Office of the
Commissioner of Sales Tax,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai–400 010.

TRADE CIRCULAR

No. AMD/1C/2016/15/ADM-8 Mumbai, Date : 02.01.2017
Trade Circular No. 1T of 2017.

Subject:- Full/Partial exemption of late fee under section 20(6) of MVAT Act, for late returns.

Reference:1) Notification No. VAT 1513/CR 124/Taxn-1 dated 1st Jan. 2014
2) Notification No. VAT 1516/CR 178/Taxn-1 dated 28th December 2016

Goods and Services Tax Act shall be implemented soon. After the implementation of the GST, many state taxes would be subsumed in GST. Most of the existing registered dealers would get registration under GST. The Department is earnestly trying to dispose off the old pending work so that we can focus on smooth implementation of GST in the state. The Department is also actively upgrading the automation processes. At the same time, the dealers also must have started preparations in view of the forthcoming GST.

2. As you are aware that the returns for the periods from 1st April 2016 are being filed in the new formats on the new automation SAP system whereas the returns for the earlier periods are being accepted in the old formats on the old automation system. It has been noticed that there are quite large number of dealers, who have not filed return for the earlier periods. The returns for the old periods could also be obtained on the new SAP automation system soon.

3. With a view to grant an opportunity to the defaulters, before the Department starts a rigorous drive against the returns defaulters in the month of March 2017, the Government of Maharashtra has waived the late fee by amending the notification, No. VAT 1513/CR 124/Taxn-1, dated 1st January 2014, issued u/s 20(6) of the MVAT Act by notification No. VAT 1516/CR 178/Taxn-1, dated 28th December 2016. By virtue of this notification, a limited period opportunity is being given for the returns defaulters to upload returns without payment of late fee or on payment of partial late fee.

4. A registered dealer, who uploads the pending returns for any period upto 31st March 2016, shall be eligible to take benefit of the waiver of late fee, depending on the phase, in which he uploads the return. The said scheme of full/partial exemption of the late fee will be operative in two phases as follows:

Sr	Phase	Return filed during the period	Late fee payable
(1)	(2)	(3)	(4)
1.	Phase I	*1st January 2017 to 31st January 2017.*	*No late fee payable.*
2.	Phase II	*1st February 2017 to 28th February 2017.*	*Rs.2,000/- payable per return.*

5. It is once again brought to the notice of the trade that the departmental machinery shall be put into full force after 28th February 2017 for taking stringent action against the defaulters. It goes without saying that the returns for the old periods, would be allowed to be uploaded on or after 1st March 2017, only on payment of full late fee of rupees 5,000.

(RAJIV JALOTA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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

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