

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(Tax Division)**

No.F.12(140)FD/Tax/2010-Pt-45

Jaipur, Dated:20.07.2021

ORDER

Grant of Reward to Informers and Government Servants Scheme, 2021

In supersession of all such previous notifications, orders, circulars or any other directions issued with respect to grant of reward to informers and Government Servants, the State Government hereby issues the following Scheme which shall be known as "**Grant of Reward to Informers and Government Servants Scheme, 2021**"

1. Short title

The Scheme shall be called "**Grant of Reward to Informers and Government Servants Scheme, 2021**".

2. Operative period

The Scheme shall come into effect from the date of issue of this order and shall remain in operation until withdrawn by the State Government.

3. Definitions

In the Scheme, unless the context otherwise requires:

- (a) "**Competent authority**" shall mean Commissioner of Transport, Commissioner of Commercial Taxes, Director of Mines & Geology, Inspector General of Registration & Stamps, Commissioner of Excise and Director General of State Directorate of Revenue Intelligence for their respective departments to grant reward under the Scheme.
- (b) "**Information**" shall mean any information regarding revenue evasion or assets for recovery of arrears received by departments in ways mentioned in clause 13.1 of the Scheme.
- (c) "**Informer**" shall mean a person who has been allotted a Unique Informer Code for giving any information to the departments covered under the Scheme and shall also include employees of the Central Government, Union Territories Government and Central/State/Public Sector Undertakings.
- (d) "**Government Servant**" shall ordinarily mean to be an official/employee on rolls of any department under the State Government on a permanent basis or on deputation or retired Government Servant working on contractual basis or retired government official employed in these departments on such terms and conditions as may be prescribed by the Government and working for the period in the department for which sanction of reward is under consideration.
- (e) "**Government**" shall mean Government of Rajasthan.

(f) **"Prescribed Authority"** shall mean a gazetted officer of the State Directorate of Revenue Intelligence, Commercial Taxes, Transport, Mines & Geology, Registration & Stamps and Excise Department who is authorized to receive information under the Scheme.

(g) **"Revenue"** shall mean aggregate of all net receipts accruing to the State Government by way of tax, fee, duty, surcharge, royalty, rent, dead rent, penalty, interest, composition money and any other sum.

Explanation:-"Excise Duty" and "Excise Revenue" shall have the same meaning as defined in section 3(6) and section 3(8) of the Rajasthan Excise Act, 1950 respectively.

(h) **Undisputed revenue shall mean:**

(i) revenue received by way of composition of offence(s) in which there is no provision of filing appeal(s) under the relevant Acts and rules made there under; or

(ii) revenue received by way of assessment order(s)/judgment(s) in the case(s) of offences where no appeal has been preferred against those assessment order(s)/judgment(s), after one year from the end of the year in which the relevant assessment order(s)/judgment(s) were passed; or

(iii) revenue received by way of assessment order(s)/judgment(s) in the case(s) of offences where the assessment order(s)/judgment(s) are a subject matter of appeal, either after all appeals are finalized or after one year from the end of the year in which the last appellate authority passed the order(s) and no appeal has been preferred against the said order(s).

4. Scope of the scheme

4.1. The Scheme shall apply for grant of reward to:

(i) Informer who furnishes information regarding:

(a) evasion that results in realisation of undisputed revenue amounting to Rs 10 Lakh or more; or

(b) assets, immovable properties etc. of person from whom arrears of duty, tax, fine, penalty etc., amounting to Rs 10 Lakh or more have been recoverable for more than 5 years and the furnished information results in recovery of such arrears.

(ii) Government Servant of State Directorate of Revenue Intelligence, Commercial Taxes, Transport, Mines & Geology, Registration & Stamps and Excise Department who puts in commendable efforts to detect evasion and conducts investigation that results in realisation of undisputed revenue of Rs. 1 Crore or more; or effects recovery of arrears of Rs 10 Lakhs or more that are more than 5 years old in a case.

