

COMMISSIONER OF SALES TAX, MAHARASHTRA STATE, MUMBAI

Vikrikar Bhavan, Mazgaon, Mumbai-400 010.

Dated the 3rd May, 2016.

ORDER

THE MAHARASHTRA SETTLEMENT OF ARREARS IN DISPUTES ACT, 2016.

No. VAT/MMB-2015/47/ADM-8.- In exercise of the powers conferred by sub-section (2) of section 12 of the Maharashtra Settlement of Arrears in Disputes Act, 2016 (Mah. XVI of 2016) the Commissioner of Sales Tax, Maharashtra State is hereby specifies the FORMS for the purposes of the said Act.

“FORM I

(See section 4(1) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

Application for settlement of Arrears in disputes

For Office use only	Application No	Date of Application

To,

I _____ of M/s. _____
_____ hereby makes an application under sub-section (1) of section 4 of the Maharashtra Settlement of Arrears in Disputes Act, 2016.

1. Name of the Applicant (In Block letters)	M/s																		
2. Registration Number																			
(i) TIN under MVAT Act																			
(ii) Registration No. under relevant Act																			
(iii) E-mail id																			

3. Address:-													
4. Status of the Applicant (mention whether, proprietor, partner, director, Authorized Manager, Power of Attorney holder, others).													
5. (i) Statutory order Against which Settlement is sought (mention where Assessment order/ Re-assessment order/Revision order/ Review order/ 1 st Appeal order/any other order).													
(ii) Act under which statutory order was passed.													
(iii) Period covered by the statutory order against which settlement is sought													
(iv) Designation of the Authority who has passed the statutory order.													
(v) Date of statutory order against which settlement is sought.													
(vi) Details of appeal/ Writ/SLP in respect of which the statutory order is challenged.													
(a) Designation and Address of Appellate Authority or Tribunal or court.													
(b) Appeal No/ Writ No/SLP No.													
(c) Date and No of order of Stay granted by the appellate authority.													
6. Details of Withdrawal of Appeal before appellate authority or as the case may Court.													
(i) Withdrawal Order No. and date.													
(ii) Whether appeal is withdrawn in full or with respect to some issue in part? (Tick (√) which is applicable)								Full withdrawal		Part withdrawal			
(iii) If appeal is withdrawn in full				Tax		Interest		Penalty		Total			

(iv) If appeal is withdrawn in part. (mention the details of arrears in disputes pertain to issues withdrawn).	Issues in brief	Tax	Interest	Penalty	Total
	1.				
	2.				
	3.				
	4.				
	5.				
	6.				
	7.				
	8.				
	9.				
	10.				
Total					
7. Details of arrears in disputes in respect of which settlement is sought. (Total of 6 (iii) or 6 (iv) above).		Tax	Interest	Penalty	Total
8. Requisite amount payable as per section 6 of the Settlement Act.		Tax	Interest	Total	
(i) Arrears in disputes pertain to assessment period prior to 31 st March 2005.					
(ii) Arrears in disputes pertain to assessment period starting on or after 1 st April 2005 and ending on or before 31 st March 2012.					
(iii) Total					
9. Details of payment.	Tax	Interest	Penalty	Total	Transaction ID if any and date of payment
(a) Part payment made during pendency of appeal.					
(b) Payment of requisite					

amount made as per section 6 along with this application.					
Total (a +b)					
<i>Copies of challan showing payments referred at (a) and (b) attached.</i>					
10. Amount of waiver as per section (6) of the Settlement Act.		Interest	Penalty	Total	
(a) Where arrears in disputes pertain to assessment period prior to 31 st March 2005.					
(b) Where arrears in disputes pertain to assessment period starting on or after 1 st April 2005 and ending on or before 31 st March 2012.					
Total					

Note I: - The following documents are attached with this application: -

- (i) A copy of statutory order against which settlement is sought for.
- (ii) Copy of Stay order.
- (iii) Original order of withdrawal of Appeal.
- (iv) Copies of challans of payment of requisite amount and part payment.

Note II: - Application should be made in duplicate.

DECLARATION.

I..... (Name in Block Letters) solemnly declare that the information given in this application, statements accompanying it are correct and complete to the best of my knowledge and belief and amount of arrears and other particulars shown therein are truly stated and relate to the statutory order indicated in the application.

