

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/ADM-8

dated the 20<sup>th</sup> July 2019.

**Trade Circular No. 40 T of 2019**

**Subject : Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 and FAQ's with regards to certain issues.**

**Ref. :** (1) The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 (Mah. Act No. XV of 2019 dated 9<sup>th</sup> July 2019)  
(2) Trade Circular No. 9T of 2019 dated 8<sup>th</sup> March 2019.  
(3) User manual for preparation and uploading of Form-I and Form-IA.  
(4) User manual for creation of User Profile by Un-registered dealer and the dealer who has not created the User Profile on SAP system.  
(5) Trade Circular No. 20T of 2019 dated 15<sup>th</sup> May 2019.

Gentlemen/Sir/Madam,

1. The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 (Mah. Ord. No. V of 2019) was promulgated on 6<sup>th</sup> March 2019. The Hon'ble Finance Minister, in his Additional Budget Speech for year 2019-20, delivered on 18<sup>th</sup> June 2019 has made certain announcements. To give effect to said announcements, it was considered expedient to modify certain provisions of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019. Subsequently, the said Ordinance, is converted into the Act of the State Legislature and accordingly, the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 (Mah. Act No. XV of 2019) (hereinafter referred to as "Settlement Act"), is published in the Maharashtra Government Gazette, Extra-ordinary, Part-VIII No. 62 dated



the 9<sup>th</sup> July 2019. Most of the modifications carried out as per the Budget Speech are clarificatory in nature.

2. The salient features of the said modifications are explained as under:

| Sr. No. | Modifications in certain sections | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | <b>Section 2(1)(c)</b>            | Modification to clause (c) is carried out to clarify that the amount of tax, interest and late fee recommended to be payable by the auditor, in the audit report, whether or not accepted by the dealer would be treated as arrears.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| (2)     | <b>Section 2(1)(m)</b>            | <p>(a) Return dues under the Relevant Act in respect of the periods ending on or before the 30<sup>th</sup> June 2017 that has remained un-paid either wholly or partly were earlier allowed in case the returns or the revised returns are filed at any time on or before the 15<sup>th</sup> July 2019.</p> <p>(b) This date i.e. 15<sup>th</sup> July 2019 is now extended to the 16<sup>th</sup> August 2019.</p>                                                                                                                                                                                                                                                                                                                                                                                    |
| (3)     | <b>Section 2(1)(q)</b>            | <p>(a) The section 2(1)(q) of the Settlement Act defines the term "undisputed tax". As per the earlier provisions <b><u>tax, interest and late fee</u></b> recommended to be payable and to the extent accepted by the dealer was treated as undisputed tax.</p> <p>(b) The clause 2(1)(q)(vi) of the said definition has undergone a slight change. Accordingly, now the amount of <b><u>tax</u></b> determined and recommended to be payable by the auditor, in the audit report, submitted under section 61 of the MVAT Act, and to the extent accepted by the dealer <b><u>shall be treated as undisputed tax.</u></b></p> <p>(c) Due to aforesaid modifications, now the amount of <b><u>tax recommended and accepted by the dealer would be treated as undisputed tax.</u></b> In other words,</p> |

| Sr. No. | Modifications in certain sections | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                   | <p>in aforesaid circumstances, the interest and late fee shall <b>NOT</b> be treated as undisputed tax and therefore would be eligible for the settlement benefits as given in Annexure-A and Annexure-B.</p> <p><b><u>(d) In the light of the aforesaid modifications to section 2(1)(q)(vi) of the Settlement Act, the Trade Circular No. 9T of 2019 dated the 8<sup>th</sup> March 2019 and FAQ given in the Trade Circular No. 20T of 2019 dated 15<sup>th</sup> May 2019, in this behalf stands modified to the extent explained above.</u></b></p>                                                                                                                                                                                                                                  |
| (4)     | <b>Section-4</b>                  | <p>(a) As per the modifications in section 4 of the Settlement Act, the due dates for submission of application and payment of the requisite amount are extended.</p> <p>(b) Accordingly, the First Phase will end on 31<sup>st</sup> July 2019. Whereas, the Second Phase will commence from 1<sup>st</sup> August 2019 and will end on 31<sup>st</sup> August 2019.</p>                                                                                                                                                                                                                                                                                                                                                                                                                 |
| (5)     | <b>Section 5</b>                  | <p>(a) Section 5 has been slightly modified. The clause (a) of section 5 provides that any payment made in respect of the statutory order either in the appeal or otherwise on or before the 31<sup>st</sup> March 2019 shall be adjusted in the <b><u>ratio of undisputed tax and the disputed tax</u></b> and the balance amount remaining, if any, shall then be adjusted against the interest, penalty and late fee, sequentially.</p> <p>(b) This modification reaffirms the clarification given vide Trade Circular No. 9T of 2019 and vide Trade Circular No. 20T of 2019 dated the 8<sup>th</sup> March 2019 and the 15<sup>th</sup> May 2019, respectively.</p> <p>(c) Further, a proviso is added to sub-section (1) of section 5 which mandates the designated authorities</p> |

