

8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010

TRADE CIRCULAR
(u/s 10(10) of the MVAT Act,2002)

To,

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No.VAT/2015-16/OSD/B-
Trade Circular No. 8 T of 2015

Mumbai, dt. 16-06-2015.


Sub:- Non-acceptance of correspondence and letters

It has recently come to notice through representations and letters that Authorities refuse to accept correspondence and applications addressed to their office, result being that such letters and correspondence then are readdressed to the office of the Commissioner of Sales Tax. It should be noted that the practice of not accepting or refusing to accept correspondence (Tapal) as well as applications, especially applications for cancellation of Assessment Orders under section 23(11) of the MVAT Act, 2002, is a practice which is wrong and unacceptable, to say the least.

All officers and authorities of the department are hereby instructed to accept the correspondence and letters marked and addressed to them and any deviation from the above will be dealt with strictly and a serious view would be taken of any complaint regarding refusal of correspondence/applications. It is also instructed that applications u/s 23 (11) for cancellation of assessment orders be accepted and thereafter, considering the facts and merits of the individual cases officers should decide whether the cancellation be effected or not. However, it is reprehensible that officers refuse to take the applications/ letters on record in the first place.

The trade is also hereby instructed that if any instances of refusal of correspondence arise then the matter may be brought to the notice of the immediate higher authority and simultaneously the complaints may be addressed to the Commissioner of Sales Tax at

cst@mahavat.gov.in. Higher Authorities are also instructed to deal with the matter on an urgent basis and as far as possible attempt to address the problem at their stage itself.


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

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Copy forwarded to:

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