Date of

**Application** 

# COMMISSIONER OF SALES TAX, MAHARASHTRA STATE, MUMBAI

Vikrikar Bhavan, Mazgaon, Mumbai-400 010.

Dated the 3rd May, 2016.

#### ORDER

# THE MAHARASHTRA SETTLEMENT OF ARREARS IN DISPUTES ACT, 2016.

No. VAT/MMB-2015/47/ADM-8.- In exercise of the powers conferred by subsection (2) of section 12 of the Maharashtra Settlement of Arrears in Disputes Act, 2016 (Mah. XVI of 2016) the Commissioner of Sales Tax, Maharashtra State is hereby specifies the FORMS for the purposes of the said Act.

#### "FORM I

(See section 4(1) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

Application for settlement of Arrears in disputes

For Office use only | Application

No

			 ·			 			
То,									
Isection 4 of the M					licati	nder s			(1) of
1. Name of the Applicant (In Block letters)	M/s								
2. Registration Nu	ımber	· ·				_!	I	i	·
(i) TIN under MVAT Act									
(ii) Registration No. under relevant Act							,		
(iii) E-mail id			 <del> b</del>	<del>, ,                                  </del>	** * * * * * * * * * * * * * * * * * * *	 	······································	· ·	**

			<del>, ·</del>					·			r
3. Address:-											
		···									
4. Status of the Ap	plicant	(mer	ition v	wheth	er,	.	<del></del>	_L	ļ <del>, , ,</del>	<u> </u>	L
proprietor, partner,	, direct	or, A	uthor	ized							
Manager, Power of	Attorne	ey ho	lder,	others	s).						
5. (i) Statutory orde											
is sought (me											
order/ Re-as			-		) II						:
order/ Review		•	Appe	au							
order/any ot	ner ord	ierj.			<u> </u>						
<li>(ii) Act under w passed.</li>	hich st	atuto	ory or	der wa	as						
(iii) Period cover	ed by t	he st	atuto	ry ord	er	<del>                                     </del>					, ,
against which	•			_							- <u>-</u>
(iv) Designation of	f the A	utho	rity w	ho ha	s						
passed the sta	itutory	orde	r.								
(v) Date of statut	ory ord	er ag	ainst	which	1						:
settlement is s	sought.										
(vi) Details of app	eal/W	/rit/S	LP in	respe	ct of	<u> </u>	····-				
which the stat	•			_							
(a) Designation					ate						
Authority of						-		· · · -	•		
(b) Appeal No/											
(c) Date and N				grant	ed						
by the appe	llate ar	uthor	ity.								
6. Details of Withd	rawal o	of Ap	peal b	efore	appel	late au	ıthor	ity or a	as the	e case	may
Court.											
(i) Withdrawal Orde	er No. a	and d	late.								· . · .
(ii) Whether appeal	is with	idrav	vn in :	full or	with		- سو			Part	-
respect to some	e issue	in pa	urt? ( ′	Tick (	<b>/</b> )		Full		***	rai i ithdra	ural
which is applic	able)					wi	thdra	awal	W.	ышы	WELL
(iii) If appeal is with	ndrawn	in		<u></u>					1,	Tot	al
full				Tax		Inter	est	Pena	ity	101	-GI
									ĺ		
									1		

(iv) If appeal	Issues in	brief	Tax	Interes	st P	enalty	Total
is withdrawn in part.	1.	Augusta	- 1				
(mention	2.				sham	hilyanı	
the details of arrears in	3.					no usk	
disputes	4.						
pertain to issues	5.				100		
withdrawn).	6.		-				
	7.	Umetayanıy di	i gender	a stadiud)	0 0 1	ganko-	
	8.						
	9.						
	10.			ME OF			Link
	Total						
7. Details of ar	rears in disput ich settlement i		Tax	Interes	st P	enalty	Total
•	or 6 (iv) above						
8. Requisite an section 6 of	nount payable the Settlement		Tax	Iı	nteres	st	Total
OF COLUMN TO THE	in disputes per nent period pri 2005.						
assessm after 1st	n disputes per ent period star April 2005 and fore 31 <sup>st</sup> March	ting on or ending					
(iii) Total	ga auto anso te	silvents sure	Sesen (a)	ah girism	ifcl e	(AT - III I	abil .
9. Details of payment.	Tax	Interest	Penalty	y Tota		The property of the property of the	action ID and date ment
(a) Part payme made during pendency of appeal.	g	nic gent to true	men la	Storaul	lo s	ingeS	(wi)
(b) Payment of requisite		9					

