

Abstract

Revenue Department-Revenue Recovery-Stay Orders issued by Government against dues under revenue recovery-Procedures to be followed-orders issued.

REVENUE (H) DEPARTMENT

G.O.(MS)No.37/2002/RD. Dated, Thiruvananthapuram 14.3.02

Read:-G.O.(R)No.1564/2001/fin. dated, 15.12.2001.

O R D E R

Although Government do not grant stay against realization of dues under Revenue Recovery, in appropriate cases instalment facilities are extended to facilitate prompt payment of the dues. This is in view of the fact that even attachment and auction of the property of the defaulters do not, at times, help in realizing the full amount of dues in time due to legal hurdles, Government consider that the party will be able to settle the dues if suitable instalment facilities are allowed. Thus in the interest of protecting the revenues of the State, it is better to continue the present system of giving instalments in cases where the parties apply for granting extension of time. The following guidelines are hereby issued subject to the G.O. read above to regulate the facility of instalments relating to Revenue Recovery in a systematic manner.

- 1) Mode of Recovery of Government dues (Commercial Taxes including Sales Tax, Agricultural Income Tax, Excise Duties, Motor Vehicle Tax and Forest dues etc.)

Monetary Limit

Upfront payment-Instalments

Below Rs.25,000/-

Coercive steps may be postponed for a period not exceeding 6 (Six) months in very hard and sympathetic cases, however, with a definite direction to pay the dues after the expiry of the said period in suitable instalments.

Rs.25,000/- and above
but below Rs.1,00,000/-

Upfront payment of 25% of the dues within one month and the balance in 20 (Twenty) monthly instalments.

(..2)

Rs.1,00,000/- and above Immediate payment of 50% of the dues and production of the original receipt thereof and the balance in suitable instalments (Not exceeding 10 instalments)

Note: In the case of recovery of Government dues other than commercial Taxes, such as Building Tax, Lease Rent etc, Instalment facility not exceeding 20 (Twenty) monthly instalments shall be provided.

Where the liability to pay any tax is absolutely disputed and appeal filed before any appellate authority or court, reasonable time for payment of the dues, or time till the disposal of the appeal petition, whichever is earlier, will be allowed.

ii) Bank dues and other non-Governmental dues.

Upto Rs.1,00,000 30 (Thirty) monthly instalments.
Above Rs.1,00,000 but below Rs. 5,00,000. 20 (Twenty) monthly instalments
Above Rs.5,00,000 but below Rs. 10,00,000 15 (Fifteen) monthly instalments
Above Rs.10,00,000/- 10 (Ten) monthly instalments

iii) Issue of Cards

Normally, cards are issued on the basis of the orders passed by the Minister (Revenue), on the petitions for stay orders or instalments. This system is intended to enable the party to produce the same before the Revenue Officials for keeping in abeyance the RR action till the receipt of the formal orders of the Government in the matter. This practice has been in force for the last so many years. Evidently this system avoids hardship and inconvenience to the parties. Hence the issuance of cards, which have validity only for one month will be continued.

(xiv) Other matters.

At present Government extend instalment facility only on the basis of the Demand Notice in original and this is insisted in terms of U.O.34984/H2/2001/RD dated, 1.8.2001. It may happen that the party makes defaults in repayment schedule owing to certain difficult circumstances. In such cases extension of time not exceeding 15 (fifteen) days will be granted for repayment of the defaulted instalment/instalments.

(BY ORDER OF THE GOVERNOR)

SAJAN PETER,

SECRETARY TO GOVERNMENT.

Forest & Wildlife (D) Department,
Thiruvananthapuram.,

No.2307/D3/2002/F&WLD. Dated, 2.4.2002.

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Forwarded/ By Order

Sd/-

Section Officer