



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

Sanction Order

No. CST/Assessment/VAT/Sel. Cases/B. 452, Mumbai. Date 26/11/2018.

- Ref. : 1. Finance Department Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.
2. Recommendation of the Zonal Committee, Thane for selection of cases for assessment dated 30/10/2018.
3. Office Order No. B. 900, dated 10/04/2018.
4. 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.

In addition to those, the Zonal Committee of Thane Zone had submitted proposal for selection of risk based cases for assessment. These cases are recommended for comprehensive assessment for the periods and reasons mentioned therein against their names.

Table

Sr. No.	Name of the Dealer	TIN No.	Financial Year	Act	Type of Assessment(Comprehensive/IBA)	Revenue Risk Involved (Rs)	Reason of Selection
1	M/s. Yash Nirman Engineering and Contractor	27051036899V	01/06/2017 to 30/06/2017	MVAT	Comprehensive	184198	Dealer has applied for refund in physical application

Sr. No.	Name of the Dealer	TIN No.	Financial Year	Act	Type of Assessment(Comprehensive/IBA)	Revenue Risk Involved (Rs)	Reason of Selection
2	M/s. Taloja Agro Foods Ltd	27600729413V	2015-16	MVAT	Comprehensive	1026305	Dealer has applied for refund in physical application
3	M/s. Hakku Creations	27331172933V	2015-16	MVAT	Comprehensive	506862	Dealer has applied for refund in physical application
4	M/s. Tris Enterprises	27670178011V	01/04/2017 to 30/04/2017	MVAT	Comprehensive	13650	Dealer has applied for refund in physical application
5	M/s. Suraj Enterprises	27600845749V	01/01/2017 to 31/03/2017	MVAT	Comprehensive	1283672	Dealer has applied for refund in physical application
6	M/s. Sterimax Engineering Pvt Ltd	27330991349V	2014-15	MVAT	Comprehensive	1831280	Dealer has applied for refund in physical application
7	M/s. Rohan Chemicals Pvt Ltd	27110267850V	2014-15	MVAT	Comprehensive	918611	Dealer has applied for refund in physical application
8	M/s. Green Power Solutions	27830557290V	2014-15	MVAT	Comprehensive	3077568	Dealer has applied for refund in physical application
9	M/s. D.M.Plastopack Pvt Ltd	27320070291V	2015-16	MVAT	Comprehensive	279428	Dealer has applied for refund in physical application
10	M/s. Bio-Tech Envirocare Systems Ltd	27160162820V	2015-16	MVAT	Comprehensive	279428	Dealer has applied for refund in physical application
11	M/s. Green Power Solutions	27830557290V	2015-16	MVAT	Comprehensive	9526039	Dealer has applied for refund in physical application
12	M/s. Green Power Solutions	27830557290V	2016-17	MVAT	Comprehensive	16969727	Dealer has applied for refund in physical application
13	M/s. S S Patil & Sons & Aswad Petroleum	27500183973V	2016-17	MVAT	Comprehensive	556364	Dealer has applied for refund in physical application
14	M/s. Prakash Electrical	27521138927V	01/01/2017 to 31/03/2017	MVAT	Comprehensive	1058268	Dealer has applied for refund in physical application

