



**Department of Goods and Services Tax
(Government of Maharashtra)**

Office of the, Joint Commissioner of State Tax, (MUM-VAT-F-604), LTU-04,
Address: 4 th floor, old building, Cabin no. D-2, GST Bhavan, Mazgaon, Mumbai- 400 010.
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Read:

- (1) Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023.
- (2) Proposals submitted by the concerned Nodal Officer(s) of the LTU-04 Division, Mumbai.
- (3) Notification No. DC (A & R)-3/VAT/MMB-2023/1/ADM-8 dated : 28.04.2023

ORDER

(Under sub-section (1) of section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

No. JC/LTU-04/Write-off/Set. Act/2023-24/ B- 713 dated: 07.12.2023

1. Whereas to unlock the outstanding arrears of tax, interest, penalty and late fee under the various Act(s) administered by the State Tax Department, the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (Maharashtra Act No. XVIII of 2023) (hereinafter referred to as "Settlement Act") has been enacted.
2. Whereas, sub-section (1) of section 7 of the Settlement Act, provides that any arrears determined as per any statutory order for the period ending on or before 30th June 2017, and are outstanding as on the 30th April 2023, which are two lakhs or less per financial year under the Relevant Act, shall be written off.
3. Whereas, Designated authorities under LTU-04 Division, Mumbai have undertaken the verification of the recovery record vis-à-vis requirement of sub-section (1) of section 7 of the Settlement Act, i.e. the arrears as per statutory order for the period ending on or before 30th June 2017 as on 30th April 2022, under the Relevant Act, are rupees two lakhs or less per financial year. After due verification of the relevant record, the concerned Nodal Officers under this Division have submitted the relevant information and write-off proposals in this behalf.

4. Now, therefore, I Shri. Girijashankar R Popalghat , Joint Commissioner of State Tax, LTU-04 Division, Mumbai, in exercise of the powers delegated to me under the Notification issued in this behalf under sub-section (3) of section 3 of the Settlement Act, hereby write off the amount mentioned in the column (7) of the Schedule appended hereto and the post assessment interest therefor leviable whether levied or not under the Relevant Act, in respect of the dealers who are assigned to the Desk Id (Mahavikas Desk Code) of the various Nodal Officer(s) and details in that behalf such as the Tax Identification Number (TIN), Name of the dealer, Period, Act, Entry No. of Daily Book of Assessment (DBA) mentioned in column (2), (3), (4), (5), (6), and (8), respectively of the said Schedule.

Annexure-A

LIST OF WRITTEN-OFF AMOUNT OF RS. 2,00,000/- OR LESS							
SR. NO.	DESK ID	TIN	NAME OF DEALER	PERIOD	ACT	TOTAL AMOUNT	DBA NO.
1	2	3	4	5	6	7	8
1	MUM-VAT-E-610	277202 87642V	ALD AUTOMOTIVE PRIVATE LIMITED	01/04/2015 To 31/03/2016	MVAT	36380	93-47/2022-23
2	MUM-VAT-E-610	274409 97157C	MANSI INTERNATIONAL PVT. LTD.	01/04/2016 To 31/03/2017	CST	75549	118-60/2022-23
3	MUM-VAT-E-610	274409 97157V	MANSI INTERNATIONAL PVT. LTD.	01/04/2017 To 30/06/2017	MVAT	85304	132-67/2022-23
4	MUM-VAT-E-610	274409 97157C	MANSI INTERNATIONAL PVT. LTD.	01/04/2017 To 30/06/2017	CST	29459	132-67/2022-23
5	MUM-VAT-E-610	273705 51432V	WINE ENTERPRISES	01/04/2011 To 31/03/2012	MVAT	146875	12-07/2022-23
6	MUM-VAT-E-639	273202 99696C	PROVOGUE (INDIA)LTD.	01.04.2014 to 31.03.2015	CST	120904	69/32 2022-23
7	MUM-VAT-E-639	277005 01150C	D.THAKAR CONSTRUCTIONS PVT.LTD	01.04.2017 to 30.06.2017	CST	5000	83/53 2022-23
8	MUM-VAT-E-639	273108 04635V	SHARAYU AUTOLINKS PVT LTD	01.04.2013 to 31.03.2014	MVAT	141055	33/32 2022-23
9	MUM-VAT-E-642	278700 01749V	BASE CORPORATION	01/04/2016 To 31/03/2017	MVAT	30079	87/44(2019-20)
10	MUM-VAT-E-642	278700 01749C	BASE CORPORATION	01/04/2016 To 31/03/2017	CST	43230	87/44(2019-20)