I further declare that I am making this application in my capacity as(Status) and that I am competent to make this application. The terms and conditions laid in the said Act are fully accepted by me. I hereby state that the amount of arrears in dispute is in stay for recovery in Appeal No and dateand the same is withdrawn (copy of withdrawal order is attached herewith)

Place:

Date:

(Name and Signature of the Applicant)

ACKNOWLEDGEMENT.

(For office use only)

Application No

Date

Received (in duplicate) application in Form I for Settlement of arrears in disputes under The Maharashtra Settlement of Arrears in disputes Act, 2016, in respect of the statutory order dated..... from M/s. -----
-- RC.No/ TIN No -----

Place:

Date:

Signature.

Designation

(To be detached and given to the applicant or his representative)

FORM-II

(See section 7(1) of the Maharashtra Settlement of Arrear in Disputes Act, 2016)

Form of Defect Notice

Defect notice for incomplete or inconsistent application under sub-section (1) of section 7 of the Maharashtra Settlement of Arrear in Disputes Act, 2016.

To,

No: -

/B-

Dated.

Subject: Defect notice for incomplete or inconsistent application under sub-section (1) of section 7 of the Maharashtra Settlement of arrear in Disputes Act, 2016.

Ref: Your application No _____ dated _____

Gentlemen,

On preliminary scrutiny, of your captioned application certain defect (s) are observed which are as under: -

No information has been given in respect of the following or the information given is incomplete or incorrect or inconsistent: -

- 1)
- 2)
- 3)
- 4)
- 5)

You are therefore required to correct the defect (s) and submit your reply within fifteen days from the receipt of this notice. If you fail to do so it will be presumed that you have nothing to say with respect to the defect(s) and your application may be rejected.

Seal

Place

Date

Signature

Designation

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FORM-III

(See sub-section (1) of section (8) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

Appeal against the order of rejection under sub-section (1) of section (7) of the Maharashtra Settlement of Arrears in Disputes Act, 2016
To,

I, the undersigned hereby file appeal against the Order, the details are as follows:

1	Name of the Applicant	M/s	
2	TIN under MVAT Act,2002		
3	Registration Number under relevant Act.		
4	Address of place of Business		
5	Date of the Order against which appeal is filed		
6	Date of receipt of the Order		
7	Name and designation of the Officer who has passed the Order		
8	Period of the Order	From	To
9	For the period from _____ to _____ the order under sub-section(1) of section (7) has been passed and the application made by the applicant for settlement of arrears in disputes under the Maharashtra Settlement of Arrears in Disputes Act,2016 has been rejected and against which this appeal has been preferred is as follow:		
	Reasons for rejection of application	Amount of relief sought	

	<p>The appellant, therefore prays: -</p> <p>That his application for settlement of Arrears in disputes under the Maharashtra Settlement of arrears in Disputes, 2016 may be accepted accordingly or that the rejection order may be cancelled.</p> <p>That the order of the _____(designation) rejecting the application for settlement of arrears in disputes under sub-section (1) of section 7 may be set aside.</p> <p>The appellant _____ hereby declares that what is stated herein is true to the best of my knowledge and belief.</p>	
	<p>Place _____ Signature of Appellant _____</p> <p>Dated _____</p> <p>(To be signed by the appellant or by the person duly authorised in writing in this behalf by the appellant).</p> <p>(Attach:-A certified copy of the order appealed against which this appeal is filed.)</p>	

FORM IV*(See sub-section (2) of Section 7 of the Maharashtra Settlement of Arrears in Disputes Act, 2016)***ORDER OF SETTLEMENT**

WHEREAS, M/s..... (Name and address of the applicant) had filed an application under sub-section (1) of section 4 of The Maharashtra Settlement of Arrears in disputes Act, 2016 for settlement of arrears in disputes in respect of the statutory order passed by ----- dated----- for the period-----to ----- raising additional demand of tax at Rs-----/-, Interest at Rs----- and penalty at Rs-----/-;

And whereas, the applicant had preferred an appeal against the said order under the relevant Act through appeal no-----;

And whereas the appellate authority had stayed the recovery of amount payable and that the very appeal has been withdrawn either in full or in part. The said applicant has paid the requisite amount at Rs (in words.....) as per Table hereunder;

I am satisfied that the applicant has fulfilled the conditions of the said Act for which he is eligible for waiver of interest and penalty as per the provisions of section 6 of the Maharashtra Settlement of Arrears in disputes Act, 2016.

