



Department of Goods and Services Tax (Government of Maharashtra)

Office of the, Joint Commissioner of State Tax, (MUM-VAT-F-901), Nodal-05,
Address: Cabin- 519, 5th floor, MTNL Building, Love Lane, Mazgaon, Mumbai – 400010.
Tel. 022-23790340 Email shelke.praakash@mahagst.gov.in

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 Nodal Division-5, Mazgaon, Mumbai.
- (3) Notification No. DC (A & R)-3/VAT/MMB-2023/1/ADM-8 dated – 28 April 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/Nodal Div.5/Write-off/Set. Act/2023-24/B – 4447 dated – 28.12.2023

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 Bandra Division, MTNL Building, Mazgaon Mumbai 400010 have undertaken the verification of the recovery record vis-à-vis requirement of sub-section (1) of section 7 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 2023, 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. Prakash N Shelake, Joint Commissioner of State Tax, Nodal Division-5, MTNL Building, Mazgaon Mumbai 400010**, 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 ((Mentioned in column 2 of said schedule) (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 (3), (4), (5), (6), and (8), respectively of the said *Schedule*.

Schedule
**List of dealers whose arrears
are written-off**

LIST OF WRITTEN-OFF AMOUNT OF 2,00,000/- OR LESS							
SR. NO.	DESK_ID	TIN	DEALER_NAME	PERIOD	ACT	TOTAL AMOUNT	DBA ENTRY NO.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	MUM-VAT-C-902	27270673998V	JYOTI GAS SUPPLIERS	2006-07	MVAT	33196	35/35-10,2020-21
2	MUM-VAT-C-902	27270673998V	JYOTI GAS SUPPLIERS	2007-08	MVAT	38836	36A/36-10,2020-21
3	MUM-VAT-C-902	27270673998V	JYOTI GAS SUPPLIERS	2008-09	MVAT	25302	36/36-10,2020-21
4	MUM-VAT-C-907	27830363290V	JEMS ARTS	2014-2015	MVAT	48449	100/06
5	MUM-VAT-C-907	27870261127C	GLOSSER GOLD	2005-06	CST	181889	41/51
6	MUM-VAT-C-908	27655200973V	ANANDI CONSTRUCTION	2011-12	MVAT	50498	05/119-2023-24
7	MUM-VAT-C-908	27680598161V	RAJSHRI FILM PVT LTD	2007-08	MVAT	152269	33/128-2023-24
8	MUM-VAT-C-909	27960361909V	UNITY COSTRUCTION CO	2007-08	MVAT	20750	42/103-2023-24

SR. NO.	DESK_ID	TIN	DEALER_NAME	PERIOD	ACT	TOTAL AMOUNT	DBA ENTRY NO.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
9	MUM-VAT-C-910	27430030897C	GOOD LUCK	2009-10	CST	91363	40/63-2023-24
10	MUM-VAT-C-910	27430030897C	GOOD LUCK	2010-11	CST	126056	41/63-2023-24
11	MUM-VAT-C-912	27270525879V	NEW ERA FABRICS LTD.	2007-08	MVAT	118527	26/2022-23
12	MUM-VAT-C-912	27430662852V	CRYSTAL NET POLYPACK PVT.LTD	2010-11	CST	42303	29/2022-23
13	MUM-VAT-C-912	27330086242C	GEHI PLASTIC MOULDERS	2013-14	CST	38450	40/2022-23
14	MUM-VAT-C-912	27330086242V	GEHI PLASTIC MOULDERS	2013-14	MVAT	17800	40/2022-23
15	MUM-VAT-C-912	27440645047C	GRAPHIC DESIGN & DISPLAY	2008-09	CST	26680	28/2022-23
16	MUM-VAT-C-912	27420288195C	SAG TRADE INTERNATIONAL	2010-11	CST	16100	27/2022-23
17	MUM-VAT-C-912	27420288195V	SAG TRADE INTERNATIONAL	2010-11	MVAT	6253	27/2022-23
18	MUM-VAT-C-914	27540874591C	SAI CLOTHING	2013-14	MVAT	169704	31/11/2023-24
19	MUM-VAT-C-918	27065204353V	U S MAGNET P LTD	2010-11	MVAT	16331	50/2022-23
20	MUM-VAT-C-918	27355204242V	CHAMBER COSTRUCTION PVT LTD.2010-11	2010-11	MVAT	45517	66/2022-23
21	MUM-VAT-C-919	2783006356C	S. V. ENTERPRISES	2011-12	CST	177591	87/18/2023-24
22	MUM-VAT-C-920	27550828074V	TECH ELECTRONICS	2011-12	MVAT	52872	69/118/2022-23
23	MUM-VAT-C-920	27550828074V	TECH ELECTRONICS	2013-14	MVAT	65205	70/118/2022-23
24	MUM-VAT-D-901	27040850907C	FLAMINGO GARMENTS PVT LTD	2011-12	CST	177833	129/2022-23
25	MUM-VAT-D-903	27210708078C	MOMAI APPARELS	2009-10	CST	102444	81/2023-24
26	MUM-VAT-D-903	27230338982V	M.B. GRAPHICS	1988-89	BST	10230	16/2023-24
27	MUM-VAT-D-903	27160811459V	SKYLINE CONSTRUCTION CO	2010-11	MVAT	120568	10/2023-24

