

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,

dated the 13th August, 2025

ORDER

(Under section 19(2) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025)

No.JC(HQ-1)/DC-0009/VAT/MMB-2025/12.WHEREAS, the section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 (Mah. Act. No. XVII of 2025) (hereinafter in this order referred to as "the said Act") provides that for settlement of each class of arrears of tax, interest, penalty or late fee as given in clause (d) of sub-section (1) of section 2 of the said Act, in respect of the specified period and pertaining to the Relevant Act, the applicant shall submit an application in such form and in such manner as mentioned in sub-section (2) of section 19, within the time limit specified in the section 10 of the said Act.

AND WHEREAS, the various Forms are required for carrying out the purposes of the said Act;

NOW, THEREFORE, in exercise of the powers conferred under sub-section (2) of section 19 of the said Act, the Commissioner of State Tax, Maharashtra State. hereby specifies,-

- (a) the forms appended hereto to be the Forms for carrying out purposes of the settlement of aforesaid arrears under the Relevant Act, in respect of the period ending on or before the 30th June 2017;
- (b) that the forms as above shall be submitted physically. The application form for settlement of arrears under section 12 shall be submitted physically, at the respective Maharashtra Goods and Services Tax Department offices.



ASHEESH SHARMA
Commissioner of State Tax,
Maharashtra State, Mumbai

(See section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025)

To,

1 I _____(Designation)-----
of / on behalf of M/s._____ hereby apply
under sub-section (1) of section 12 of the Maharashtra Settlement of Arrears of
Tax, Interest, Penalty or Late Fee Act, 2025 for the purpose of settlement of
the arrears of the tax, interest, penalty or late fee as per the statutory order
under -----(*name of the Relevant
Act under which an application is being made*).

Please tick the appropriate box:

[illegible]

(2) Registration Number												
(a) TIN under MVAT Act Or UIN												
(b) TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution												
(c) Registration No. under relevant Act												
(d) GSTIN, if any												
(e) PAN of the applicant under IT Act, 1961												
(3) Address of the person whose dues are to be settled:-												
(4) PIN CODE												
(5) E-mail id of the applicant												
(6) Mobile No. of the applicant												

(B) Details of statutory order and payment of requisite amount:

1. Settlement sought in respect of (Please Tick mark) , -	
(1) Statutory order i.e. Assessment/Re-assessment /Revision /Review/ 1 st Appeal/2 nd Appeal order/Court order.	
(2) Period of the Statutory order	

From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y

2. Designation of the authority passing the Statutory order																	
3. Designation of the Nodal Officer in-charge of the case for which the settlement is sought (in case different than (2) above).																	
4. Date of the Statutory order										D	D	M	M	Y	Y	Y	Y

(C) Details of arrears as per statutory order:

(1) Tax, interest, penalty or late fee payable as per statutory order (Amount in Rs.)						
Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

(2) Amount paid after the date of statutory order whether in appeal or otherwise till the 20th March 2025. (Amount in Rs.)	
Description	Amount
Total amount paid	

(3) Amount of tax, interest, penalty or late fee outstanding as on the 21st March 2025 [(1)-(2)]: (Amount in Rs.)						
Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

(4) In case the order is passed on or after the 21st March 2025 but on or before the 31st December 2025 then the amount of tax, interest, penalty or late fee outstanding as per statutory order : (Amount in Rs.)						
Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

(5) Details of the appeal filed and withdrawal, if any:

(a) Appeal No. / Writ Petition No/ Special Leave Petition No.	
(b) Designation of Appellate Authority or Tribunal or court.	
(c) Date of application for full and unconditional withdrawal of appeal filed before the Appellate Authority/Tribunal/Court	
(d) Appeal withdrawal No. and date, if withdrawal order is passed.	

(D) Details of the settlement of arrears, requisite amount and the amount of waiver

Settlement of tax, interest, penalty or late fee

(a) For the settlement of amount outstanding as per Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under **One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
Total amount						

Payments and attachment –

[A] ATTACHMENTS

The following documents are attached with this application: -

- (a) A copy of statutory order against which settlement is sought for.
- (b) Original order allowing withdrawal of appeal or in case the appeal withdrawal order is not received then the copy of the request letter submitted for withdrawal of the appeal.
- (c) Copies of self-certified challans of payment made after the date of order till the 20th March 2025 and for the payment of the requisite amount for the settlement.

[B] Details of payment made upto 20th March 2025.

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

[C] Details of payment made on or after 21st March 2025.

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

Place:

Date:

(Name and Signature of the Applicant)

DECLARATION.

I (Name in Block Letters) solemnly declare that the information given in this application, statements accompanying, are correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 8 or section 9 read with section 10 and Annexure-A or Annexure-B of the Act. Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. I further declare that the application for settlement is submitted in my capacity as.....and that I am competent to verify the correctness and completeness of the application.