| Sr.<br>No. | Modifications<br>in certain<br>sections | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |                                         | <p>to determine the ratio in respect of undisputed tax and disputed tax.</p> <p>(d) These aspects have already been explained in the FAQ No. 3 and 20 of the Trade Circular 20T of 2019 dated the 15<sup>th</sup> May 2019.</p> <p>(e) Further, as per the modifications made to the sub-section (3) of section 5 of the Settlement Act the statutory orders passed or the returns or the revised returns filed upto the 16<sup>th</sup> August 2019 would be eligible for the settlement as provided in Annexure-A and Annexure-B. Accordingly, sub-section (5) of section 7 has also been modified and the date 15<sup>th</sup> July 2019 is extended to the 16<sup>th</sup> August 2019.</p> <p>(f) The dates i.e. 15<sup>th</sup> July 2019 or the 31<sup>st</sup> July 2019 wherever it appears has also been extended to 16<sup>th</sup> August 2019 or the 31<sup>st</sup> August 2019, respectively. Therefore the time limit to fulfill certain obligations or to take benefits under the Settlement Act has been extended accordingly.</p> |
| (6)        | <b>Section 8</b>                        | <p>(a) The sub-section (3) is added to section 8 of the Settlement Act. This sub-section provides that the ratio of undisputed tax and the disputed tax shall also be applicable in respect of withdrawal of appeal for certain issues and continued for certain other issues.</p> <p>(b) This also affirms the clarification given vide Trade Circular No. 9T of 2019 and the Trade Circular No. 20T of 2019 dated the 8<sup>th</sup> March 2019 and the 15<sup>th</sup> May 2019, respectively.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| (7)        | <b>Section 10(2(b))</b>                 | <p>(a) The Rule 52 of MVAT Rules or the relevant Rule under the Bombay Sales Tax Rules, 1959 provides for</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Sr. No. | Modifications in certain sections | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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|         |                                   | <p>the set-off of the amount paid under the Entry Tax Act on Goods. The availability of the set-off is subject to the other rules made under MVAT Rules or the BST Rules. However, modified section 10(2)(b) provides that any taxpayer who has availed the benefits under the Settlement Act towards the tax payable under the Entry Tax Act, shall not be eligible to claim set-off of any amount paid (under Entry Tax Act on Goods) in the appeal or otherwise including any amount paid on or before the 31<sup>st</sup> March 2019.</p> <p>(b) The clause (b) provides that under any circumstances the taxpayer who has availed the benefits under the Settlement Act shall not be entitled to claim any set-off on any grounds.</p>                                                   |
| (8)     | <b>Section 10(4)</b>              | <p>(a) A proviso is added to sub-section (4) of the section 10 of the Settlement Act. This proviso specifies that in case the applicant has made the payment which is less than the requisite amount determined under section 10 or section 11, then, the amount so paid shall be adjusted first towards the undisputed tax and the amount remaining, if any, after such adjustment shall then be adjusted towards the disputed tax, interest, penalty and late fee, proportionately.</p> <p>(b) This modification also affirms clarification given vide Trade Circular No. 9T of 2019 dated 8<sup>th</sup> March 2019 more particularly in Para 3.14(4) Page No. 28 to 32 and under examples given in FAQ issued vide Trade Circular No. 20T of 2019 dated the 15<sup>th</sup> May 2019.</p> |
| (9)     | <b>Annexure-A and Annexure-B</b>  | <p>(a) A Technical modification is made to the Annexure-A and Annexure-B appended to the Settlement Act. As</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Sr. No. | Modifications in certain sections                                         | Purpose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------|---------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|         |                                                                           | <p>a result, the assessee is eligible to settle the self-assessed interest and the penalty imposable under the Relevant Act.</p> <p>(b) The assessee in order to avail the benefits under the Settlement Act is allowed to self-assess the tax, interest and penalty. For this, the assessee is required to determine and pay the requisite amount towards such self-assessed tax, interest and penalty.</p> <p>(c) In case of self-determination of penalty the assessee is required to determine the maximum penalty that is imposable under the Relevant Act and pay the 5% or 10% depending upon the Phase and the Period.</p> |
| (10)    | <b>Extension of dates in respect of returns for the specified period.</b> | <p>(a) Late fee waiver is available in respect of the returns pertaining to the periods ending on or before 30<sup>th</sup> June 2017 provided that said returns are filed between the periods 1<sup>st</sup> April 2019 to 31<sup>st</sup> August 2019.</p> <p>(b) Under aforesaid circumstances, there is 100% waiver available.</p> <p>(c) However, it is reiterated that the late fee waiver shall not be available in respect of returns pertaining to the periods ending on or before 30<sup>th</sup> June 2017 <b>that are filed before the 6<sup>th</sup> March 2019.</b></p>                                              |

