COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 28th April 2023

ORDER

(Under section 19(2) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

No.DC(A&R)3/VAT/MMB-2023/1/ADM-8.— WHEREAS, the section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (Mah. Act. No. XVIII of 2023) (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 electronically or, as the case may be, physically. The application form for settlement of arrears under section 12 shall be submitted electronically, on the Maharashtra Goods and Services Tax Department portal www.mahagst.gov.in.

RAJEEV KUMAR MITAL Commissioner of State Tax, Maharashtra State, Mumbai

"FORM I

(See section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

Application for settlement of Arrears of tax, interest, penalty or late fee payable as per the statutory order

To,		_								
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	Sub	Set	olication tlement o Act, 202	•		:he est, Po		arash or La		
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			_(Designat	•						
of / on behal	f of M/s	3						her	reby a	pply
under sub-sec	tion (1)	of secti	ion 12 of tl	ne Maha	arash	tra Se	ettleme	ent of	Arrea	rs of
Tax, Interest, I	Penalty (or Late	Fee Act, 2	023 for	the p	urpos	se of se	ettlem	nent o	f the
arrears of the	tax. inte	erest, p	enalty or l	ate fee	as pe	r the s	statuto	orv or	der u	nder
		· -			_			•		
under which a					(rta	me c	n ine	Rea	evam	Act
(A) General i	nforma	tion:								
Please tick the ap			:							
Registered	dealer									
Unregister	ed pers	on inc	luding Fi	nancial	insti	itutio	n			
(1) Name of the Applicant (In	M/s	3								
Block letters)										
ictici sj										

(2) Registration Nu	ımbe	r										
(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	1											
the applicant	<u> </u>		1	1	,	Т		ı		1	1	
(6) Mobile No. of												
the applicant												
(R) Details of	etatu	torr	orde) # O #	d o	ation	for	10.371	ment	of	*0011	cito

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

1.	Settlement	sought:	in respect	of (Please	Tick mark),-
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(2) Period of the Statutory order

⁽¹⁾ Statutory order (Please select from drop down) Assessment/Reassessment / Revision / Review / 1st Appeal / 2nd Appeal order / Court order.

	D	D	M	M	Y	Y	Y	Y		D	D	M	M	Y	Y	Y	Y
From									То								
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	•			marl		4 9						_					
	⁄um	p su	ım p	aym	ent	opti	lon										
C	One-time payment option																
I	Installment option																
2. De			n of orde		auth	ority	pas pas	sing	the								
3. De					Voda	a1 Of	ficer	in-c	harg	e of							
	_								soug								
						_	oove)										
4. Da	te o	f the	Sta	tuto	ry oı	der				D	D	M	M	Y	Y	Y	Y
(6)		••	•														
(C)	Det	ails	of a	rrea	rs a	s pe	r sta	tuto	ory o	rdei	•						
(1) Tax	i, int	teres	st, pe	enalt	y or	late	fee p	oaya	ble a	s pe	r stat		-				
		_	=.				_					(A	mou	nt in	Rs,)	
II.a dia			Tax		1	Tot		Int	eres	t F	enalt	y	Lat	e fee		Tot	al
Un-dis	put	ea	DIS	pute	1	Ta	ιx										
(2) Am	0111	t na	id af	ter t	he d	ate (of sta	11111	orv o	rder	wheti	her	in ar	neal	or o	ther	wise
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														(Ar	nour	nt in	Rs,)
			De	escri	ntio	n							Am	ount			
					_								AIII	ound			
		Т	otal	amo	unt	paid	<u> </u>										
(0)		, ,		• .			4		1 .	c		4.			, 1	4	N #
(3) Am				ınte	rest	, pe	nalty	or	late	tee	outsta	andi	ng a				
202	ا)]د:	.)-(2) Т	j: Tax			Tot	-1 ₂ 1							(AM	oun	t in R	s,j
Un-dis	put			pute	d	Ta		Int	teres	F	Penalt	У	Lat	e fee		Tot	al