11	MUM-VAT-E-643	279806 46108V	GLOBAL INFONET DISTRIBUTION PRIVATE LTD	01.04.2017 to 30.06.2017	MVAT	18868	53/27(2020 -21)
12	MUM-VAT-E-643	279806 46108V	GLOBAL INFONET DISTRIBUTION PRIVATE LTD	01/04/2016 To 31/03/2017	MVAT	24919	65/33(2020 -21)
13	MUM-VAT-E-647	274200 00202V	KISAN IRRIGATIONS AND INFRASTRUCTURE LIMITED	01/04/2011 To 31/03/2012	MVAT	123302	51/26 (2022-23)
14	MUM-VAT-E-617	271600 09269V	The Material Manager Mumbai P Trust	01/04/2011 to 31/03/2012	VAT	127096	XI- 04/02/2023 -2024
15	MUM-VAT-E-617	277302 13092V	Steel Resources	01/04/2012 to 31/03/2013	VAT	7300	XI- 21/11/2023 -2024
16	MUM-VAT-E-617	277302 13092C	Steel Resources	01/04/2012 to 31/03/2013	CST	17800	XI- 21/11/2023 -2024
17	MUM-VAT-E-617	275302 93130C	Udyogi Plastic Pvt. Ltd.	01/04/2007 to 31/03/2008	CST	25250	XI- 05/03/2023 -2024
18	MUM-VAT-E-637	275505 71703V	J J STEEL CORPORATION	01/04/2012 to 31/03/2013	MVAT	198976	02/2023-24
19	MUM-VAT-E-637	277106 52804C	SONARCH INTERNATIONAL PVT.LTD.	01/04/2014 to 31/03/2015	CST	116330	66/2023-24
20	MUM-VAT-E-640	276200 53442V	KRISHGEN BIOSYSTEMS	01/04/2016 to 31/03/2017	MVAT	10895	XI/07/072/ 2021-22
21	MUM-VAT-E-640	279509 12826V	HMM STEEL SYNDICATE	01/04/2015 to 31/03/2016	MVAT	52358	XI/28/083/ 2021-22
22	MUM-VAT-E-641	277200 00328L	M/s. KAMAT HOTELS (INDIA) LTD.	01/04/2011 to 31/03/2012	LUXURY TAX	111048	16/8/2023- 24
23	MUM-VAT-E-641	273200 00548C	M/s. CHAPHEKAR ENGINEERING PVT. LTD.	01/04/2010 to 31/03/2011	CST	139400	20/10/2023 -24
24	MUM-VAT-E-641	272908 24240C	M/s. NEXUS PETROCHEM PRIVATE LIMITED	01/04/2013 to 31/03/2014	CST	40463	43/22/2023 -24
25	MUM-VAT-E-641	274100 02293V	M/s. MAGUS ESTATES AND HOTELS PVT LTD	01/04/2018 to 31/03/2019	MVAT	784	1/33/2023- 24
26	MUM-VAT-E-643	274902 51733V	M/s. Hindustan Paper Corpn Ltd.	01/04/2014 to 31/03/2015	MVAT	38625	X- 15/Page No.08 2023-24
27	MUM-VAT-E-643	274902 51733V	M/s. Hindustan Paper Corpn Ltd.	01/04/2015 to 31/03/2016	MVAT	38204	X- 38/Page No.19 2023-24
28	MUM-VAT-E-646	276207 14109C	KAIZAN WHEELS	01/04/2013 to 31/03/2014	CST	175512	22A/11 OF 2023-24

29	MUM-VAT-E-646	271509 06476V	UNISOURCE METALS	01/04/2016 to 31/03/2017	CST	104392	67A/34 OF 2023-24
30	MUM-VAT-E-639	279007 54986V	AJAY DEVGAN FILMS/DEVGANS FILM	01/04/2016 to 31/03/2017	MVAT	18900	82/53
31	MUM-VAT-E-642	270503 26374V	FULFORD INDIA LTD	01/04/2015 to 31/03/2016	MVAT	64238	84/42(2019 -20)
32	MUM-VAT-E-610	274409 97157C	MANSI INTERNATIONAL	01/04/2013 to 31/03/2014	CST	193796	54/28 (2023-24)
33	MUM-VAT-E-617	275900 83189C	Carlton Industrial Engineers	01/04/2016 to 31/03/2017	CST	132804	XI- 82/41/2023 -24)
34	MUM-VAT-E-617	275900 83189C	Carlton Industrial Engineers	01/04/2017 to 31/03/2018	CST	31898	XI- 91/46/2023 -24)
35	MUM-VAT-E-617	272503 61087V	King Kaveri Trading Co	2012-13	MVAT	95784	XI- 43/22/2023 -24
36	MUM-VAT-E-637	275505 71703C	PNP POLYTEX PVT LTD	01/04/2014 to 31/03/2015	CST	136010	46/2023-24 PAGE NO.23
37	MUM-VAT-E-643	277506 33867C	ARC DISTRIBUTORS	01/04/2011 to 31/03/2012	CST	133897	01/31/2023 -24
					TOTAL	289268	
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5. The concerned Nodal Officers shall take the note of the aforesaid write off and close the said entries in the Daily Book of Assessment. The Nodal Officers shall also take the necessary steps to give effect to this write-off in the Recovery Module (SAP) and accordingly reduce the amount so written off.



Place: Mumbai.

Date : 07.12.2023

Joint Commissioner of State Tax
LTU-04, DIVISION, Mumbai.

- Copy submitted for information:
 - (1) Additional Commissioner of State Tax (ACST-VAT-3), Zone-1, Mumbai.
 - (2) Joint Commissioner of State Tax, (HQ)-07, Mazgaon, Mumbai-10.
 - (3) Joint Commissioner of State Tax, Mahavikas, Mazgaon, Mumbai-10.
- Copy forwarded for necessary action to all the Concerned Nodal Officers