

INTERNAL CIRCULAR

No. ACST(GST)3/ITC/cross check/79/2017/ B-

787

Mumbai, dt:- 22/11 / 2017

Internal circular 208 of 2017

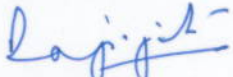
Subject:- The guidelines regarding crosschecking of Input tax credit

- Ref:-
1. Trade Circular no. 22T of 2017 dated 05/10/2017
  2. Internal Circular 13A of 2010 dated 25.10.2017
  3. Internal Circular 1A of 2013 dated 11/01/2013
  4. Internal Circular 10A of 2013 dated 28/08/2013
  5. Internal Circular 9A of 2014 dated 18/09/2014
  6. Internal Circular no. 11A of 2017 dated 03/05/2017
  7. Internal Circular No. 6A of 2017 dated 07/08/2017

As per circular no. 16A of 2017 dt. 07/08/2017, it was decided that the ledger confirmations are not required for mismatches of Rs.1000/- or below per supplier per year, considering the hardship faced by the trade. After issuing the said circular, the representation are received from trade that the said facility be extended to the cases of unmatches of Rs.1000/- or below.

Considering the aforesaid hardship to the trade, it is now decided that the unmatches of Rs. 1000/- or below per supplier per year may be allowed without supplementary annexures being uploaded. It is further clarified that such claims shall be allowed provided the officer is not having any adverse information on record about such supplier.

All the departmental officers are directed to follow the above instructions scrupulously.

  
(Rajiv Jalota)

Commissioner of State Tax,  
Maharashtra State, Mumbai.

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- A. Copy forwarded with compliments for information
1. The Deputy Secretary, Finance Department, Mantralaya, Mumbai
  2. The Senior Account's Officer, Sales Tax Revenue Audit, Mumbai and Nagpur
- B. Copy to Joint Commissioner of Sales Tax (Mahavikas) with request to upload this circular on the Employees Corner of the department website.

  
(Subhash Morale)

Additional Commissioner of State Tax (GST)3  
Mumbai