

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

TRADE CIRCULAR

No.DC(A&R)/VAT/MMB-2015/72/Adm-8
Trade Circular No. 3 T of 2016.

Mumbai, dated: 28/01/2016

Sub: Extension of time for filing VAT Audit Report in Form 704 for year 2014-15.

Ref: Trade Circular No. 17T of 2015 dated 07/11/2015

The prescribed due date for filing of VAT Audit Report under Section 61 of the Maharashtra Value Added Tax Act, 2002 for year 2014-15 was 15th January 2016.

2. In this regard, representations from various Trade and Associations have been received for extension of due date for submission of Audit Report for the year 2014-15.
3. The representations, as aforesaid, have been examined by the Sales Tax Department. After careful consideration of the same and in consultation with the Finance Department, Government of Maharashtra, it was decided to extend the due date for submission of the Audit Report in Form 704 for the year 2014-15 to **21st January 2016**. Accordingly the said decision was published on the website of the Department.
4. In view of the above decision of extending the date of submission of Audit Report in Form e-704, the date for submission of the physical copy of the acknowledgement and the Statement of Submission of Audit Report referred in Trade Circular 17T of 2015 Dt. 07/11/2015 is also extended to **1st February 2016**.

5. The dealers who had uploaded the said Audit Report under subsection (1) of section 61 on or before the **21st January 2016** and submitted the physical copy of the acknowledgment on or before **1st February 2016** then in such cases penalty proceedings shall not be initiated.
6. It is clarified that the liability to pay interest on additional demands as a result of Audit findings as per provisions of the Section 30(2) of the MVAT Act, 2002 shall remain unchanged.


(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State.

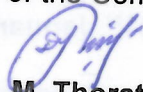
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Copy forwarded to:

1. Copy forwarded to :
 - (a) Special Commissioner of Sales Tax, Maharashtra State.
 - (b) All Addl. Commissioner of Sales Tax in the State.
 - (c) All Joint Commissioner of Sales Tax in the State.
 - (d) All Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Department web-site.
 - (e) All Dy. Commissioners of Sales Tax in the State.
 - (f) All Asst. Commissioner of sales Tax in the State.
 - (g) All Sales Tax Officers in the State.
2. Copy forwarded for information to:
 - (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
 - (b) The Under Secretary, Finance Department, Mantralaya, Mumbai.
 - (c) The Account Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
3. Copy to all the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai


(D. M. Thorat)

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