

THE HARYANA SETTLEMENT OF OUTSTANDING DUES  
(AMENDMENT) BILL, 2023

A

BILL

further to amend the Haryana Settlement of Outstanding Dues Act, 2017.

Be it enacted by the Legislature of the State of Haryana in the

Short title and commencement. 1. (1) This Act may be called the Haryana Settlement of Outstanding Dues (Amendment) Act, 2023.

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

Amendment of section 2 of Haryana Act 35 of 2017. 2. In clause (ii) of section 2 of the Haryana Settlement of Outstanding Dues Act, 2017 (hereinafter called the principal Act), for the words, figures and sign “upto the 31<sup>st</sup> March, 2017”, the words, figures and sign “upto the 30<sup>th</sup> June, 2017” shall be substituted.

Amendment of section 3 of Haryana Act 35 of 2017. 3. In section 3 of the principal Act, for the words, figures and sign “upto the 31<sup>st</sup> March, 2017”, the words, figures and sign “upto the 30<sup>th</sup> June, 2017” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

## **STATEMENT OF OBJECTS AND REASONS**

A new taxation system under the GST law has been implemented with effect from 01 July, 2017. Large amount of arrears including tax, penalty and interest, under the Acts administered by the Excise & Taxation Department are outstanding for a long time which are difficult to be recovered due to disputed demands at multiple levels and weak financial position of the defaulters. With a view to move ahead in the GST regime with lesser baggage of arrears and litigations and to expedite recovery of outstanding dues the State of Haryana needed to bring out Settlement Scheme(s) expediting recovery of outstanding dues under various Acts administered by the Department.

As there were no provision under the Acts administered by the Department under which a Scheme could be brought out for settlement of outstanding dues, therefore, with a view to enable the Government to notify one or more Scheme for settlement of outstanding dues in the Acts administered by the Department, the Haryana Settlement of Outstanding Dues Act, 2017 which defined 'Outstanding Dues upto the period of 31th March, 2017. This legislation was first enacted by way of Ordinance- the Haryana Settlement of Outstanding Dues Ordinance, 2017 and the first One Time Settlement Scheme for recovery of Outstanding Dues was introduced under the ordinance for the Outstanding Dues upto 31.03.2017. The period of 1<sup>st</sup> Quarter of the Financial Year 2017-18 remained out of the scope of this Act and the Scheme. Now the Government has decided to cover the remaining period upto 30<sup>th</sup> June, 2017 also, therefore, the amendment in the Act is required.

The amendment in clause 2(ii) 'Definition of Outstanding Dues' & Clause 3 of the Haryana Settlement of Outstanding Dues Act, 2017 (Haryana Act No. 35 of 2017) proposed by the Department, has been approved on 13.12.2023 by the Hon'ble Chief Minister, Haryana using the delegated power of the Cabinet of Ministers.

In order to give effect to the about decision, it will be necessary to introduce the Haryana Settlement of Outstanding Dues (Amendment) Bill, 2023 in the Haryana Vidhan Sabha.

Hence this Bill.

**(Dushyant Chautala)**  
**Dy. Chief Minister, Haryana**

**Extract from the Haryana Settlement of Outstanding Dues Act, 2017**

**(Haryana Act No. 35 of 2017)**

<p>Definitions</p>	<p>2 (i) *****</p> <p>2 (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 <b>upto the 31<sup>st</sup> March, 2017</b>;</p> <p>2 (iii) *****</p>
<p>Framing of Scheme</p>	<p>3Notwithstanding 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 <b>upto the 31<sup>st</sup> March, 2017</b>, 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.</p>