

8th floor, Vikrikar Bhavan,

Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To.....

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No. VAT -2005/Act/VD-

Mumbai Dt.: 21st May 2005.

Trade Cir.- 8T of 2005

Sub: Filing of returns : Dealers under Composition schemes.

Gentlemen/Sir/Madam,

1. The Maharashtra Value Added Tax Act 2002 provides for different methods of composition of payment of tax for certain types of dealers. Separate types of returns have been prescribed for different types of Composition Schemes. Composition Schemes are available for Restaurants, Caterers, Retailers, Bakeries, and second hand Motor Car dealers.

2. It is seen that in some instances a single dealer may be eligible to claim composition under more than one scheme. Thus, a baker may be running a restaurant in addition to his bakery business and can claim composition for both under relevant schemes of composition. Similarly, a normal dealer who is not eligible to claim composition for his main business may be eligible to claim composition for a particular type of activity undertaken by him. Thus, a factory may be running a factory canteen, and can claim composition only for factory canteen.

3. Queries have been raised as to how such dealers should file their returns. It is now clarified that such dealers should file separate returns on the same Registration Number. While doing so, the dealer should file return mentioning his original R.C. No., whereas the other returns should mention the R.C. No. of dealer suffixed by a serial number (2, 3 etc.) indicating that this return is second or third return etc. For example if a dealer is having a factory and a factory canteen, he may file a return in Form 201 for his factory mentioning his R. C. No., and the return for factory canteen would be in Form 205 on which he should quote his R.C.No. suffixed by (2). In case of a dealer who needs to file more than two returns the series can go on. Thus, if a dealer is running both a bakery as well as a restaurant then he should file one composition return for the bakery and another composition return for the restaurant.

4. The returns for the purposes of Composition dealers are mentioned in the table below—

TABLE

Serial No.	Form No.	Description
(1)	(2)	(3)
1	204	Return-cum-chalan of composition for retailer
2	205	Return-cum-chalan of composition for Restaurants
3	206	Return-cum-chalan of composition for Bakery dealers
4	207	Return-cum-chalan of composition for second hand passenger motor vehicle dealers
5	214	Return-cum-chalan of composition for caterers

5. This circular cannot be made use for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

6. You are requested to bring the contents of this Circular to the notice of all the members of your Association.

(Sanjeev Kumar)

Commissioner of Sales Tax,

Maharashtra State, Mumbai.

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Copy forwarded To :

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

3. Copy to all the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(**Vikaschandra Rastogi**)
Deputy Commissioner
of Sales Tax,

Enforcement C, Maharashtra State, Mumbai.