(4) In case the order is passed on or after the 1st May 2023 but on or before the 31st October 2023 then the amount of tax, interest, penalty or late fee outstanding as per statutory order:

(Amount in Rs,)

Un-disputed Disputed	Tax	Interest	Penalty	Late fee	Total
on disputed Disputed	1021				

(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 Lump sum payment as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017 is as under:

Sr. No.	Outstanding amount	Payment of requisite amount	Amount of waiver sought

(b) 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
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			Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31st March 2005
(i)	Amount of disputed tax	un-				
(ii)	Amount disputed tax	of				
(iii)	Amount interest	of				
(iv)	Amount penalty	of				
(v)	Amount of fee	late				
	Total amou	nt				

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

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

* - Minimum 25 per cent. of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal quarterly instalments starting from the date of application.

Total requisite amount						
Less: Paid with this application						
Balance to be paid in three equal quarterly						
instalments starting from the date of application						

(ii.) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment.

Sr. no.	Due date	Amount of instalment
1		
2		
3		
7	Γotal	

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 30th April 2023 and for the payment of the requisite amount for the settlement.
- [B] Details of payment made upto 30th April 2023

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

[C] Details of payment made on or after 1st May 2023

(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,									
nterest, 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 asand that I am									
competent to verify the correctness and completeness of the application.									
Place:									
Date:									
(Name and Signature of the Applicant)									
(Designation)									

ACKNOWLEDGEMENT ONE TIME PAYMENT OPTION

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, 2023,
in respect of the statutory order dated in case of M/s RC.
No./ PAN/TIN Nofor periodto
Place:
Date:
This is a system generated acknowledgement and requires no signature.

ACKNOWLEDGEMENT INSTALLMENT OPTION.

Date

Application No.

Place:

Date:

	Receiv	ved application in Form I for S	Settlement of	arrears	under	the
Maha	rashtra	a Settlement of Arrears of Tax, Inte	rest, Penalty o	r Late Fe	e Act, 20	023
in res	spect o	f the statutory order dated	in case of	M/s		RC
No./	PAN/T	IN No for per	riod	to		•
	The so	chedule to pay the balance of the r	requisite amou	ınt is as	under-	
	Sr.	Due date (system generated date	Amount	of		
	no.	based on date of application)*	instalment			
	1					
	2					
	3					
		Total				
* - Ple	ease ad	lhere to the above payment schedu	le to avoid rec	overy act	ion.	

This is a system generated acknowledgement and requires no signature.

"FORM-IA

(See section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

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.

To,			
		_	
		_	
	Sub	:	Application under the Maharashtra Settlement of Tax, Interest, Penalty or Late Fee Act, 2023
			(Designation)of / on
behalf of M/s	•		hereby apply under sub-
section (1) of	section	1	2 of the Maharashtra Settlement of Arrears of Tax,
Interest, Penal	ty or l	Late	e Fee Act, 2023 for the purpose of settlement of the
arrears of the t	ax, int	ere	st, penalty or late fee payable as per the return, revised
return or, as tl	ne case	e m	ay be, as per the audit report under
			(name of the Relevant Act under which an
application is b			
11	3		,
(A) General inform	nation	ı:	
Please tick the ap			pox.
Registered			
Unregister	ed dea	ler	including Financial institution
1. Name of the	M/	s	
Applicant (In			
Block letters)		_	
1000010)			

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		1	1	1						
the applicant			,	_	_	•			•	
6. Mobile No. of										
the applicant										
7. Designation of t	he No	ndal C)fficer	in-						
charge of the										
settlement is so		''								
	_									

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

	tegory of arrear		settlement	is sought:	(Please Tick					
(A)	(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)	(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;									
	(C) Option for payment of requisite amount (Please Tick mark) ,-									
	One time paymen	-								
	Installment optio	n								
appli	ncial year of th	ent is filed:								
• •	Return/Revised re nd which has not l		•							
		•	<u> </u>							
(a	before 30 th June 2023 (applicant application for a	2017, which may file an ap	are filed on opplication for	or before the a single ret	e 31st October					
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								
· <u> </u>										

(b)Amount of tax, interest or late fee paid on or before 30^{th} April 2023

(Amount in Rs,)

Description	Amount
Total amount paid	

(c) Outstanding amount of tax, interest or late fee as on the 31st October 2023 or date of submission of application, whichever is earlier[(a)-(b)]:

Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Тах	*Interest payable	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
(xi)					
(xii)					
	Balance amou	nt 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 October 2023.

