

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

No. F.12(112)FD/Tax/2017-Pt.-I-121

Jaipur, dated: 05.10.2018

ORDER

Family Assistance Scheme

Family assistance scheme (in case of Accidental Death of a registered beneficiary).

1. Eligibility criteria for availing Benefits of Family assistance scheme:-

- i. Dealers/traders who are bonafide residents of Rajasthan, registered in VAT / GST in Rajasthan and have been carrying on business for at least one year shall be eligible as beneficiaries for the scheme.
- ii. Benefits of the schemes shall be limited to owner of proprietor firm, partners of partnership firms and the head or the family member of the HUF business.
- iii. This benefit shall not be availed by the Limited/Public Limited Company, Society/co-operative Society, NGO's, Trusts or Associations of Persons whether registered or not , Club, Associations, Central/State Government Departments, Enterprises, Authority or Local Bodies or income tax payee.

2. Terms and conditions for availing the claim of Family Assistance Scheme

This assistance shall be given on the accidental death of earning member of family, by giving lump sum assistance to the nearest kin or the legal heir of an amount Rs. 5 lakhs, subject to the following conditions:-

- i. No anti-evasion cases should be pending against the registered dealer/trader at the time of submission of claim under the scheme.
- ii. No VAT/GST Returns/Demands should be pending at the time of submission of claim under the scheme.
- iii. It shall be mandatory to submit the following documents with the claim form:-
 - a. Income tax return/Affidavit stating that no income tax was/is payable by the dealer/trader in the given financial year.
 - b. Death certificate
 - c. Postmortem report stating cause of death
 - d. Affidavit of legal heirs/claimants in the form prescribed, to be duly attested by notary public
 - e. No objection certificate from other legal heirs
 - f. E-gras receipt of registration fees for the Financial Year in which the death has occurred.
Provided that the payment of registration fees for a given year must have been made before the occurrence of the event for which benefit is claimed.
- iv. The claim form should be submitted within 6 months from the date of death given in the death certificate. Application received after the said period of 6 months shall not be eligible for benefit under the scheme.

- v. The beneficiary shall not have availed of any other Government accidental death insurance scheme sponsored by Central or State Government (where the premium is paid by the government in part or full).

3. Procedure for registering as a beneficiary under Rajasthan Vyapari Kalyan Board

- i. Any dealer/trader fulfilling the eligibility criteria in clause 1 shall register as a beneficiary under Rajasthan Vyapari Kalyan Board by paying a registration fee of Rs. 250 per Financial Year (1st April to 31st March).
- ii. Such registration shall be completed within the first 60 days of the Financial Year. For the current Financial Year, such registrations shall be completed within the first 60 days from the date of issuance of this order.
- iii. The registration fee shall be paid through e-gras challan using the GSTN number of the dealer/trader into the following budget head:
2852- उद्योग
80- सामान्य
102-औद्योगिक उत्पादकता
(28) - राजस्थान व्यापार कल्याण बोर्ड
[01] - उद्योग विभाग के माध्यम से
12- सहायतार्थ अनुदान (गैर संवेतन) (राज्य निधि)
92- सहायतार्थ अनुदान (संवेतन) (राज्य निधि)
- iv. the receipt of such e-gras challan shall be treated as receipt of payment of registration fee.

4. Procedure for claim and disbursement of Family Assistance

- i. Any person claiming benefit under this scheme shall apply to the designated authority the claim form along with the documents given in clause 2(iii).
- ii. Designated authority under the scheme shall be the CTO/Asst. Commissioner of the Circle in which the dealer/trader is registered.
- iii. The designated authority, upon receipt of such form under the Family Assistance Scheme shall verify the eligibility as given in clause 2(i), 2(ii) and the documents given in 2(iii) within 15 days.
- iv. In case of any doubt, the designated authority may conduct any inquiry to establish the eligibility of the claim.
- v. After such verification, the designated authority shall issue sanction order in favour of the claimant/applicant.
- vi. After the issue of the sanction order, bill shall be sent to Treasury for payment into the bank account of the claimant/applicant. In case the designated authority does not have DDO powers in any jurisdiction, there, the concerned DDO of that jurisdiction shall process the sanction order for payment.
- vii. The expenditure for this scheme shall be made from the following budget head:-
2852- उद्योग
80- सामान्य
102-औद्योगिक उत्पादकता
(28) - राजस्थान व्यापार कल्याण बोर्ड
[01] - उद्योग विभाग के माध्यम से
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92- सहायतार्थ अनुदान (संवेतन) (राज्य निधि)

5. In case of any dispute regarding the interpretation of this Order, the decision taken by the Department of Finance shall be final and binding on all parties.
6. Provisions of the order dated 27.03.2018 constituting the Rajasthan Vyapari Kalyan Board and any rules made there under shall be applicable to this Scheme.

By the order of the Governor,



(Anandhi)

Joint Secretary to the Government.

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

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 4(c) 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. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. CEO, Rajasthan Vyapari Kalyan Board, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.



Joint Secretary to Government