



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

## Sanction Order

No. CST/Assessment/VAT/Sel. Cases/B. 451, 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, Pune for selection of cases for assessment dated 26/09/2018.
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 Pune 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.      | F.Y.    | ACT        | Type of Assessment (Comprehensive / IBA) | REVENUE RISK INVOLVED | Reason for selection  |
|---------|--------------------------------------|--------------|---------|------------|--|-----------------------|---|
| 1       | M/s. CHAMADIA TRADELINK PVT. LTD.    | 27470026122V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount -2414514/-  |
| 2       | M/s. N.K. ASSOCIATES                 | 27910543957V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount - 159854/-  |
| 3       | M/s. SAVITRI ELECTRONICS             | 27200380951V | 2015-16 | MVAT / CST | Comprehensive                            | 0                     | Dealer applied for refund. Received F-305   |
| 4       | M/s. KUKSONS ELECTRONICS PVT. LTD.   | 27380006044V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount -2940838/-  |
| 5       | M/s Dasguna Industries               | 27791082955V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Dealer has not filed F-501 online and submitted manual F-501. Refund Amount - 1778826/-                 |
| 6       | M/s YFC Projects Pvt Ltd             | 27451165301V | 2016-17 | MVAT       | Comprehensive                            | 0                     | TDS paid by the dealer as per F-704 is not confirmed. Hence, not eligible for part refund of Rs.6559830 |
| 7       | PROJECT ENGINEERED VALVES PVT. PLTD. | 27350992696V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount -373382/-   |
| 8       | S P TRADEX PVT. LTD.                 | 27380991079V | 2013-14 | MVAT       | Comprehensive                            | 0                     | Refund Amount - 4488537/-   |
| 9       | S P TRADEX PVT. LTD.                 | 27380991079V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Refund Amount - 4996857/-   |
| 10      | PINNACLE ENTERPRISES                 | 27730979586V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Refund Amount - 175477/-  |
| 11      | MANVI NONFERROUS VARIETIES PVT. LTD. | 27690849919V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount -1391118/-  |
| 12      | A. V. ELECTRICALS                    | 27720814061V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Refund Amount - 182511/-  |
| 13      | P. P. FOODS                          | 27550970761V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Refund Amount - 583468/-  |
| 14      | DREAMPLAST INDIA PVT.LTD.            | 27330763981V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501. Refund Amount - 5322225                                   |



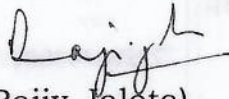
| Sr. No. | Name of the Dealer                      | TIN NO.      | F.Y.    | ACT        | Type of Assessment (Comprehensive / IBA) | REVENUE RISK INVOLVED | Reason for selection   |
|---------|---|--------------|---------|------------|--|-----------------------|--|
| 15      | CARE ESSENTIALS INTERNATIONAL PVT. LTD. | 27461088908V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501                             |
| 16      | CARE ESSENTIALS INTERNATIONAL PVT. LTD. | 27461088908V | 2014-15 | CST        | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501                             |
| 17      | BHIRAVNATH HITECH AGRO PVT. LTD.        | 27390344908V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501                             |
| 18      | BHIRAVNATH HITECH AGRO PVT. LTD.        | 27390344908V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501.                            |
| 19      | SHREE BALAJI MILK & MILK PRODUCTS       | 27810723171V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501                             |
| 20      | SUJLAM CHEMICALS                        | 27220311294V | 2014-15 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. F-501. Refund Amount - 51470      |
| 21      | SHINDE CATTLE FEEDS & MILK              | 27701080628V | 2016-17 | MVAT       | Comprehensive                            | 0                     | Manual refund application received                                       |
| 22      | MSC Software Corporation India Pvt Ltd  | 27100903351V | 2014-15 | MVAT / CST | Comprehensive                            | 0                     | Case is already allotted for IBA and dealer filed application for refund |
| 23      | MSC Software Corporation India Pvt Ltd  | 27100903351V | 2015-16 | MVAT / CST | Comprehensive                            | 0                     | Case is already allotted for IBA and dealer filed application for refund |
| 24      | PJV Valves Pvt Ltd                      | 27350992696V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Not filed form no. 501 in time. Refund Amount -1122378/-                 |
| 25      | Valiant TMS Systems Pvt Ltd             | 27175216466V | 2015-16 | MVAT       | Comprehensive                            | 0                     | Dealer has submitted manually form no. 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 Pune 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, Pune 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, Pune Zone is hereby directed to expedite the necessary action in this regard.

  
(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

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Copy To:

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

Recd  
26/11/18 ST-2  
अपर राज्यकर आडुक्ता  
वस्तु व सेवाकर विभाग-३  
महाराष्ट्र राज्य, मुंबई.

Bhane . 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  
महाराष्ट्र नोदणी शाखा, (आस्था १३)  
विशेष चित्रीकरण आयुक्तांचे कार्यालय  
मुंबई