3. Certain queries have been received from the Departmental Authorities as well as the Trade. In view of these queries following clarification is issued in the form of FAQ.

**Q. 1** (1) Comprehensive assessment order under the CST Act for period 2015-16 was passed on 18<sup>th</sup> March 2019. The order resulted into the additional demand of tax, interest and penalty.

- (2) The reason given in the assessment order for the demand of tax is due to disallowance of set-off under the MVAT Act. On the basis of the figures given in the Table please state how the additional tax liability on account of non-production of declarations and disallowance of MVAT credit adjusted against the CST liability should be categorized i.e. as undisputed tax or disputed tax.

**Ans.** (a) The aforesaid query may be answered with the help of the example given in the Table below:

**Table**

| <b>Sr. No.</b> | <b>Demand in Rs.</b>                                                              | <b>As per return</b> | <b>As per A.O.</b> |
|----------------|-----------------------------------------------------------------------------------|----------------------|--------------------|
| (1)            | Tax collected separately                                                          | 2,50,000             | 2,50,000           |
| (2)            | Taxes payable 2% CST liability where declarations are produced                    | 2,50,000             | 2,50,000           |
| (3)            | Less:                                                                             | 1,50,000             | 1,50,000           |
|                | (a) Tax paid with return<br>(b) MVAT excess credit adjusted against CST liability | 1,00,000             | 00                 |
| (4)            | Add:                                                                              |                      | 50,000             |
|                | Interest<br>Penalty                                                               |                      | 60,000             |
| (5)            | <b>Balance amount of tax payable</b>                                              | <b>00</b>            | <b>2,10,000</b>    |

- (b) As may be seen from the above Table, the taxpayer has in the return adjusted excess MVAT credit towards the CST liability. However, in the MVAT Assessment Order the MVAT Credit i.e. set-off is disallowed as per the provisions of Rule 52, 53 or 54 of the MVAT Rules, and therefore under CST Act the assessment order resulted into additional tax liability of Rs. 1,00,000/-.
- (c) On examination of this tax liability in the light of the definition 2(1)(q)(i) i.e. the taxes collected separately under the Relevant Act is required to be treated as “undisputed tax” as the liability forms the part of the tax collection.
- (d) Therefore, the CST liability of Rs. 1,00,000/-, under aforesaid circumstances shall be treated as “undisputed tax” and the applicant



shall be liable to pay 100% of such outstanding tax of Rs. 1,00,000/- and appropriate percentage of interest and penalty. After payment of the requisite amount determined in terms of section 10 of the Settlement Act the said dealer shall be entitled for the waiver in the interest and penalty as per the Phase and the period.

- Q. 2** (1) In case of M/s XYZ Industries for year 2015-16 has filed the application for refund in Form-501 and claimed the refund of Rs. 50,00,000/-. Refund application was processed under Bank Guarantee and the Part Refund order was issued for refund of Rs. 45,00,000/-. Subsequently, assessment order was passed. In the assessment order say the set-off of Rs. 15,00,000/- was found inadmissible hence disallowed and the finally refund was determined at Rs. 35,00,000/-.
- (2) Considering the refund granted and disbursed earlier, the order resulted in the additional demand of Rs.10,00,000/- on account of recovery of refund wrongly granted along with the interest as per section 51(6)(b) of the MVAT Act at Rs. 5,00,000/- and penalty of Rs.3,00,000/-.
- (3) Whether under aforesaid circumstances the demand on account of recovery of refund wrongly granted of Rs. 10,00,000/- would be considered as disputed tax. Also whether the applicant is entitled to settle the interest and penalty amount as above with the payment of the requisite amount as per the period and First Phase of the Settlement Act.

