

Office of the
Commissioner of State Tax,
Maharashtra State
8th Floor, GST Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To,

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No. Sett./MMB-2019/1/2018-19/ADM-8 dated the 5th August 2019

Trade Circular No. 42T of 2019

Subject : Opportunity to the taxpayers who have faced technical glitches affecting the payment of requisite amount and submission of applications for Settlement of Arrears under First Phase

Ref. : (1) The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 (Mah. Act No. XV of 2019) dated 9th July 2019.
(2) User manual for preparation and uploading of Form-I and Form-IA.
(3) User manual for creation of User Profile by Un-registered dealer and the dealer who has not created the User Profile on SAP system.
(4) Finance Department Order No. GST-1019/C.R.-34/Taxation-1 dated the 2nd August 2019.

Gentlemen/Sir/Madam,

1. The section 4 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 (hereinafter referred to as “the Settlement Act”) provides for the time limit under the First Phase and the Second Phase for submission of applications and payment of the requisite amount for settlement of arrears under the various Acts administered by the Maharashtra Goods and Services Tax Department (hereinafter referred to as “the MGSTD”). The First Phase started on 1st April 2019 and ended on 31st July 2019. Whereas, the Second Phase started on 1st August 2019 and will end on 31st August 2019.
2. Accordingly, to avail the benefits under the First Phase the taxpayers were required to make the payment of the requisite amount and submit the application for settlement of arrears, under the various Acts administered by the MGSTD, on or before the 31st July 2019.
3. As per the provisions of section 19 of the Settlement Act, the taxpayers who desires to avail the benefits under the Settlement Act were required to submit the application online on the website i.e. <https://www.mahagst.gov.in> (hereinafter

referred to as “web-portal”) of the MGSTD. Accordingly, till 30th July 2019 more than 80,000 applications with the corresponding payment transactions, were received. Some taxpayers faced technical glitches while uploading their applications or while making payments under Settlement Act on 31st July 2019.

4. On this background, the Finance Department, Government of Maharashtra in exercise of the powers under section 20(1) of the Settlement Act, has issued an Order. This section empowers the State Government, to issue an order to mitigate the difficulties faced in giving effect to the provisions of the Settlement Act.
5. To overcome these difficulties, following class of taxpayers would be eligible to avail the benefits of the extended time limit. Therefore in respect of the following taxpayers the last date under FIRST PHASE shall be as given in the TABLE below:

TABLE

Sr. No.	Particulars	Last date
(1)	The identified taxpayers who have made the payment of the requisite amount as mentioned in the application, for the purpose of settlement of arrears, on or before the 31st July 2019, but failed to submit such application on or before the 31st July 2019 ;	14 th August 2019
(2)	The identified taxpayers who on the 31st July 2019 have attempted to make the payment for the purpose of settlement of arrears but the said payment remained unsuccessful shall make payment and application within the time limit given against (a) and (b) below:	
	(a) Payment of the requisite amount to be made on or before	9 th August 2019
	(b) Submission of application in Form-I or Form-IA	14 th August 2019

6. In terms of the aforesaid Order Commissioner of State Tax, Maharashtra State has identified the taxpayers by analyzing IT system of the MGSTD,-
 - (a) who have made the payment for the purposes of settlement of arrears on or before the 31st July 2019 till 00.00 but failed to submit the application, and

(b) who have attempted to make the payment for the purposes of settlement of arrears, as on the 31st July 2019 till 00.00 hours but payment remained unsuccessful.

7. The two separate lists are prepared in respect of the aforesaid class of taxpayers and same are published in the “What’s New” section of the mahagst.gov.in web-portal of the MGSTD. It is also planned to send the SMS on the Mobile numbers available with MGSTD as also send an e-mail on the available e-mail Id with the MGSTD.

8. Use of NEW Version: All the taxpayers who are covered under above lists and who desires to avail the benefits under the Settlement Act for the **First Phase** are kindly requested to use the **New Version 1.0.005**. Also the taxpayers who desires to avail the benefits under Second Phase shall also use the New Version. **It may be noted that Old Version 1.0.004 shall not be used in any case.**

9. The First List:

(a) File Name:

the tax payers who have made payment on or before the 31st July 2019 but could not submit the application due to technical glitch.

(b) These tax payers would be entitled to submit the application in respect of the TIN/UIN/PAN under which they have made the payment.

(c) Further, these tax payers would be entitled to submit the application **on or before 14th August 2019** in respect of the period and the Act for which the payment is made on or before 31st July 2019.

(d) Any taxpayer having made the payment for one period or Act on or before the 31st July 2019 and has also attempted to make the payment for some other Act or period on 31st July 2019 but such payment remained unsuccessful in that case such tax payer shall also search the TIN/UIN/PAN in Second List.

10. Second List:

(a) File Name:

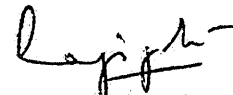
the tax payers who have attempted to make payment for settlement of arrears on the 31st July 2019 but payment remained unsuccessful due to technical glitch.

(b) These tax payers would be entitled to make the payment in respect of the TIN/UIN/PAN for any period, any Act. The payment in this respect shall be made **on or before the 9th August 2019** and after

the payment is made the applications in that respect shall be submitted on or before the 14th August 2019.

11. The taxpayers who are having any grievance may send at an email Id amnestytechglitch@mahagst.gov.in. The rest of the procedure to be followed shall be as laid down in the Trade Circular 38T of 2019 dated 1st June 2019 which deals with the "Mechanism for redressal of difficulties faced by the taxpayers due to technical glitches on the web-portal of the MGSTD"

Yours faithfully,



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

No. Settle./MMB-2019/1/ADM-8

dated the 5th August, 2019.

Trade Circular No. 42 T of 2019

Copy forwarded to the Joint Commissioner of State Tax (MAHAVIKAS) with the request to upload this Trade Circular on Department's web-site.



(SHRIKAM H. UMALE)

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