



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

**Office of the, Joint Commissioner of State Tax, (MUM-VAT-F-601), LTU-01,  
Address- GST Bhavan 3<sup>rd</sup> Floor, Old Building, Mazgaon, Mumbai-10  
Tel. 022-23760301 Email -jcltu1mumbai@gmail.com**

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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 LTU-01 Officers(s) of the LTU-01, Mazgaon, Mumbai-10
- (3) Notification No. DC (A & R)-3/VAT/MMB-2023/1/ADM-8 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-01/Write-off/Set. Act/2023-24/B - 2024 dated-26.12.2023**

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.

1. 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 30<sup>th</sup> June 2017, and are outstanding as on the 30<sup>th</sup> April 2023, which are two lakhs or less per financial year under the Relevant Act, shall be written off.
2. Whereas, Designated authorities under LTU-01 Mazgaon, Mumbai 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 30<sup>th</sup> June 2017 as on 30<sup>th</sup> April 2022, under the Relevant Act, are rupees two lakhs or less per financial year. After due verification of the relevant record, the concerned LTU Officers under this Division have submitted the relevant information and write-off proposals in this behalf.
3. Now, therefore, **I Shri. Vasant C. Pichad, Joint Commissioner of State Tax, (F-601) LTU-01, Mazgaon, Mumbai-10**, 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

therefore leviable whether levied or not under the Relevant Act, in respect of the dealers who are assigned MUM-VAT-E-601, MUM-VAT-E-615 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*.

### ***Schedule***

#### **List of dealers whose arrears are written-off List of written-off Amount of RS.2,00,000/- OR Less**

<b>Sr. No.</b>	<b>DESK ID</b>	<b>TIN</b>	<b>NAME OF DEALER</b>	<b>PERIOD</b>	<b>ACT</b>	<b>TOTAL AMOUNT</b>	<b>DBA NO.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>
1	MUM-VAT-E-601	27160318214C	M/s. BHARAT PETROLEUM CORP. LTD.	2001-02	CST	10000	08/04/2022-23
2	MUM-VAT-E-615	27330662616V	M/s. TEGH CABLES PVT. LTD.	2014-15	VAT	134601	37/XI-51/P-28/2022-23
					<b>TOTAL</b>	<b>144601/-</b>	

4. The concerned LTU Officers shall take the note of the aforesaid write off and close the said entries in the Daily Book of Assessment. The LTU 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.

Date : 26.12.2023

Place: Mumbai

1. Copy submitted for information:

- (1) Additional Commissioner of State Tax, PT & Allied Act, Mazgaon, Mumbai.
- (2) Joint Commissioner of State Tax, (HQ)-07, Mazgaon, Mumbai-10.
- (3) Joint Commissioner of State Tax, Mahavikas, Mazgaon, Mumbai-10.
- (4) Deputy Commissioner of State Tax- LTU-1-Mumbai.
  1. MUM-VAT-E-601.
  2. MUM-VAT-E-615.
- (5) Office copy