

AMNESTY SCHEME 2022

USER MANUAL: ONLINE SUBMISSION OF APPLICATION

How do I submit an application for Settlement of Arrears of Tax, Interest, Penalty or the Late fee (hereinafter referred as “Amnesty Application”)

To submit an Amnesty application online the applicant required to go through following steps:

1. Access the <https://www.mahagst.gov.in> URL. The mahagst Home page is displayed.
2. **Steps for Online submission of Application under Amnesty Scheme:**

In order to submit the application for Amnesty Scheme online the applicant needs to go through certain Steps which are explained as below,

 - (1) Downloading Application template for Settlement (Amnesty) in Form-I or Form-IA from mahagst portal.
(The Amnesty application templates are provided on mahagst portal in “Download” section: Forms-→Electronic forms-→Amnesty 2022). Download application template as per your requirement i.e. Form-I or form-IA.
 - (2) Filling Template as per application type i.e. Form-I or Form-IA as per the class of arrears. Validation of the application Form.
 - (3) Creation of .txt file of Amnesty template which filled and validated by user.
 - (4) Access mahagst portal with the use of log-in credentials.
The URL is <https://mahagst.gov.in>.
 - (5) Uploading of Form-I/Form-IA .txt file created earlier.
 - (6) Uploading of Application related documents
 - (7) Submission of application
 - (8) Acknowledgement of Amnesty Application
3. **These steps are elaborated as below:**
 - (1) **Downloading Amnesty Form-I and Form-IA Template:**
 - (a) **Which application Form should be selected:**

(i) There are Two types of Forms that may be used by the applicant i.e. Form-I or Form-IA. The use of particular Form type will depend upon whether the applicant desires to settle the dues which are as per any Statutory Order or on account of arrears are as per Return or Revised return or as per Form-704/Recommendations of auditor.

(ii) Accordingly, the Form shall be used in the following manner:

Type of Forms to be used:

Sr. No.	Form type	Particulars
(1)	Form-1	<p>The Form-I is to be used when the applicant desires to settle the tax, interest, penalty or late fee payable as per statutory order.</p> <p>Here two types of scenarios involved.</p> <p>a) Dues as per statutory orders where NO APPEAL is filed.</p> <p>b) Dues as per statutory orders where APPEAL IS FILED AND WITHDRAWN FULLY.</p>
(2)	Form-1A	<p>The Form-IA is to be used when the applicant desires to settle the tax, interest, penalty or late fee payable as per:</p> <p>(a) Return/Revised return; or</p> <p>(b) Form-704 Audit Report;</p>

(b) Application Forms under Amnesty scheme 2022:

(i) The e-Amnesty application Forms are provided on mahagst portal (<https://mahagst.gov.in>) under,

a) “Download” section.

1) Visit mahagst portal (www.mahagst.gov.in):
on mahagst portal click on “Downloads” tile,
In downloads tile select “Forms”.

Under various types of electronic forms
Amnesty application form template in Form-

I and Form-IA are provided in Amnesty-2022 head. Download the applicable form.

The screen will look like as below.

The screenshot shows the official website of the Department of Goods and Services Tax, Government of Maharashtra. A red box highlights the 'Amnesty Scheme' link in the top navigation bar. The main banner features the department's logo and the slogan 'Build Nation by Paying Taxes'. Below the banner, there are sections for mobile apps (MAHAGST APP and MAHAPT APP) and a section for electronic forms.

The 'Amnesty Scheme 2019 e-Forms' section contains the following table:

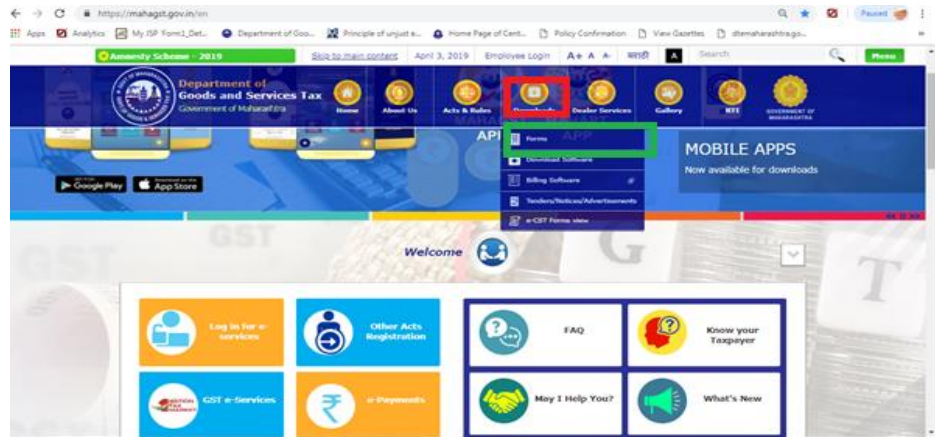
Number	Subject	File Type/Size	Edit Link
Form 501	Application for Refund-Version 1.3.0	PDF / (377.5 KB)	Edit Link

The 'Amnesty Scheme 2022 e-Forms' section contains the following table:

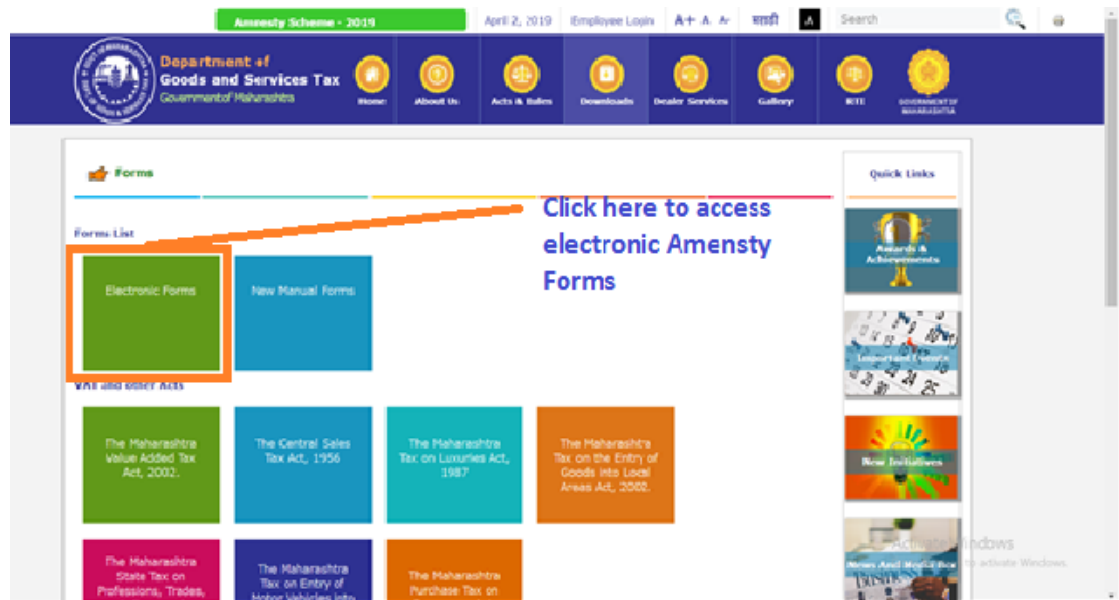
Number	Subject	File Type/Size	Edit Link
FORM I	Form-I-V-1.0.005 (Application for Statutory Order dues)	PDF / (281.67 KB)	Edit Link
FORM IA	Form-IA-V-1.0.005(Application for return/revised return dues, dues as per Form-704 etc.(Other than Statutory Order dues))	PDF / (285.44 KB)	Edit Link

(ii) Click the appropriate link given for form to as shown above to download **Form-I** or **Form-IA** as required

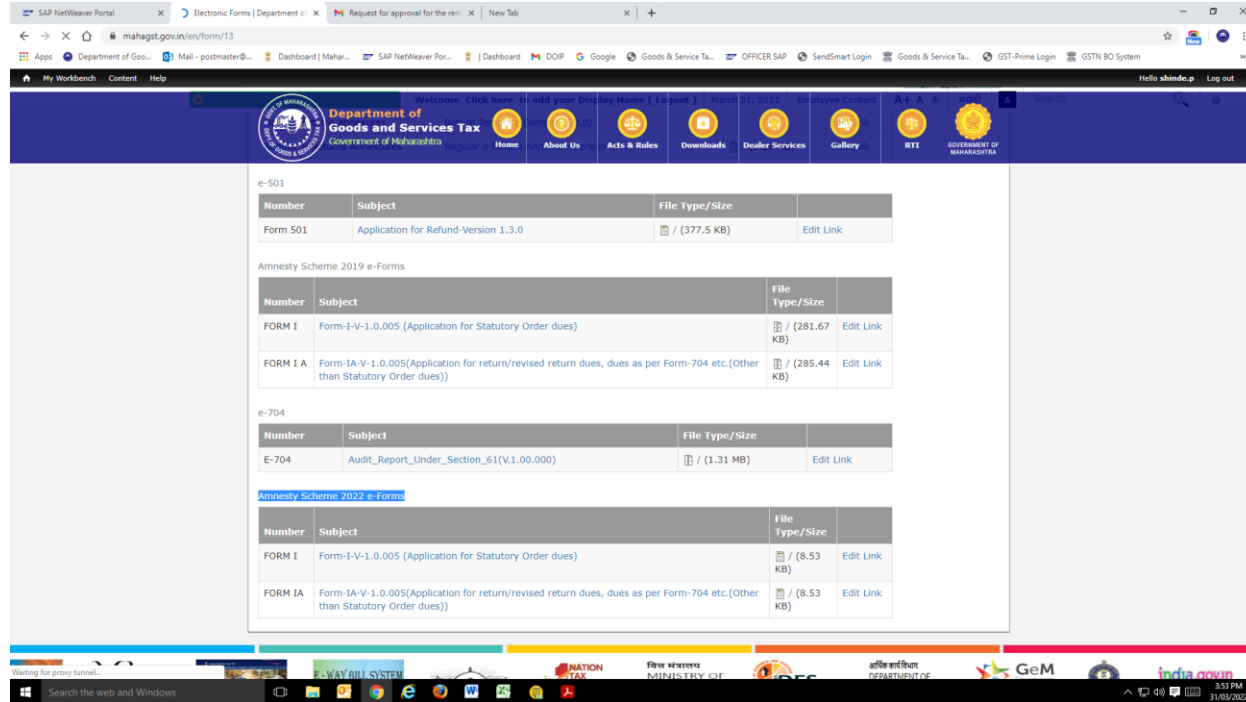
(iii) At mahagst portal as marked below screen shot a “download” section is provided. Click “download” section, dropdown will appear. As marked below click on “Forms”, the forms section will get open.



