

# **"FORM I**

(See section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

# Application for settlement of Arrears of tax, interest, penalty or late fee payable as per the statutory order

To,

Sub:ApplicationundertheMaharashtraSettlement of Tax, Interest, Penalty or LateFee Act, 2023

1	I(Designation)
	of / on behalf of M/s hereby apply
	under sub-section (1) of section 12 of the Maharashtra Settlement of Arrears of
	Tax, Interest, Penalty or Late Fee Act, 2023 for the purpose of settlement of the
	arrears of the tax, interest, penalty or late fee as per the statutory order under
	(name of the Relevant Act

under which an application is being made).

# (A) General information:

Please tick the appropriate box:

Registered dealer	
Unregistered person including Financial institution	

(1) Name of the Applicant (In Block	M/s					
letters)						

(2) Registration Nu	mbe	r					
(a) TIN under MVAT Act Or UIN							
(b) TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution							
(c) Registration No. under relevant Act							
(d) GSTIN, if any							
(e) PAN of the applicant under IT Act, 1961							
(3) Address of the person whose dues are to be settled:-							
(4) PIN CODE							
(5) E-mail id of the applicant			 I	 			
(6) Mobile No. of the applicant							

(B)Details of statutory order and option for payment of requisite amount:

 Settlement sought in respect of (Please Tick mark) , (1) Statutory order (Please select from drop down) Assessment/Reassessment /Revision /Review/1<sup>st</sup> Appeal/2<sup>nd</sup> Appeal order/Court order.

(2) Period of the Statutory order

From	D	D	Μ	Μ	Y	Y	Y	Y	То	D	D	Μ	М	Y	Y	Y	Y
PIOIII									10								
(3) (	(3) Option for payment of requisite amount																
	-		_	marl			-										
L	um	p su	m p	aym	ent	opti	on										
One-time payment option																	
Installment option																	

2. Designation of the authority passing the								
Statutory order								
3. Designation of the Nodal Officer in-charg	ge of							
the case for which the settlement is soug	ht							
(in case different than (2) above).								
4. Date of the Statutory order	D	D	Μ	Μ	Y	Y	Y	Y

# (C) Details of arrears as per statutory order:

(1) Tax, interest, penalty or late fee payable as per statutory order							
(Amount in Rs,)							
Un-disputed	Tax n-disputed Disputed		Interest	Penalty	Late fee	Total	

(2) Amount paid after the date of statutory order whether in appeal or otherwise till the 30 <sup>th</sup> April 2023:								
	(Amount in Rs,)							
	Descripti	Amount						
,	Total amoun	t paid						
• •	(3) Amount of tax, interest, penalty or late fee outstanding as on the 1 <sup>st</sup> May 2023[(1)-(2)]: (Amount in Rs,)							
Un-disputed	Tax In-disputed Disputed		Interest	Penalty	Late fee	Total		

(4) In case the order is passed on or after the 1 <sup>st</sup> May 2023 but on or before the									
				tax, intere	st, penalty c	or late fee			
outstandir	ng as per sta	tutory orde	er:						
	(Amount in Rs,)								
	Tax	Total	Interest	Penalty	I ate fee	Total			
Un-disputed	Disputed	Tax	interest	TCHAIty	Latt Itt	Iotai			
						1			
			Interest	Penalty	(Amor Late fee	unt in Rs Total			

(5) Details of the appeal filed and withdrawal, if any:						
(a) Appeal No. / Writ Petition No/ Special Leave Petition No.						
(b) Designation of Appellate Authority or Tribunal or court.						
(C) Date of application for full and unconditional withdrawal of appeal filed before the Appellate Authority/Tribunal/Court						
(d) Appeal withdrawal No. and date, if withdrawal order is passed.						

#### (D) Details of the settlement of arrears, requisite amount and the amount of waiver Settlement of tax, interest, penalty or late fee (a) For the settlement of amount outstanding as per Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under Lump sum payment as per Annexure A or Annexure B, as the case may be, for the periods up to 30th June 2017 is as under: Sr. No. Outstanding **Payment of requisite** Amount of waiver amount amount sought (b) For the settlement of amount outstanding as per Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017 is as under: Outstanding Sr. **Particulars** Payment of Amount of waiver amount No. requisite amount sought

			Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	
(i)	Amount of un- disputed tax						
(ii)	Amount of disputed tax						
(iii)	Amount of interest						
(iv)	Amount of penalty						
(v)	Amount of late fee						
	Total amount						
	as unde	er:		ent of amount	Amount o		
Sr. No.	Particulars	Outstanding amount	requisite Annexure A for the periods 1 <sup>st</sup> April 2005	Annexure B for the periods upto 31 <sup>st</sup>	soughtAnnexureAnnexuABfor thefor thperiods 1stperiodApril 2005upto 3		
			to 30 <sup>th</sup> June, 2017	March 2005	to 30 <sup>th</sup> June, 2017	March 2005	
(i)	Amount of un- disputed tax						
(ii)	Amount of disputed tax						
(iii)	Amount of interest						
(iv)	Amount of penalty						
(v)	Amount of late fee						
	Total amount						

\* - Minimum 25 per cent. of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal quarterly instalments starting from the date of application.

Total requisite amount

Less: Paid with this application Balance to be paid in three equal quarterly instalments starting from the date of application

(ii.) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment.

Sr. no.	Due date	Amount of instalment
1		
2		
3		
r	Fotal	

# Payments and attachment -

[A] ATTACHMENTS

The following documents are attached with this application: -

- (a) A copy of statutory order against which settlement is sought for.
- (b) Original order allowing withdrawal of appeal or in case the appeal withdrawal order is not received then the copy of the request letter submitted for withdrawal of the appeal.
- (c) Copies of self-certified challans of payment made after the date of order till the 30<sup>th</sup> April 2023 and for the payment of the requisite amount for the settlement.
- [B] Details of payment made upto 30<sup>th</sup> April 2023

			(Ar	nount in Rs.)
Sr. no.	Challan No.	Period	Payment date	Amount
1				
2				
3				

# [C] Details of payment made on or after 1st May 2023

			(Ar	mount in Rs.)
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

Place:

Date:

(Name and Signature of the Applicant)

# **DECLARATION.**

I ...... (Name in Block Letters) solemnly declare that the information given in this application, statements accompanying, are correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 8 or section 9 read with section 10 and Annexure-A or Annexure-B of the Act. Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. I further declare that the application for settlement is submitted in my capacity as.....and that I am competent to verify the correctness and completeness of the application.

Place:

Date:

(Name and Signature of the Applicant)

(Designation)

# <u>ACKNOWLEDGEMENT</u> ONE TIME PAYMENT OPTION

# **Application No.**

## Date

Place:

Date:

This is a system generated acknowledgement and requires no signature.

# ACKNOWLEDGEMENT INSTALLMENT OPTION.

# **Application No.**

# Date

Received application in Form I for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, in respect of the statutory order dated------ in case of M/s. -.... RC. No./ PAN/TIN No. ..... for period ------to------.

The schedule to pay the balance of the requisite amount is as under-

Sr.	Due date (system generated date	Amount c	of
no.	based on date of application)*	instalment	
1			
2			
3			
	Total		

\* - Please adhere to the above payment schedule to avoid recovery action.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

# **"FORM-IA**

(See section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

# Application for settlement of Arrears of return dues or, tax, interest or late fee as recommended by the auditor in the audit report as per sub-clauses (ii) and (iii) of clause (d) of sub-section (1) of section 2.

