

Office of the
Commissioner of State Tax
(GST), 8th floor, New Building,
GST Bhavan, Mazgaon,
Mumbai-400010.

TRADE CIRCULAR

To,

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No. VAT/AMD-2017/1B/Adm-8
Trade Circular No. 12 T of 2019.

Mumbai, dated 30/03/2019.

Sub. : Grant of refunds of the amount deposited by way of security deposit at the time of Voluntary Registration under MVAT Act, 2002 .

Ref. : 1. Trade Circular No. 26T of 2017 dt. 10.10.2018.
2. Trade Circular No. 19T of 2012 dt. 09.11.2012.

Sir/Gentlemen/Madam,

The dealer who applies for voluntary registration was required to make the payment of Rs. 25,000/- as a security deposit, at the time of application for registration. Refund of such security deposit is to be given as per rule 60A of the Maharashtra Value Added Tax Rules, 2005. The instructions about granting of refund of security deposit are given as per Trade Circular sited at reference No. 1 above. According to the provisions of sub-rule (4) of rule 60(A) application for refund of security deposit of Rs. 25, 000/- is to be filed on or before 31st March 2019.

As 31st March, 2019 falls on Sunday, in absence of express provisions under the MVAT Act, 2002, the provisions of section 11 of the Bombay General Clauses Act, 1904 will be applicable. As per directions given in para 3 (1) of Trade Circular No. 19T of 2012 dated the 9th November 2012 such application for refund of security deposit for voluntary registration may be filed on the next working day i.e. Monday the 1st April, 2019.

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

Yours faithfully,



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

No. VAT/AMD-2017/1B/Adm-8

Mumbai, dated 30/03/2019.

Trade Circular No. 12 T of 2019.

Copy to the Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade circular on MGSTD web-site.

Copy forwarded for information to,-

- (1) Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- (2) Under Secretary, Finance Department, Mantralaya, Mumbai.
- (3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(Shriram H. Umale)

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