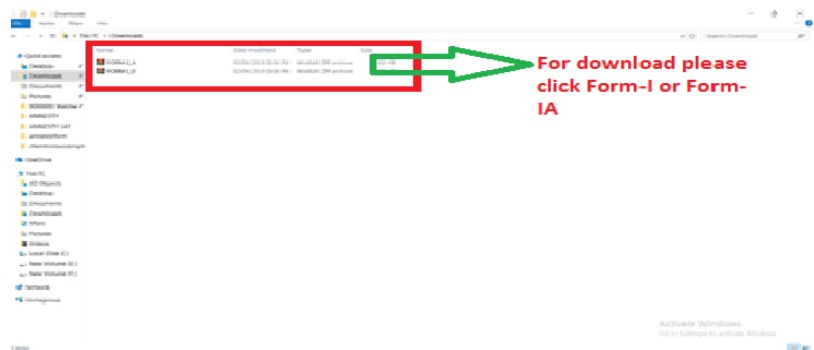
(iv) After clicking the “Forms” the next window will open. The following Tiles will be visible to the applicant.



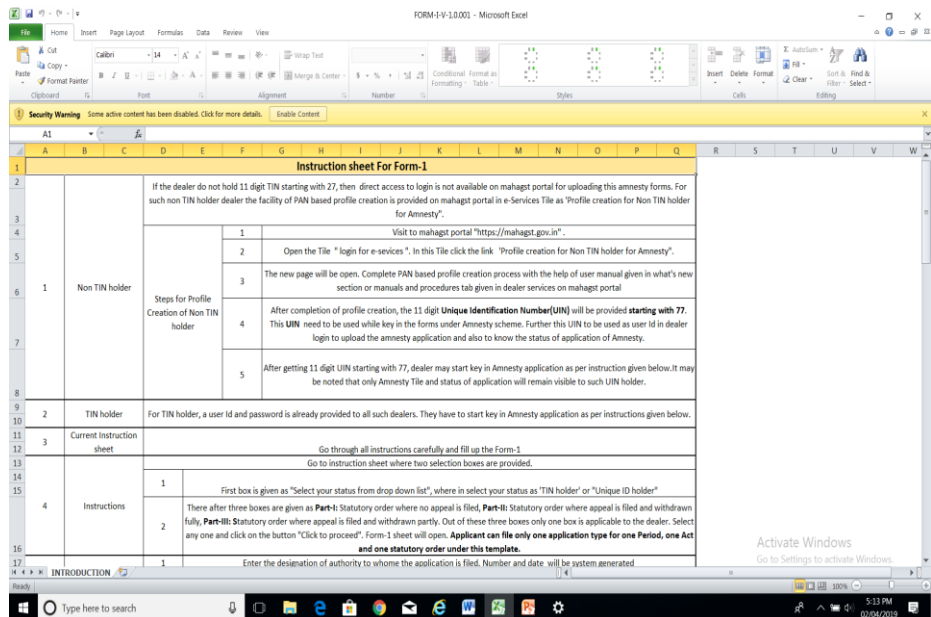
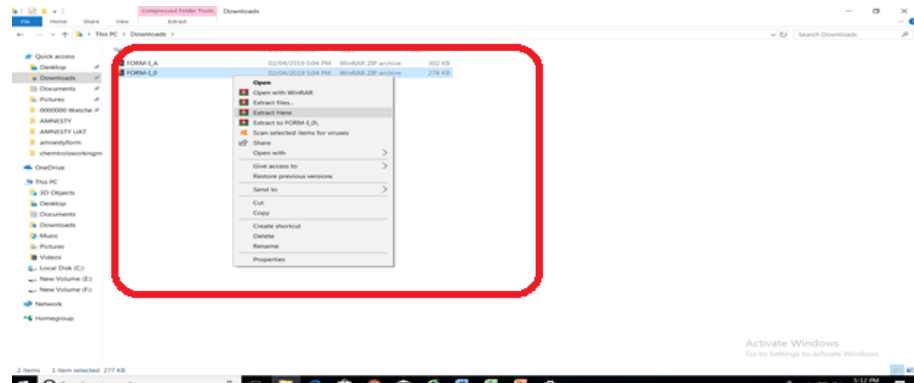
(v) Then click on the Tile named as “Electronic Forms” The new page will open. In electronic Forms List, scroll down the list where “Amnesty Scheme-2022 e-Forms” are provided. Which is as shown below,



(vi) As explained above please download appropriate Forms that is required to settle the arrears. Click of the link shown as above. These Forms will get downloaded to the download and saved on download section of your PC. It would appear as given in the screen shot below:



(vii) Copy the Downloaded file on Local Desktop and extract it by right click and open the excel template as shown below,



(viii) In Form-I and in Form-IA, in the First sheet in the Work book detailed Instruction are given. Go through instruction sheet and fill the application form correctly. Please note that mandatory fields in the Form shall be filled appropriately.

4. Filling of Application Template: The process of application in Form-I filling is as below:-

4.1. Read the “INSTRUCTION SHEET” given in the First sheet of application template carefully and click “Click to proceed” button given at the bottom of Instruction sheet. Next sheet will open.

4.2. **Filing of “Scheme Para” Sheet:**

(1) In the next sheet Select status of applicant as either TIN holder or Unique Identification number (UIN) holder.

(2) **Creation of USER PROFILE ON SAP by tax payer whose registration has been cancelled at any time on or before 30th June 2017:**

(i) The TIN holder means the tax payer who is holding the TIN under MVAT Act; or the tax payer whose TIN is cancelled at any time on or before the 30th June 2017 and said tax payer has not created the USER PROFILE on the SAP portal then he shall create USER PROFILE on the SAP portal. For this please refer the user manual for creation of Profile on the SAP portal. (User manual for Profile creation is provided in Amnesty 2022 tab under “Dealer Services Tile” on mahagst portal)

(ii) Unique Identity number (UIN) holder: This is the tax payer who do not hold newly issued 11-digit TIN number under MVAT Act/CST Act/P. T Act/Luxury tax Act etc.

In these category following types of taxpayers includes:

a) Taxpayers registered under Old Act like BST, WCT, Entry Tax Act which is having registration under earlier law but who are not migrated and or not having 11-digit TIN number starting from 27/99 series.

b) Un registered Taxpayer: All taxpayers who are not registered under any act is called as Un Registered Taxpayer (URD dealers)

c) Third Party: In Amnesty-2022, any third party/person including financial institute can file Amnesty application on

behalf of any other dealer. In this case if applicant is NON-TIN holder (11-digit TIN) then he is required to get himself registered as UIN holder.

Such above mentioned categories (who are not having 11-digit TIN) for submission of Amnesty Application is required to create the UIN.

(please refer the User Manual for UIN creation (Profile creation for Non-TIN Holder), which is given in Amnesty 2022 tab under dealer services tab).

- (3) In “Scheme Para sheet”, Select TIN holder or UIN holder. If UIN holder is selected then select sub type from given drop down as either URD/Financial institution/any other.
- (4) There after select option of dues period either ‘Pre 2005’ or ‘Post 2005’
- (5) There after select from dropdown applicable slab of your pending total dues (ascertained Tax + Interest + Penalty + Late fee) i.e. 10001 to Ten Lakh, Above 10 Lakh to 50 Lakh, above 50 lakhs.
- (6) Select payment option from next drop down. There are three type of payment options are provided as per dues slab, Those are Lumpsum payments, one time settlement and Installment payment.

For dues slab 10001 to Ten Lakh: Two payment options are provided. Dealer can opt either Lumpsum payment option or one-time settlement

For dues slab 10 Lakh to 50 Lakh payment option of only one time settlement is available

For dues slab of above 50 lakhs select either one-time settlement or Installment payment option

Thus, as said above dealer required to select applicable payment option from dropdown.

(7) Part-I/Part-II/Category-1/Category-2:

In Form-I, there are two types of applications parts are provided.