(iii) Government Servant of the State other than those mentioned in sub-clause (ii) of clause 4.1, if the competent authority or committee is satisfied that exceptional vigilance, intelligence, hard work and initiative has been displayed by such Government Servant beyond the course of his normal official duty in detection of evasion or assistance during the investigation of the case that results in realisation of undisputed revenue of Rs. 1 Crore or more to the Government.

(iv) Government Servant of the State mentioned in sub-clause (ii) of clause 4.1 who gives suggestions or conducts audit/special audit that leads to detection of evasion for realisation of undisputed revenue of Rs. 1 Crore or more to the Government.

4.2. The Scheme shall apply with respect to undisputed revenue realised under Acts mentioned in Schedule-A related to the State Directorate of Revenue Intelligence, Commercial Taxes, Transport, Mines & Geology, Registration & Stamps and Excise Department.

5. Eligibility criteria for informer

5.1. In a case related to State Directorate of Revenue Intelligence, Mines & Geology, Registration & Stamps, Commercial Taxes and Transport Department, the informer shall be eligible for reward subject to following conditions:

- (i) if it is found that information provided by him was instrumental in detection of evasion or recovery of arrears and without its help under normal circumstances, the evasion could not have been detected; and
- (ii) if he has submitted information to the concerned department in prescribed format available at Annexure-I of the Scheme and a Unique Informer Code has been allotted to him; and
- (iii) such information has resulted in realisation of undisputed revenue of Rs. 10 Lakhs or more to the Government.

5.2. In cases related to Excise Department, the informer shall be eligible for reward subject to following conditions:

- (i) the information resulted in confiscation/seizure of Indian Made Foreign Liquor (IMFL), Beer, Country Liquor, Rajasthan Made Liquor, Rectified Spirit (RS) or Extra Neutral Alcohol (ENA) Liquor which is made for sale in other states either illegally stored or transported in the State of Rajasthan without any valid pass/permit; or illegal bottled liquor with fake/duplicate labels; and
- (ii) Excise Duty involved in such confiscated/seized liquor amounts to Rs. 10 Lakhs or more. The Excise Duty shall be arrived at after computing the value of the confiscated/seized liquor referred to in clause 5.3 of the Scheme.

5.3. The valuation of Excise Duty shall be calculated in the following manner:

- (i) for the brands of IMFL/Beer which are registered with Rajasthan State Breweries Corporation Limited, Jaipur, Excise Duty shall be the sum of the seized brand's Excise Duty notified on such brands by the State Government.
- (ii) for the brands of IMFL/Beer which are not registered with Rajasthan State Breweries Corporation Limited, Jaipur, Excise Duty shall be equal to the sum of seized brand's minimum Excise Duty of similar brands registered with Rajasthan State Breweries Corporation Limited, Jaipur.

- (iii) for Country Liquor/Rajasthan Made Liquor, Excise Duty calculation shall be equal to Excise Duty declared, on similar brands of Rajasthan State Ganganagar Sugar Mill Limited, by the State Government.
- (iv) for RS/ENA liquor, the Excise Duty calculation shall be equal to Rs. 185 per London Proof Litre.

The amount of Excise Duty calculated shall also include Additional Excise Duty involved in such confiscated/seized liquor.

In cases of evasion of Excise Duty, concerned officer shall carry out on the spot videography of the entire process of seizure/confiscation made by him of the items referred in sub-clause (i) and (ii) of clause 5.2 of the Scheme. The recording of such videography shall be submitted to the competent authority/committee by the concerned officer before sanction of reward under the Scheme.

6. Eligibility criteria for government servant

6.1. Government Servant shall be eligible for reward in following types of cases:-

- (i) realisation of undisputed revenue of Rs.1 Crore or more in :
 - (a) a case made out on the basis of information received from an informer and investigated by the concerned department.
 - (b) a case which is detected and investigated by the concerned department on its own.
 - (c) a case made out on the basis of information received from an informer and investigated by the State Directorate of Revenue Intelligence
 - (d) a case which is detected and investigated by the State Directorate of Revenue Intelligence on its own.
 - (e) a case detected and referred by State Directorate of Revenue Intelligence to the concerned department for further investigation.
 - (f) a case detected in an audit/special audit.
 - (g) a case of implementation of any suggestion(s) given by a Government servant resulting in gain in revenue.
- (ii) recovery of Rs 10 Lakhs or more in arrears that are more than 5 years old.

