

Office of the
Commissioner of Sales Tax,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-10

TRADE CIRCULAR

No. MAHAVIKAS/ADIC/New Automation/B- 840
Trade Cir. No. 34 T of 2016

Mumbai Dt. 02/11/2016

Sub: Extension of due date for filing of monthly returns for the period from April 2016 to September 2016.

Ref: 1. Trade Circular 22T of 2016 Dt. 26th August 2016.
2. Notification issued by State Government No. VAT 1513/ C.R.124/
Taxation- 1 Dt. 1st January 2014.
3. Trade Circular 8T of 2014 Dt. 11th March 2014.

BACKGROUND:

The invoice based monthly returns for the financial year 2016-17 are being filed by the eligible registered dealers from 29th August 2016. The Trade Circular No 22 T of 2016 Dt. 26th August 2016 was issued describing the procedure of filing the returns in new formats. The Trade Circular also mentioned the extended dates of return filing for the period from April 2016 onwards.

2. The trade associations and the tax consultants have represented that due to technical difficulties many dealers could not upload monthly returns from the return periods from April 2016 to September 2016 before the due dates mentioned in the circular mentioned in para 1. In the said representations it has been requested to extend the due date for submission of returns for the aforementioned return periods.

3. As per the Trade Circular No 22 T of 2016 Dt. 26th August 2016 the dates of return filing had been extended as under:

Sr. No.	Period	Due date
1	April 2016	26th September 2016
2	May 2016	05th October 2016
3	June 2016	11th October 2016
4	July 2016	15th October 2016
5	August 2016	20th October 2016
6	Sept 2016	31 st October 2016

4. The issue mentioned in para 2 has been examined and it is concluded that the technical difficulties do exist because of which some of the dealers could not file and are unable to file the returns for the periods April 2016 to August 2016 by the due dates extended as above. The said technical difficulties are being sorted out. As per powers conferred by Notification No.VAT/1513/CR124/Taxation-1 dated 1st January 2014, issued by the State Government u/s 20(6) of the Maharashtra Value Added Tax Act, 2002 the whole of the late fee payable by any dealer, who files any return for any of the periods starting from 1st April 2016 to 30th September 2016 shall be exempted, if such return is filed on or before the 15th November 2016.

5. The dealers who have filed/ file their returns for any of the periods from April 2016 to September 2016 after the due dates mentioned in the Trade Circular 22T of 2016 might have received/ may receive the return in PDF form with the mention of late fees. It is clarified that such late fee is not required to be paid. If such late fee has been paid by the dealer then he may revise such return and carry forward the excess amount to next return period as an excess credit.

6. It is hereby clarified that the extension of time to file the monthly returns for the period from April 2016 to September 2016 is without prejudice to the levy of

interest u/s 30(2) of the MVAT Act, 2002. Any dealer who has not paid the taxes for the aforementioned return periods shall be liable to pay the said interest.

7. If you need assistance in respect of return filing, you are requested to contact Nodal officer or the Help Desk.

8. This circular is clarificatory in nature and should not be interpreted legally.

(RAJIV JALOTA)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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

Copy forwarded with compliments for information to

- a) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- b) Under Secretary, Finance Department, Mantralaya, Mumbai
- c) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur

(H V Nikam)

**Jt. Commissioner of Sales Tax
(MAHAVIKAS), Mumbai.**