

Office of the
Commissioner of State Tax,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai - 400 010.

TRADE CIRCULAR

To

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No. JCST (MAHAVIKAS) / F 704 Physical Submission / FY – 2018-19 / Mumbai, dt. *24.2.2020*
Trade Circular No. 02T of 2020

Subject: Physical Submission of Audit Report in Form 704 for the financial year 2018-19

- Reference:** 1) Government Notification No. VAT/ AMD -1009/1B/Adm-6 dated 26.08.2009.
2) Government Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013
3) Trade Circular No 25 T of 2018 dated 24.09.2018
4) Trade Circular No 08 T of 2019 dated 08.03.2019

The last date for submission of audit report u/s 61 of the MVAT Act 2002, for the period 2018-19 is 28th February, 2020. After uploading their audit reports for the period 2018-19, the dealers shall submit the following documents:

- i. The Statement of submission of Audit Report in the format given in the Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013. The Statement of submission should be duly certified with signature, stamp, seal of the dealer with date, and
- ii. The copy of Acknowledgement generated after uploading of Audit Report in Form-704, duly certified with signature, stamp, seal of the dealer and Auditor, with date.

(2) The aforesaid documents shall be submitted to the concerned Nodal Officers viz. Dy Commissioner of Sales Tax, Asst. Commissioner of Sales Tax or Sales Tax Officer. The List of Nodal Officers is available on website www.mahavat.gov.in, in Whats New Section. (Please see Cases Allocation Chart)

The last date for electronic uploading of form e704, for the financial year 2018-19, is **28th February, 2020** and the last date for submission of above documents is **09th March, 2020**.

(3) If any member of the trade has any doubt he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of all the members of your association.

Parimal Singh
24/2

(Parimal Singh)

Special Commissioner of State Tax,
Maharashtra State, Mumbai.

No. JCST (MAHAVIKAS) / F 704 Physical Submission / FY – 2018-19 / Mumbai, dt. *24.2.2020*
Trade Circular No. 62 of 2020

Copy forwarded to :

1. All the Addl. Commissioners of Sales Tax in the State.
2. All the Joint Commissioners of Sales Tax in the State.
3. All the Sr. Dy. Commissioners of Sales Tax in the State.
4. All the Dy. Commissioners of Sales Tax in the State.
5. All the Asstt. Commissioners of Sales Tax and Sales Tax Officers in the State.

2. Copy forwarded with compliments for information to:

1. The officer on Special Duty, Finance Department, Mantralaya, Mumbai.
2. The Under Secretary, Finance Department, Mantralaya, Mumbai.
3. The Accounts Officer, Sales Tax Revenue Audit, Mumbai & Nagpur.
4. Copy to all the Desks and Desk officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

C. M. Kamble
(C. M. Kamble)

Addl. Commissioner of State Tax
GST-3, Maharashtra State, Mumbai