

8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

.....

.....

No.VAT-2005/ACT/VD-1
Cir. No. 2T of 2005

Mumbai, dt. 28th April 2005

Sub: Composition Scheme under Maharashtra Value Added Tax
Act, 2002.

Ref: Notification No. VAT-1505/CR-105/Taxation-1 dt.1/4/2005

Gentlemen/Sir/Madam,

Different Composition Schemes have been declared by Notification dated 1st April 2005 under section 42 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005). These Composition Schemes are voluntary and dealers are required to file an application in the prescribed form for exercising their option under Composition Scheme. This application is required to be submitted on or before 30th April 2005.

There were requests from various trade organizations to extend the said date. After careful consideration, it is decided on administrative grounds that the date of filing of an application in the prescribed form for exercising option under any of the Composition Schemes notified under section 42 is extended to 15th June 2005.

2. The applications are to be made to the assessing officers in charge of the case. In the case of a new dealer, the application is to be made alongwith the application for registration to the registering authority.

3. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(B.C. KHATUA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. VAT-2005/ACT/VD-1

Mumbai, dt 28th April 2005

Cir. No. 2T of 2005

1. Copy forwarded to:
 - a. All the Addl. Commissioners of Sales Tax, in the State.
 - b. All the Joint Commissioners of Sales Tax in the State.
 - c. All the Sr. Dy. Commissioners of Sales Tax in the State.
 - d. All the Dy. Commissioners of Sales Tax in the State.
 - e. All the Asstt. Commissioners of Sales Tax in the State.
 - f. All the Sales Tax Officers in the State.
2. Copy forwarded with compliments for information to:
 - a. Deputy Secretary, Finance Department, Mantralaya, Mumbai.
 - b. Under Secretary, Finance Department, Mantralaya, Mumbai.
 - c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
3. Copy to all Desks and Desk Officers in the office of the Commissioner of Sales Tax Maharashtra State, Mumbai .

(S.D.BHANDARE)

Sr. Dy. Commissioner of Sales Tax,
(Act& Rule) Maharashtra State, Mumbai.