Sr. No.	Name of the Dealer	TIN No.	Financial Year	Act	Type of Assessment(Comprehensive/IBA)	Revenue Risk Involved (Rs)	Reason of Selection
15	M/s. Dips Bioscience Pvt Ltd	27730633781V	2016-17	MVAT	Comprehensive	2054752	At the time of filing annual revised return u/s 20(4)(b) dealer has carry forward the excess credit of Rs. 2054752/- to subsequent return. Hence, he was unable to upload refund application in F 501.
16	M/s. Deeptex	27640822156V	2016-17	MVAT	Comprehensive	229000	Dealer did not file F 501 to get refund for FY 2016-17
17	M/s. BRS Engineers & Equipments Pvt Ltd	27200621026V	2016-17	MVAT	Comprehensive	103237	Dealer did not file F 501 to get refund for FY 2016-17
18	M/s. S Ganesh and Co.	27750005792V	2016-17	MVAT	Comprehensive	420844	At the time of filing annual revised return u/s 20(4)(b) dealer has carry forward the excess credit of Rs. 420844/- to subsequent return. Hence, he was unable to upload refund application in F 501.
19	M/s. Urja Enterprises	27570186796V	2016-17	MVAT	Comprehensive	29876	Dealer did not file F 501 to get refund for FY 2016-17
20	M/s. Anand Sizing Work	27660327251V	2014-15	MVAT	Comprehensive	NA	Dealer has made an application in F 305 for refund assessment
21	M/s. Nirmal Sizing Works	27480327253V	2014-15	MVAT	Comprehensive	NA	Dealer has made an application in F 305 for refund assessment
22	M/s. Sangeeta Pharma	27400708604V	2015-16	MVAT	Comprehensive	459468	Dealer has claimed refund in F 704 but failed to apply in F 501. The case is selected for IBA.
23	M/s. Assad Consulting Services	27240106904V	2016-17	MVAT	Comprehensive	2271519	Dealer did not file F 501 Online intime
24	M/s. Transview Enterprise India Pvt Ltd	27541022419V	2014-15	MVAT	Comprehensive	NA	Dealer did not file F 501 Online intime
25	M/s. Amar Moulds	27860727363V	2014-15	MVAT	Comprehensive	NA	Dealer has made an application in F 305 for refund assessment, as he has not uploaded F 501

Sr. No.	Name of the Dealer	TIN No.	Financial Year	Act	Type of Assessment(Comprehensive/IBA)	Revenue Risk Involved (Rs)	Reason of Selection
26	M/s. Capitol Nonwovens Pvt Ltd	27250898661V	2016-17	MVAT	Comprehensive	859366	The refund application could not be uploaded on time due to technical problem
27	M/s. Deep Pharma	27551126252V	2015-16	MVAT	Comprehensive	1928453	Dealer did not file F 501
28	M/s. Rudra Pharmachem	27051120125V	2015-16	MVAT	Comprehensive	547396	Dealer did not file F 501
29	M/s. Shivom Pharma	27751137103V	2015-16	MVAT	Comprehensive	3041109	Dealer did not file F 501
30	M/s. Arpan Trading Co	27420545924V	2014-15	MVAT	Comprehensive	111866	Dealer did not file F 501
31	M/s. Arpan Trading Co	27420545924V	2015-16	MVAT	Comprehensive	443664	Dealer did not file F 501
32	M/s. Arpan Trading Co	27420545924V	2016-17	MVAT	Comprehensive	847677	Dealer did not file F 501
33	M/s. Hamco Alloys	27771086749V	2015-16	MVAT	Comprehensive	85068	Dealer did not file F 501
34	M/s. Hamco Alloys	27771086749V	2016-17	MVAT	Comprehensive	2558027	Dealer did not file F 501

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

(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

Copy To:

C.C.

1. Additional Commissioner of Sales Tax, Thane Zone.
2. Additional Commissioner of Sales Tax, VAT-3.
3. Joint Commissioner of Sales Tax, EIU.

Recd
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26/11/18 STI
अपर राज्यकर आयुक्ता
वस्तु व सेवाकर विभाग-३
महाराष्ट्र राज्य, मुंबई.

PrBane . 26/11/18.

Office of the Joint Commissioner of State Tax,
Economic Intelligence Unit,
8th Floor, C-Wing, Old Building,
GST Bhavan, Mazgaon, Mumbai - 400 010.

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26/11/18
कर सहायक
मिळयल्या नोंदणी शाखा, (आस्था १३)
विशेष विज्ञानाकर आयुक्तांचे कार्यालय
मुंबई

