Office of the Commissioner of Sales Tax
8th floor, Vikrikar Bhavan, Mazgaon
Mumbai – 400010.

INTERNAL CIRCULAR

No. ACST (VAT-3)/Assessment/60/2018-19/B- 625 Mumbai, Date: 16/05/2018
Internal Circular No. 10 A of 2018.

Sub: - Passing of assessment orders manually till SAP based assessment module is made operational.

The services of Mahavikas for passing assessment orders on assessment module are terminated since 05/04/2018.

2. Further, the assessment module on SAP system is not made operational and will take some time to become operational. In the meantime, some assessments may get time barred. Hence, vide Internal Circular No 5A of 2018 dt. 11.04.2018 it was instructed to all the assessing officers to pass time barring assessment orders manually till the assessment module on SAP gets operational and non-time barring assessment orders shall not be passed manually.
3. It has been brought to the notice of this office that assessing authorities are turning away representatives or dealers attending for assessments for the reason that assessment module is not operational. It was never intended and expected that regular hearings would be affected or stopped.
4. In this context, it is hereby instructed that assessing authorities shall not stop the work of conduct and completion of hearings of assessments or rectification for want of module. In other words, all kinds of assessment or rectification orders shall be passed manually till SAP based assessment module is made operational. All the assessment or rectification orders so passed shall compulsorily be entered in SAP assessment module once it is made operational.

5. Needless to mention that orders so passed manually shall be entered in Daily Book of Assessment (DBA) as and when order is passed in physical form and ensure that DBA is verified and signed by immediate supervisory authority.
6. Further, disposal of all the allocated cases shall be completed as stated in Internal Circular No of 22A of 2017 dt 7.12.2017.
7. All the departmental officers are directed to follow the above instructions scrupulously.

(Rajiv Jalota)
Commissioner of Sales Tax
Maharashtra State, Mumbai.

No. ACST (VAT-3)/Assessment/60/2018-19/B- 625 /Mumbai, Date: 16/05/2018
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A. Copy forwarded with complements for information to:-
   1. The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
   2. The Senior Accounts officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

B. Copy to the JC (Mahavikas), with request to upload this circular on Employee Corner of the departmental website.

(Vilas Indalkar)
Additional Commissioner of Sales Tax (VAT-3)
Mumbai.