However, in cases related to Excise Department, the revenue shall mean Excise Duty as defined in section 3(6) of Rajasthan Excise Act, 1950 which shall include Additional Excise Duty also.

6.2. No Government servant of any department shall be eligible for reward under the Scheme, if the competent authority/committee is of the view that the undisputed revenue so realised in a case was due to normal official duties discharged by the Government Servant.

6.3. Any reward granted under the Scheme shall not preclude any Government Servant from being recommended for any other award or reward outside the Scheme, such as any national or state award or reward.

7. Quantum and ceiling of reward

7.1. The reward to eligible informer in a case may be granted as follows:

S.N.	Category of Persons	Quantum of Reward	Ceiling of Reward
1.	Informers under clause 4.1(i)	(i) Up to 8% of realised undisputed revenue under Acts mentioned in Part-I of Schedule-A. (ii) Up to 4% of realised undisputed revenue under Acts mentioned in Part-II of Schedule-A.	The amount of reward shall not exceed Rs. 25 lakh in any particular case.

7.2. The reward to eligible Government Servants in a case may be granted as follows:

S.N.	Category of Persons	Quantum of Reward	Ceiling of Reward
1.	Government servants under clause 4.1(ii)	(i) Up to Rs. 2 Lakhs to a team in such a manner that the amount of reward to an individual shall not exceed Rs. 50,000. (ii) Up to Rs. 50,000 to an individual.	In exceptional cases, reward in excess of this ceiling may be sanctioned to Government Servants by committee as per clause 8.2 of the scheme.
2.	Government servants under clause 4.1(iii)	Up to Rs. 25,000 as a lump sum amount.	In exceptional cases, reward in excess of this limit may be sanctioned to Government Servants by committee as per clause 8.2 of the scheme.
3.	Government servants under clause 4.1(iv)	Up to Rs. 25,000 as a lump sum amount.	In exceptional cases, reward in excess of this limit may be sanctioned to Government Servants as per clause 8.2 of the scheme.

7.3. In case where the information has been furnished by more than one informer, the amount of reward shall be divided between the informers in proportion to gravity and instrumentality of the furnished information in detection of evasion or recovery of arrears as decided by the competent authority/committee.

7.4. The cases of similar nature shall be treated to be a single case. The decision of classification of cases as a single case or different independent cases shall be the sole discretion of the competent authority/committee and any decision taken by it in this regard shall be final.



- 7.5. Government servant shall be eligible for payment of total reward not exceeding Rs.10 Lakhs during his entire career. However, if the competent authority/committee is of the view that efforts of Government servant are extra-ordinary in nature and revenue realised is significant, it may in exceptional cases, grant reward that may exceed Rs.10 Lakhs.
- 7.6. In order to ensure that any Government servant does not generally receive reward in excess of Rs. 10 Lakhs in his career, all rewards sanctioned to the Government Servant should be entered in his service records before disbursement.
- 7.7. The quantum of reward as sanctioned by competent authority/committee shall be final.
- 7.8. The quantum of reward shall be decided within a period of 30 days from the date of communication of certified revenue receipt from the concerned department. It shall normally be disbursed to the informer or Government Servant within a period of 3 months from the date of such communication.

