



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

Sanction Order

No. CST office/Sel. Cases/VAT-3/18-19/B. 91, Mumbai.

Date 05/03/2019.

- Ref. : 1. Finance Department Notification No. VAT-1518/C.R. 23/Taxation-1, dated 23/02/2018.
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.
4. Recommendation of the Zonal Committee, VAT-3 for selection of cases for assessment vide proposal dated 01/03/2019

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.

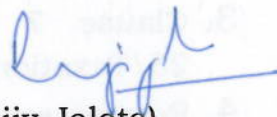
In addition to those, the Zonal Committee of VAT-3 Zone has submitted proposal for selection of total 11 cases out of which 01 case is recommended under clause 6 (2) being risk based and probable revenue earning case and remaining 10 cases are recommended under clause 6 (3) of Notification as per reference 1 cited above. These cases are recommended for comprehensive/IBA 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, VAT-3 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, VAT-3 and accord the sanction to select these cases as per list attached with this order (Annexure-A) for comprehensive/IBA assessment as per provisions of Maharashtra Value Added Tax Act and / or Central Sales Tax Act.

The Additional Commissioner of State Tax, VAT-3 Zone is hereby directed to expedite the necessary action in this regard.



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

Encl -

Annexure A

Copy To:

1. Additional Commissioner of State Tax, VAT-3
2. Joint Commissioner of State Tax, EIU.

Annexure A of Order No. CST Office/Assessment/Sel-Cases/18-19/ B- 91 , Mumbai. Dt 05 /03/2019

Sanctioned list of cases selected for Assessment-VAT 3 Zone

Sr No.	TIN	Dealer Name	Financial Year	Act	Type of Assessment (Assessment/IB A)	Desk of officer	Division
1	2	3	4	5	6	7	8
1	27055253780V	ROYAL FANTASY DRY FRUIT CENTRE	2013-14	MVAT	IBA	MUM-VAT-D-808	MUMBAI-001
2	27600005632V	VASANT CONSTRUCTION CO (INDIA)	2014-15	MVAT/CST	Assessment	MUM-VAT-E-818	MUMBAI-003
3	27860277671V	AUTO AGRO INDUSTRIAL COMPANY	2014-15	MVAT/CST	Assessment	MUM-VAT-C-827	MUMBAI-003
4	27810021085V	R MOHANLAL AND CO	2015-16	MVAT/CST	Assessment	MUM-VAT-D-829	MUMBAI-003
5	27860376999V	UNITED MACHINERY AND	2015-16	MVAT/CST	Assessment	MUM-VAT-D-828	MUMBAI-003
6	27690392467V	TUSHAR ENTERPRISES	2013-14	MVAT/CST	Assessment	MUM-VAT-E-818	MUMBAI-003
7	27790354097V	RICHARDSON AND CRUDDAS 1972 LTD	2012-13	MVAT/CST	Assessment	MUM-VAT-E-821	MUMBAI-003
8	27940983496V	NEW INDIA ROADWAYS	2014-15	MVAT/CST	Assessment	MUM-VAT-E-812	MUMBAI-002
9	27690733325V	CONSULTA TECHNOLOGIES PVT LTD	2015-16	MVAT/CST	Assessment	MUM-VAT-D-856	MUMBAI-004
10	27610365448V	LALIT THREAD MART	2015-16	MVAT	Assessment	MUM-VAT-D-850	MUMBAI-004
11	27190006003V	NARCHEM INDUSTRIES	2014-15	MVAT	Assessment	MUM-VAT-D-840	MUMBAI-004