To,

Sub	:	Application	under	the	Maharashtra
		Settlement of	f Tax, Inte	erest, P	enalty or Late
		Fee Act, 2023	3		

1	I(Desig	nati	on)				_of /	on
	behalf of M/s.			hei	reby	apply u	under s	sub-
	section (1) of section 12 of the Ma	hara	shtr	a Settleme	ent c	of Arrea	rs of '	Гах,
	Interest, Penalty or Late Fee Act, 20	)23	for t	he purpos	e of	settlem	ent of	the
	arrears of the tax, interest, penalty or	late	fee p	bayable as	per t	he retu	rn, rev	ised
	return or, as the case may be, as per	the	aud	it report u	nder			
	(name	of	the	Relevant	Act	under	which	an
	application is being made).							

# (A) General information:

Please tick the appropriate box:

Registered dealer	
Unregistered dealer including Financial institution	

1. Name of the Applicant (In	M/s					
Block						
letters)						

2. Registration Nu	ımbe	r										
(a) TIN under MVAT												
Act/UIN												
-												
(b) TIN under MVAT Act of												
the Dealer												
on whose												
behalf the												
application												
is filed by												
Financial												
Institution												
(c) Registration												
No. under												
relevant Act												
(d) GSTIN, if												
any												
(e) PAN of the												
applicant												
under IT												
Act, 1961												
3. Address of the												
person whose dues are to be												
settled :-												
4. PIN CODE												
5. E-mail id of			-									
the applicant 6. Mobile No. of						1		[			1	
the applicant												
uppirount	<u>.                                    </u>	1					<u> </u>					
7. Designation of t												
charge of the settlement is so		for v	which	the								
(B) Category of arrears	for	the	settle	emen	t, an	noun	t of	requi	isite	payn	nent	and
waiver thereof :												

	ategory of arrear propriate category		settlement	is sought:	(Please Tick				
(A	(A) Amount of tax, interest or late fee payable as per Return/s								
	for the periods end	ling on or befor	re 30 <sup>th</sup> June 2	017;					
(B	Amount of tax, into by the auditor for			10					
	2017; Option for payment of		t (Please Tick ma	rk) -					
10	One time paymen	•		ι κ <i>j</i> ,					
	Installment optio								
Finar	ncial year of th	e return/s f	or which th	ne l					
	cation for settlem		<u>oi wiiten ti</u>						
• •	Return/Revised re		• •						
a	nd which has not b	been paid who	lly or partly (	Keturn due	s)				
(a	a) Settlement in r	espect of the	returns for	the periods	ending on or				
<b>L</b>	before 30 <sup>th</sup> June <u>2023</u> (applicant application for a	2017, which may file an ar	are filed on oplication for	or before the a single ret	e <u>31st October</u>				
Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax payable as per return	Interest payable as per return	Late fee				
(i)									
(ii)									
(iii)									
(iv)									
(v)									
(vi)									
(vii)									
(viii)									
(ix)									
(x)									
(xi)									
(xii)									
· /	Total amount payable								
			<u> </u>		<u> </u>				

(b)Amount of tax, interest or late fee paid on or before  $30^{\text{th}}$  April 2023

(Amount in Rs,)

Description	Amount
Total amount paid	

# (c)Outstanding amount of tax, interest or late fee as on the31<sup>st</sup> October 2023 or date of submission of application, whichever is earlier[(a)-(b)]:

Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax	*Interest payable	Late fee			
(i)								
(ii)								
(iii)								
(iv)								
(v)								
(vi)								
(vii)								
(viii)								
(ix)								
(x)								
(xi)								
(xii)								
	Balance amount outstanding							
	- Interest payable to be calculated from the due date till the date of payment of Tax.							

(d	(d) Details of the requisite amount and the amount of waiver in respect of the returns that are filed on or before the 31st October 2023.									
S	Settlement of tax, interest or late fee									
	the payment payment option	t of requisite ar	nount to be made and	er Sr. No. 1(A)(c) above, d waiver under <b>One time</b> <b>B, as the case may be,</b>						
Sr. No.	Sr. Particulars Outstanding Payment of Amount of waiver									

		Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005
(i)	Amount of un- disputed tax				
(ii)	Amount of interest				
(iii)	Amount of late fee				
	Total amount				

(ii) (a) For the settlement of amount outstanding as per 1(A) (c) above, the payment of requisite amount to be made and waiver under Instalment option\* as per Annexure A or Annexure B, as the case may be, for the periods upto 30<sup>th</sup> June 2017 is as under:

			Payment o amo	-	Amount of waiver sought	
Sr. No.	Particulars	Outstanding amount	Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005
(i)	Amount of un- disputed tax					
(ii)	Amount of interest					
(iii	Amount of late fee					
	Total amount					

\* - Minimum 25% of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal monthly instalments starting from the date of application.

Total requisite amount

	Less:	Paid with this app	lication			
	Balance to be paid in three equal monthly					
	instalments starting from the date of application					
			••			
challans for	the am rm VII.	ounts paid under Form VII would b	ate of application. The co installments would be e submitted within 8 days	submitted		
	Sr.	Due date	Amount of instalment			
	no.					
	1					
	2					
	3					
		Total				

1(B) Settlement of arrears as recommended in the Audit Report					
Financial Year of the Audit Report for which settlement Application is filed:Image: Comparison of the Audit Report for which or the Audit Report for which audit Report for wh					
(a) Tax, interest or la	te fee recommended to be	payable, whether accepted			
by the dealer or	not, by the Auditor in Pa	art-1, letter of submission			
provided under th	e audit report in Form-704	(Amount in Rs.):			
Tax	Interest	Late fee			
(b) Tax, interest or late fee accepted by the dealer out of 1(B)(a) above (Amount in Rs.):					
<b>Un-disputed</b> Tax	Interest	Late fee			

(c) Tax, interest or late fee payable but <b><u>NOT</u></b> accepted out of 1(B)(a) above						
(Amount in Rs.):						
Та	X	Interest	Late fee			
Un-disputed	Disputed	Interest	Late lee			

(d) Balance Outstanding amount of tax, interest or late fee as on the date of 1 <sup>st</sup> May 2023 (Amount in Rs.):				
Tax Disperse 1		*Interest payable	Late fee	
Un-disputed	Disputed			
$*_{-}$ Interest navable to be calculated from the due date till the date of				
*- Interest payable to be calculated from the due date till the date of payment of Tax.				

# (e) Details of the settlement of arrears, requisite amount and the amount of waiver Settlement of tax, interest, penalty or late fee

(i) For the settlement of amount outstanding as per Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30<sup>th</sup> June 2017 is as under:

Sr. No.	Particulars	Outstanding amount		ent of amount		of waiver Ight
			Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	Annexur e A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005
(a)	Amount of un- disputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
	Total amount					

(ii) (a) For the settlement of amount outstanding Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under Instalment option\* as per Annexure
 A or Annexure B, as the case may be, for the periods upto 30<sup>th</sup> June 2017 is as under:

