



Office of the Commissioner of State Tax,  
(GST) Maharashtra State, Mumbai.

## Sanction Order

No. CST/Assessment/VAT/Sel. Cases/B. 413, Mumbai. Date 12/10/2018.

- Ref. : 1. Recommendation of the Zonal Committee, Thane for selection of cases for assessment dated 01/10/2018.  
2. Office Order No. B. 900, dated 10/04/2018.  
3. Clause 7 (1) (a) of the Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.

Whereas, the Scheme namely "Maharashtra Criteria for Selection of Cases for Assessment Scheme, 2018" has been notified as per reference 1 cited above and the criteria for selection of cases for assessment based on BIDW & other data mining tool have been devised. And whereas, the Central Committee as also the zonal Committees have been formed to make the recommendations in order to select the cases for assessment. The risk based cases as per the recommendations of the Central Committee have been selected for the assessment.

The Zonal Committee of Thane Zone had submitted proposal for selection of risk based cases for assessment, which are not selected as per the recommendations of the Central Committee. These cases are recommended for comprehensive assessment for the periods and reasons mentioned therein against their names.

**Table**

S. No	Name of the Dealer & TIN No.	F.Y. and ACT	Revenue Risk involved	Reason of selection
1	BLAST CARBO BLOCKS PVT LTD- 27480006862V	2014-15 & 15-16 (MVAT)	2107519	Dealer Did Not File F-501 Online In Time. Refund of Rs.12,72,892/- and Rs.8,34,627/- for FY 14-15 and FY 15-16 respectively.
2	NAMASVI INDUSTRIES- 2761018840V	2015-16 (MVAT)	NA	Dealer Did Not Filed F-501 And to get Refund For Fy 2015-16
3	PRINTEK INDUSTRIES- 27430537043V	2014-15 (MVAT)	NA	Dealer Did Not File F-501 And Claim Refund For The Fy 2014-15
4	SHRI SHYAM KRIPA- 27631008062V	2014-15 (MVAT)	119924	Dealer Did Not File 501 For Fy 2014-15 And Get Refund Of Rs.1,19,924/-



S. No	Name of the Dealer & TIN No.	F.Y. and ACT	Revenue Risk involved	Reason of selection
5	ARYAN ELECTRICALS-27355252354V	2016-2017 & Apr-17 to Jun-17 (MVAT)	6135705	Dealer Has Wrongly Carried Forward The Excess Setoff Of Rs.47,31,121/- For Fy Apr-17 To Jun-17 And Claimed Refund Of Rs.61,35,705/-.
6	NIPRO MEDICAL (INDIA) PVT.LTD.-27271115930V	2015-16 (MVAT)	4829991	Dealer Did Not File F-501 Online In Time.
7	PRECIHOLE ENGINEERING PVT LTD- 27510163743V	2015-16 (MVAT)	1031074	Dealer Did Not File F-501 Online In Time.
8	AINO-27150764565V	2014-15 (MVAT)	433111	Dealer Did Not File F-501 Online In Time.
9	VARTAK PUMPS-27860365359V	2015-16 (MVAT)	1421142	Dealer Did Not File F-501 Online In Time.
10	TEXSOL CHEMISOL PVT LTD-27931070462V	2015-16 (MVAT)	1293957	Dealer Did Not File F-501 Online In Time.
11	V P DEVELOPERS-27651115236V	2015-16 (MVAT)	1239250	Dealer Did Not File F-501 Online In Time.

Considering the reasons mentioned therein proposal this office is of view that non-selection of the aforesaid cases for assessment may be detrimental to revenue. The selection of the aforesaid cases for assessment as recommended by Zonal Committee Thane is necessary in the interest of revenue.

Therefore, I, Rajiv Jalota, Commissioner of Sales Tax, Maharashtra as per the powers conferred upon me vide clause 7 (1) (a) of the above referred notification accept recommendations of the Zonal Committee, Thane and accord the sanction to select these cases for comprehensive assessment as per provisions of Maharashtra Value Added Tax Act and / or Central Sales Tax Act.

The Additional Commissioner of Sales Tax, Thane Zone is hereby directed to expedite the necessary action in this regard.



(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

COPY to:-

- 1) Additional Commissioner of Sales Tax, Thane zone.
- 2) Joint Commissioner of Sales Tax ETU.