8. Authority competent to grant reward

- 8.1. The Reward Sanctioning Authority for Informer shall be as follows:

S.N.	Amount of Reward	Reward Sanctioning Authority
(a)	Up to Rs. 5 Lakhs	Commissioner of Transport, Commissioner of Commercial Taxes, Director of Mines & Geology, Inspector General of Registration & Stamps, Commissioner of Excise and Director General of State Directorate of Revenue Intelligence.
(b)	Above Rs. 5 Lakhs & up to Rs. 15 Lakhs	Committee consisting of Secretary, Finance (Revenue), Competent Authority of the concerned department, Joint Secretary, Finance (Tax) and Highest Officer of the Rajasthan Accounts Service of the concerned department.
(c)	Above Rs. 15 Lakhs	Committee consisting of Additional Chief Secretary/ Principal Secretary (Finance), Secretary, Finance (Revenue), Competent Authority of the concerned department, Joint Secretary, Finance (Tax) and Highest Officer of the Rajasthan Accounts Service of the concerned department.

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8.2. The Reward Sanctioning Authority for Government Servants shall be as follows:

S.N.	Amount of Reward	Reward Sanctioning Authority
(a)	(i) Up to Rs. 2 Lakhs to the team and up to Rs. 50,000 to an individual in case of Government servants under clause 4.1(ii) (ii) Lump sum reward up to Rs 25,000 in case of Government servants under clause 4.1(iii)	Commissioner of Transport, Commissioner of Commercial Taxes, Director of Mines & Geology, Inspector General of Registration & Stamps, Commissioner of Excise and Director General of State Directorate of Revenue Intelligence.
(b)	More than Rs. 2 Lakhs to the team and more than Rs. 50,000 to an individual in case of Government servants under clause 4.1(ii) and clause 4.1(iii)	Committee consisting of Additional Chief Secretary/ Principal Secretary (Finance), Finance Secretary, Finance (Revenue), Competent Authority of the concerned department, Joint Secretary, Finance (Tax) and Highest Officer of the Rajasthan Accounts Service of the concerned department.
(c)	Lump sum reward up to Rs 25,000 to Government servant under clause 4.1(iv)	Committee consisting of Additional Chief Secretary (Finance)/Principal Secretary, Finance Secretary, Finance (Revenue), Competent Authority of the concerned department, Joint Secretary, Finance (Tax) and Highest Officer of the Rajasthan Accounts Service of the concerned department.

9. Grant of interim reward to the informer and government servant

9.1. An informer shall be eligible for grant of interim reward by the competent authority/committee, if it is satisfied that the information furnished by him was of important nature and it has led to creation of demand of Rs. 10 Lakhs or more. In the case of Government servant, grant of interim reward by the competent authority/committee may be considered if demand of Rs.1 Crore or more has been created due to extra-ordinary efforts of the Government servant. In case of Excise Department, interim grant shall be granted to the informer and Government Servant subject to the fulfilment of the conditions referred in clause 5.2 of the Scheme.

9.2. Interim reward may be paid by the competent authority/committee to the informer/Government Servant in any of the following cases:

- (i) where the party/person involved has voluntarily deposited the full/part amount of revenue evaded during the course of investigation.
- (ii) where the party/person has applied for compounding the case and the composition money has been deposited.
- (iii) where the demand notice has been issued to the party/person by the competent officer.
- (iv) any other contingency where revenue has been received by the Government under the Scheme.

- 9.3. The quantum of interim reward payable shall be as follows: -
- (a) in case of an informer, up to 25% of the quantum of reward payable under clause 7.1 of the Scheme or Rs. 1 Lakh whichever is less; and
 - (b) in case of a government servant under sub-clause (ii) and (iii) of clause 4.1, up to 25% of the quantum of reward payable under clause 7.2 of the Scheme.

Provided that the interim reward shall be sanctioned by the competent authority/committee only if it is satisfied that there is high probability of recovery of such demand as referred in sub-clause (iii) of clause 9.2.