SR. NO.	DESK_ID	TIN	DEALER_NAME	PERIOD	ACT	TOTAL AMOUNT	DBA ENTRY NO.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28	MUM-VAT-D-907	27640552884V	CLASSIS INDUSTRY	2016-17	MVAT	30740	120/2022-23
29	MUM-VAT-D-907	27480636780C	SIDDHACHAL TRADING CO	2013-14	CST	142103	
30	MUM-VAT-D-908	27880861794V	VENTURES REAL INFRA PVT LTD	2013-14	MVAT	53750	81/26-2020-21
31	MUM-VAT-D-908	27060656799V	SHRESHTH	2010-11	MVAT	190318	57/85-2016-17
32	MUM-VAT-D-908	27730744070C	AMTRES NATURE CARE PVT. LTD.	2016-17	CST	17289	184/57 2020-21
33	MUM-VAT-D-908	27550018706C	M S LEATHER	2007-08	CST	121463	21/2022-23
34	MUM-VAT-D-909	27760063065V	EXCELARTS PRIVATE LIMITED	2008-09	MVAT	36483	10/132/2022-23
35	MUM-VAT-D-909	27280562685V	GAURI INTERIOR	2012-13	MVAT	95850	99/141/2022-23
36	MUM-VAT-D-909	27110002458V	HARMAN SALES PRIVATE LIMITED	2006-07	CST	11345	239/154/2022-23
37	MUM-VAT-D-909	27310548943V	MAHENDRA LEATHER WORKS	2010-11	MVAT	109696	22/134/2022-23
38	MUM-VAT-D-909	27310548943V	MAHENDRA LEATHER WORKS	2011-12	MVAT	125839	23/134/2022-23
39	MUM-VAT-D-911	27110020719C	EMBHSSY APPAREL	2010-11	CST	16259	176/38/2021
40	MUM-VAT-D-911	27200567482V	NARESH ENTERPRISES	2016-17	MVAT	175368	30-Oct-23
41	MUM-VAT-D-911	27770078240V	JIGNA ENTERPRISES	2017-18	MVAT	103641	01-Apr-23
42	MUM-VAT-D-911	27570120933C	PRAVIN ENTERPRISES	2008-09	CST	77916	32/OCT-2023
43	MUM-VAT-D-912	27410000450V	SIGMA LABORATORIES PVT LTD	2005-06	MVAT	88000	61/182/2023-24
44	MUM-VAT-D-912	27410000450V	SIGMA LABORATORIES PVT LTD	2005-06	CST	48000	62/182/2023-24
45	MUM-VAT-E-903	27230243631V	NAHAR ENTERPRISES	2011-12	MVAT	87822	109/37-2022-23

SR. NO.	DESK_ID	TIN	DEALER_NAME	PERIOD	ACT	TOTAL AMOUNT	DBA ENTRY NO.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
46	MUM-VAT-E-903	27690893860C	RED MOMENTS GIFTINGS PRIVATE LIMITED	2015-16	CST	113622	120/40-2022-23
47	MUM-VAT-E-903	27900001684C	RITIK CERAMICS P.L.	2015-16	CST	181366	123/41-2022-23
48	MUM-VAT-E-903	27900001684C	RITIK CERAMICS P.L.	2012-13	CST	27572	124/42-2022-23
49	MUM-VAT-E-903	27900001684C	RITIK CERAMICS P.L.	2011-12	CST	1059	125/42-2022-23
50	MUM-VAT-E-903	27900001684C	RITIK CERAMICS P.L.	2010-11	CST	31187	126/42-2022-23
51	MUM-VAT-E-903	27900001684C	RITIK CERAMICS P.L.	2016-17	CST	51489	127/42-2022-23
52	MUM-VAT-E-903	27420000396C	VENUS PETOCEMICALS	2011-12	CST	27155	159/53-2022-23
53	MUM-VAT-E-903	27420000396C	VENUS PETOCEMICALS	2010-11	CST	14141	161/54-2022-23
54	MUM-VAT-E-907	27510353475V	KIRTESH CHEMICALS	2013-14	MVAT	95126	105/2022-23
55	MUM-VAT-E-907	27510353475V	KIRTESH CHEMICALS	2013-14	CST	106967	105/2022-23
56	MUM-VAT-E-907	27210675292V	IMKEMEX	2013-14	MVAT	52483	106/2022-23
57	MUM-VAT-E-907	27060019412V	REDIO CIRCLE	2002-03	BST	141227	74/2022-232
58	MUM-VAT-E-907	27730009101V	AFTEK LIMITED	2009-10	CST	19222	30/2020-21
59	MUM-VAT-E-907	27730009101V	AFTEK LIMITED	2016-17	MVAT	120670	23/2022-23
60	MUM-VAT-E-907	27520012369V	ASHAPURA GARMENTS LTD	2007-08	CST	62546	55/2021-22
61	MUM-VAT-E-907	27110268917V	KALAPYOG CHEMICALS	2015-16	MVAT	31269	30/2022-23
					TOTAL	4581999	

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: Mazgaon, Mumbai.
Date: 20.12.2023.

(Prakash N Shelake)
Joint Commissioner of State Tax
Bandra Division, MTNL Building,
Mazgaon, Mumbai 400010

1. Copy submitted for information:
 - (1) Additional Commissioner of State Tax, Zone-2
 - (2) Joint Commissioner of State Tax, (HQ)-07, Mazgaon, Mumbai-10.
 - (3) Joint Commissioner of State Tax, Mahavikas, Mazgaon, Mumbai-10.
2. Copy forwarded for necessary action to Deputy Commissioner of State Tax (MUM-VAT-E-901), (MUM-VAT-E-902), Nodal Division-5, Mumbai.
3. Copy forwarded for necessary action to all the Concerned Nodal Officers as mentioned in column 2 of the schedule appended.