

THE HARYANA SETTLEMENT OF OUTSTANDING DUES ACT, 2017

(Haryana Act No. 35 of 2017)

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[THE HARYANA SETTLEMENT OF OUTSTANDING DUES ACT, 2017]

(HARYANA ACT NO. 35 OF 2017)

[Received the assent of the Governor of Haryana on the 8th November, 2017 and was first published for general information in the Haryana Government Gazette (Extraordinary), Legislative Supplement Part 1, of the 13th December, 2017].

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by Legislation
2017	35	The Haryana Settlement of Outstanding Dues Act, 2017.	

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ACT

to provide for expeditious recovery of outstanding dues by way of settlement under various Acts by offering Settlement Scheme thereunder and matters connected therewith or incident thereto.

Be it enacted by the Legislature of the State of Haryana in Sixty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Haryana Settlement of Outstanding Dues Act, 2017. Short title and commencement.

(2) It shall come into force on the date of its publication in the Official Gazette.

2. In this Act, unless the context otherwise requires,- Definitions.

- (i) “Government” means the Government of the State of Haryana in the administrative department;
- (ii) “outstanding dues” means any tax, interest, penalty or any other dues under any of the relevant Act, unpaid by a person, whether quantified or not, for the period upto the 31st March, 2017;
- (iii) “relevant Act” means an Act mentioned in the Schedule;
- (iv) “Schedule” means Schedule appended to this Act;
- (v) “scheme” means a scheme, as notified by the Government under this Act, containing such terms and conditions, as it may deem fit, for expeditious recovery of outstanding dues under any of the relevant Act.

1. For Statement of Objects and Reasons, see Haryana Government Gazette (Extra) dated the 22nd October, 2017 pages 4276.

Framing of scheme.

3. Notwithstanding anything to the contrary contained in the relevant Act or rules framed thereunder, the Government may, by notification in the Official Gazette, notify one or more scheme for settlement of outstanding dues and matters connected therewith or incidental thereto covering payment of tax, interest, penalty or any other dues under the relevant Act which related to any period upto the 31st March, 2017, subject to such conditions and restrictions, as may be specified in the scheme, covering period of limitation, rate of tax, tax, interest, penalty or any other dues payable by a person, importer, proprietor, owner, class of dealers, classes of dealers or all dealers.

Repeal and savings.

4. (1) The Haryana Settlement of Outstanding Dues Ordinance, 2017 (Haryana Ordinance No.1 of 2017) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.

Schedule

Serial Number	Name of the Act
1	The Haryana General Sales Tax Act, 1973 (Haryana Act 20 of 1973) (Repealed)
2	The Haryana Value Added Tax Act, 2003 (Haryana Act 6 of 2003)
3	The Central Sales Tax Act, 1956 (Central Act 74 of 1956)
4	The Haryana Local Area Development Tax Act, 2000 (Haryana Act 13 of 2000) (Repealed)
5	The Haryana Tax on Entry of Goods into Local Areas Act, 2008 (Haryana Act 8 of 2008) (under litigation)
6	The Haryana Tax on Luxuries Act, 2007 (Haryana Act 23 of 2007)
7	The Punjab Entertainments Duty Act, 1955 (Punjab Act 16 of 1955)
8	The Punjab Passengers and Goods Taxation Act, 1952 (Punjab Act 16 of 1952) (Repealed)
9	The Punjab Excise Act, 1914 (Punjab Act 1 of 1914)