- 9.4. In exceptional cases, the competent authority/committee may, keeping in mind the magnitude of the evasion of tax detected and special efforts or ingenuity displayed by the officers concerned, sanction suitable reward on the spot to the informer which shall be adjusted against the interim reward that may be sanctioned subsequently.
- 9.5. The interim reward once disbursed to the informer or Government Servant shall not be recovered even if the demand created is set aside after conclusion of adjudication/appeal/revision proceedings.
- 9.6. If it is found that on account of mistake in the computation of interim reward, the amount of reward paid to the informer/Government Servant was in excess of the actual amount of reward payable to him, then in such a situation:
- (i) the excess amount and the interest payable on it shall be recovered from such person; or
 - (ii) where such person is eligible for final reward also, then the excess amount to be recovered shall be adjusted in the amount of final reward payable to such person.

Explanation: - The rate of interest shall be charged at the prevailing bank rate of Reserve Bank of India from the date of payment of reward to the concerned person.

10. Payment of final reward

- 10.1. The final reward to informers and/or government servants should be sanctioned and disbursed only after the conclusion of adjudication/appeals/revision proceedings or after establishment of the fact of undisputed revenue. The final reward shall be determined on the basis of net revenue receipts accrued to the Government and the reward paid shall not exceed the respective ceilings as prescribed in the Scheme for the informers and Government servants.
- 10.2. The interim reward, if sanctioned and disbursed, shall be adjusted against the final reward to be paid to the informer and/or government servant.
- 10.3. The quantum of reward shall be decided within a period of 30 days from the date of communication of revenue receipt(s) after certification of such revenue receipt(s) from the concerned department and shall normally be disbursed to the informer within a period of 3 months from such communication.

- 10.4. If it is found that on account of mistake in the computation of final reward, the amount of reward paid to the informer or government servant was in excess of the actual amount of final reward payable to him, then in such situation the excess amount paid to him shall be recovered along with interest from such person in the manner provided in clause 9.6 of the Scheme.

11. The identity of the informer shall be kept secret

The identity of the informer, the information given by him (including all related documents/annexures) or the reward paid to him shall not be disclosed to any person or authority except when expressly required under any law for the time being in force or by order of any court of law. The documents/annexures relating to identity and information shall remain confidential and be dealt with accordingly.

12. Principles governing grant of reward

- 12.1. Reward should not be granted as a matter of routine.
- 12.2. The following factors shall be considered for the grant of reward to informer:
- (i) accuracy and relevance of the information furnished by the informer.
 - (ii) extent of usefulness of information including supporting documents etc. provided by the informer.
 - (iii) extent and nature of assistance rendered by the informer during investigation.
 - (iv) personal risk and expenses incurred by the informer in securing and furnishing the information.
- 12.3. The following factors shall be considered for the grant of reward to Government Servant:
- (i) exceptional vigilance, intelligence or ingenuity applied in detection of evasion or during audit/special audit.
 - (ii) initiative and hard work during investigation of the case.
 - (iii) extra-ordinary efforts made in recovery of arrears.
 - (iv) suggestions of innovative ideas, procedures, methods or systems that increase undisputed realised revenue by Rs. 1 Crore or more.
- 12.4. The informer will not be eligible for any reward under the Scheme in following circumstances:
- (i) where the information is not provided in accordance with the Scheme; or
 - (ii) where terms and conditions of the scheme are not fulfilled; or
 - (iii) where the information given does not leads to realisation of undisputed revenue amounting to Rs 10 Lakh or more to the state; or
 - (iv) where the information given is vague/non-specific and/or of general nature; or
 - (v) where the information given is already available with any Department; or
 - (vi) where the information is not received directly from the informer; or
 - (vii) where additional revenue in the evasion cases is not directly attributable to the information given by the informer; or

