

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

TRADE CIRCULAR

To

.....
.....

No. 704 Cell / 2014-15/
Trade Circular No. 21T of 2014

Mumbai, dt. 20/12/2014

Subject : Physical Submission of Audit Report in Form 704 for the financial year 2013-2014

Reference: 1) Government Notification No. VAT/ AMD -1009/1B/Adm-6 dated 26.08.2009.

- 2) Trade Circular No 27T of 2009 dated 1st October 2009.
- 3) Trade Circular No 16T of 2011 dated 11th November, 2011
- 4) Government Notification No: VAT-1512/CR-139/Taxation-1 dated 21st November 2012
- 5) Trade Circular No 19T of 2012 dated 9th November, 2012
- 6) Trade Circular No 2T of 2013 dated 15th January, 2013
- 7) Government Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013
- 8) Trade Circular No 10 T of 2013 dated 16th December, 2013
- 9) Maharashtra Act No. XXVII of 2014 dated 26th June, 2014

The last date for submission of audit report u/s 61 of the MVAT Act 2002, for the period 2013-14 is 15th January 2015. After uploading their audit reports for the period 2013-14, the dealers shall submit the following documents:

- i. The Statement of submission of Audit Report in the format given in the Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013. The Statement of submission should be duly certified with signature, stamp, seal of the dealer with date, and
- ii. The copy of Acknowledgement generated after uploading of Audit Report in Form-704, duly certified with signature, stamp, seal of the dealer & auditor with date.

(2) The aforesaid documents shall be submitted:-

A. In case of Mumbai-

- I. to the concerned LTU officer, if the dealer is Large Tax Payer
- II. to the 704 Cell at Vikrikar Bhavan, Mazgaon, Mumbai if the dealer is not a Large Tax Payer.

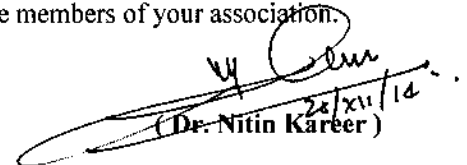
B. In case of rest of the state-

- I. to the concerned LTU officer, if the dealer is a Large Tax Payer
- II. to the Location Incharge Officer of every Location e.g. Joint Commissioner of Sales Tax, VAT (ADM), Dy Commissioner of Sales Tax (Vat Adm.), Asst. Commissioner of Sales Tax (Vat Adm.), if the dealer is not a Large Tax Payer.

(3) In case of acceptance of recommendations of the auditor, the information about the tax & interest payment with the revised returns shall be submitted by the dealer through online compliance when the facility of the Computerized Desk Audit for the year 2013-14 is made available. It may be noted that the dealers are not required to submit the physical copies of challans of payments, at the time of submission of documents as mentioned in para (1)

The last date for electronic uploading of form e704, for the financial year 2013-2014, is **15th January, 2015** and the last date for submission of above documents is **27th January, 2015**.

(4) If any member of the trade has any doubt he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of all the members of your association.


(Dr. Nitin Karkar)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. 704 Cell/ 2014-15
Trade Circular No. 21T of 2014

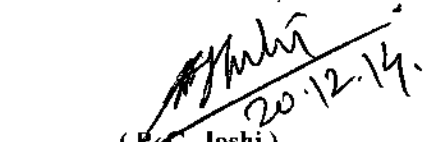
Mumbai, dt. 20/12/2014

Copy forwarded to :

1. All the Addl. Commissioners of Sales Tax in the State.
2. All the Joint Commissioners of Sales Tax in the State.
3. All the Sr. Dy. Commissioners of Sales Tax in the State.
4. All the Dy. Commissioners of Sales Tax in the State.
5. All the Asstt. Commissioners of Sales Tax and Sales Tax Officers in the State.

2. Copy forwarded with compliments for information to:

1. The officer on Special Duty, Finance Department, Mantralaya, Mumbai.
2. The Under Secretary, Finance Department, Mantralaya, Mumbai.
3. The Accounts Officer, Sales Tax Revenue Audit, Mumbai & Nagpur.
4. Copy to all the Desks and Desk officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.


(P. G. Joshi)
Joint Commissioner of Sales Tax
704 cell, Mazgaon, Mumbai