[1]FORM 604A

[See rule 67(2)]

Intimation Under Section 63 (7) of Maharashtra Value Added Tax Act, 2002.

To,

N0. _____ /Intimation/under section 63(7)/_____/B-------------- Dated

Registration Number (TIN) under MVAT Act,2002											
Registration Number (TIN) under CST Act,2002											
Period	From					To					

Sub :-- Intimation of finding of the Computerised Desk Audit (CDA) under sub-section (7) of section 63 in relation to the specific issues

On the basis of analysis of electronic information pertaining to registration, return, audit report u/s. 61, annexures and other information available with the Sales Tax Department, your case has been subjected to the computerised desk audit.

It is *prima facie* observed that the tax paid by you in the returns, set-off or refund claimed by you in the return appears to be incorrect in respect of following specific issues.

Sr. No.	Issues	**Additional tax liability**
1		
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If you agree with the contents of this intimation then you are advised to discharge tax liability alongwith applicable interest u/s 30 (2) and u/s 30 (4) at the time of filing of return or revised return.

You may accept tax liability in respect of any or all of the above parameters. However, the tax liability in respect of an individual parameter has to be accepted entirely alongwith applicable interest.

You may note that, as per provision of section 30 (4), interest at the rate 25 percent shall not be applicable if the taxes paid in the revised return are less than 10 percent of the *taxes paid as per original return.

If you fail to file return or revised return, your case may be taken up for assessment and in which case, it may attract penalty u/s 29 (3) of MVAT Act, 2002.

*taxes paid as per original return shall have the same meaning as stated in sub-section (4) of Section 30 of MVAT Act,2002.

Date Signature

Place Name of the officer and designation

1 This form is inserted vide Notification No. 1514/CR-62/Taxation-1 Dated 13th August 2014