amount made as per section 6 along with this application.  Total (a +b)			
		t (a) and (b) att	anhad
Copies of challan showing paym	ients rejerrea ai	. (a) ana (b) am	испеи.
<ul><li>10. Amount of waiver as per section</li><li>(6) of the Settlement Act.</li></ul>	Interest	Penalty	Total
<ul> <li>(a) Where arrears in disputes pertain to assessment period prior to 31st March 2005.</li> </ul>	l l		
(b) Where arrears in disputes pertain to assessment period starting on or after 1st April 2005 and ending on or before 31st March 2012.			
Total			

Note I: - The following documents are attached with this application: -

(i) A copy of statutory order against which settlement is sought for.

(ii) Copy of Stay order.

(iii) Original order of withdrawal of Appeal.

(iv) Copies of challans of payment of requisite amount and part payment.

Note  ${\it II:}$  - Application should be made in duplicate.

# DECLARATION.

I	owledge and belief and amount of the truly stated and relate to the application in my capacity as at I am competent to make this the said Act are fully accepted by a dispute is in stay for recovery in
Place:	
Date: (Name an	nd Signature of the Applicant)
ACKNOWLEDGEM	ENT.
(For office use or	nly)
Application No	Date
Received (in duplicate) application in Fordisputes under The Maharashtra Settlement of respect of the statutory order dated fro RC.No/ TIN No	Arrears in disputes Act, 2016, in m M/s.
Place:	
Date:	
	Signature.
	Designation
(To be detached and given to the applic	cant or his representative)

FORM-II
(See section 7(1) of the Maharashtra Settlement of Arrear in Disputes Act, 2016)

# Form of Defect Notice

Defect not section 7	ice for incomplete or inconsistent of the Maharashtra Settlement of	application 1 Arrear in Dis	ander sub-section (1) of sputes Act, 2016.
To,			
<del></del>			
No: -		/B-	Dated.
Subject:	Defect notice for incomplete or in section (1) of section 7 of the Mal Disputes Act, 2016.	consistent aj narashtra Se	oplication under sub- ttlement of arrear in
Ref:	Your application No	dated	<del> </del>
Gentlemen	1,		
On preli	minary scrutiny, of your captioned	d application	certain defect (s) are
observed	l which are as under: -		
	No information has been given in	respect of th	e following or the
informa	tion given is incomplete or incorre	ct or inconsi	stent: -
1)			
2)			
3)			
4)			
5)			
will b	You are therefore required to a within fifteen days from the receipe presumed that you have nothing our application may be rejected.	pt of this not	tice. If you fail to do so it
Seal			
Place		Ş	Signature
Date		Γ	Designation

# FORM-III

(See sub-section (1) of section (8) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

1 2 3	Name of the Applicant TIN under MVAT Act,2002 Registration Number under relevant Act.	the Ord	ler, the d	etails	are a	as follo
1 2 3	Name of the Applicant TIN under MVAT Act,2002 Registration Number under relevant		ler, the d	etails	are a	as follo
1 2 3	Name of the Applicant TIN under MVAT Act,2002 Registration Number under relevant		ler, the d	etails	are a	as follo
1 2 3	Name of the Applicant TIN under MVAT Act,2002 Registration Number under relevant		ler, the d	etails	are a	as follo
2	TIN under MVAT Act,2002  Registration Number under relevant	M/s	egen Otlo Traulo			
3	Registration Number under relevant		gera sala 10 (2) au Jesula			
1900			in (2) our	No. 1	dist.	
	not seek to the best of my scarsfed					
4	Address of place of Business			artwe to trail	nd) lpel	
5	Date of the Order against which appeal is filed					
6	Date of receipt of the Order				ng.	
	Name and designation of the Officer who has passed the Order		gi bugi	sd a	ŋ	
8	Period of the Order	From		То	V	
9	For the period from	t for so ttlemen nst whi	as been ettlemen t of Arre	t of a ears in appea	arrea n Dis l has	ars in sputes s been

