Office of the Commissioner of Sales Tax, 8th floor, Vikrikar Bhavan,
Mazgaon , Mumbai- 400010.

TRADE CIRCULAR

To,

NO.VAT/Refund-Double Payment/ACST (VAT-2)/B- 117 Mumbai, Dated:23/2/2016

Trade circular. No .6...T of 2016

Sub: - Correction of mistakes made by the dealers or miscellaneous refunds of excess payment of taxes.

Ref: - 1. Trade Circular No. 17T of 2011, Dated 25/11/2011

2. Trade Circular No. 7T of 2013, Dated 22/11/2013

Gentlemen/Madam,

The payment of tax under MVAT Act 2002 and CST Act 1956 by way of e-payment was made mandatory from March 2011. However, some dealers and banks have represented that they have made certain mistakes while making e-payments. Thereafter, the procedure for correction of such mistakes was laid down vide Trade circular No. 17 T 2011 Dt. 25/11/2011. Further, in view of the administrative requirements these procedure were modified as per 7T 2013 Dt. 22/11/2013. Now, in view of the latest developments in Miscellaneous Refund module, some changes in procedure laid down in sub-para (C) para 1 of Trade Circular 7T 2013 are to be required to be made.

2. As per sub-para (C) of para 1 of Trade Circular 7T 2013 it has been provided that,-

"Where the dealer has made double payment of taxes then the dealer shall make application/for refund of excess amount at the end of the year containing the period for which the payment was made twice to the respective Joint Commissioner of Sales tax (Refund) or concerned Joint Commissioner of Sales Tax (VAT-ADM). Such application will be treated as miscellaneous refund application and will be taken up for disposal on priority".

3. Since the necessary development to freeze the challans/Adjust the Refund amount granted against the selected challan is developed in the system, the refund of such excess payment found due can be granted during the same financial year and need not wait till the completion of the year for processing the claim of such excess payment as contemplated in the Trade Circular dated 22-11-2013. Therefore, to grant the refund of such excess payment during the same financial year sub-para (C) of para (1) of Trade Circular 7T 2013 is amended as under,-

"Where the dealer has made double payment of taxes then the dealer shall make application along with appended Annexure 'A' for refund of excess amount after the due date of filling of return containing the period for which the payment was made twice to the respective Joint Commissioner of Sales tax (Nodal Division) in Mumbai and Pune or concerned Joint Commissioner of Sales Tax (VAT-ADM) in mofussil areas. Such application will be treated as miscellaneous refund application and will be taken up for disposal on priority.

4. This circular cannot be made use of for legal interpretation of provisions of law as it is clarificatory in nature. If any member of the trade has any doubt, the same may be referred to this office for further clarification. You are requested to bring contents of this circular to the notice of the members of your association.

(Rajiv Jalota)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

NO.VAT/Refund-Double Payment/ACST (VAT-2)/B- 117 Mumbai, Dated: 23/2/2016

Trade circular. No .6...T of 2016

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

2. Copy forwarded with compliments for information to:

a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.

b. The Under Secretary, Finance Department, Mantralaya, Mumbai.

(L.K.Giri)
Addl. Commissioner of Sales Tax,
(VAT) 2, Mumbai.

ANNEXURE A

"DETAILS OF CHALLANS TO BE FREEZED/ADJUSTED AGINST MISCELLANEOUS REFUND"

To,

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Subject- Details of Challan amounts paid by mistake to be refunded back.

Name of The dealer:

TIN Number:

Respected sir,

With reference to our application for miscellaneous refund of double payment/excess payment paid by mistake, we hereby submitting the challan details to be retained and to be refunded.

a) Challans to be considered for tax payment purpose

SR NO	PERIOD OF RETURN (IF APPLICABLE)	CIN NUMBER OF CHALLAN	AMOUNT OF CHALLAN	Date of Payment	AMOUNT OF CHALLAN	BANK NAME	BRANCH NAME

b) Challans to be frozen/adjusted (Refundable being duplicate)

SR NO	PERIOD OF RETURN (IF APPLICABLE)	CIN NUMBER OF CHALLAN	AMOUNT OF CHALLAN	Date of Payment	AMOUNT OF REFUND CLAIMED/ to be frozen/adjusted	BANK NAME	BRANCH NAME

I hereby declare that the particulars given above are true and correct , and I request for the grant of the refund by way of miscellaneous refund. I further declare that I have not claimed refund of the same challans either in the returns or by way of e-501 nor I have received the refund earlier in respect of said challans. In future if above information is found to be wrong, I will be responsible for loss of the revenue and shall indemnify the same.

DATE
SEAL
Mob. Number:
Mail Id:

SIGNATURE OF THE AUTHORISED SIGNATORY
NAME:
DESINATION: