

TRADE CIRCULAR

To,

No. MVAT/2017/MISC/20/ADM-8/B-148
(Trade Cir No 39 T of 2017)

Mumbai, Dt 8th Sep. 2017

Sub : Issuance of Certificate in "Proforma-A" for the purchase of Natural Gas at a notified concessional rate. (Entry B-15 of MVAT Schedule)

Ref : Government Notification No. VAT-1517/CR 136(A) /Taxation-1, Dated 24th August 2017.

Natural Gas is covered under entry 15 of Schedule B of the Maharashtra Value Added Tax Act, 2002. The tax rate applicable is 13.5%. A new entry 16 has been added with effect from 24th August 2017 to the said Schedule for the purpose of sale of natural gas at a concessional rate of 3% by virtue of the above referred notification. The sale is required to be made to a registered dealer under the MVAT Act, 2002 or as the case may be taxable person under the Maharashtra Goods and Services Tax Act, 2017 subject to certain conditions specified in the notification.

2. As per the notification, the purchasing dealer is required to obtain a certificate in "Proforma-A" from the Commissioner of Sales Tax to avail the benefits of concessional rate. Also the purchasing dealer is required to, by the end of the month of April, furnish to the Commissioner, a statement of account of purchases effected in the immediately preceding financial year, in the "Proforma-B".

3. For better implementation of this schedule entry it is decided that, -

a) For obtaining the Certificate in "Proforma-A" as prescribed in the notification the purchasing dealer is required to submit an application to the respective jurisdictional Nodal Joint Commissioner of Sales Tax in Mumbai and Pune, and to the respective jurisdictional Joint Commissioner of Sales Tax (VAT-Adm) in the areas other than Mumbai and Pune.

b) The purchasing dealer is required to submit a statement of account of purchases effected in the immediately preceding financial year in "Proforma-B" as prescribed in the notification by the end of the month of April, to the Certificate (Proforma-A) issuing Authority.

4. On receipt of application in "Proforma-A" from the applicant dealer the respective Joint Commissioner shall act upon the said application immediately and issue certificate to the Applicant dealer.

5. This circular cannot be made use of for legal interpretation of provision 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.


(RAJIV JALOTA)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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Copy forwarded to Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments web-site.


(D. M. Thorat)

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