No.	Particulars	Outstanding amount		of requisite ount		Amount of waiver sought		
			Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005	Annexure A for the periods 1 <sup>st</sup> April 2005 to 30 <sup>th</sup> June, 2017	Annexure B for the periods upto 31 <sup>st</sup> March 2005		
(a)	Amount of un-							
(b)	disputed tax Amount of							
	disputed tax							
(c)	Amount of interest							
(d)	Amount of late							
. ,	fee							
	Total amount							
	pplication.	tee equal qual	terly instal	ments start	ting from t	ce amount he date of		
	pplication. To Le Ba	otal requisite a ess: Paid with t	mount his applica e paid in	tion three equa	al quarter	he date of		
aj	pplication. To Le Ba in i) (b) I hereby und equal quarte: the challans submitted al	otal requisite a ess: Paid with t alance to be stalments star	mount his applica e paid in ting from t ting from t he balance from the o ounts paid VII. Form	tion three equa he date of ap of the requ date of appli under ins VII would be	al quarter pplication isite amoun ication. The stallments	he date of		
aj	i) (b) I hereby und equal quarter the challans submitted al- days from the Sr	otal requisite as ess: Paid with t alance to be stalments star ertake to pay t rly instalments ongwith Form	mount his applica e paid in ting from ti ting from ti be balance of from the of ounts paid VII. Form he last inst	tion three equa he date of ap of the requ date of appli under ins VII would be	al quarter pplication isite amoun ication. The stallments	he date of		
aj	pplication. To Le Ba in i) (b) I hereby und equal quarter the challans submitted al- days from the St 1	otal requisite a ess: Paid with t alance to be stalments star ertake to pay t rly instalments ofor the amo ongwith Form e due date of th	mount his applica e paid in ting from ti ting from ti be balance of from the of ounts paid VII. Form he last inst	tion three equa he date of a of the requ date of appli under ins VII would be allment.	al quarter pplication isite amoun ication. The stallments e submittee	he date of		
aj	i) (b) I hereby und equal quarter the challans submitted al- days from the Sr	otal requisite a ess: Paid with t alance to be stalments star ertake to pay t rly instalments ofor the amo ongwith Form e due date of th	mount his applica e paid in ting from ti ting from ti be balance of from the of ounts paid VII. Form he last inst	tion three equa he date of a of the requ date of appli under ins VII would be allment.	al quarter pplication isite amoun ication. The stallments e submittee	he date of		

# Payments and attachment -

[A] ATTACHMENTS

The following documents are attached with this application: -

- (a) Copy of the return/revised return/audit report recommendations against which settlement is sought.
- (b) Copies of self-certified challans of payment made towards the aforesaid dues made till the 31st October 2023 and payment of the requisite amount.
- [B] Details of payment made upto 30<sup>th</sup> April 2023

(Amount in Rs.)						
Sr. no.	Challan No.	Period	Payment date	Amount		
1						
2						
3						

[C] Details of payment made during 1st May 2023 to 31st October 2023

	(Amount in Rs.)					
Sr. no.	CIN	Period	Payment date	Amount		
1						
2						
3						

Place:

Date:

(Name and Signature of the Applicant)

#### **DECLARATION.**

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. I further declare that the application for settlement is submitted in my capacity as.....and that I am competent to verify the correctness and completeness of the application.

Place:

Date:

(Name and Signature of the Applicant)

# ACKNOWLEDGEMENT ONE TIME PAYMENT OPTION

# **Application No.**

#### Date

Place:

Date:

This is a system generated acknowledgement and requires no signature.

# ACKNOWLEDGEMENT INSTALLMENT OPTION.

# **Application No.**

#### Date

The schedule to pay the balance of the requisite amount is as under-

Sr.	Due date (system generated date	Amount of instalment
no.	based on date of application)*	
1		
2		
3		
	Total	

\* - Please adhere to the above payment schedule to avoid recovery action.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

#### FORM-II

(See Section 11 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

#### **APPLICATION FOR WITHDRAWAL OF APPEAL**

To,

Sub	•	Application for withdrawal of appeal under Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Act, 2023
Ref	:	(a) Appeal No (b)

- 2. I hereby submit that I desire to withdraw, fully and unconditionally, the appeal filed (Appeal No.\_\_\_\_\_) by me/us for the aforesaid period under the ------(Name of the Relevant Act) to settle the arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023. The details of the statutory order against which an appeal is filed are as under:

1. Set																	
	(1) Statutory order i.e. Assessment/Re-assessment /Rectification/Revision /Review order or																
t	the appeal order /Court order.																
(2) Period of the Statutory order																	
D D M M Y Y Y D D									Μ	Μ	Y	Y	Y	Y			
From									То								
(3)	(3) Financial year																
(4) A	(4) Appeal No.									•				•	•	•	

3. You are kindly requested to allow the withdrawal of the appeal as desired by me/us and oblige.

Signature

Name and the applicant.