- (viii) where there is evidence that the information given by the informer has been shared by him or any other person authorized by him, with any other entity/agency including media other than departments covered under the Scheme.
- 12.5. The amount of reward shall depend up on the nexus between the information furnished and the evidence gathered in course of investigation.
- 12.6. Reward should also not be granted in respect of any incidental revenue, which may arise to State in other cases as a result of the information furnished by the informer.
- 12.7. In the case of informer who provides information regarding assets, immovable properties etc. of persons from whom arrears of revenue relating to the above departments is due, the grant of reward shall be subject to following conditions:
- (i) the arrears should be more than 5 years old; and
 - (ii) the department does not have the details of the assets of such person from whom the arrears are due; and
 - (iii) the competent authority/committee is satisfied that information provided by the informer is instrumental in recovery of the arrears; and
 - (iv) the furnished information leads to undisputed revenue Rs 10 Lakhs or more from recovery of such arrears.
- 12.8. At the time of disbursing the reward, the procedure adopted shall be as per the provisions of Rule 218 of General Financial and Accounts Rules of Rajasthan.
- 12.9. The budget head for the grant of reward shall be the head notified by the Finance Department for the concerned departments covered under the Scheme for utilization of funds for reward purposes.
- 12.10. Reward is an ex-gratia payment which is subject to guidelines that may be issued from time to time. It may be granted based on the judgment of competent authority/committee after taking into account facts and circumstances of a particular case. Reward cannot be claimed by any one as a matter of right.
- 12.11. The decision of the competent authority/committee shall be final. It shall not be subject to any litigation, appeal, adjudication and arbitration except review as provided in clause 15 of the Scheme.

13. Procedures under the Scheme

- 13.1. The information may be provided in following ways:
- (i) online portal; or
 - (ii) 24x7 telephone helpline; or
 - (iii) submission to any prescribed authority in person or through any communication means - namely, letter, phone, e-mail, CD, DVD, pen-drive, SMS or Whatsapp message.
- 13.2. The prescribed authority shall examine such information and if it finds the information prima facie actionable, then it shall direct the person to submit



the information in prescribed form in Annexure-I to the Scheme. The person shall be provided Acknowledgment Receipt of Annexure-I with a Unique Informer Code (UIC). After allotment of UIC, the informer shall be identified by UIC only. The prescribed authority shall fill Annexure-II to the Scheme.

- 13.3. If the prescribed authority finds such information prima facie non-actionable, then he shall record grounds of doubt in Annexure-II to the Scheme.
- 13.4. A person shall be considered an informer for the purposes of the Scheme only if he has furnished specific information regarding evasion or assets related to recoverable arrears in a written statement in Annexure-I and a UIC has been allotted to him by the prescribed authority of the concerned department.
- 13.5. No claim for reward shall be entertained from a person who is not an informer under this Scheme, even if such person has furnished some information in any manner e.g., through letter, e-mail, CD, Whatsapp, SMS, phone, posting in social networking site or publishing letter in newspaper or any other media.
- 13.6. In case a department receives any information not related to it, then such information shall be transferred by it to the concerned department. However, in case where the information of evasion relates to two or more departments covered under this Scheme, then such information shall be transferred by the concerned department to State Directorate of Revenue Intelligence. The transfer of such information shall also be intimated to the informer by the concerned departments for the convenience of the informer. If the dealing department considers the information prima facie actionable, it shall obtain furnished information in the prescribed format and shall allot UIC to the informer.
- 13.7. In case a Government Servant wishes to apply for reward under the Scheme, he shall submit Annexure-III to the competent authority/committee.
- 13.8. An informer shall provide undertaking in Annexure-I at the time of furnishing information, that he is aware that the amount of the reward depends upon the accuracy of the information furnished by him, that he accepts that the Government is under no obligation to enter into any correspondence regarding the details of revenue evasion etc., that the payment of reward is ex-gratia and at absolute discretion of the competent authority.

14. Reward granted under the scheme shall be out of purview of any statutory audit

Any reward sanctioned under the Scheme by the competent authority shall not be subject to any statutory audit; this includes eligibility, procedure, and quantum of reward granted under the Scheme.