Part-1: is for the pending dues where 'statutory order is passed and no any appeal is filed'

Part-2: is for the pending dues where 'statutory order is passed and appeal is filed but subsequently appeal is withdrawn fully' is filed'

In Form-IA, there are two types of applications categories are provided.

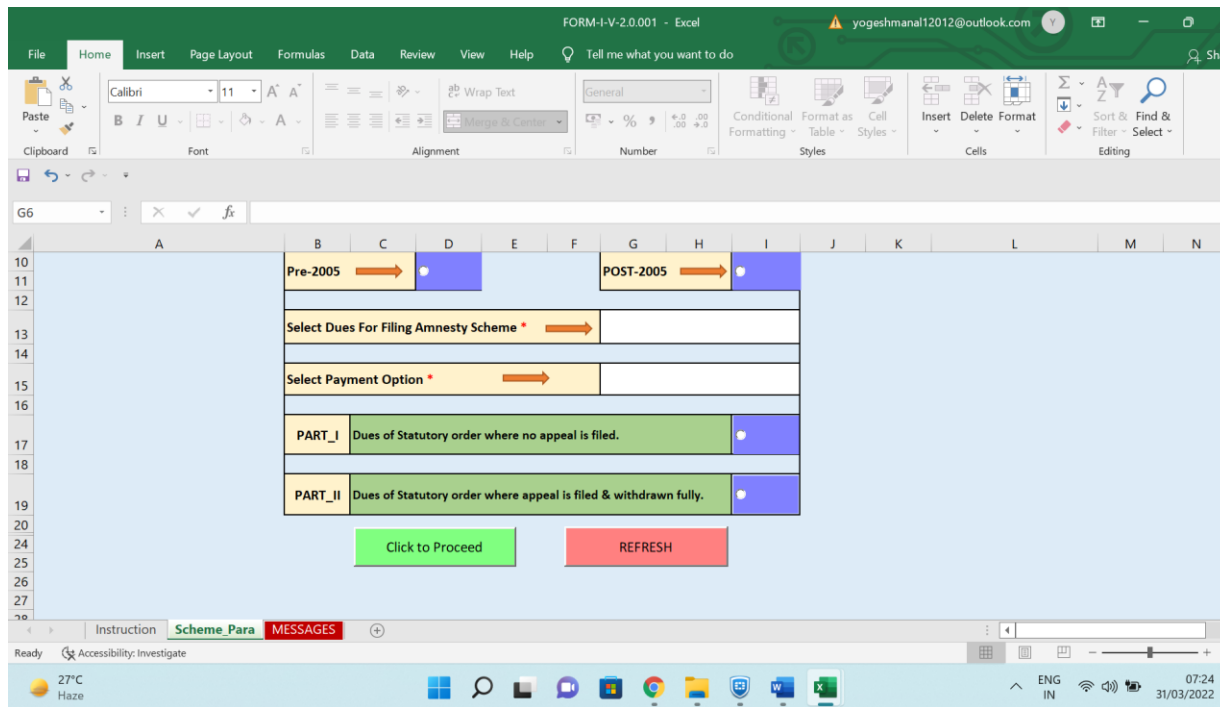
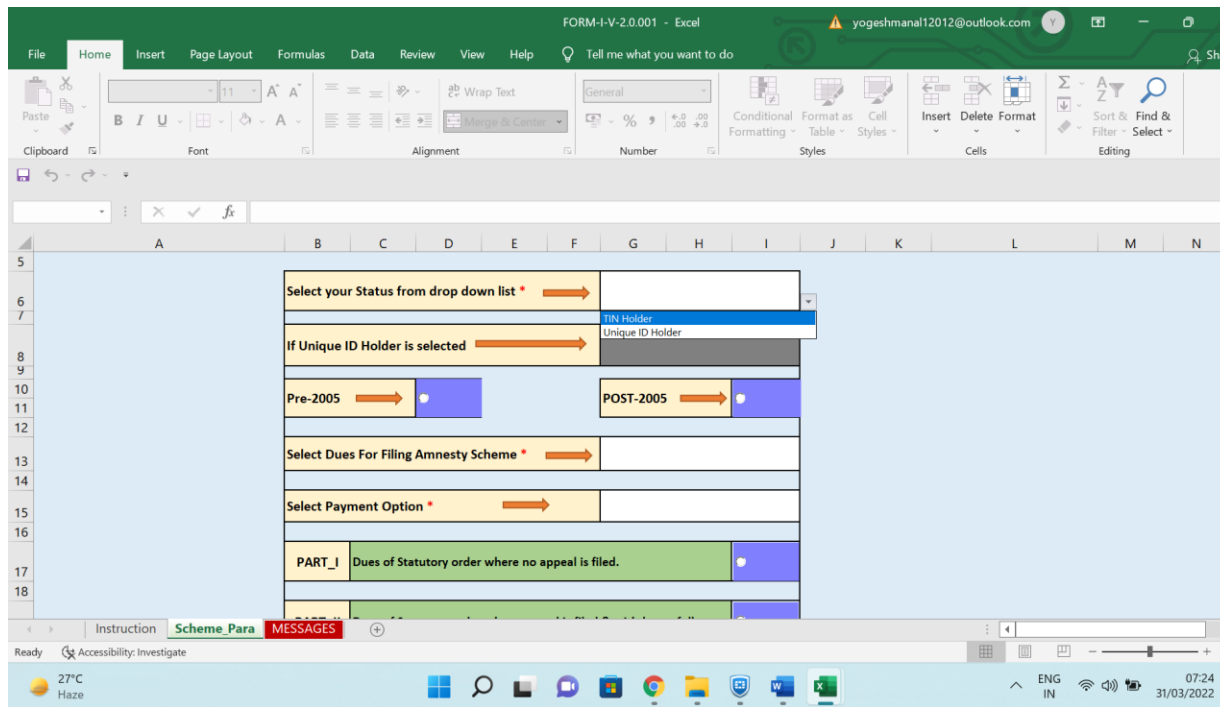
Category-1: For pending return dues where return is filed up to 31st of march 2022.

Category-2: For dues as per auditor's recommendation of audit report i.e. form 704.

The applicant as explained above need to decide the Part or Category of application i.e. any one PART/category.

After selection of above said applicable parameters Click on "Click to Proceed" button. Next page will open.

The screen shot of "Scheme Para" sheet is as below,



(8) After filling 'scheme para sheet' next sheet namely "Form-I" or "Form-IA" will open.

As explained earlier Form-1 is for Statutory order dues and Form-IA is for return/704 dues.

Fill applicable Form-I/Form-IA sheet appropriately such as Address of the Authority to whom the application is addressed. Then fill the information about the Name and Designation of the applicant (such as Proprietor/Partner/Director/Authorized signatory etc.) as also the name of the Firm/Company etc.

- (9) Further, it is also mandatory to select the Name of the Relevant Act for which settlement is desired. (Select appropriate Act from ACT's dropdown)

While filling any sheet of application template if in case the sheet gets locked then applicant need to press the “Refresh” button. This will un-lock the sheet.

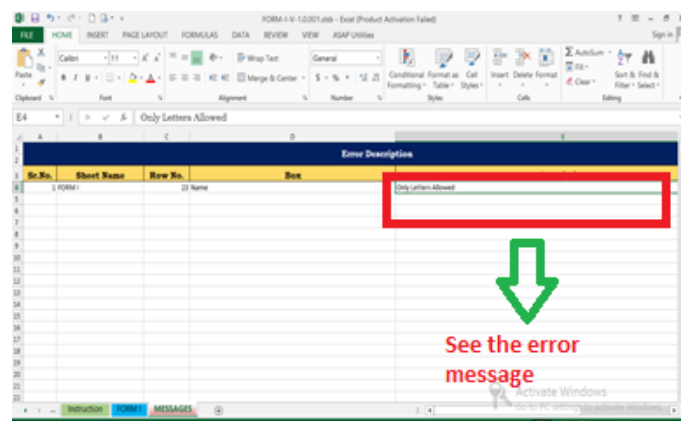
- (10) After filing requisite information of Form-I or Form-IA, click on “Click to Proceed button”. Next page of “General information” will open. Screen shots of Form-I/IA is as below,

The screenshot shows an Excel spreadsheet with a form titled "FORM I". The form is for an application for settlement of arrears of tax, interest, penalty, or late fee. A red box highlights the "To" field, which contains the address: "Shri A B XYZ, MUMACSTE-001 New Building 8th Floor, GST Bhawan, Mumbai". A green arrow points to this field with the text: "Fill the address without special characters such as comma, full stops etc.".

The screenshot shows an Excel spreadsheet with a form titled "FORM I". The form is for an application for settlement of arrears of tax, interest, penalty, or late fee. The "Sub" field contains "Application under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or the Late Fee Ordinance, 2019". The "Ref" field contains "a) The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or the Late Fee Ordinance, 2019" and "b) Trade Circle No.". The "Name" field contains "XYZ" (Designation) "DIRECTOR" of "ABC AND COMPANY". The "Name of the Taxpayer Act" field contains "Mumbai Act". There are "Click to Proceed" and "Refresh" buttons at the bottom.

4.3. Filling of General Information:

- (1) After clicking “Click to proceed” button of Form-I/Form-IA next sheet of **“General Information”** will open.
- (2) Fill the **“General Information”** sheet carefully and correctly.
- (3) In general Information sheet some fields are mandatory and some fields are optional. It is suggested to fill all fields correctly.
- (4) Care should be taken while filling Mobile number and mail id. Please note all amnesty application related messages and mail shall be sent to the mail Id’s and mobile number keyed in this amnesty application. Also defect notices, orders issued for same application will be sent to mail Id and message of the same will be same to mobile number keyed in in application template.
- (5) Care should be taken while filling the period appropriately. This is more important as the benefits depend upon the period involved for settlement.
- (6) In case there are errors please refer the “Message” sheet and correct the “errors” as per the said “Message” sheet. Please do not put any of special characters (such as, (comma). (full stops) <, > etc.



- (7) Some screen shots of “General Information” sheet is as below,

FORM-I A -V-2.0.001 - Excel

File Home Insert Page Layout Formulas Data Review View Help Tell me what you want to do

Clipboard Font Alignment Number Styles Cells Editing

Calibri 14

B I U Merge & Center

Conditional Formatting Format as Table Cell Styles

Insert Delete Format

Sort & Filter Find & Select

G16

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	CA	CB	CC	CD	CE	CF	CG	
1																							
2	(A)	General Information																					
3		Registered Dealer																					
5	1	Name of the Applicant				M/s		YPM															
7	(1)	Registration Number																					
8	(a)	TIN under MVAT Act or UIN Number																					
9	(b)	TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution																					
10	(c)	Registration Number under Relevant Act																					
11	(d)	GSTIN, if any																					
12	(e)	PAN																					

Ready Accessibility: Investigate

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FORM-I A -V-2.0.001 - Excel

File Home Insert Page Layout Formulas Data Review View Help Tell me what you want to do

Clipboard Font Alignment Number Styles Cells Editing

Calibri 14

B I U Merge & Center

Conditional Formatting Format as Table Cell Styles

Insert Delete Format

Sort & Filter Find & Select

G16

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	CA	CB	CC	CD	CE	CF	CG				
2	Address of the person whose dues are to be settled																									
3	Pin Code																									
4	E-mail Id of the applicant																									
5	Mobile Number of the applicant																									
6	Period For Which Settlement is Sought		From Date		To Date																					
			DD/MM/YYYY		DD/MM/YYYY																					
			01/04/2013		31/03/2014																					

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CLICK TO PROCEED REFRESH

(8) After filling all information in general information sheet, click on "Click to proceed" button. Next sheet will be opened.

In case of Form-I, part-I or Part-II will open depending upon the part already selected in "scheme Para" sheet.

In case of Form-IA, Category-I or Category -II will open depending upon the part already selected in “scheme Para” sheet.

Fill the details of dues in applicable part/category (Part-I/Part-II/Category-I/Category-II) carefully.

Some screen shots of Part-I where dues details to be filled is as below,

PART-I				
(A) Details of Statutory order where no appeal is filed.				
1	Settlement sought in respect of			
2	Statutory Order *			
3	Period of Statutory Order (Date format DD/MM/YYYY)			
4	FROM	01/04/2014	TO	31/03/2015
5	Designation of the authority passing the statutory order *			
6	Designation of the Nodal Officer in-charge of the case for which the settlement is sought (in case different than (3) above)			
7	Date of the Statutory order (DD/MM/YYYY)*			

8	Date of the Statutory order (DD/MM/YYYY)*			
9	Option for Payment of Pre-Requirement Amount			
10	One Time Settlement			
11	(B) Details of arrears as per statutory order			
12	1 * Tax, interest, penalty or late fee payable as per statutory order (Amount in Rs.)			
13	Tax	Interest	Penalty	Late Fee
14				Total
15				0
16	2 Amount of tax, interest, penalty or late fee paid after the date of statutory order whether in appeal or otherwise till the 31 st March 2022 (Amount in Rs.)			
17	Mention below Tax Interest Penalty which is available			Amount

FORM-I-V-2.0.001 - Excel

19	Mention below Tax Interest Penalty which is available						Amount
20							
23	Total Amount Paid						0
24	3 Amount of tax, interest, penalty or late fee outstanding as on the 1st April 2022 [B(3)=B (1)- B (2)] : (Amount in Rs.)						
25	Tax		Total Tax	Interest	Penalty	Late Fee	Grand Total
26	Un-disputed	Disputed	0				0
27							
28							
29	4 In case the order is passed on or after the 1st April 2022 but on or before the 30th September 2022 then the amount of tax, interest, penalty or late fee outstanding as on the date of order: (Amount in Rs.)						
30	Tax		Total Tax	Interest	Penalty	Late Fee	Grand Total
31	Un-disputed	Disputed					

FORM-I-V-2.0.001 - Excel

Sr.No.	Particulars	Outstanding Amount	Payment of requisite Amount		Amount of waiver sought	
			PRE-2005 (Anx-B)	POST-2005 (Anx-A)	PRE-2005 (Anx-B)	POST-2005 (Anx-A)
39	(i) Amount of undisputed tax	0		0		
40	(ii) Amount of disputed tax	0				0
41	(iii) Amount of interest	0				0
42	(iv) Amount of penalty	0				0
43	(v) Amount of late fee	0				0
44	Total Amount	0	0	0	0	0

CLICK TO PROCEED REFRESH

In dues detail sheet (Part-I/Part-IA/category-I/Category-IA)

- a) From the drop down list, select the appropriate order such as Assessment Order, Order u/s 23(8) of the MVAT Act, -----Appeal Order etc.

- b) Fill the demand of tax, interest, penalty and late fee payable as per the statutory order
- c) The applicant then needs to fill the amount paid in respect of the said order
- d) Key in balance amount of dues pending.
- e) It may be noted that the applicant needs to fill the details of dues as per orders either in table of order passed upto 31st march 2022 or in table of order passed on or after 01/04/2022.
- f) In Waiver Table key in details of “requisite amount Paid” and “waiver sought” properly
- g) After filling information carefully and correctly click on “Click to proceed button”.

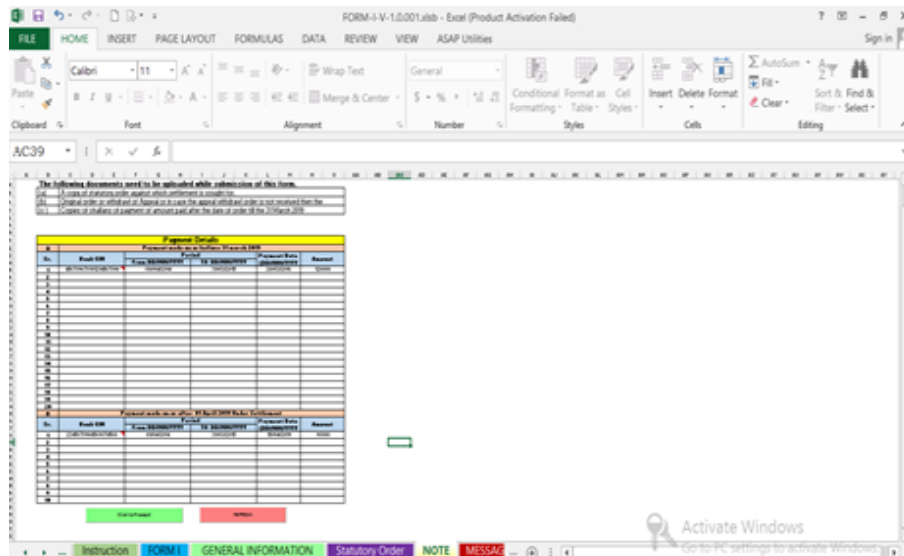
4.4. After pressing the button “CLICK TO PROCEED” given at the bottom of the said sheet of applicable pending dues (i.e. Part-I/Part-IA/Category-I/category-IA) next sheet i.e. the **“Payment Details”** section will open.

4.5. In **“Payment Details”** sheet fill challan details. There are two Tables given. In the First Table fill the challan details where the payment is made on or before the 31st March 2022. In case the payment is made prior to the 31st March 2022 which is manually, then the CIN should be keyed in as twenty times Zero. Whereas, rest of the fields should be filled appropriately.

4.6. In payment details sheet list of documents to be uploaded with amnesty application in online filing is given for reference.

4.7. In the Second Table is for the payment of the requisite amount paid on or after 1st April 2022. Here also the CIN is mandatory with the details of the payment.

- 4.8. Fill Chalan details in appropriate table as per instruction sheet and click on “Click to proceed” button. The “declaration sheet” will open.



- 4.9. In “declaration sheet” key required fields and click on “generate Txt file button”

- 4.10. The .Txt file will be created and saved to the desktop.