Date:

Place:

# FORM III

(See sub-section (1) or (2) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2023)

#### Read

- [1] the application in Form I filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 filed by holder of Registration No.\_\_\_\_\_PAN\_\_\_\_\_against statutory order passed on------for the period------.
- [2] the application in Form IA filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 filed by holder of Registration No\_\_\_\_\_\_PAN\_\_\_\_ against return dues / dues as per recommendation of auditor for the period------.

#### **ORDER OF SETTLEMENT/REJECTION**

(Under sub-section ( ----) of section 13 of the Settlement Act)

 WHEREAS, M/s\_\_\_\_\_\_(Name and address of the applicant) has filed an application under section 12 of the Maharashtra Settlement of Arrearsof Tax, Interest, Penalty or Late Fee Act, 2023 for settlement of tax, interest, penalty or late fee under the \_\_\_\_\_\_ (Name of the Relevant Act) against the ------(State class of arrears

as given in sub-clauses (i) to (iii) of clause (d) of sub-section (1) of section 2.

2. The period and financial year for which settlement is sought is as under:

(1) I	(1) Period for which settlement is sought																
From	D	D	Μ	Μ	Y	Y	Y	Y	То	D	D	Μ	Μ	Y	Y	Y	Y
	(2) Financial year for which settlement is sought																

(3) Whether appeal is withdrawn fully :( Tick ( $$ ) which is applicable)											
	No										
	INU										
<	: (√) whi	(√) which is applicable) No									

which the ap	plicant has wi	ithdrawn the appea	al fully or the a	penalty or late fee for applicant has not filed									
are as under:	anst the statuto	bry order and for which	en applicant nas	s applied for settlement									
Tax     Interest     Penalty     Late fee													
Un-disputed	Disputed												
(5) The detail	s of the outst	tanding amount of	tax, interest, p	enalty or late fee									
on accoun	t of return due	s or dues as per recon	mmendation of	auditor for which									
applicant l	nas applied for	settlement are as und	ler:										
Tax	X	Interest	Penalty	Late fee									
Un-disputed	Disputed												
(6) Option for	payment of requ	uisite amount											

- 3. I have gone through the contents of the application, which was found correct and complete / which has not been found correct and complete. Therefore, a Defect Notice was issued on -----which is complied with / not complied with.
- 4. The applicant has paid / short paid the requisite amount as per section 8 or section 9 read with section 10 of the Act and the *Annexure A* and *Annexure-B* appended to the Act and he has complied / partly complied with all / some conditions stated in section 11 and other provisions of the Act.

## Lump sum option

Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per section 8 read with section 10 of the Act based on the requisite amount paid and the Lumpsum option selected for payment of requisite amount is determined as under:

Sr. No.	Outstanding	Payment of requisite	Amount of waiver
	amount	amount	granted

#### One time payment option / Installment option

Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per sections 8 and 9 read with section 10 of the Act based on the requisite amount paid and the One time payment option / Installment option selected for payment of requisite amount is determined as under:

Sr.	Particulars	Outstandin g amount eligible for	Pavment o	f requisite	Amount grant	of waiver ed
No.		settlement	Annexure A	Annexure B	Annexure A	Annexure B
(a)	(b)	(c)	(d)	(e)	(f)	(g)
(1)	Amount of un-disputed tax					
(2)	Amount of TDS					
(3)	Amount of TCS					
(4)	Amount of disputed tax					
(5)	Amount of interest					
(6)	Amount of penalty					
(7)	Amount of late fee					
	Total amount					
		1		•	1	1

5. Therefore, I Shri\_\_\_\_(Designation)\_\_\_\_\_hereby state that the applicant is eligible for the waiver of the amount as given in column (f) or (g) of the Table as above and the corresponding post-assessment interest or, as the case

may be, post-assessment penalty which is leviable but has not been levied till the date of the application filed for the settlement of arrears.