- Ans.** (a) It is admitted position that the refund of Rs. 45,00,000/- was granted as the part refund. Subsequently on assessment, the set-off of Rs. 15,00,000/- was found inadmissible, hence the assessment order resulted into demand of Rs.10,00,000/- on account of recovery of refund wrongly granted. The wrong refund is directly loss to the State Exchequer.
- (b) To answer this question, it is necessary to go through the provisions of the Settlement Act. Settlement Act provides for the Settlement of the tax, interest and penalty. The arrears of tax, interest and penalty are defined under section 2(1)(c) of the Settlement Act.



- (c) As discussed above, the assessment order resulted into demand of Rs.10,00,000/- on account of recovery of refund wrongly granted. The dealer in this case has received the refund of Rs. 10,00,000/- in cash which he was not entitled. The section 51 provides for the recovery of the refund wrongly granted. Hence, being the recovery of the amount of refund wrongly granted, the amount cannot be treated as disputed tax and hence no wavier would be available in respect of the amount of Rs.10,00,000/-
- (d) However, M/s XYZ would be entitled to avail the benefits under the Settlement Act towards the interest and penalty after payment of the requisite amount of under the First Phase i.e. 20% and 10% respectively. For this the applicant shall submit the application and also make the payment of requisite amount on or before the 31<sup>st</sup> July 2019. In case the application and payment is made during Second Phase then the benefits shall be determined accordingly.

- Q. 3** (1) In case of M/s ABC Pvt. Ltd. during the year 2012-13 who has purchased the goods which are originally manufactured by the dealer who is a Mega Unit or Ultra Mega Unit as defined under the PSI Scheme-2007 or PSI Scheme-2013. The said M/s ABC Pvt. Ltd. has claimed the set-off of the taxes paid on the said purchases in the month of purchase of said goods. This claim of set-off is in breach of the provisions of Rule 52A of the MVAT Rules. The set-off under rule 52A may be claimed at the time when the goods are sold and to the extent of the taxes paid on the sales of such goods.
- (2) The assessing authority has allowed the set-off as per the provisions of Rule 52A of the MVAT Rules and disallowed the set-off which was claimed despite the fact that the goods so purchased were not sold in the same month/year but in the subsequent year.
- (3) On this background, the query is whether the demand on account of denial of set-off as above is to be treated as “undisputed tax” or as “disputed tax”.

**Ans.** (a) As per the provision of the Rule 52A the claim of set-off is linked to the event of the sales. Therefore, under such circumstances, the set-off is to be claimed when the said goods are sold and not in the month



of purchases of the said goods. This rule is applicable to the immediate purchaser or the subsequent purchaser who has purchased the goods from the Mega Units or the Ultra Mega Units etc.

(b) This may be explained with the help of following examples

| Sr. No. | Particulars                                                                                       | As claimed in form-704 (Amt. in Rs.) | As determined in the Asst. Order |
|---------|---------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------|
| (1)     | Sales Tax payable determined                                                                      | 10,00,000                            | 10,00,000                        |
| (2)     | <b>Less:</b>                                                                                      |                                      |                                  |
|         | (a) Set-off claimed during the month in which purchases are effected                              | 7,00,000                             |                                  |
|         | (b) Admissible set-off as per Rule 52A to the extent the sales of goods effected during the month | 00                                   | 4,50,000                         |
|         | (c) Excess set-off claimed which is disallowed as per the provisions of Rule 52A                  | 00                                   | 2,50,000                         |
| (3)     | Total credit available through                                                                    |                                      |                                  |
|         | (a) Set-off                                                                                       | 7,00,000                             | 4,50,000                         |
|         | (b) Tax paid                                                                                      | 3,00,000                             | 3,00,000                         |
| (4)     | <b>Additional tax payable</b>                                                                     | <b>NIL</b>                           | <b>2,50,000</b>                  |
| (5)     | Interest payable                                                                                  | NIL                                  | 2,00,000                         |
| (6)     | Penalty imposed                                                                                   | NIL                                  | 1,50,000                         |
| (7)     | <b>Total Amount Payable</b>                                                                       | <b>NIL</b>                           | <b>6,00,000</b>                  |

(c) As may be seen from the above example that there is an additional demand of tax of Rs. 2,50,000/- due to the provisions of Rule 52A of the MVAT Rules i.e. the set-off in respect of the purchases made from immediate purchaser or the subsequent purchaser who has effected the purchase from the Mega Unit or the Ultra Mega Unit, is to be claimed only in the month in which sales of such goods takes place. Therefore, in the first place as per the said provisions the immediate purchaser or the subsequent purchaser is not entitled to claim the set-off in the month of purchase. In other words, the said dealer is entitled to claim the set-off which may be inadmissible in the month

of purchases but may claim the said set-off in the subsequent month. The set-off disallowed in the one year may be claimed in the subsequent year and may also become admissible.