TABLE

Sr.No	Description	Tax	Interest	Penalty	Total
(1)	Arrears in Disputes as per statutory order under relevant Act against which appeal is withdrawn in full.				
	Arrears in Disputes as per statutory order under relevant Act against which appeal is withdrawn in full.				
	Issues	Tax	Interest	Penalty	Total
	i.				
	ii.				
	iii.				
	iv.				
	v.				
	vi.				
	Total				

(2)	Amount adjusted out of part-payment made.				
(3)	Amount adjusted out of other payment after the passing of statutory order but before filing of appeal under the relevant Act.				
(4)	Requisite Amount paid under section 6 of this Act.				
(5)	Amount eligible for waiver as per section 6 of this Act.				
	(i) Amount of interest on arrears in disputes as per statutory order excluding undisputed interest if any.				
	(ii) Amount of penalty out of arrears in disputes.				
	Total				

The applicant is eligible for the waiver of interest at Rs.-----, amount of penalty at Rs.----- and corresponding post-assessment interest or as the case may be post-assessment penalty. Considering the amount of interest and penalty the total amount shown in Box (5) of the table above, the total amount of waiver comes to Rs

I -----, Designation----- in exercise of the powers u/s 7 of the settlement Act, 2016, hereby waive the amount payable under the relevant Act at Rs..... (in words.....)

The recovery officer under the relevant Act shall take necessary entries to give effect to the waiver and the payments considered in text of this order.

Seal:

Date:

Place:

Signature

Designation

Copy to: - (i) The Applicant
(ii) The Appellate Authority and concerned recovery officer.
(iii) Select file

FORM-VI*(See section 7(4) of the Maharashtra Settlement of Arrears in Disputes Act, 2016)***Application for Rectification of Mistakes**

To

Subject: Application under sub-section (4) of section 7 of the Maharashtra Settlement of Arrear in Disputes Act, 2016 for rectification of the mistake.

Sir/Madam,

I / We, the undersigned, herewith apply for rectification of the mistake. The details are as follows.

Name of the Applicant	M/s.
R.C. No. under relevant Act.	
Relevant Act.	
Address of the place of business	
Order passed by	
Date and No. Order of settlement u/s 7(2) of the Settlement Act.	
The quantum of relief from arrear in disputes is sought.	
Brief narration of the ground on which the rectification is sought.	

I / We, request you to consider the above mentioned facts and pass the necessary rectification order.

Yours Faithfully,

Date:

Name & Signature: _____

Place:

FORM VII

(See section 10 of the Maharashtra Settlement of Arrears in Disputes Act, 2016)

Order of Revocation

WHEREAS, M/s..... had been issued an order of Settlement under sub-section (2) of Section 7, dated..... in Form (IV) by..... for waiver of Rs (in words.....) as per the table below:-

Sr.No	Description	Tax	Interest	Penalty	Total
(1)	Arrears in Disputes as per statutory order against which appeal is withdrawn under relevant Act.				
(2)	Amount adjusted out of part-payment made.				
(3)	Amount adjusted out of other payment after the passing of statutory order but before filing of appeal under relevant Act.				
(4)	Requisite Amount paid under section 6 of this Act.				
(5)	Amount eligible for waiver as per section 6 of this Act.				
	(i) Amount of interest on arrears in disputes as per statutory order excluding undisputed interest if any,				
	(ii) Amount of penalty out of arrears in disputes.				
	Total waiver(i+ii)				

AND whereas, it brought to my notice that, the applicant had obtained the benefit of settlement under the Maharashtra Settlement of Arrears in disputes Act, 2016 (Maharashtra Act XVI of 2016) by suppressing material information/ furnishing incorrect or false information/ particulars as mentioned below;

- (1).....
- (2).....
- (3).....
- (4).....

NOW, therefore, in exercise of the powers under section 10 of the Maharashtra Settlement of Arrears in Disputes Act, 2016 I, hereby revoke the order of Settlement issued through order No dated

Seal

Date:

Place:

Signature

Designated Authority

Copy to: The Applicant.

