

Office of the
Commissioner of Sales Tax,
Vikrikar Bhavan, 8th floor,
Room No.831, Mazgaon,
Mumbai - 400 010.

TRADE CIRCULAR

To,

No. JCHQ1/Adm. Relief/URD /Adm-8
Trade Circular No. 08T of 2016

Mumbai Dt. 12 - 04 - 2016

Sub :- Grant of Administrative Relief to Un-registered Dealers.

Read : i) Trade Cir.No IMC10.07/Adm.Relief./URD/Adm-4/B-
1021,Mumbai,dt.18.04.2007 (Trade Cir.33 T of 2007)

ii) Trade Circular No. IMC10.07/Adm.Relief/
URD/Adm-4/E-2114 Mumbai, dt. 21.10.2008.

The issue of grant of Administrative relief to un-registered liquor dealers was dealt vide trade circular 37 T of 2008, wherein the directions were issued following the orders of Hon'ble Bombay High Court dated 11.04.2008 in W.P. No. 1337 of 2002 C.A. 578 of 2008.

By the order of Hon'ble high court dt.11.4.2008 the competent authorities were directed to pass the Administrative relief orders and these orders were to be placed before the court and such orders should come in to force only after one month from the date the orders were placed before the court.

Hon'ble Bombay High court, Nagpur Bench has vide order dated 2nd March 2016 has disposed of the writ Petition. Hon'ble Court in its order has observed.

"12. in any case, the court does not possess the expertise to administer the Excise or the Sales Tax Departments of the State Government. The administration of the Sales Tax or the Excise Department is within the sole domain of the Executive. Only when the court finds that the executives in an illegal, arbitrary or malafide manner is exercising the powers, this court would be entitled to involve its extra ordinary jurisdiction under Article 226 of the Constitution. However, this court while exercising jurisdiction under Article 226, cannot control the day to day administration of the Sales Tax or the Excise Department in so far as it relates to the trade in liquor.

13. In that view of the matter, no purpose would be served in keeping the present writ petition alive. We do hope and expect that the State Government would adhere to the guidelines issued by it. If the petitioner or any other diligent citizen brings it to the notice of this court if any illegality is committed, so as to give an undue advantages to any of the traders, the petitioners or such citizens is always free to knock the doors of the court."

In view of the above orders passed by Hon'ble Court instructions in para 2(b) of Circular No. 33 T of 2007 and 37 T of 2008 are hereby withdrawn.

The competent authority to decide the cases of Administrative Relief of Liquor dealers, as in any other case as per the circulars issued in this behalf. The orders of Administrative Relief already passed in these cases may be given effect to and the pending case be decided accordingly.

You are requested to bring the contents of the circular to the notice of all concerned.

Yours faithfully,



(Rajiv Jalota)

Commissioner of Sales tax,
Maharashtra State, Mumbai.

NO. VAT/ADM-RELIEF/JCHQ1
Trade Circular No. 08T of 2016

Mumbai. Dated. 12 - 04 - 2016

1. Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with request to upload this Trade Circular on the Department's Web-Site.
2. Copy forwarded with compliments for information to
 - a. The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
 - b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
 - c. The accounts Officer, STRA , Mumbai and Nagpur.



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