15. Power to review and relax

- 15.1. In case of any dispute arising in the implementation of the Scheme, the decision of Secretary, Finance (Revenue) Department shall be final.
- 15.2. If the competent authority is of the opinion that a specific case merits sanction of reward to an informer because of revenue receipt to the Government, but reward cannot be granted due to any provision of the Scheme, in such cases, the matter may be referred to Secretary, Finance (Revenue) Department who may allow reward to informer by relaxing provision(s) of the Scheme, so that informers may be motivated.
- 15.3. The final reward sanctioned by the authority/committee shall not be reviewed or re-opened. However, in exceptional cases, if Additional Chief Secretary/Principal Secretary (Finance) to the Government is of the opinion that the review of the final reward sanctioned by the competent authority/committee is necessary to redress any injustice meted out to informer or Government servant, he may review the final reward sanctioned.
- 15.4. The Government reserves the right to amend or withdraw the Scheme without assigning any reason thereof.

16. Repeal and savings

All schemes of grant of reward to informers and Government Servants, except Secret Service Fund schemes, issued by State Directorate of Revenue Intelligence, Transport Department, Commercial Taxes Department, Registration & Stamps, Mining and Excise Department prior to the commencement of the Scheme are hereby repealed.

Provided that the cases of reward pending prior to commencement of the Scheme shall be disposed-off in accordance with the provision of the repealed schemes by the concerned departments.

Provided further that the matter already decided under the repealed schemes shall not be re-opened under this Scheme.

17. Implementing Procedures

The detailed procedures and online platform for the Scheme shall be devised and implemented by respective departments.

By Order of the Governor,


(Tina Dabi)

Joint Secretary to the Government

Schedule-A

Part-I

1. The Rajasthan Goods and Services Tax Act, 2017
2. The Central Goods and Services Tax Act, 2017
3. The Integrated Goods and Services Tax Act, 2017
4. The Rajasthan Value Added Tax Act, 2003
5. The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
6. The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988
7. The Rajasthan Entertainment and Advertisement Tax Act, 1957
8. The Rajasthan Electricity (Duty) Act, 1962
9. The Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990
10. The Rajasthan Tax on Luxuries(Tobacco and its Products) Act, 1994
11. The Central Sales Tax Act, 1956
12. The Rajasthan Stamp Act, 1998
13. The Registration Act, 1908
14. The Motor Vehicles Act, 1988
15. The Rajasthan Motor Vehicles Taxation Act, 1951
16. The Mines and Minerals (Development and Regulation) Act, 1957

Part-II

1. The Rajasthan Excise Act, 1950



Annexure- I
(Clause 13.2 of the Scheme)

Part-A

To,

The Officer of the Concerned Department

Sir,

I, here by, submit information about the revenue evasion being done by
(Name of the revenue evader). The detail of which are as follows:-

1.	Name of person/firm/company evading revenue.	
2.	Address of person/firm/company evading revenue.	
3.	Nature of business	
4.	GSTN/TIN/Vehicle No./Mining Lease No./Registration No., etc., if available	
5.	Estimated Amount of Revenue Evasion	
6.	Details of evasion/modus-operandi of evasion:- i. Nature, source and extent of evasion. ii. Nature, location and estimated value of evasion. iii. Method of evasion. iv. Period to which evasion relates.	
7.	Particulars of documents furnished, if any:- i. Original. ii. Photocopy.	
8.	Source of information:- i. Whether the information has been acquired personally in the capacity of an employee, relation of partner etc., of the person mentioned at S.No.1 above. ii. Whether the information has been acquired through some other person, if so, his connection with the person at S.No.1 above.	
9	Any other information.	

Signature/Thumb impression of the Informer



Part-B

Declaration

I declare that

- i. I am aware that the information or document furnished by me do not ipso facto confer on me a right to any reward, and that I would be bound by any decision the authority competent to grant rewards may take.
- ii. I am aware that the extent of the reward depends on the precision of the information and usefulness of the documents furnished by me.
- iii. I am aware that the, reward would pertain only to as much of the extra taxes/fee/penalty/composition money levied/realised as are directly attributable to the information supplied by me.
- iv. The information furnished by me has not been shared by me or any other person authorized by me, with any other entity/agency including media, other than departments covered under the Scheme.
- v. The provisions of section 182 of the Indian Penal Code have been read by me or explained to me and I am aware that if the information furnished by me is found to be false, I would be liable to prosecution as per the provisions of Indian Penal Code.
- vi. I accept that the government is under no obligation to enter into any correspondence regarding the details of tax, fee, duty, surcharge, royalty, rent, dead rent, penalty, interest, composition money or any other sum realised as a result of my information.
- vii. I accept that ex-gratia payment of reward is the absolute discretion of the authority competent to grant reward and I have no right to dispute the correctness of the decision in any court of law.
- viii. In the event of my death before the reward is paid to me, it may be paid to my legal heirs.