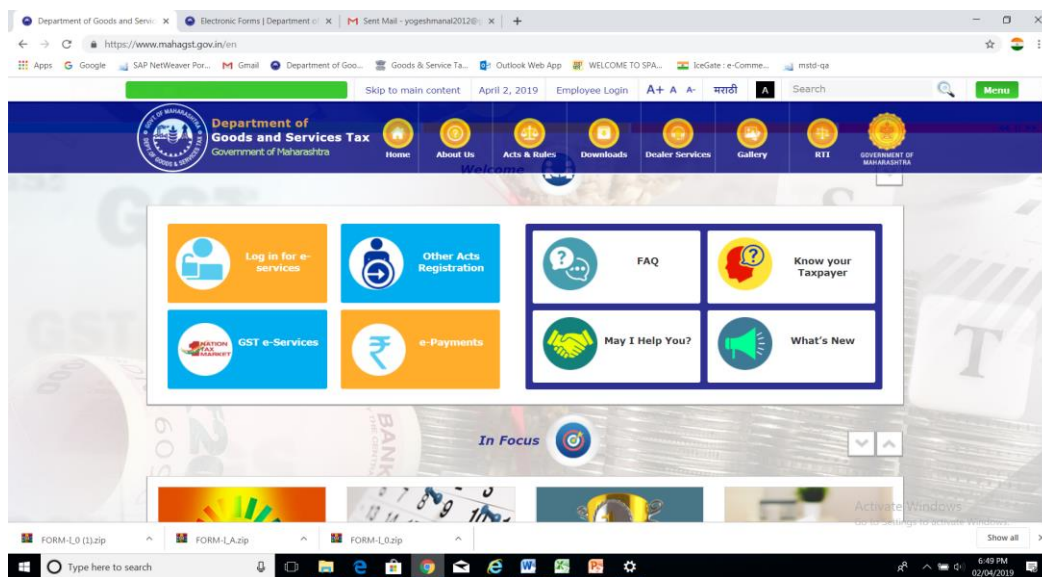
5. **Creation Of .txt File:**

- 5.1. The Application template will be converted in .Txt file as soon as user clicks “Click to proceed” button. Please note after generation of the .txt file, it will be auto saved on your local desktop.
- 5.2. This .txt file will have some name as per program set. Users are requested to not rename/open this file. The renamed or opened file will not get uploaded as the uploading validations will not allow to uploading of such renamed/changed .txt file.

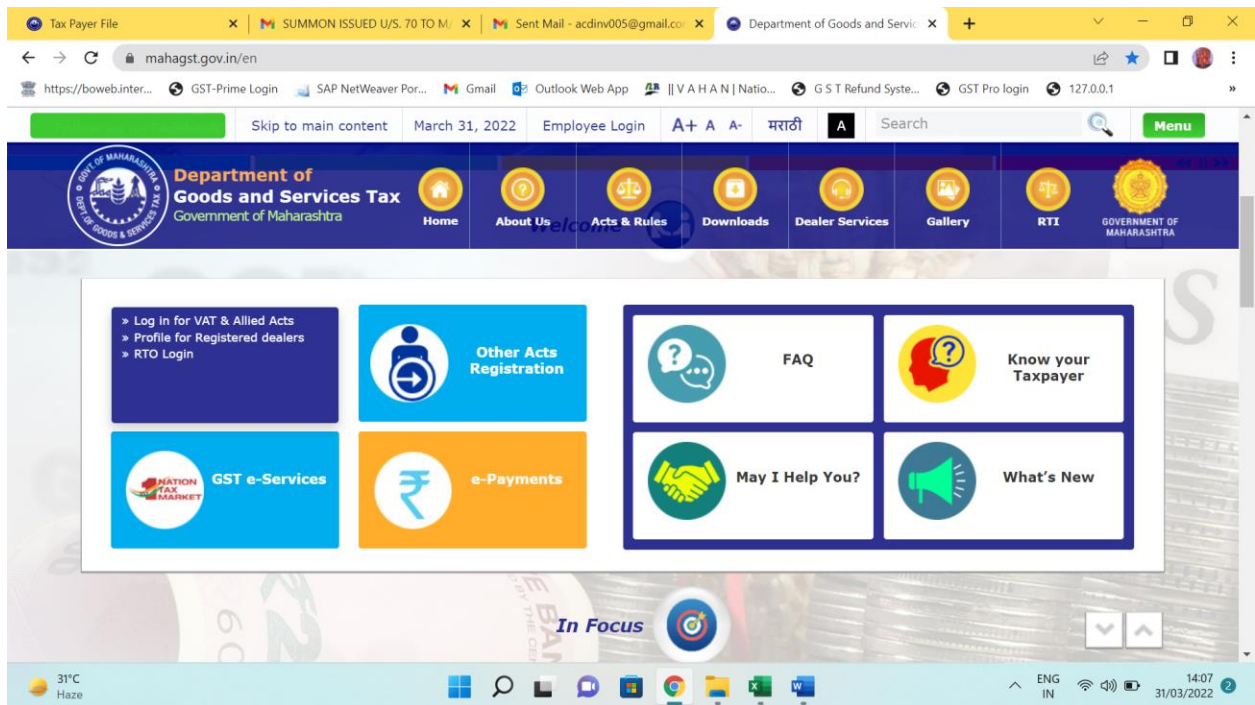
6. **Uploading of Form-I and Form-IA online:**

- 6.1. There are two types of applicants. 1st is TIN holder and 2nd is Non-TIN holder (UIN holder).

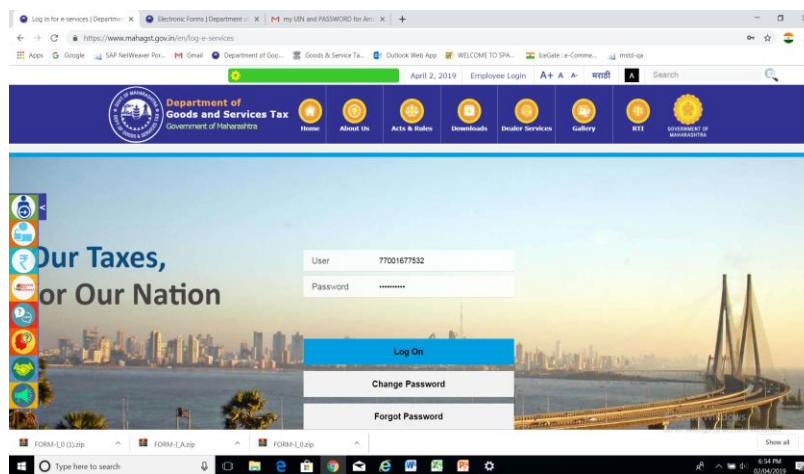
- 6.2. The TIN holder applicant has already created their profile and must have user ID and password. For login to dealers e-services the TIN holder needs to use 11-digit TIN as user ID and password as set by him.
- 6.3. The Non-TIN holder applicant have to create his profile first. In this profile creation process he will avail 11-digit user ID (UIN-Unique Identification Number-starting with 77) and password. The user manual for Non-TIN holder profile creation is already published on mahagst portal in what's new section.
- 6.4. In any case if TIN holder or UIN holder for forget his password, then he required to reset his password. User manual for password reset for both type (TIN holder and UIN holder) is provided in "Dealer service: Amnesty 2022 tab"
- 6.5. For uploading of Amnesty application user needs to login mahagst portal. For amnesty application filing click on "Login for e-Services" Tile. Which is as shown below:



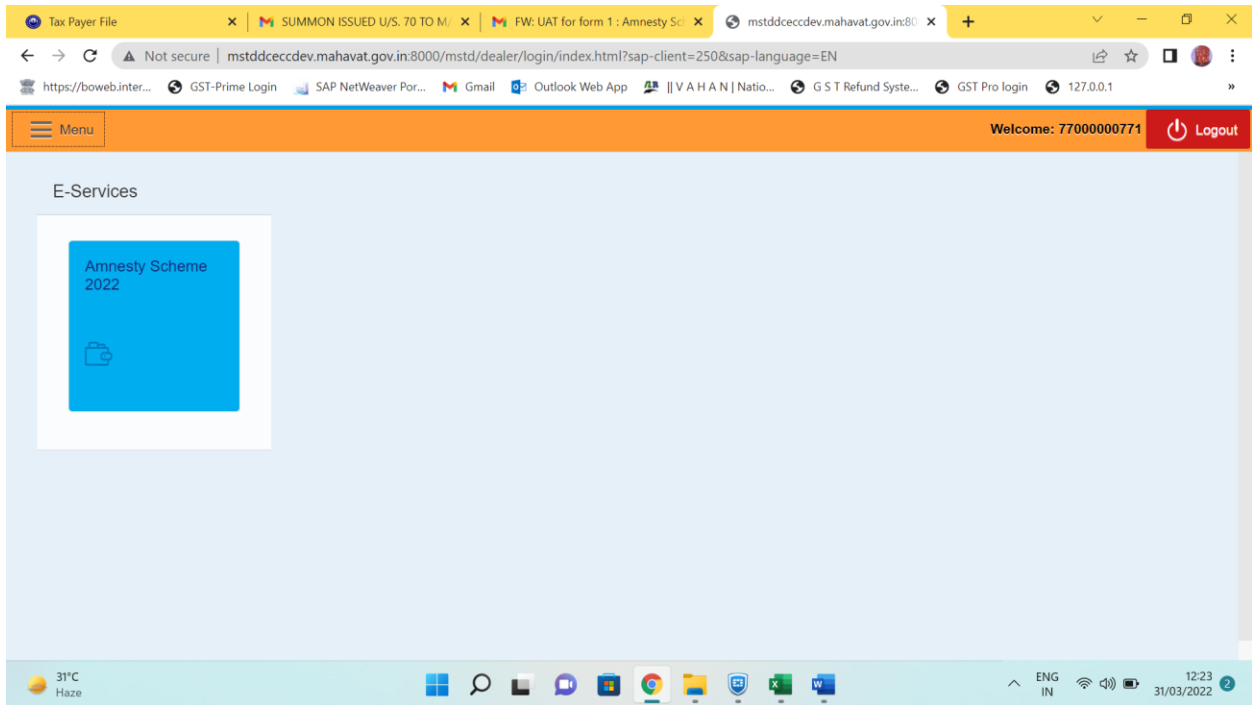
- 6.6. For online Amnesty application, TIN holder as well as Non-TIN holder (which already created PAN based profile) need to Click on the "Login for Vat and Allied Acts" tab as shown in below screen. The new login window will open.