Place:

Date:

(Name and Signature of the Applicant)

(Designation)

ACKNOWLEDGEMENT

Application No.

Date

Received application in Form I for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025, in respect of the statutory order dated----- in case of M/s. -..... RC. No./ PAN/TIN No.for period -----to-----.

Place:

Date:

Name and the designation of the authority.

(See section 12 of the

Application for settlement of Arrears of return dues or, tax, interest or late fee as recommended by the auditor in the audit report as per sub-clauses (ii) and (iii) of clause (d) of sub-section (1) of section 2.

1 I _____(Designation) _____of / on
behalf of M/s. _____hereby apply under sub-
section (1) of section 12 of the Maharashtra Settlement of Arrears of Tax,
Interest, Penalty or Late Fee Act, 2025.

2 for the purpose of settlement of the arrears of the tax, interest, penalty or late
fee payable as per the return, revised return or, as the case may be, as per the
audit report under -----(*name of
the Relevant Act under which an application is being made*).

Please tick the appropriate box:

[illegible]

2. Registration Number												
(a) TIN under MVAT Act/UIN												
(b) TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution												
(c) Registration No. under relevant Act												
(d) GSTIN, if any												
(e) PAN of the applicant under IT Act, 1961												
3. Address of the person whose dues are to be settled :-												
4. PIN CODE												
5. E-mail id of the applicant												
6. Mobile No. of the applicant												
7. Designation of the Nodal Officer in-charge of the case for which the settlement is sought.												

(B) Category of arrears for the settlement, amount of requisite payment and waiver thereof :

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1. Category of arrears for which settlement is sought: (Please Tick appropriate category)						
(A) Amount of tax, interest or late fee payable as per Return/s for the periods ending on or before 30 th June 2017;						☐
(B) Amount of tax, interest or late fee recommended to be payable by the auditor for the periods ending on or before 30 th June 2017;						☐
Financial year of the return/s for which the application for settlement is filed:						
1(A) Return/Revised return where tax, interest, or late fee is shown payable and which has not been paid wholly or partly (Return dues)						
(a) Settlement in respect of the returns for the periods ending on or before 30th June 2017, which are filed on or before the 31st December 2025 (applicant may file an application for a single return or a single application for all return dues of one financial year):						
Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax payable as per return	Interest payable as per return	Late fee	
(i)						
(ii)						
(iii)						
(iv)						
(v)						
(vi)						
(vii)						
(viii)						
(ix)						
(x)						
(xi)						
(xii)						
Total amount payable						

(b) Amount of tax, interest or late fee paid on or before 20th March 2025 (Amount in Rs.)	
Description	Amount
Total amount paid	

(c) Outstanding amount of tax, interest or late fee as on the 31st December 2025 or date of submission of application, whichever is earlier[(a)-(b)]:					
Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax	*Interest payable	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
(xi)					
(xii)					
Balance amount outstanding					
* - Interest payable to be calculated from the due date till the date of payment of Tax.					

(d) Details of the requisite amount and the amount of waiver in respect of the returns that are filed on or before the 31st December 2025.						
Settlement of tax, interest or late fee						
(i) For the settlement of amount outstanding as per Sr. No. 1(A)(c) above, the payment of requisite amount to be made and waiver under payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017 is as under:						
Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of interest					
(iii)	Amount of late fee					
Total amount						

1(B) Settlement of arrears as recommended in the Audit Report							
Financial Year of the Audit Report for which settlement Application is filed:							
(a) Tax, interest or late fee recommended to be payable, whether accepted by the dealer or not, by the Auditor in Part-1, letter of submission provided under the audit report in Form-704 (Amount in Rs.):							
Tax		Interest		Late fee			
(b) Tax, interest or late fee accepted by the dealer out of 1(B)(a) above (Amount in Rs.):							
Un-disputed Tax		Interest		Late fee			

(c) Tax, interest or late fee payable but NOT accepted out of 1(B)(a) above (Amount in Rs.):			
Tax		Interest	Late fee
Un-disputed	Disputed		

(d) Balance Outstanding amount of tax, interest or late fee as on the date of 21st March 2025. (Amount in Rs.):			
Tax		*Interest payable	Late fee
Un-disputed	Disputed		
*- Interest payable to be calculated from the due date till the date of payment of Tax.			

(e) Details of the settlement of arrears, requisite amount and the amount of waiver						
Settlement of tax, interest, penalty or late fee						
(i) For the settlement of amount outstanding as per Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017 is as under:						
Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005
(a)	Amount of un-disputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
Total amount						

Payments and attachment -**[A] ATTACHMENTS**

The following documents are attached with this application: -

- (a) Copy of the return/revised return/audit report recommendations against which settlement is sought.
- (b) Copies of self-certified challans of payment made towards the aforesaid dues made till the 31st December 2025 and payment of the requisite amount.

