties an opportunity of being heard, pass such order as he thinks fit, confirming or modifying the discharge certificate or notice appealed against or referred to.

(5) The Appellate Authority shall decide the appeal within 90 days from the date of filing of appeal under sub-para (5) of para 13 of the Scheme.

(6) A certified copy of the order pronounced by the Appellate Authority under sub-para (4) of para 13 of the Scheme shall be sent to the appellant and the designated committee after such pronouncement.

Explanation.— For the provision of this clause, the appeal shall be deemed to have been filed only when the acknowledgement, indicating the appeal number, is issued.

FORM SLCRS-01 DECLARATION

(See Clause3(1))

1. Name of the Subsumed or Non-Subsumed Enactment: _____
2. Registration number of the Declarant: _____
3. Financial Year or any return period: _____
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 (if any): _____
11. Gross turnover during the financial year or any return period: _____
12. Taxable Turnover during the financial year or any return period: _____
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 closed with the declaration.

15. (a) Whether all returns alongwith due payment of tax have been filed timely (Yes/No) _____ [refer to para 6(1)(i) of the scheme].
- (b) Whether the returns have not been filed within the stipulated time but payment of tax due as per such returns has been made timely, if any (Yes/No): _____ [refer to para 6A(i) of the scheme].
- (c) Whether the returns have been filed late and the tax due for such period is nil, if any (Yes/No): _____ [refer to para 6A(ii) of the scheme].
- (d) Whether all statutory forms have been filed (if any) (Yes/No.): _____
- (e) Whether any claim has been made against statutory Form (if any) (Yes/No): _____

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

16. If return have been filed late and due tax has been deposited after prescribed period, details shall be furnished as per **Annexure-'A'**. {refer to para 6(1)(ii) of the scheme}.
17. If returns have not been filed or due tax has not been deposited, details shall be furnished as per **Annexure-'B'**. {refer to para 6(1)(iii) of the scheme}.
18. If the required statutory forms with respect to a particular return period are not available, details shall be furnished as per **Annexure- 'C'**. {refer to para 6(2) of the scheme}.
- 18A. If the tax due has been paid late but not later than 30th November of the succeeding financial year or date of filing an annual return whichever is earlier, details shall be furnished as per **Annexure-'D'** {refer to para 6A(iii) of the scheme}.
19. Amount of due tax: _____ (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 para 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 closed with the Form.

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DECLARATION

I, _____ (give full name, son/ daughter of Sh. _____ (give name of the farther/ husband), r/o _____ (give complete address) here by declare in the capacity of _____ (proprietor/partner/MD/duly authorized 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 contents contained herein above are true and correct and that nothing has been concealed therein. The Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025 has been opted after fully understanding the terms and conditions.

Date:

(Signature of the Declarant)

Place:

Name of the declarant

(also affix Seal/Stamp of the dealer).

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ANNEXURE-'A'

Details to be furnished with respect to each late filed return or late deposited due tax 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) _____

Settlement Fee calculated as per provision of sub-para (1) (ii) of para 6 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: _____

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ANNEXURE-'B'

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

Return No.1:

- (i) Periodicity of 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 as per sub-para (1)(iii) of para 6 under the relevant subsumed enactment on the taxable turnover w.r.t. such non filed return, _____ (in figures), _____ (in words) and date of deposition of Settlement 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 return period 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) Settlement fee applicable on tax paid against the transactions involved in such non produced statutory forms _____; or
 - ** (ii) Settlement fee applicable on the turnover of transactions involved in such non-produced statutory forms _____.
- Whichever is applicable as per sub-para (2) (a) & (b) of para 6.
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.

ANNEXURE-'D'

Details to be furnished for each financial year separately with respect to late deposited due tax on the below prescribed format

A. Details of returns filed late wherein tax due has been deposited on or before the due date of payment.

Sr. No.	Return	Due date of return filing	Return filing date	Details of tax deposited	
				Amount	Date

B. Details of tax deposited late

Sr. No.	Return period	Due date of payment of tax	Date of actual payment of tax

(i) Date of filing of Annual Return _____

(ii) Total Amount of due tax deposited late by the declarant (in figures),
_____ (in words)

Settlement Fee calculated as per provision of sub-para (ii) of para 6A (ii) w.r.t. such late deposited tax,
_____ (in figures), _____ (in words) and date of deposition of settlement _____ (DD/MM/YYYY).

Date:

(Signature of the Declarant)

Place:

Name: _____

FORM SLCRS-02 ACKNOWLEDGEMENT

[See clause 3(4)]

Received from Sh. _____ of M/s _____ Registration
No. _____, a declaration in Form SLCRS-01 under clause _____ for
the assessment year/return period _____ for resolution of legacy issues under the
relevant subsumed or non-subsumed enactment, namely _____ alongwith all required relevant
documents.

Signature.....

Name of the issuing Authority.....

Circle.....

Date..... (SEAL)

Place.....

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FORM SLCRS-03

(See clause 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 Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025 for the
assessment year/return period _____.

Member- 1:

Signature _____

Name _____

Member- 2:

Signature _____

Name _____

Date.....

Circle..... Zone.....

Place.....

(SEAL)

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FORM SLCRS-03(A)

(See clause 6)

No.: _____

This is to inform that 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 SLCRS-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.

Reasons for ground of rejection:

- 1.
- 2.
- 3.

Signature.....

Name of the issuing Authority.....

Circle.....

Zone.....

Date.....

(SEAL)

Place.....

Note.—The Designated Committee shall give specific reasons/ grounds for rejection of
declaration.

FORM SLCRS-04

(See clause 8)

Form of memorandum of appeal to the Appellate Authorities under para 13 of the Himachal Pradesh Sadhbhawana Legacy Cases Resolution Scheme, 2025

Space for court fee stamp

*Before the

**Appellate Authority

M/s

Appellant(s)

Versus

Respondent

1.	Assessment year/ return period	
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.....

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

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Note:—

- (i) The appeal shall be written on the standard watermarked 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 authorized 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,

Pr. Secretary (ST&E) to the
Government of Himachal Pradesh

Endst. No. EXN-F(10)-15/2024

Dated: Shimla-2 the

18/01/2025.

Copy to the following for information and necessary action:-

1. The Commissioner of State Taxes and Excise, Himachal Pradesh, Shimla-9.
2. All the Addl./Joint/Deputy/Asstt. Commissioners of State Taxes and Excise, HP.
3. Guard file/spare copies.


(Susheel Kumar)

Under Secretary (ST&E) to the
Government of Himachal Pradesh