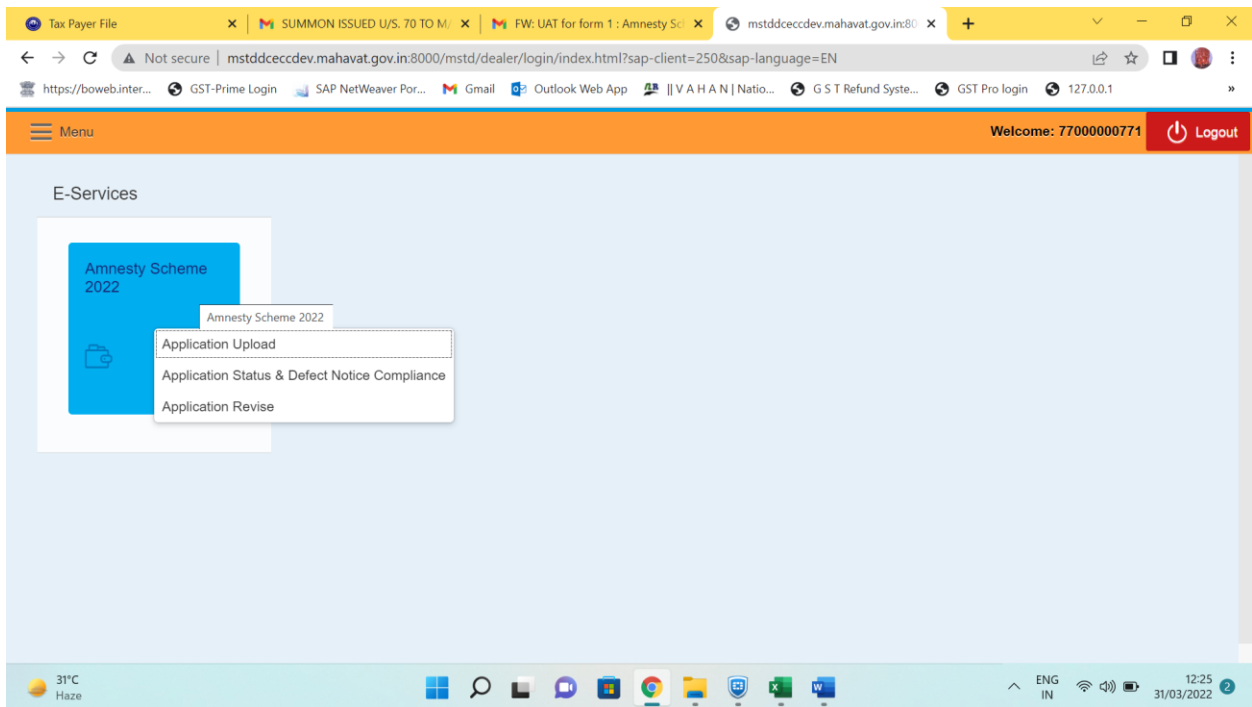
6.7. In this login page key in 11-digit TIN/UIIN and your password and click on “Log On” button.



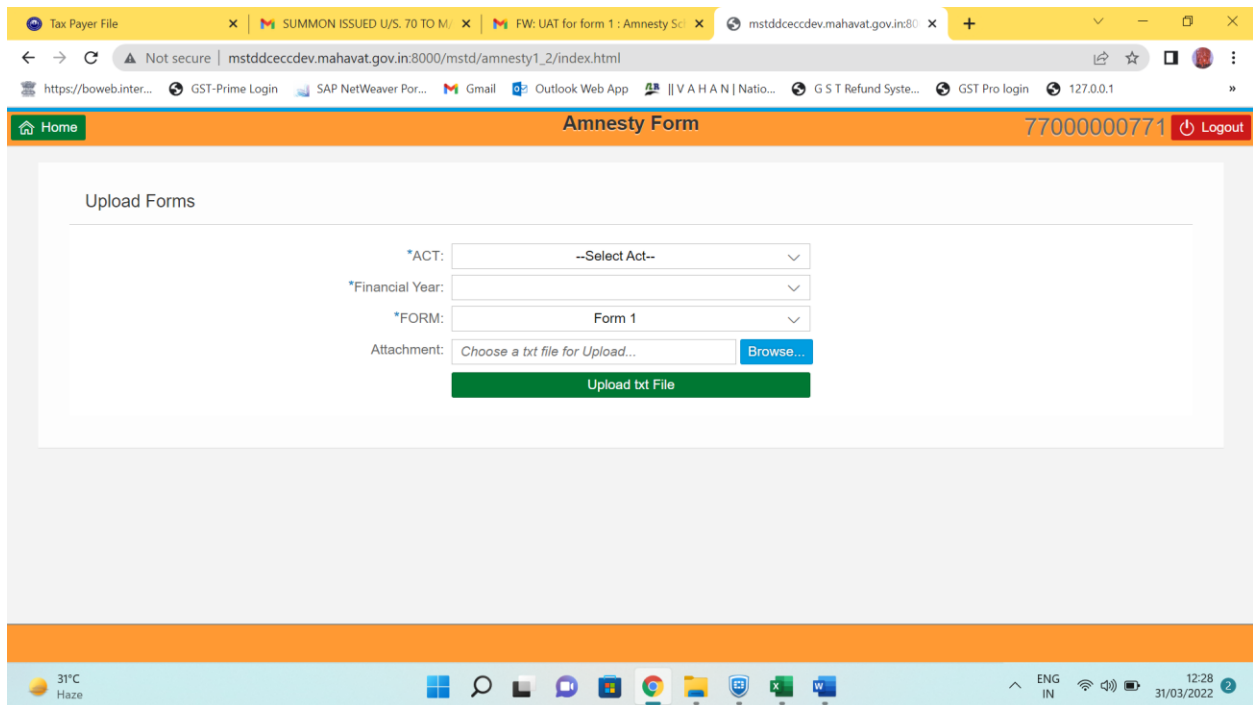
6.8. After login to the e-services, for TIN holder user new tile of Amnesty-2022 will be available with other e-services Tile, for online application. For UIN holder (Non-TIN holder) only Amnesty Tile will be available for online Amnesty applications. The Tile name is “Amnesty Scheme 2022”



Click on Amnesty Scheme 2022 Tile. The new page will open as shown below,



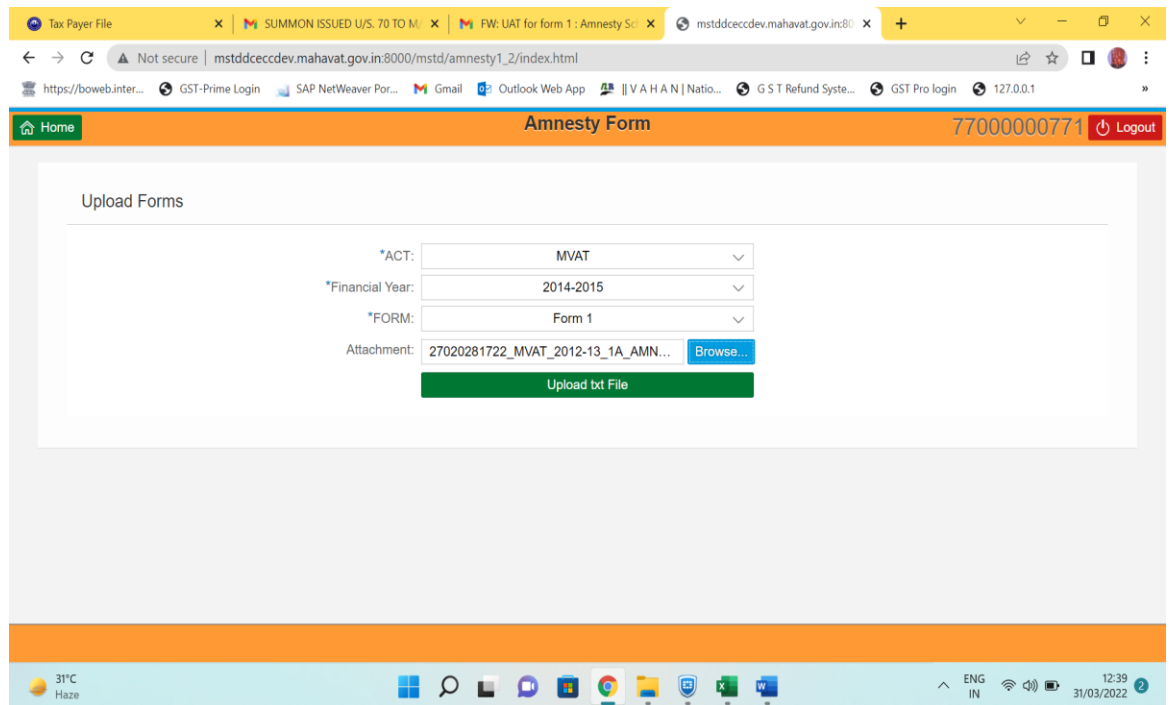
Click on Application upload tab. After clicking on Application upload tab you will be redirected to the next page of "Amnesty Forms". Which is shown as below,