[B] Details of payment made upto 20th March 2025.

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

[C] Details of payment made during 21st March 2025 to 31st December 2025.

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

Place:

Date:

(Name and Signature of the Applicant)

DECLARATION.

I (Name in Block Letters), -----of M/s ----
----- solemnly declare that the information given in this application, statements accompanying is correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 8 or section 9 read with section 10 and Annexure-A or Annexure-B of the Act. Also the other particulars shown in respect of each class of arrears mentioned in sub-clauses (ii) to (iii) of clause (d) of sub-section (1) of section 2 of the Act are truly stated.

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. I further declare that the application for settlement is submitted in my capacity as.....and that I am competent to verify the correctness and completeness of the application.

Place:

Date:

(Name and Signature of the Applicant)

ACKNOWLEDGEMENT

Application No.

Date

Received application in Form IA for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025, in respect of the statutory order dated----- in case of M/s. -..... RC.No./ PAN/TIN No.for period -----to-----.

Place:

Date:

Name and the designation of the authority.

FORM-II

(See Section 11 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025)

APPLICATION FOR WITHDRAWAL OF APPEAL

To,

	Sub	:	Application for withdrawal of appeal under Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or Late Fee Act, 2025
	Ref	:	(a) Appeal No.----- (b) -----

1. I -----of M/s_____ (Name and address of the applicant) desire to file an application under section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 for settlement of tax, interest, penalty or late fee under the-----
----- (Name of the Relevant Act) against the outstanding dues as per statutory order passed for the period-----.
2. I hereby submit that I desire to withdraw, fully and unconditionally, the appeal filed (Appeal No._____) by me/us for the aforesaid period under the
----- (Name of the Relevant Act) to settle the arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025. The details of the statutory order against which an appeal is filed are as under:

1. Settlement sought in respect of (Please Tick mark) , -																	
(1) Statutory order i.e. Assessment/Re-assessment /Rectification/Revision /Review order or the appeal order /Court order.																	
(2) Period of the Statutory order																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
(3) Financial year																	
(4) Appeal No.																	

3. You are kindly requested to allow the withdrawal of the appeal as desired by me/us and oblige.

Signature

Name and the applicant.

Date:

Place:

(See sub-section (1) or (2) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee (Payable by the Public Sector Undertaking Companies) Act, 2025)

[1] the application in Form I filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee (Payable by the Public Sector Undertaking Companies) Act, 2025 filed by holder of Registration No.PAN.....against statutory order passed on-----for the period-----.

[2] the application in Form IA filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee (Payable by the Public Sector Undertaking Companies) Act, 2025 filed by holder of Registration No _____ PAN _____ against return dues / dues as per recommendation of auditor for the period-----.

(Under sub-section (-----) of section 13 of the Settlement Act)

1. WHEREAS, M/s_____ (Name and address of the applicant) has filed an application under section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee (Payable by the Public Sector Undertaking Companies) Act, 2025 for settlement of tax, interest, penalty or late fee under the _____ (Name of the Relevant Act) against the ----- (State class of arrears

as given in sub-clauses (i) to (iii) of clause (d) of sub-section (1) of section 2.

2. The period and financial year for which settlement is sought is as under:

(1) Period for which settlement is sought																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
(2) Financial year for which settlement is sought																	

(3) Whether appeal is withdrawn fully :(Tick (√) which is applicable)				
	Yes	☐	No	☐

(4) The details of the outstanding amount of tax, interest, penalty or late fee for which the applicant has withdrawn the appeal fully or the applicant has not filed the appeal against the statutory order and for which applicant has applied for settlement are as under:				
Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			
(5) The details of the outstanding amount of tax, interest, penalty or late fee on account of return dues or dues as per recommendation of auditor for which applicant has applied for settlement are as under:				
Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

3. I have gone through the contents of the application, which was found correct and complete / which has not been found correct and complete. Therefore, a Defect Notice was issued on -----which is complied with / not complied with.
4. The applicant has paid / short paid the requisite amount as per section 8 or section 9 read with section 10 of the Act and the *Annexure A* and *Annexure-B* appended to the Act and he has complied / partly complied with all / some conditions stated in section 11 and other provisions of the Act.

