8th floor,Vikrikar Bhavan,
Mazgaon, Mumbai – 400010.

TRADE CIRCULAR.

Sub: Revised instructions regarding stay in appeals.

Ref: Trade Circular No. 15T of 2014 dated 6th August 2014.

No. VAT/AMD-2014/1A/20/Adm-3

Mumbai Dt: 07/01/2015

Trade Cir. 1 T of 2015

Background: In the Trade Circular No. 15T of 2014 dated 6th August 2014 amendments to various Acts administered by the Sales Tax Department were explained. On page no. 11 and 12 of the said Trade Circular, in para 5, amendments relating to section 26 of the Maharashtra Value Added Tax Act, 2002 were explained. It has been observed, in this regard, that certain appellants are delaying the submission of the declarations for the purpose of fixing part payment, resulting in delay in disposing the appeals.

In view of the above, para 'c)' on page 12 of the said circular is being modified. The modified para 'c)' in the said circular shall read as follows:

" c) In case, an appellant receives some forms after the assessment order is passed, then the appellant should produce the list in the enclosed format at the time of filing of appeal. The appellate authority shall check the declarations as per the list and accordingly fix part payment, as per the amended provision. It is clarified that the declarations received up to the date of filing appeal only would be considered for the purpose of the proviso to section 26(6)."

Yours faithfully,

(DR.NITIN KAREER)
Commissioner of Sales Tax
Maharashtra State, Mumbai.

No. VAT/AMD-2014/1A/20/Adm-8

Trade Cir. 1 T of 2015

Mumbai Dt: 07/01/2015

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

Yours faithfully,

Jt. Commissioner of Sales Tax (HQ) I
Maharashtra State, Mumbai

List of pending declarations received up to the date of filing of appeal

TIN			Period			To	
Name of appellant dealer							
Sr. No.	Name of the Dealer who has issued Declarations or Certificates	TIN/RC No.	Declaration or certificate type	Issuing State	Declaration No.	Gross amount as per invoice (Net of goods returned) (Rs.)	Amount for which declarations received (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	TOTAL						