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 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
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		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 31st March 2005
(i)	Amount of undisputed tax				
(ii)	Amount of interest				
(iii)	Amount of late fee				
	Total				
	amount				

(ii) (a) For the settlement of amount outstanding as per 1(A) (c) above, the payment of requisite amount to be made and waiver under

Instalment option* as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017 is as under:

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

^{* -} Minimum 25% of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal monthly instalments starting from the date of application.

Total requisite amount	

Less: Paid with this application										
	Balance to be paid in three equal monthly instalments starting from the date of application									
modulities of approaction										
(b) I hereby ur	ndertak	e to pay t	he balance	of the	reai	uisite	amo	unt	in th	ree
equal quarter	ly insta	alments fro	om the date	of app	lica	tion.	The c	copie	es of	the
challans for alongwith For										
due date of th				abilitti	ou v	VICIIII	1 0 ua	tys 1	10111	шс
		- T	Ι.			• .	• .	. –		
	Sr. no.	Due dat	e A	mount	tot	ınsta	lment			
	1									
	2									
	3									
		Total								
1(B) Settlement	of arr	ears as r	ecommen	ded i	n t	he A	Audit	Re	por	t
Financial Year of t		_	for which							
settlement Application is filed:										
(a) Tax, interes			ommended	to be r	oava	ıble,	wheth	ner a	ıccer	oted
(a) Tax, interest by the de-	est or la	ate fee rec	ommended the Auditor	_	•				_	
by the de- provided u	est or la aler or	ate fee rec not, by t ne audit re	the Auditor eport in Forr	in Par	rt-1	, lett	er of in R	sub s.):	_	
by the de	est or la aler or	ate fee rec not, by t ne audit re	the Auditor	in Par	rt-1	, lett	er of	sub s.):	_	
by the de- provided u	est or la aler or	ate fee rec not, by t ne audit re	the Auditor eport in Forr	in Par	rt-1	, lett	er of in R	sub s.):	_	
by the deprovided u	est or la aler or under th	ate fee rec not, by t ne audit re	the Auditor eport in Forr Interest	in Pai n-704	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee	miss	sion
by the de- provided u	est or la aler or ander th	ate fee rec not, by t ne audit re	the Auditor eport in Forr Interest	in Pai n-704	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th	ate fee rec not, by t ne audit re	the Auditor eport in Forr Interest	in Pai n-704	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or i	ate fee rec not, by t ne audit re	the Auditor eport in Forr Interest	in Par n-704 the de	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or i	ate fee rec not, by t ne audit re	che Auditor eport in Forr Interest ccepted by	in Par n-704 the de	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee (B)(a	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or i	ate fee rec not, by t ne audit re	che Auditor eport in Forr Interest ccepted by	in Par n-704 the de	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee (B)(a	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or i	ate fee rec not, by t ne audit re	che Auditor eport in Forr Interest ccepted by	in Par n-704 the de	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee (B)(a	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or i	ate fee rec not, by t ne audit re	che Auditor eport in Forr Interest ccepted by	in Par n-704 the de	rt-1 (Am	, lett	er of in Rs Late	sub s.): fee (B)(a	miss	sion
by the deprovided until the provided until the prov	est or la aler or ander th est or n Rs.):	ate fee recond not, by the audit recond late fee audit recond late	che Auditor eport in Forr Interest ccepted by Intere	in Par n-704 the de	ealer	, lett	er of in ReLate	subs.): fee (B)(a	a) ab	oove
(c) Tax, interest (Amount in (Amo	est or la aler or ander th est or la rax	ate fee recond not, by the audit recond late fee audit recond late	che Auditor eport in Forr Interest ccepted by Intere	in Par n-704 the de	ealer	, lett	er of in ReLate	subs.): fee (B)(a	a) ab	oove
(c) Tax, interest (Amount in Tax	est or la aler or inder the est or in Rs.): Tax	ate fee recondt, by the audit recondt late fee audit late fee audit late fee audit late fee audit late fee pay	che Auditor eport in Forr Interest ccepted by Intere	in Par n-704 the de	ealer	, lett	er of in ReLate	subs.): fee (B)(a	a) ab	oove
(c) Tax, interest (Amount in (Amo	est or la aler or inder the est or in Rs.): Tax est or la in Rs.):	ate fee recond not, by the audit recond late fee audit recond late	che Auditor eport in Forr Interest ccepted by Intere	in Par n-704 the de	ealer	, lett	er of in ReLate	subs.): fee (B)(a	n) ab	oove
(c) Tax, interest (Amount in Tax	est or la aler or inder the est or in Rs.): Tax est or la in Rs.):	ate fee recondt, by the audit recondt late fee audit late fee audit late fee audit late fee audit late fee pay	che Auditor eport in Forr Interest ccepted by Intere	in Par n-704 the de	ealer	, lett	er of in ReLate	subs.): fee (B)(a	n) ab	oove

(d) Balance Outstanding amount of tax, interest or late fee as on the date of 1st May 2023 (Amount in Rs.):

Τ-			
Та	X	*Interest nerroble	Late fee
Un-disputed	Disputed	*Interest payable	Late lee

 $^{*-}$ 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 **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		of waiver
No.		amount	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexur e A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(a)	Amount of undisputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
	Total amount					

(ii) (a) For the settlement of amount outstanding Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under Instalment 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 31st March 2005	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(a)	Amount of undisputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
	Total amount					

* - Minimum 25 per cent. of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal quarterly instalments starting from the date of application.

Total requisite amount				
Less: Paid with this application				
Balance to be paid in three equal quarterly				
instalments starting from the date of application				

(ii) (b) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment.

Sr. no.	Due date	Amount	of
		instalment	
1			
2			
3			
	Total		

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 October 2023 and payment of the requisite amount.
- [B] Details of payment made upto 30th April 2023

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

[C] Details of payment made during 1st May 2023 to 31st October 2023

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

Place:	
Date:	(Name and Signature of the Applicant

DECLARATION.

Iof 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 asand that I am
competent to verify the correctness and completeness of the application.
Place:
Date:
(Name and Signature of the Applicant)

ACKNOWLEDGEMENT ONE TIME PAYMENT OPTION

No.	Date
	No.

Received application in Form IA	A for Settlement of ar	rears under the
Maharashtra Settlement of Arrears of Tax	x, Interest, Penalty or La	ate Fee Act, 2023,
in respect of the statutory order dated	l in case of	M/s
RC.No./ PAN/TIN No	for period	to
Place:		
Date:		

This is a system generated acknowledgement and requires no signature.

ACKNOWLEDGEMENT INSTALLMENT OPTION.

Date

Application No.

Place:

Date:

Received application in Form IA for Settlement of arrears under the
Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023
in respect of the statutory order dated in case of M/s
RC.No./ PAN/TIN Nofor periodtoto
The schedule to pay the balance of the requisite amount is as under-
Sr. Due date (system generated date Amount of instalment
no. based on date of application)*
1
2
3
Total
* - Please adhere to the above payment schedule to avoid recovery action.

This is a system generated acknowledgement and requires no signature.

FORM-II

(See Section 11 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

APPLICATION FOR WITHDRAWAL OF APPEAL

Sub : Application for withdrawal of appeal under Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Act, 2023 Ref : (a) Appeal No	То	,		
Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Act, 2023 Ref : (a) Appeal No (b) (b)				
 I		Sub	:	Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest,
 I		Ref	:	(a) Appeal No
of the applicant) desire to file an application under section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Acc 2023 for settlement of tax, interest, penalty or late fee under the(Name of the Relevant Act) against the outstanding due as per statutory order passed for the period				(b)
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		of the applican Maharashtra Se 2023 for settlem	t) d ttlen ent (esire to file an application under section 12 of the nent of Arrears of Tax, Interest, Penalty or Late Fee Act, of tax, interest, penalty or late fee under the (Name of the Relevant Act) against the outstanding dues
	2.	-		
				(Name of the Relevant Act) to settle the
arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penal				
or Late Fee Act, 2023. The details of the statutory order against which a appeal is filed are as under:				·

1. Set	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)]	Perio	d of t	he St	atuto	ry or	der											
From	D	D	M	M	Y	Y	Y	Y	То	D	D	M	M	Y	Y	Y	Y
									10								
(3)	(3) Financial year																
(4)	(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:

FORM III

(See sub-section (1) or (2) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2023)

	R	ead																
	[1] the application in Form I filed under section 12 of the Maharashtra																	
	Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 filed by holder																	
	of Registration No. PAN against statutory order																	
		pa	assed	on				fo	or the	perio	od							
	[2] the	e app	licati	ion ii	n For	m IA	filed	l und	er sec	ction	12 of 1	the N	M ahar	ashtr	a		
		A	rrear	s of T	ax, I	ntere	st, Pe	nalty	or L	ate Fe	ee Ac	t, 202	3 file	d by l	holde	r		
		of	Reg	gistra	tion	No			PAN			agains	st re	turn (dues	/		
		dι	ies as	s per	recoi	nmei	ndatio	on of	audi	tor fo	r the j	period	ļ					
				O	RD	ER (OF S	ET	ГLЕ	ME	NT/R	EJE	CTI	ION				
			α	Inder	sub-se	ection	() of se	ection	13 of	the Set	tlemen	nt Act	.)				
			(0	naci	540 50	ction		, 01 50	cuon	15 01	ine set	cicinon	10 7 100	•)				
1.	WHE	ERE.	AS,	M/s					(Name	e and	addı	ress	of th	ne ap	plica	nt) ł	nas
	filed	an	appli	catio	n ur	nder	secti	on 1	2 of	the	Maha	rashtr	a Se	ettlem	nent (of A	rrears	sof
	Tax,	Inte	rest,	Pena	lty o	r Lat	e Fe	e Act	t, 202	23 for	settle	ement	t of t	ax,in	teres	t, pe	nalty	or
	late 1	ee ı	unde	r the			(N	Vame	of th	e Rel	evant	Act) a	again	st the			-(Stat	e
	class	of a	rrears	S														
	as gi	ven	in st	ıb-cl	ause	s (i)	to (ii	(i) of	clau	ise (d) of	sub-s	secti	on (1) of s	section	on 2.	
2.	The	perio	od ar	nd fii	nanc	ial y	ear f	or w	hich	settle	emen	t is sc	ough	t is a	s unc	ler:		
	(1)		od fo						ough	t								
_	_	D	D	M	M	Y	Y	Y	Y		D	D	M	M	Y	Y	Y	Y
ı	From									То								
	(2)	Fina	ncial	yea	r for	whic	ch se	ttlem	nent i	S								
	(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	(Intere	st	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							
(6) Option for payment of requisite amount								

- **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.

Lump sum option

Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per section 8 read with section 10 of the Act based on the requisite amount paid and the Lumpsum option selected for payment of requisite amount is determined as under:

Sr. No.	Outstanding amount	Payment of requisite amount	Amount of waiver granted

One time payment option / Installment 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 / Installment option selected for payment of requisite amount is determined as under:

Sr.	Particulars	Outstandin g amount eligible for	Payment of amount	requisite	Amount grant	of waiver ed
No.		settlement	Annexure A	Annexure B	Annexure A	Annexure B
(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 (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	gh the application for settlement and I am prima-facie of
the opinion that the	he application for settlement of arrears of tax, interest
penalty or late fee	e is not in accordance with the provisions of this Act
Therefore, a show	r-cause notice was issued on which was
properly served on	Shri
of M/s	In response to the show-cause notice
Shri	attended / nobody attended and submitted / no
submitted a written	replyor attended and made an oral submission as reduced in
writing by me.	
2. In view of the fac	cts of the case, I have come to the conclusion that the
application for sett	element 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, 2023)