One time payment option						
Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per sections 8 and 9 read with section 10 of the Act based on the requisite amount paid and the One time payment option selected for payment of requisite amount is determined as under:						
Sr. No.	Particulars	Outstanding amount eligible for settlement	Payment of requisite amount		Amount of waiver granted	
			Annexure	Annexure B	Annexure A	Annexure B

			A			
(a)	(b)	(c)	(d)	(e)	(f)	(g)
(1)	Amount of un-disputed tax					
(2)	Amount of TDS					
(3)	Amount of TCS					
(4)	Amount of disputed tax					
(5)	Amount of interest					
(6)	Amount of penalty					
(7)	Amount of late fee					
	Total amount					

5. Therefore, I Shri/Smt.....(Designation) hereby state that the applicant is eligible for the waiver of the amount as given in column (f) or (g) of the Table as above and the corresponding post-assessment interest or, as the case may be, post-assessment penalty which is leviable but has not been levied till the date of the application filed for the settlement of arrears.

6. Necessary entries to give effect to the waiver and the payments shall be taken in the outstanding dues (recovery) registers.

OR

1. I have gone through the application for settlement and I am prima-facie of the opinion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act.

Therefore, a show-cause notice was issued on ----- which was properly served on _____. Shri./Smt.

.....
(Designation) of M/s_____. In response to the show-cause notice, Shri./Smt. _____ attended / nobody attended and submitted / not submitted a written reply or attended and made an oral

submission as reduced in writing by me.

2. In view of the facts of the case, I have come to the conclusion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act and therefore same is rejected.

Signature

Name and the designation of the authority.

Date:

Place:

Seal :

Copy to: -

- (a) the Applicant
- (b) the Appellate Authority in case the appeal is filed and concerned recovery officer.
- (c) the recovery file

FORM IV

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025)

NOTICE FOR RECTIFICATION

To

No.-----/B-----dated DD/MM/YYYY

Application no.	
------------------------	--

R-C. No. under relevant Act.																			
Relevant Act.																			

WHEREAS, it appears that in the order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025, bearing No..... dated..... in respect of statutory order/return dues as per audit report for the period from.....to..... in your case, there is an apparent mistake as follows:

Sr. No.	Description of the mistake in brief.
(a)	
(b)	
(c)	

AND WHEREAS, it is proposed to rectify the mistake as stated below which will have the effect of enhancing the requisite amount payable/reducing the amount of waiver, you are hereby given the notice under sub-section (3) of section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025, that, if you wish to place any objection against the proposed

rectification, you should attend the office of the undersigned
at.....(place) at(time) on.....(date).

Gist of rectification proposed to be made: -

(1)
(2)
(3)
(4)

Seal

Place

Signature

Date

Name and the designation of the authority.

FORM-V

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax,
Interest, Penalty or Late Fee Act, 2025)

APPLICATION FOR RECTIFICATION

To

Subject: Application under sub-section (3) of section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 for rectification of the mistake.

Sir/Madam,

I / We, the undersigned, herewith apply for rectification of the mistake.
The details are as follows.

Name of the Applicant	M/s.
R-C. No. under relevant Act.	
Relevant Act.	
Address of the place of business	
Order passed by	
Date and No. of Order of settlement u/s 13 (1) of the Act.	
Brief narration of the ground on which the rectification is sought.	
The quantum of relief from arrears sought.	

I / We, request you to consider the above mentioned facts and pass the necessary rectification order.

Place:

Yours Faithfully,

Date:

Name and Signature:

FORM VI

(See section 15 of the Maharashtra Settlement of Arrears of Tax,
Interest, Penalty or Late Fee Act, 2025).

NOTICE FOR REVIEW

To

No. of Order of settlement u/s 13 (1) of the Act	
--	--

R-C. No. under relevant Act.																	
Relevant Act.																	

1. Whereas it appears that in the Order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 bearing No..... dated in respect of the period from to..... in your case, the order is erroneous in so far as it is prejudicial to the interest of revenue for the reasons given as under:

2. And whereas, it is proposed to pass an order to the effect mentioned below, you are hereby informed that, if you wish to prefer any objection against such proposed action you should attend at the office of the undersigned at.....(place) at(time) on(date).

3. Gist of order proposed to be passed: -

Seal :

Place :

Signature

Name and the designation of the authority.

Date :

FORM VII

(See section 17 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025).

NOTICE FOR REVOCATION

To

No. of Order of settlement u/s 13 (1) of the Act	
--	--

R-C. No. under relevant Act.																	
Relevant Act.																	

1. Whereas it appears that in the Order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2025 bearing No..... dated in respect of the period from to..... in your case, the benefit of settlement is obtained by suppressing any material information or particulars or by furnishing any incorrect or false information, if any, or suppression of material facts, concealment of any particulars is found in the proceedings related to search and seizure under (*name of the Relevant Act*). The observations in this regard are as under:

2. And whereas, it is proposed to pass an order to the effect mentioned below, you are hereby informed that, if you wish to prefer any objection against such proposed action you should attend at the office of the undersigned at.....(place) at(time) on(date).

3. Gist of order proposed to be passed: -

Seal :
Place :
Date :

Signature

Name and the designation of the authority.