

Office of the
Commissioner of State Tax,
1st floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. VAT/AMD-2020/1A/Adm-8
Trade Circular No. 08 T of 2020.

Mumbai, dated 25/05/2020

Sub: Guidelines for delay condonation in appeal, acceptance of form 314 and rectification of assessment order by the nodal officer under the MVAT Act 2002.

Ref: 1) Trade circular 3T Of 2020 dated 17/03/2020
2) Internal circular 4A of 2020 dated 20/03/2020.
3) Corrigendum to internal circular 4A dated 28/04/2020.
4) Trade circular 7T of 2020 dated 15/05/2020.

Sir/ Gentlemen/ Madam,

Background:

Instructions were given to the departmental authorities by issuing internal circular 4A of 2020 dated 20/03/2020 for passing of assessment orders manually (outside the SAP system) for the periods getting barred by limitation on 31st March 2020, and by issuing corrigendum dated 28/04/2020 for periods getting barred by limitation from 31-03-2020 to 03-05-2020 .Further instructions regarding filing of appeal against the assessment orders passed outside the SAP system were also issued vide trade circular 7T of 2020 dated 15/05/2020. Representations are received from the trade and various associations regarding certain issues faced by them due to the restrictions imposed during the lockdown period in the state of Maharashtra and the hovering uncertainty over the end of the lockdown period.

In order to provide some reprieve to the trade in view of difficulties faced by them, it is now decided that,

- 1) In case of assessment orders which were passed on the SAP system before the lockdown period and during the lockdown period and whose prescribed period under section 26(4) of the MVAT Act 2002 for filing appeal within 60 days of service of assessment order, falls during the lockdown period then, in such cases where the taxpayer wishes to file appeal against the assessment orders,

the delay in filing appeal beyond the period of 60 days will be condoned by the appellate authorities without levy of compounding fees, provided an appeal is filed within 30 days from the end of the lockdown period .

- 2) It was also mentioned in the trade circular 7T dated 15/05/2020 that, in cases where assessment orders are passed manually (outside SAP system), and the assessee wishes to file appeal against the assessment order, which is yet to be updated on the SAP system, the assessee may file an application in form 314 (application for stay of recovery for which demand notice u/s 32(4) has been served) and e-mail the same to his concerned nodal officer. However, representations have been received from the trade, that in many cases it will not be possible to get the form 314 signed either by the dealer or his authorized representative due to restrictions laid down in the lockdown period. There is a possibility that nodal officer might not accept such unsigned form 314 and this will lead to coercive recovery actions against the assessee. In order to avoid hardship caused to the trade because of the lockdown situation, the nodal officers are hereby directed to accept such unsigned form 314 received through e-mail, provided they confirm it from the dealer or his authorized representative that such unsigned form 314 has been actually sent by them and subject to such verification he may accept the same. It will be the responsibility of the assessing authority/nodal officer to confirm the authenticity of the unsigned form 314 by e-mail or telephone or any other mode available to him before taking any action on the same.
- 3) Instructions were also given vide trade circular 3T Of 2020 dated 17/03/2020 that, wherever possible all documents required for completion of assessment proceedings should be sought on e-mail as a precaution considering the covid-19 situation. In all such cases the submission of documents physically or through e-mail should be recorded by the assessing officer in the assessment proceedings and the same should be considered on merits and consequential order be passed accordingly. However, it is represented by the trade that submissions made by the assessee or his authorized representative through e-mail or otherwise, prior to passing the assessment orders, are not considered while passing the assessment orders. All the assessing authorities are hereby directed that, if any submission was received by e-mail or otherwise, till the date of passing the assessment order, and is not considered by the assessing officer while passing the assessment order, the same should be considered on

merit if the dealer applies for rectification u/s 24 of the MVAT Act 2002.

- 4) This circular cannot be made use for interpretation of provisions of the law as it is clarificatory in nature. Difficulty if any, in the implementation of this circular may be brought to the notice of the office of the Commissioner of the State Tax, Maharashtra State. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

Sd/-

(Sanjeev Kumar)

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.

Copy submitted with compliments to:

- 1)The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21
for information.
- 2)Accounts Officer, Sales Tax revenue audit, Mumbai and Nagpur.



(Shriram H. Umale)

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