<del> </del>	
<u>,</u>	
The appellant, therefo	ore prays: -
Maharashtra Settlen accepted accordingly	for settlement of Arrears in disputes under nent of arrears in Disputes, 2016 may or that the rejection order may be cancelled.
rejecting the applicat	tion for settlement of arrears in disputes un tion 7 may be set aside.
The appellant that what is stated l belief.	hereby decl herein is true to the best of my knowledge
Place	
	e appellant or by the person duly authorise

### FORM IV

(See sub-section (2) of Section 7 of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

## ORDER OF SETTLEMENT

WHEREAS, M/s	(Name and address of the
applicant) had filed an application under sub	o-section (1) of section 4 of The
Maharashtra Settlement of Arrears in disput	tes Act, 2016 for settlement of
arrears in disputes in respect of the statutory of	order passed by
dated for the period	to raising additional
demand of tax at Rs/-, Interest at R	Rs and penalty at Rs
/-;	
And whereas, the applicant had preferred	l an appeal against the said order
under the relevant Act through appeal no	,
And whereas the appellate authority had	d stayed the recovery of amount
payable and that the very appeal has been with	thdrawn either in full or in part.
The said applicant has paid the requisi	ite amount at Rs (in
words	
hereunder;	·

I am satisfied that the applicant has fulfilled the conditions of the said Act for which he is eligible for waiver of interest and penalty as per the provisions of section 6 of the Maharashtra Settlement of Arrears in disputes Act, 2016.

## TABLE

Sr.No	Description	Tax	Interest	Penalty	Total
(1)	Arrears in Disputes as per statutory order under relevant Act against which appeal is withdrawn in full.				
	Arrears in Disputes as per statutory order under relevant Act against which appeal is withdrawn in full.				
	Issues	Tax	Interest	Penalty	Total
	1.				· · .
	ii.				
	iii.				
	iv.				
	v.				
	vi.				
· · · · · ·	Total				

(2)	Amount adjusted out of part-payment made.	
(3)	Amount adjusted out of other payment after the passing of statutory order but before filing of appeal under the relevant Act.	
(4)	Requisite Amount paid under section 6 of this Act.	
(5)	Amount eligible for waiver as per section	on 6 of this Act.
	(i) Amount of interest on arrears in disputes as per statutory order excluding undisputed interest if any.	
	(ii) Amount of penalty out of arrears in disputes.	
	Total	
or as interestotal au/s 7 releva	The applicant is eligible for the waitent of penalty at Rs and correst the case may be post-assessment perest and penalty the total amount shown amount of waiver comes to Rs	enalty. Considering the amount of in Box (5) of the table above, the in Box the amount payable under the interest aive the amount payable under the interest in the interest interest in the interest interest in the interest inter
give e	The recovery officer under the relevant ffect to the waiver and the payments con	
Seal:		
Date:		
Place:	: Sig	gnature
	De	esignation

Copy to: - (i) The Applicant
(ii) The Appellate Authority and concerned recovery officer.
(iii) Select file

## FORM V

(See section 7(4) of the Maharashtra Settlement of Arrears in Disputes Act, 2016) Notice for Rectification of Mistakes

То	E. 1. 2 Hyces and 8						
125.00							
Reference no.	and to some side of the						
Registration Certifi M.V. A.T. Act, 2002	cate Number under 						
Registration Certific relevant Act	cate Number under the		22 GT L				
the Maharashtra	s that in the order passed Settlement of Arrea ated pass der for the period	rs ir	n Dis	sputes	Act,	2016	bearing
of statutory ord to	ler for the period in your case, there	s a m	istake	from as follows	om ows:		
Table Last							
the effect of enhant waiver*, you are he Maharashtra Settle prefer any objection office of the unders (time) on	roposed to rectify the misticing the requisite amou reby given the notice undement of Arrears in Dispon against the proposed signed at(date).	nt pa ler su utes rectifi	yable, b-sect Act,20 ication	/reduci tion (4) 016, th n, you	ng th of sec at, if shoul	e am etion you d att	ount of the wish to end the
Daken bya etan ba	nsider the above montion		Boy h				
Seal							
Place				Sign	ature		
Date				Desi	ignati	on	