6. Necessary entries to give effect to the waiver and the payments shall be taken in the outstanding dues (recovery) registers.

#### OR

- 1. I have gone through the application for settlement and I am prima-facie of the opinion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act. Therefore, a show-cause notice was issued on ------ which was properly served on \_\_\_\_\_\_. Shri\_\_\_\_\_\_\_. In response to the show-cause notice, Shri. \_\_\_\_\_\_\_ attended / nobody attended and submitted / not submitted a written replyor attended and made an oral submission as reduced in writing by me.
- 2. In view of the facts of the case, I have come to the conclusion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act and therefore same is rejected.

#### Signature

Name and the designation of the authority.

Date:

Place:

Seal :

#### Copy to: -

- (a) the Applicant
- (b) the Appellate Authority in case the appeal is filed and concerned recovery officer.
- (c) the recovery file

#### FORM IV

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023) NOTICE FOR RECTIFICATION

No.-----dated DD/MM/YYYY

Application no.	

То

R-C. No. under relevant Act.								
Relevant Act.								

WHEREAS, it appears that in the order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act 2023, bearing No..... dated..... in respect of statutory order /return dues / dues as per audit report for the period from......to...... in your case, there is an apparent mistake as follows:

Sr. No.	Description of the mistake in brief.
(a)	
(b)	
(C)	

AND WHEREAS, it is proposed to rectify the mistake as stated below which will have the effect of enhancing the requisite amount payable/reducing the amount of waiver, you are hereby given the notice under sub-section (3) of section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, that, if you wish to place any objection against the proposed

Gist of rectification proposed to be made: -

(1)		
(2)		
(3)		
(4)		

Seal

Place

Date

Signature

Name and the designation of the authority.

#### FORM-V

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax,

Interest, Penalty or Late Fee Act, 2023)

# APPLICATION FOR RECTIFICATION

То

Subject: Application under sub-section (3) of section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 for rectification of the mistake.

Sir/Madam,

I / We, the undersigned, herewith apply for rectification of the mistake. The details are as follows.

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. of Order of settlement u/s 13 (1) of the Act.	
Brief narration of the ground on which the rectification is sought.	
The quantum of relief from arrears sought.	

 $\rm I$  / We, request you to consider the above mentioned facts and pass the necessary rectification order.

Place:

Yours Faithfully,

Date:

Name and Signature:

# FORM VI

(See section 15 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023).

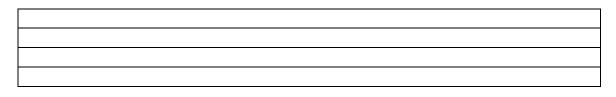
# NOTICE FOR REVIEW

То

No. of Order of settlement u/s 13 (1) of the Act

R-C. No. under relevant Act.								
Relevant Act.								

1. Whereas it appears that in the Order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 bearing No...... dated ...... in respect of the period from ...... to......................... in your case, the order is erroneous in so far as it is prejudicial to the interest of revenue for the reasons given as under:



- 3. Gist of order proposed to be passed: -

Seal :

Place :

Signature

Name and the designation of the authority.

Date :

#### FORM-VII

(See clause (b) of the Table in section 10 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

FURNISHING OF DETAILS OF PAYMENTS UNDER INSTALMENT

While applying for settlement under Instalment option, I have paid the prescribed requisite amount at Rs.\_\_\_\_\_ (minimum 25 per cent.) alongwith application and submitted proof of the same. The balance of the requisite amount has been paid by me in three equal quarterly instalments as follows-

Sr.	Due	Paid	Amount o	of	Interest paid on delayed	Total
no.	date	date	instalment		instalment, if any	amount paid
1						
2						
3						
	Total					

Copies of self-certified challans of the instalments paid alongwith challans for interest paid on account of delayed payment of instalments, if any, are attached herewith.

Place:

(Name and Signature of the Applicant.)

Date: