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

TRADE CIRCULAR

No. VAT/AMD-2020/1A/Adm-8 Mumbai, dated 15th May 2020
Trade Circular No. 07 T of 2020.

Sub: Guidelines for filing Appeal against assessment orders Passed manually (outside the SAP system).

Ref: 1) Internal circular 4A dated 20th March 2020
2) Corrigendum to internal circular 4A dated 28th April 2020.

Sir/ Gentlemen/ Madam,

Background:

In order to follow the government directives pertaining to attendance due to outbreak of corona virus, instructions were given to the departmental authorities by issuing internal circular 4A of 2020 and corrigendum to the internal circular dated 28-04-2020, regarding passing of assessment orders (Comprehensive Assessments, Issue Based Assessments or any other assessment), Rectification, Review Order under MVAT Act, CST Act and Allied Acts, which were getting barred by limitation up to 3-05-2020.

All the officers were instructed to pass assessment orders on SAP system and where it is not possible to pass order on SAP system, in such cases assessment orders can be passed manually outside the SAP system.

1) Accordingly, some assessment orders are passed physically outside the SAP system and have been served either physically i.e. hardcopy or via e-mail to the dealers. In some such cases, the dealers may wish

to file appeal against such physical orders (passed outside the SAP system) served to him.

2) From January 2020 department has stopped accepting appeals in physical form. Now dealers have to file appeals online only.

3) Under section 26(4) of the MVAT Act 2002, the dealer has to file appeal within 60 days of service of assessment order to him. As some of the orders are passed outside the SAP system, it is not possible for the dealer to file online application of appeal in such cases. Hence it is necessary to upload such orders in the SAP system on priority. If the physically passed orders are not uploaded in the SAP system within a period of 60 days, the dealer will not be able to file appeal and will have to face coercive recovery action. In cases wherein manual assessment orders are passed, the Nodal officers are hereby instructed not to take any coercive recovery action up to a period of 60 days from the service of such order.

4) The officers are instructed to keep track of such cases (manual orders issued outside SAP system) and upload such assessment orders in the assessment module on SAP system on priority. The manually issued orders are instructed to be uploaded into the SAP Assessment Module by 15th June 2020.

5) In such cases, where the taxpayer wishes to file appeal against the assessment orders, which are passed manually (outside the SAP system) and are not uploaded, he may file an application in form 314 (application for stay of recovery for which demand notice u/s 32(4) has been served) and mail the same to his concerned nodal officer.

6) There is also a possibility that in some cases, the period of 60 days to file
appeal may expire before the physical orders are uploaded on the system. In such cases the delay in filing appeal beyond the period of 60 days will be condoned by the appellate authorities without levy of compounding fees. Once the physical orders are uploaded in the

assessment module then the dealer can file online application through the appeal module.

7) Representations are also received that in some cases the Rectification applications filed by the dealers are not being taken up by the Nodal Officers for hearing on priority, which causes hardship to the dealers. In cases wherein manual assessment orders are passed and the dealer files an application for Rectification, the Nodal Officers are hereby instructed to take up such Rectification applications for hearing on priority on merits and dispose such applications within 60 days from the date of receipt of the same.

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.

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