**Signature of the informer
Informer's No., if any**

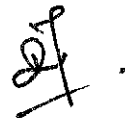
**Signature of the officer before
whom the statement is signed.**

Designation of the officer

Date:

Place:

Note: - If the space available here is not sufficient, additional sheet may be attached.



Part-C

(The identity of the informer shall be kept confidential.)

I hereby apply for reward admissible to me under Grant of Reward to Informers and Government Servants Scheme, 2021. My particulars are as follows:-

1.	Name (in block letters)	
2.	Complete Postal Address and Telephone No. with STD Code	
3.	Mobile No.	
4.	E-mail address	
5.	Bank Account Number	
6.	IFSC code	
7.	Photo Identity Proof (Aadhar Card/PAN/Passport/Voter ID/ Driving Licence)	

Signature/Thumb Impression of the Informer
Name of Informer:

Date:

×

Acknowledgement Receipt

1. Name/Pseudonym (if disclosed) _____
2. Unique Informer Code _____
3. Date of Submission of Annexure-I: _____
4. Department to which information is furnished: _____
5. Designation of the prescribed authority _____

Date :

Signature and Seal of the Authority

Annexure-II
(Clause 13.3 of the Scheme)

1.	Uniform Informer Code	
2.	Name and Address of person/firm/company evading revenue	
3.	Information Mode	<input type="radio"/> Online portal facility <input type="radio"/> 24x7 telephone helpline <input type="radio"/> Direct submission to prescribed authority.
4.	Date of receiving the information	
5.	Department in which information is received	
6.	Department to which information pertains	
7.	If related to other department, date of transfer of information	
8.	List of supporting documents/evidences provided, if any	
9.	Nature of Information	<input type="radio"/> Specific <input type="radio"/> Vague <input type="radio"/> Generally Available
10.	The furnished information is prima facie	<input type="radio"/> Actionable <input type="radio"/> Non-Actionable
11.	Remarks of the prescribed authority	

Date:

Signature of the prescribed authority

Name _____

Designation _____

Department _____

Annexure- III
(Clause 13.7 of the Scheme)

1.	Name	
2.	Designation	
3.	Department	
4.	Place of posting during the case	
5.	Amount of realised undisputed revenue	
6.	Details of revenue receipts	
7.	Category of Reward	<input type="radio"/> Evasion/Investigation <input type="radio"/> Recovery of arrears <input type="radio"/> Audit/Special Audit <input type="radio"/> Suggestions
8.	Whether team or individual is sought to be rewarded? If team, then provide details of team members eligible for reward.	
9.	Details of the case	
10.	Remarks	

Signature of the applicant

Date:

Name _____

Designation _____

Department _____



Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this order in part 1(b) of today's extra ordinary Gazette. It is requested that 10 copies of this order may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Commissioner, Excise Department, Rajasthan, Udaipur.
5. Commissioner, Transport Department, Rajasthan, Jaipur.
6. Director of Mines & Geology, Rajasthan, Udaipur.
7. Inspector General, Registration & Stamps, Rajasthan, Ajmer.
8. Director General, State Directorate of Revenue Intelligence, Rajasthan, Jaipur.
9. Accountant General, Rajasthan, Jaipur.
10. PS to Principal Secretary, Finance.
11. PS to Secretary, Finance (Revenue).
12. Director, Public Relations, Jaipur.
13. Technical Director, Finance (Computer Cell) Department for uploading this order on website.
14. Guard File.



Joint Secretary to the Government