

FINANCE DEPARTMENT

Hutatma Rajguru Chowk, Madam Cama Road,
Mantralaya, Mumbai 400 032, dated the 1st January 2014.

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT 1513/C.R. 124/Taxation-1.—In exercise of the powers conferred by the proviso to sub-section (6) of section 20 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005), the Government of Maharashtra, hereby exempt in the public interest, the late fee, to the extent specified in column (d), in respect of the returns specified in column (c) of the Schedule appended hereto, by the class or classes of dealers specified in column (b), subject to the conditions mentioned in column (e) of the said Schedule with effect from the 1st August 2012.

Schedule

| Sr. No. | Class or Classes of dealers | Returns eligible for exemption | Extent of exemption | Conditions |
|---------|---|--|--|--|
| (a) | (b) | (c) | (d) | (e) |
| (1) | Dealer who have obtained new registration. | Returns of which due date fall at any time upto the end of the month, in which registration is granted to the dealer or the status of the dealer is shown as "Active" on the web site of the Sales Tax Department, as the case may be. | Whole of the late fee payable in respect of the returns specified in column (c). | Returns specified in column (c) shall be filed on or before the due date for the period of return containing the date of grant of registration or the status of the dealer is shown as "Active" on the web site of the Sales Tax Department, as the case may be. |
| (2) | Dealers whose Registration Certificate has been cancelled and has been restored subsequently by the order of the appellate authority or any court. | Returns whose due date fall between the date of issuing of the Registration cancellation order and date of passing or the registration restoration order. | Whole of the late fee payable in respect of the returns specified in column (c). | Returns specified in column (c) shall be filed on or before the due date for the period of return containing the date of restoration order passed by the appellate authority or any court. |
| (3) | Dealers whose effective date of the Registration Certificate has been modified in an administrative relief proceeding. | Returns whose due date fall between the 1st April of the year in which the dealer became liable for registration and the date of effect of the Registration Certificate, as it stood before grant of administrative relief. | Whole of the late fee, payable, in respect of the return/s, specified in column (c). | Returns specified in column (c) shall be filed on or before the date intimated by the authority empowered to grant administrative relief. |
| (4) | The dealers who are unable to upload the returns due to technical difficulties of the automation system of the Sales Tax Department of Maharashtra. | Returns whose due dates fall during the period when the technical difficulties of the automation system of the Sales Tax Department of Maharashtra existed. | Whole of the late fee payable, in respect of the returns specified in column (c). | (a) Commissioner or an officer designated by him shall be satisfied that due to technical difficulties of the automation system of the Sales Tax Department of Maharashtra, certain class or classes of dealers are unable to upload returns, specified in column (c). |

| (a) | (b) | (c) | (d) | (e) |
|--|---|---|-----|---|
| | | | | (b) Returns should have been filed within the period specified by the Commissioner of Sales Tax. |
| (5) Dealer which is a proprietary concern and whose proprietor dies. | Return of which due date falls on or immediately after the date of the death of the proprietor. | Whole of the late fee payable in respect of the return specified in column (c). | | (a) Return, specified in column (c), shall be filed within one year from the end of the period of return during which the proprietor dies. (b) The legal heir of the deceased proprietor should have filed an application in Form 103 before uploading the return specified in column (c). |
| (6) Dealers who were covered under any of the class or classes specified at Sr. No.(1) to (5) above during the period starting from the 1st August 2012 to the date of this notification. | Returns which were due during the period starting from the 1st August 2012 and ending on the date of this notification and which are filed after the date of this notification. | Whole of the late fee payable in respect of the returns, specified in column (c). | | Returns specified in column (c) shall be filed on or before the due date for the period of return containing the date of this notification. |
| (7) A dealer who undertakes the construction of flats, dwellings or buildings or premises and transfers them in pursuance of an agreement along with land or interest underlying the land. | Returns for any of the periods starting from the 20th June 2006 to the 30th September 2012, as the case may be. | Whole of the late fee payable in respect of the returns specified in column (c). | | Returns specified in column (c) should have been filed on or before the 31st October 2012. |

Note :—In case of dealers, who have either paid the late fee or have adjusted the late fee against the refund for any of the returns, as the case may be, covered by this notification, then refund or adjustment of such amount shall not be permitted.

By order and in the name of the Governor of Maharashtra,

O. C. BHANGDIYA,
Deputy Secretary to Government.