

8th floor, GST Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

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No. VAT /AMD-2018/1B/ADM-8

Mumbai, Dt. 01/10/2019

Trade Cir. No. 49 T of 2019

Sub : Amendment to the Maharashtra Value Added Tax Rules, 2005.

Ref. : Notification No. VAT-1519/CR-89/Taxation-1 dated the 8th
August 2019.

Gentlemen/Sir/Madam,

By virtue of Notification No. VAT-1519/CR-89/Taxation-1 dated 8th August 2019 some amendments are made in rule 17 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as "the MVAT Rules").

1. The term "annual" was inserted by this notification, which means the period of twelve months starting on the 1st April and ending on the 31st March of the relevant financial year.

2. New sub-rule (4B) was inserted in rule 17 of the MVAT Rules, for change in the periodicity of filing of returns.

The periodicity for filing of returns for the period starting on or after 1st April 2019 is as follows [rule 17(4B) inserted by G.N.F.D. No.VAT-1519/CR-89/Taxation-1, dated 8th August 2019]:-

(i) A registered dealer whose tax liability during the previous year had not exceeded rupees twenty five thousand, shall file Annual Return within twenty one days from the end of the year to which such return relates.

(ii) A registered dealer,

- whose tax liability during the previous year was more than rupees twenty five thousand but not exceeding rupees ten lakh or
- whose entitlement for refund during the previous year had not exceeded rupees one crore,

shall file Quarterly return, within twenty one days of the month immediately succeeding the quarter to which the return relates.

(iii) A registered dealer,

- whose tax liability during the previous year had exceeded rupees ten lakh or

- whose entitlement for refund during previous year had exceeded rupees one crore

Shall file monthly return within twenty one days from the end of the month to which the return relates.

The periodicity of returns for the period, prior to 1st April 2019, has not been changed.

The clarification of the terms, "tax liability" and "entitlement for refund" in Explanation I and II of rule 17(4), for determining the periodicity of refund shall be applicable for the periods from 1st April 2019 onwards also.

3. 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.

4. You are requested to bring the contents of this circular to the notice of the members of your association.

Yours faithfully,



Rajiv Jalota

Commissioner of Sales Tax,
Maharashtra State, Mumbai.
Mumbai, Dt. 01/10/2019

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Copy forwarded to Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on department's website.



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