NOTICE FOR RECTIFICATION

To															
No	,	/B				d	late	ed	DI	D/1	ΜN	1/`	ΥΥ	ΥΥ	
Application no.															
R-C. No. under relev	ant Act.														
Relevant Act.						l	<u> </u>							ı	
Section 13 of the Ma Late Fee Act 2023 statutory order /re	appears that in the order harashtra Settlement of A bearing No	Arı da ^r pe	rea ted r	rs au	of dit	Ta	ax, 	In 	.tei t i	res in for	t, F r th	Per es: ne	nal peo	ity et erio	or of od
Sr. No. Description	n of the mistake in bri	ef.													
(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, 2023, that, if you wish to place any objection against the proposed

rectification,	you	should	attend	the	office	ot	the	undersigned		
at		(place)	at	(t	ime) on.			(date).		
		(1 /		`	,			,		
Gist of rectification proposed to be made: -										
dist of rectification proposed to be made.										
(1)										
(2)										
(3)										
(4)										
Seal										
Place										
Flace						Si	gnatur	' e		
Date							5.14.41			
			Name ar	nd the	design	atio	n of tl	he authority.		

FORM-V

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

APPLICATION FOR RECTIFICATION

To	
Subject: Application under sub-section (3) of sect Settlement of Arrears of Tax, Interest, Per 2023 for rectification of the mistake.	
Sir/Madam,	
I / We, the undersigned, herewith apply for The details are as follows.	rectification of the mistake.
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 mecessary rectification order.	nentioned facts and pass the
Place:	
	Yours Faithfully,
Date:	
Ŋ	Jame and Signature:

FORM VI

(See section 15 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023).

NOTICE FOR REVIEW

To		
No. of C	Order of settlement u/s 13 (1) of the Ac	Act
R-C. No	o. under relevant Act.	
Relevan	nt Act.	
13 Fe pe in	Whereas it appears that in the Order past 3 of the Maharashtra Settlement of Arroce Act, 2023 bearing No	rears of Tax, Interest, Penalty or Late dated in respect of the in your case, the order is erroneous
yc pr at	and whereas, it is proposed to pass an outle are hereby informed that, if you wish roposed action you should attend t(place) at	h to prefer any objection against such at the office of the undersigned
3. G	rist of order proposed to be passed: -	
Seal:		
Place	:	Signature
Date:		and the designation of the authority.

FORM-VII

(See clause (b) of the Table in section 10 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

FURNISHING OF DETAILS OF PAYMENTS UNDER INSTALMENT

To,										
•••••	• • • • • • • •		•••••							
•••••	• • • • • • • •		••••							
	• • • • • • • •	• • • • • • • • • • • • • • • • • • • •								
		Subject		ning of details o nents under Ins	-					
	I(Designation)									
of	M/s.			1	nereby submit	that I have ap	plied for			
settle	ement	of the arr	rears of t	he tax, interest	, penalty or lat	te fee under				
				(nam	e of the Releva	nt Act under i	which an			
appli	cation	ı is bein	ng made,) vide Applica	ition No	dt	_ under			
Insta	lment	option.								
	Whil	e applyin	g for set	tlement under	Instalment op	otion, I have	paid the			
preso	cribed	requisite	amount	at Rs	(minimum 2	25 per cent.) a	longwith			
appli	cation	and sub	mitted pr	oof of the same	The balance o	of the requisite	amount			
has l	oeen p	aid by mo	e in three	e equal quarter	y instalments	as follows-				
	Sr. no.	Due date	Paid date	Amount of instalment	Interest paid instalment,		Total amount paid			
	2									
	3									
		Total								
	Copi	es of self-	certified	challans of the	instalments pa	aid alongwith	challans			
for i	nteres	t paid or	n accoun	t of delayed p	ayment of ins	stalments, if	any, are			
attac	hed h	erewith.								
Place	: :									
Date	:			(Na	me and Signa	ture of the Ap	plicant.)			