



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

Sanction Order

No. CST Office/Assessment/Sel-Cases/18-19/ B-70, Mumbai. Dt 20/02/2019

- Ref. : 1. Finance Department Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.
2. Clause 7 (1) (a) of the Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.
3. Office Order No. B. 900, dated 10/04/2018.
4. Recommendation of the Zonal Selection Committee, ACST PT & AA zone for selection of cases for assessment dated 18/02/2019.

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 ACST PT & AA Zone has submitted proposal for selection of total 10 cases being risk based and probable revenue earning cases under clause 6 (2) and/or under clause 6 (3) of Notification as per reference 1 cited above. These cases are recommended for comprehensive assessment for the periods and reasons mentioned therein against their names (Annexure A).

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 ACST PT & AA is necessary in the interest of revenue.

Therefore, I, Rajiv Jalota, Commissioner of State 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, ACST PT & AA and accord the sanction to select these cases as per list attached with this order (Annexure-A) for comprehensive assessment as per provisions of Maharashtra Value Added Tax Act and / or Central Sales Tax Act.

The Additional Commissioner of State Tax, ACST PT & AA Zone is hereby directed to expedite the necessary action in this regard.



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

Copy To:

1. Additional Commissioner of State Tax, ACST PT & AA Zone.
2. Additional Commissioner of State Tax, VAT-3
3. Joint Commissioner of State Tax, EIU.

Annexure A of Order No. CST Office/Assessment/Sel-Cases/18-19/ B- 70 , Mumbai. Dt 20 /02/2019**Sanctioned list of cases selected for Assessmen ACST PT Zone**

Sr. No.	Name Of The Dealer	TIN	Period	Officer Desk	Division
1	2	3	4	5	6
1	SHRI NAGANI MERCANTILE PVT	2779871301V	2014-15		Nodal-10
2	M/S. GANESH IMPEX LTD	27520207339	2014-15	MUM-VAT-C-121	Nodal-12
3	M/S. SHREE GANESH IMPEX	27580276370V	2014-15	MUM-VAT-C-121	Nodal-12
4	M/S. TECH INDIA ENGINEERS PVT LTD	27930673635V	2015-16	MUM-VAT-C-107	Nodal-12
5	M/S. FASHION APPARELS	27680268749V	2014-15	MUM-VAT-D-102	Nodal-12
6	M/S. FASHION APPARELS	27680268749V	2015-16	MUM-VAT-D-102	Nodal-12
7	M/s. EMERALD LEISURES LTD.	27600988339V	2014-15	MUM-VAT-C-117	Nodal-12
8	M/S. GOODRICH MARITIME PVT LTD	27730829042V	2014-15	MUM-VAT-D-102	Nodal-12
9	Snehal Agency	27190365097V	2014-15	MUM-VAT-D-713	Nodal-13
10	M/s.Phils Heavy Engineering Pvt Ltd	27160003740V	2014-15	MUM-VAT-E-401	Nodal-13