# FORM-VI

(See section 7(4) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

Application for Rec	tification of Mistakes
Subject: Application under sub-se Settlement of Arrear in mistake.	ection (4) of section 7 of the Maharashtra Disputes Act, 2016 for rectification of the
Sir/Madam,	
I / We, the undersigned, herewith details are as follows.	apply for rectification of the mistake. The
Name of the Applicant	M/s.
R.C. No. under relevant Act.	
Relevant Act.	
Address of the place of business	
Order passed by	
Date and No. Order of settlement u/s 7(2) of the Settlement Act.	
The quantum of relief from arrear in disputes is sought.	
Brief narration of the ground on which the rectification is sought.	
I / We, request you to consider the necessary rectification order.	e above mentioned facts and pass the
	Yours Faithfully,
Date:	Name & Signature:
Place:	

## FORM VII

(See section 10 of the Maharashtra Settlement of Arrears in Disputes Act, 2016)
Order of Revocation

dated words	WHEREAS, M/sd an order of Settlement under in Form (IV) bybelow:-		for waiv	of Sec er of Rs	(in
Sr.No	Description	Tax	Interest	Penalty	Total
(1)	Arrears in Disputes as per statutory order against which appeal is withdrawn under relevant Act.				
(2)	Amount adjusted out of part- payment made.				
(3)	Amount adjusted out of other payment after the passing of statutory order but before filing of appeal under relevant Act.				
(4)	Requisite Amount paid under section 6 of this Act.				
(5)	Amount eligible for waiver as per secti	on 6 of t	his Act.	)	<u> </u>
	(i) Amount of interest on arrears in disputes as per statutory order excluding undisputed interest if any,				
	(ii) Amount of penalty out of arrears in disputes.				,
<del></del>	Total waiver(i+ii)				
Act, 20	AND whereas, it brought to my notinefit of settlement under the Maharasht 016 (Maharashtra Act XVI of 2016) by ning incorrect or false information/ part (1)	ra Settle suppres iculars a	ement of Ar	rears in o	lisputes mation/

(4).....

	NOV	V, therefore,	in exer	cise of th	e powers	under	section	10	of the
Mahara	shtra	a Settlement	of Arrea	rs in Di <mark>s</mark> p	utes Act,	2016 I,	hereby i	revok	es the
order	of	Settlement	issued	through	order	No			dated
Seal									
Date:									
Place:						Signat	ure		
					Γ	esignat	ed Autho	rity	
Copy to	o: Th	e Applicant.							

# FORM VIII

(See section 11 of the Maharashtra Settlement of Arrears in Disputes Act, 2016).

Notice for Review under the section 11of the Maharashtra Settlement of Arrears in Dispute Act, 2016.

Го				
Reference no.				
Registration Certificate Number un	der		TITT	
M.V. A.T. Act, 2002	1000			
Registration Certificate Number und elevant Act	der the		1. 1. 1.	
Whereas it appears that in the Order under sub-section (2) of section (an Disputes Act, 2016 bearing No in respect of state	7) of the Ma	aharashtra ( _ dated	Settlemen 	t of Arrears
from	to		iri you	r case, the
order is erroneous in so far as it is pand whereas, it is proposed to pass are hereby informed that, if you wis proposed action you should attend at(place)	an order to the to prefer at the office	o the effect i any objection of the und	mentioned on against ersigned	l below, you t such
Gist of order proposed to be passed				
<u>Selvin - de la resperie d'acteur Ale 1990.</u>	<u> </u>			
La Caracter Sea, a la caracter de la				percent to
The second secon			71.0	CORRECT AT A
	S. Adding!		0:	Trial Control
Seal	and the state of t		Signa	
Place	Que subst		Design	nation
Date ".			8	
Parallel in Control of the Control o				

RAJIV JALOTA
Commissioner of Sales Tax,
Maharashtra State, Mumbai.