- (d) In view of the aforesaid facts the demand of tax of Rs. 2,50,000/- shall be treated as “undisputed tax” and may be settled as given below:

**Table**

| Sr. No. | Particulars                           | Amount of arrears as on 1 <sup>st</sup> April 2019 | Requisite Amount |                 | Eligible waiver |
|---------|---------------------------------------|----------------------------------------------------|------------------|-----------------|-----------------|
|         |                                       |                                                    | %                | Amount          |                 |
| (1)     | (a) Un-disputed tax                   | 2,50,000                                           | 100              | 2,50,000        | 00              |
|         | (b) Disputed tax                      | 00                                                 | 70               | 00              | 00              |
| (2)     | Interest                              | 2,00,000                                           | 20               | 40,000          | 1,60,000        |
| (3)     | Penalty                               | 1,50,000                                           | 10               | 15,000          | 1,35,000        |
| (4)     | <b>Total Amount</b>                   | <b>6,00,000</b>                                    |                  | <b>3,05,000</b> | <b>2,95,000</b> |
| (5)     | <b>Total requisite amount payable</b> |                                                    |                  | <b>3,05,000</b> |                 |

- (e) It is seen that M/s ABC Pvt. Ltd. is required to pay the amount of Rs.3,05,000/- as the requisite amount and would get the waiver of Rs.2,95,000/-.

**Q.4** As per the provisions of section 2(i) of the Maharashtra Purchase Tax on Sugarcane Act, 1962 year means the year starting from the 1<sup>st</sup> October and ending on 30<sup>th</sup> September. However, the application for Settlement mandates the year to be between 1<sup>st</sup> April and 31<sup>st</sup> March. This is causing the error that as the “From date” and “To date” shall be same financial year. How to mention the period in the application which is made for avilment of benefits under the Settlement Act.

**Ans.** To overcome the difficulty as above, the applicants are requested to kindly mention the “From date” and “To date” which is within the same financial year.

Eg. Say the assessee desires to avail the benefits for the sugar year i.e. 1<sup>st</sup> October 2015 to 30<sup>th</sup> September 2016. In such case the assessee shall mention the year as 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016. This will help in submission of Form-I or Form-IA error free.

**Q.5** M/s ABC Industries for year 2016-17 desires to avail benefits in respect of the self-assessed arrears of tax and interest. The said dealer along with the tax and interest also desires to settle the penalty that is imposable under section 29 or any other section of the MVAT Act. What is the extent of the penalty that may be considered to be imposable under the said section 29 of the MVAT Act.

**Ans.** (a) The sub-clause (v) of clause (c) of sub-section (1) of section provides that self-assessed tax, interest and penalty be treated as the arrears that may be settled under the MVAT Act.

(b) Accordingly, the dealer may self-assess the tax, calculate the interest payable and the penalty imposable as per the provisions of MVAT Act. The queries have been raised to what extent the penalty imposable under the MVAT Act may be calculated.

(c) Under such circumstances, the applicant should calculate the penalty to maximum extent and then pay the requisite amount as per the Phase and the period.

Eg. In case the applicant desires to calculate the penalty imposable under section 29(3) of the MVAT Act then the maximum penalty imposable is equal to the amount of tax found payable for the contingencies given therein. Say for Rs. 1,00,000/- tax is self-assessed, then the applicant shall determine the penalty also at Rs. 1,00,000/- and the requisite amount at 10% of Rs. 1,00,000/-. The requisite amount towards the self-assessed tax and interest shall be calculated as per the Phase and period.

4. It may please be noted that the Ordinance is replaced by the Act of the State Legislature, hence the reference in the Trade Circular or Notifications issued earlier as "Ordinance" shall be read as "Act" appropriately. Also the Circular instructions issued earlier stands modified to the extent explained above. This Settlement Act is effective from the 6<sup>th</sup> March 2019.

5. Any difficulty in the implementation of Circular instructions issued from time to time may be brought to the notice of the office of the Commissioner



of State Tax, Maharashtra State. The Trade and Associations may e-mail their queries at <[vatamnesty2019@gmail.com](mailto:vatamnesty2019@gmail.com)>

**Yours faithfully,**



**(Rajiv Jalota)**

Commissioner of State Tax,  
Maharashtra State, Mumbai.

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

**dated the 20<sup>th</sup> July, 2019.**

**Trade Circular No. 40 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.



**(SHRIRAM H. UMALE)**

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

