

Office of the
Commissioner of State Tax,
8th floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. VAT/MMB-1009/31/Adm-8

Mumbai, dated 31/05/2021

Trade Circular No. 10 T of 2021.

Sub: Grant of Administrative relief to un-registered dealers.

Ref: 1. Trade Circular No. 33T of 2007 dated 18th April 2007.

2. Trade Circular No. 68T of 2007 dated 26th November 2007.

3. Trade Circular No. 37T of 2008 dated 21st October 2008.

4. Trade Circular No. 36T of 2009 dated 24th December 2009.

The eligibility criteria, conditions and procedure for application of administrative relief on account of the delay in obtaining the certificate of registration have been laid down in the above referred Trade Circulars. In Para 2(c) of the Trade Circular 36T of 2009 dated 24th December 2009, one of the eligibility conditions prescribed for dealers to be eligible for administrative relief is that he / she shall make the payment of self assessed tax and file return for the unregistered period. The said condition in clause (iii) of this para is reproduced -

“ iii) the dealer should also calculate the tax for the unregistered period (as if he is registered) and make payment of tax along with interest and file the return electronically for the said unregistered period before filing application for Administrative Relief.”

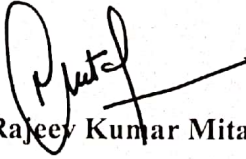
However, due to current system in place it is not possible to file the returns pertaining to such unregistered period till the registration is made effective for such period on system.

2. In view of this, it is now decided to dispense with the pre-condition of filing of return for such un-registered period and the dealer should only make the payment of self-assessed tax and interest before filing application for administrative relief. The dealer is only required to calculate the tax and make payment of tax with interest. The amended condition (iii) of para 2(c) of Circular 36T of 2009 should now be read as follows—

“ iii) the dealer should also calculate the tax for the unregistered period (as if he is

registered) and make payment of tax alongwith interest before filing application for Administrative Relief. The dealer should electronically file all the returns for all the URD periods, under MVAT Act or CST Act, as the case may be, immediately after passing of the order granting Administrative Relief."

3. This condition would be applicable to all the pending applications for Administrative Relief as well as the fresh applications that will be made. Further, the benefits accorded as above shall be withdrawn if subsequently it is found that the dealer has not computed the tax liability correctly.
4. This Circular cannot be made use of 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.
5. You are requested to bring the contents of this circular to the notice of all the members of your association.



(Rajeev Kumar Mital)

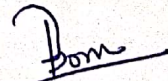
Commissioner of State Tax,
Maharashtra State, Mumbai.

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Copy forwarded to: Joint Commissioner of State Tax (Mahavikas) with the request to upload this Trade Circular on the MGSTD web-site.



(Vishakha Borse)

Joint Commissioner of State Tax,
(HQ) 1, Maharashtra State, Mumbai.