Office of the Commissioner of Sales Tax,
Maharashtra State, Mumbai.

Sanction Order

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No. CST/EIU/Assessment-IBA/Selection of cases/B- 39 , Mumbai. Date. 17/02/2025

Ref:-

1. Finance Department Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018
2. Finance Department Notification No.VAT.1518/C.R.23A/Taxation-1,dated 11/10/2018
3. Finance Department Notification No. VAT. 1520/C.R. 45/Taxation-1,dated 09/06/2020
4. Finance Department NotificationNo.VAT.1521/C.R.1(A)/Taxation-1,dated 01/04/2021
5. Selection Committee Office Order No. B. 20, dated 16/01/2025.
6. Minutes of meeting of the Selection Committee, for selection of cases for assessment dated 21/01/2025

The Scheme namely "Maharashtra Criteria for Selection of Cases for Assessment Scheme, 2018" has been notified as per reference no. 1 and further amended as per notification reference no. 4 cited above, as "Maharashtra Criteria for Selection (on the basis of probable revenue earnings) of the cases for Assessment (Amendment) Scheme, 2021" and the criteria for selection of cases for assessment based on BIDW tools & other data mining tools have been devised. As per the said notification, the Selection Committee has been formed to make the recommendations in order to select the cases for assessment as per reference no. 5

By virtue of criteria given in clause 6 of the notification as per reference no.1 cited above, the cases pertaining to FY **2018-19** as per Annexure are required to be selected for Issue Based Assessment.

Considering the recommendations of the Selection Committee, selection of the aforesaid cases for Issue Based Assessment is necessary in the interest of revenue.

Therefore, I, Asheesh Sharma, Commissioner of State Tax, Maharashtra, as per the powers conferred upon me vide clause 7 (1) (a) of the above referred notification at sr. no. 1 hereby, accept the recommendations of the Selection Committee and accord sanction to select the cases for the period **01/04/2018 to 31/03/2019** as enumerated in the list attached with this order in Annexure for Issue Based Assessment under Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956.

The Annexure, containing TIN and periods of assessment has been published on the official website of State Tax Department.

(Asheesh Sharma)
Commissioner of State Tax,
Maharashtra State, Mumbai.

Copy To:

1. Deputy Secretary, Finance Department, Maharashtra
2. Special Commissioner of State Tax
3. All the Additional Commissioners of State Tax
4. Joint Commissioner of State Tax, Mahavikas with a request to upload this order and Annexure

ANNEXURE OF SANCTION ORDER NO. 39 CST/EIU/Assessment-IBA/Selection of cases/B- 39 , Mumbai. Date.17/02/2025								
SR.NO.	**TIN**	**DEALER_NAME**	**PERIOD**	**ACT**	**SELECTED FOR IBA/ASSESSMENT**	**DESK_ID**	**DIVISION**	**ZONE**
1	27181074124V	EURO MARINE SHIPPING SERVICES PRIVATE LIMITED	2018-2019	MVAT ACT & CST ACT	ISSUE BASED ASSESSMENT	MUM-NOD-C-0103	MUMBAI - NODAL - 01	MUMBAI - 1
2	27420008932V	RAJ SHIPPING AGENCIES	2018-2019	MVAT ACT & CST ACT	ISSUE BASED ASSESSMENT	MUM-NOD-E-0103	MUMBAI - NODAL - 01	MUMBAI - 1
3	27451126016V	RICHA SHIPPING PRIVATE LIMITED	2018-2019	MVAT ACT & CST ACT	ISSUE BASED ASSESSMENT	ALI-NOD-C-0203	RAIGAD - NODAL - 2	RAIGAD
4	27901557467V	VHM BUNKERS PRIVATE LIMITED	2018-2019	MVAT ACT & CST ACT	ISSUE BASED ASSESSMENT	MUM-NOD-C-0401	MUMBAI - NODAL - 04	MUMBAI - 2
5	27440002810V	BOMBAY GYMKHANA LIMITED	2018-2019	MVAT ACT	ISSUE BASED ASSESSMENT	MUM-NOD-E-0101	MUMBAI - NODAL - 01	MUMBAI - 1
6	27520002863V	WILLINGDON SPORTS CLUB	2018-2019	MVAT ACT	ISSUE BASED ASSESSMENT	MUM-NOD-E-1005	MUMBAI - NODAL - 10	MUMBAI - 4
7	27750727375V	GOLDEN CELLARS PRIVATE LIMITED.	2018-2019	MVAT ACT	ISSUE BASED ASSESSMENT	MUM-NOD-E-1103	MUMBAI - NODAL - 11	MUMBAI - 4