

Dhaval Talati

9 Can tax demand be raised by revenue after taxpayers enter into Settlement Scheme? Held: No Facts of the Case The Assessment Order, issued by the Assistant Commissioner (CT), Hyderabad, confirmed a tax demand of Rs. 3,25,87,464/- for the period 2015-16, 2016-17, and up to June 2017. Later, another order was issued by the same authority imposing a penalty of 25% on the tax demand amounting to Rs. 8146866/-. The petitioner challenged these orders by filing appeals with the Appellate Deputy Commissioner, pre-depositing 12.5% of the tax and penalty, which was later increased to 50% of the total demand. The Government of Telangana launched One Time Settlement (OTS) schemes on 09.05.2022, 25.06.2022, and 04.07.2022 through G.O.Ms.Nos.45, 61, and 71, to help taxpayers settle disputed amounts under the Telangana VAT Act and the CST Act.