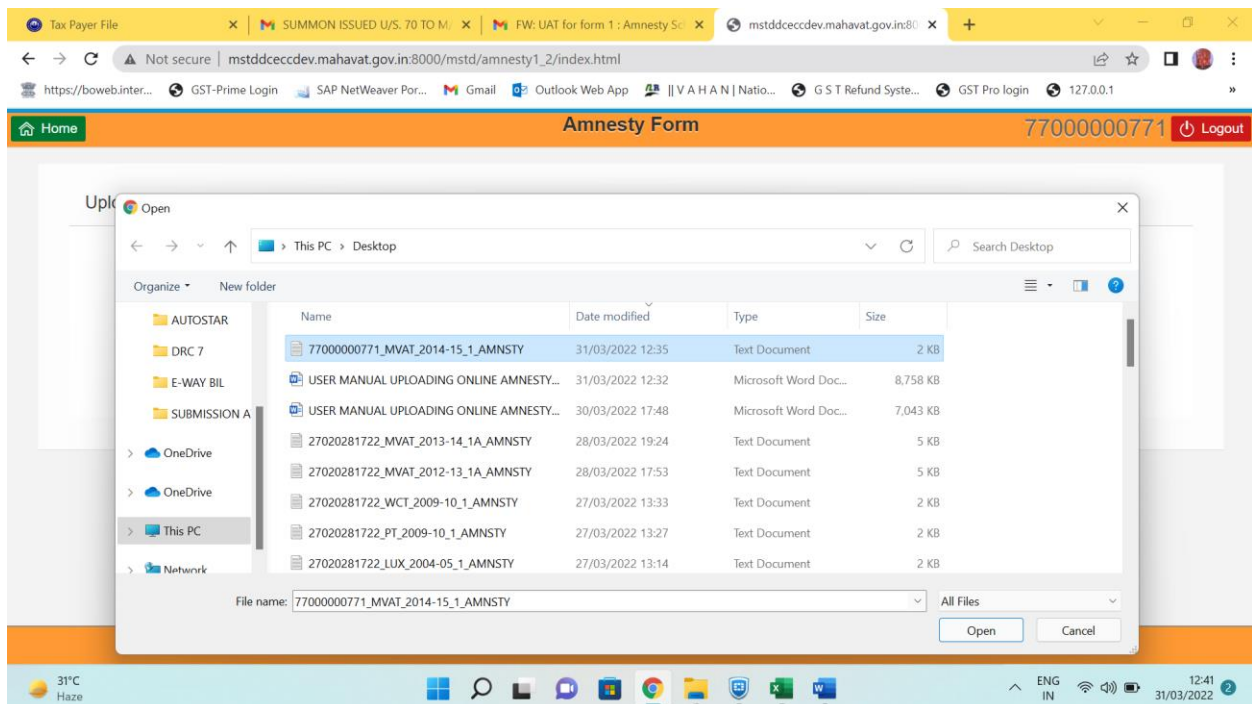
In this Amnesty Form page following selection point are provided.

- (1) Select “Act”-from drop down, for which amnesty application to be filing
- (2) Select Financial year(Period) for which application to be made- Here select required period from drop down.
- (3) Select type of application Form (Form-I or Form-IA) as applicable.
- (4) In attachment section click “Browse” button to select the .Txt file of application.

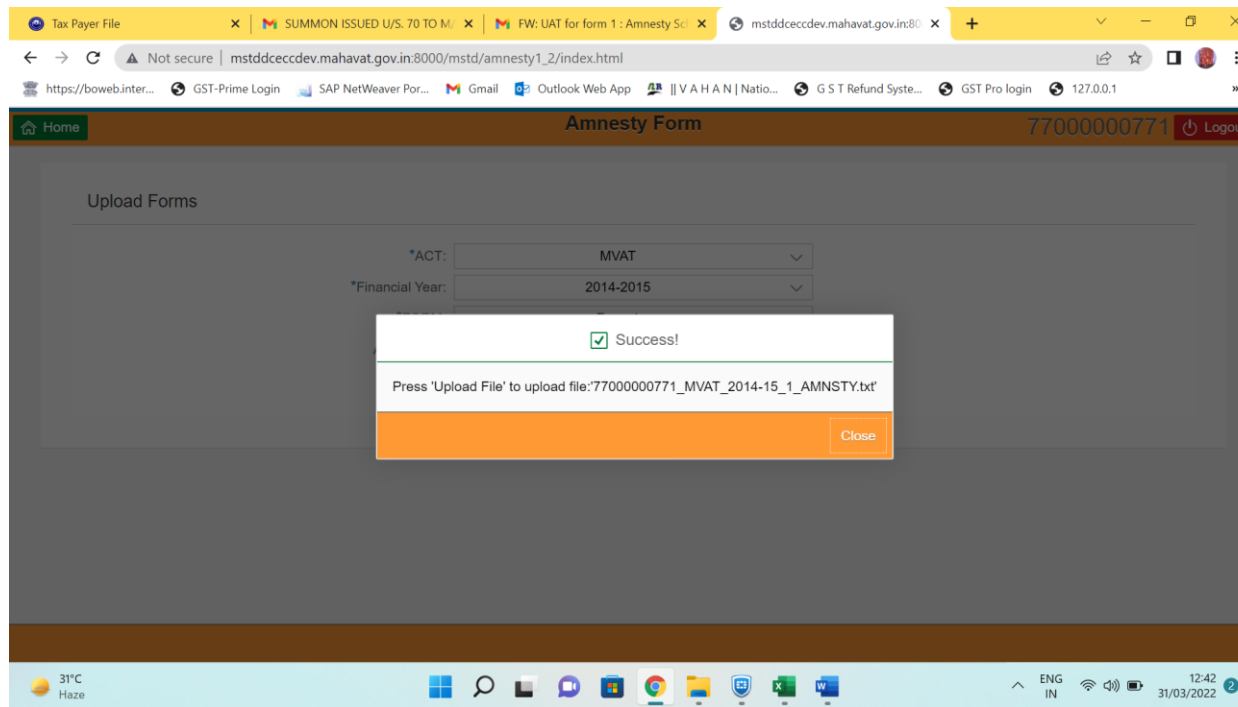
The Screen shot of Amnesty Form page is as below,



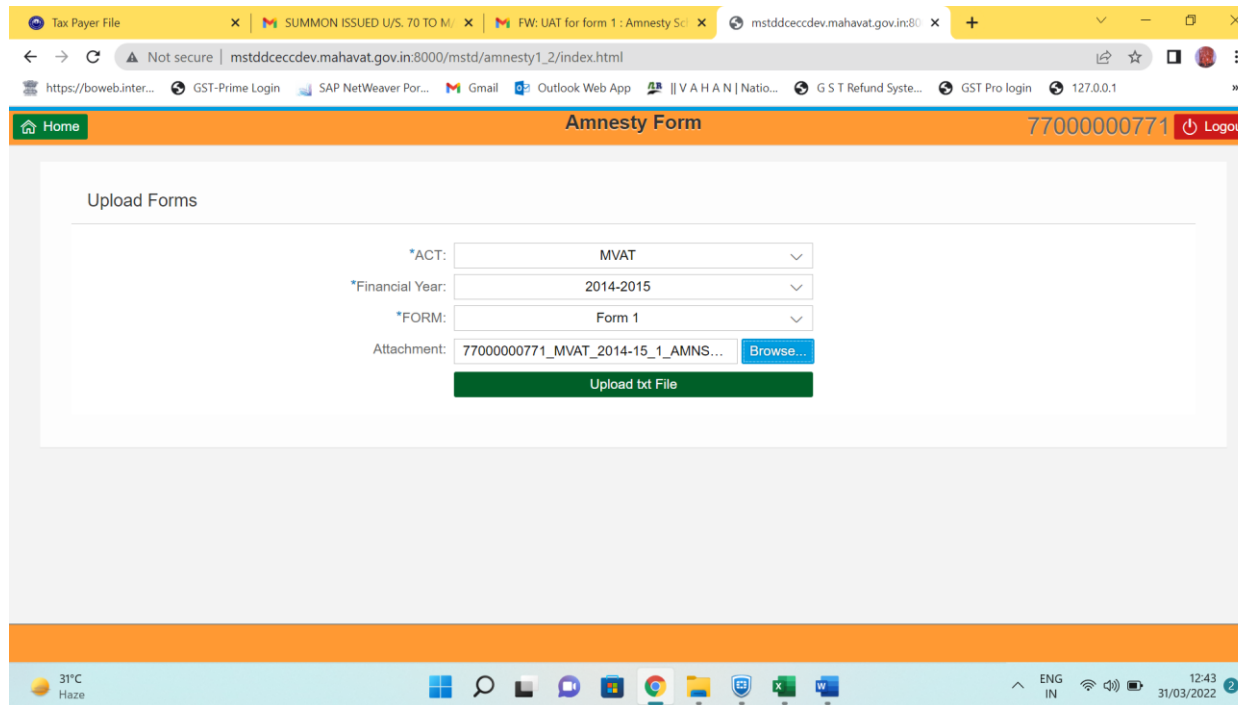
For .txt file upload, browse your computer and select the .txt file of amnesty application which is already generated.



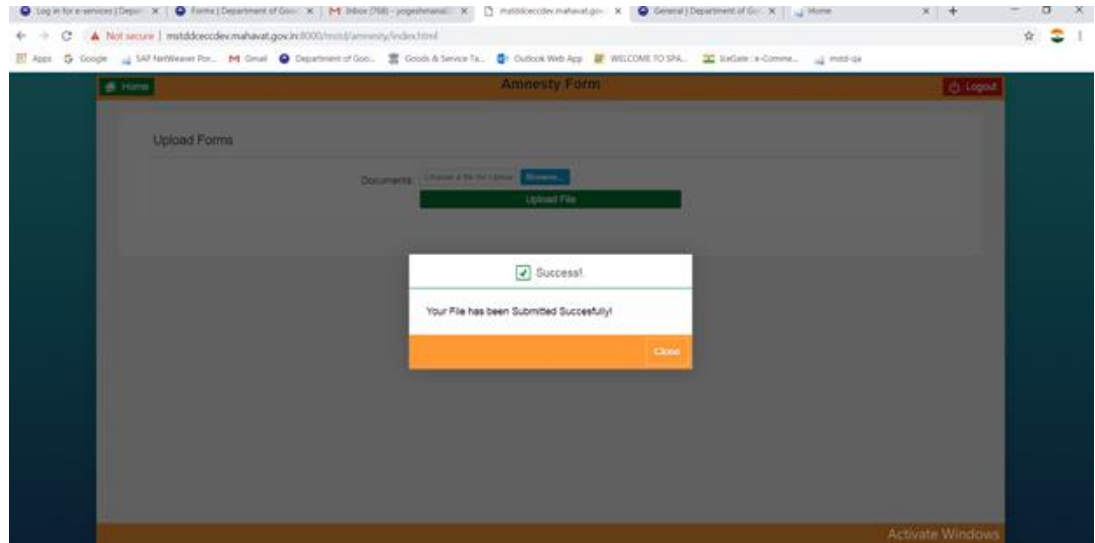
(5) As per your browsing the attachment success message will shown. Close success message.



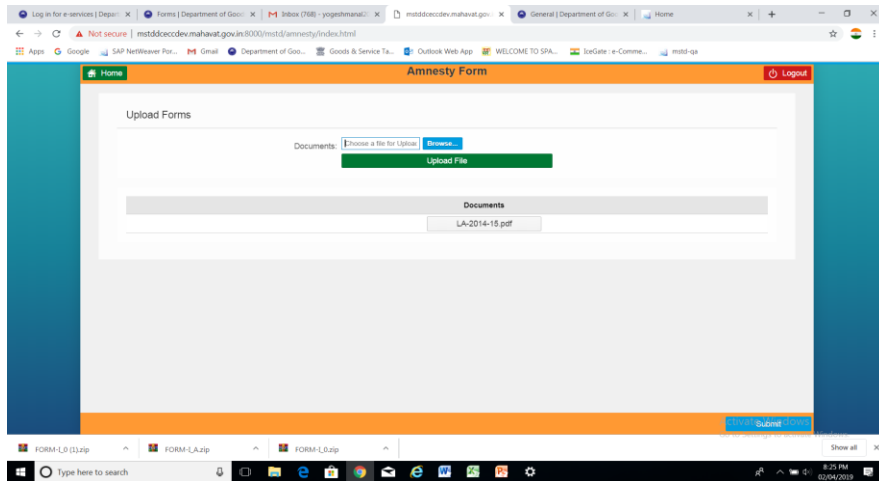
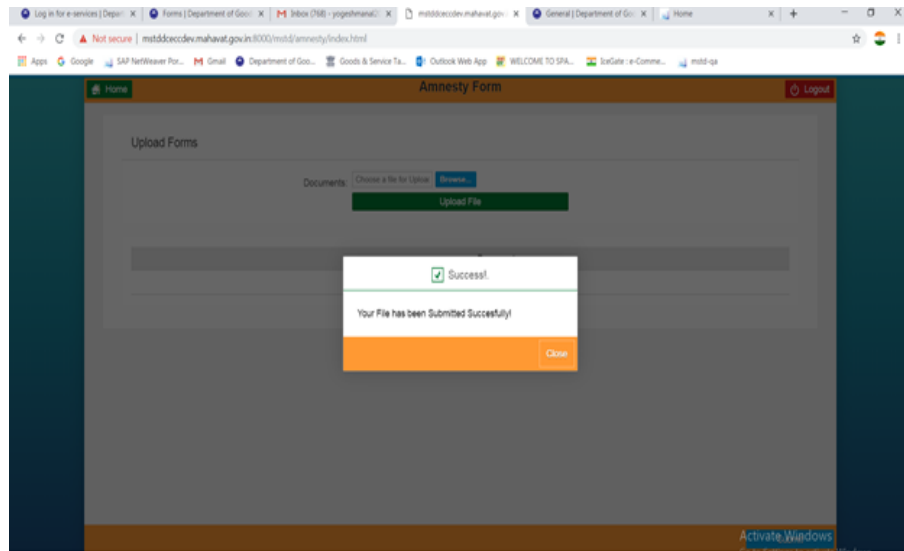
(6) Click on “Upload File Button”. The attached forms .Txt file will be uploaded .



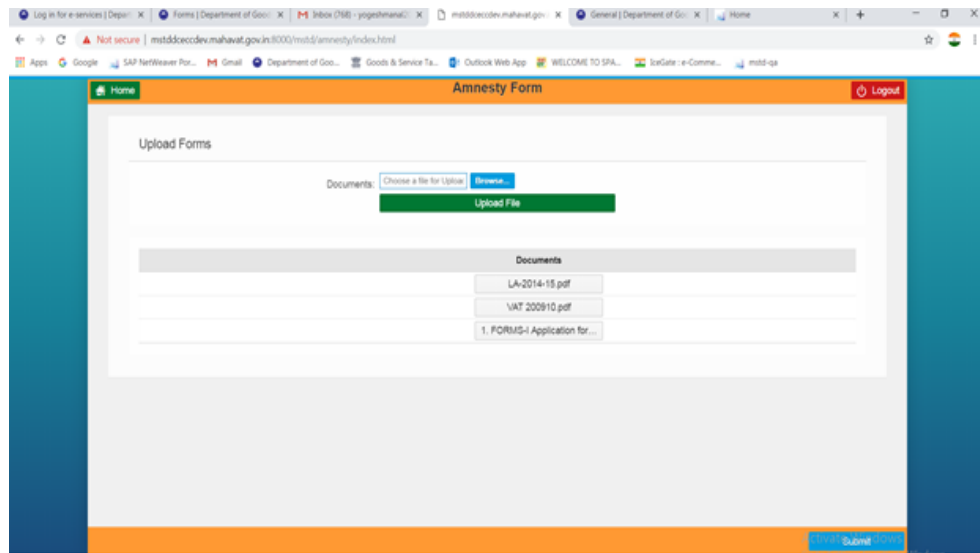
(7) As soon as clicked “Upload file” button the success message will shown as below. Close the message. The document upload page will open.



- (8) With Amnesty application form various documents such as statutory order, return, paid challans etc. need to be uploaded. (The required documents list is provided in Payment section of the application Form Template). For document upload get the documents ready on your system. The documents only in PDF format can be uploaded. Maximum 10 PDF documents upto 2MB size can be uploaded with one Amnesty application.
- (9) Click on “Browse” button in Upload forms page. Select the proper document and double click on it. The document will get attached and success message will seen. Now close the message and click “Upload File” button. The document uploaded success message will seen. Close the message. The document uploaded will seen.



(10) REPEAT THIS DOCUMENTS UPLOADING ACTIVITY TILL YOUR DOCUMENTS UPLOADING COMPLETES. The list of uploaded documents will be seen as below.



(11) After completion of document uploading Click on “Submit” button. (Please note unless you click on submit button your amnesty application could not get filed) (If “Submit Button” is not clicked then your amnesty application will remain in “Draft status” and shall not be considered as Successful application)

- (12) The success message of Amnesty application submission will be seen after clicking ‘Submit Button’ and the ‘Acknowledgement’ will be generated. In the Acknowledgement there are different fields given. Application number is your application’s reference number. Download this acknowledgement.
- (13) The process flow for online filing of both types of Amnesty Applications that is Form-I and Form-IA is the same.
- (14) Amnesty scheme related all the user manuals such as user manual for Non-TIN holders (UIN Holder) profile creation, Profile Creation of TIN holder and payment for Amnesty scheme is made available on the mahagst portal under the dealer services Tab. The path to access all user manuals is as follows,

- A) Access mahagst portal
- B) Select tile “Dealer Services”
- C) In Dealer services tile, select tab “Manuals and procedures”

- D) Click on Manuals and procedure tab...new page will be opened.
- E) In manuals and procedure “Amnesty Scheme-2022” tab will be seen.
- F) All amnesty scheme related user manuals are provided in the “Amnesty Scheme-2022” tab.

*****END*****