



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

## Sanction Order

No. CST office/Sel. Cases/VAT-3/18-19/B. 92, 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-2 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-2 Zone has submitted proposal for selection of total 09 cases out of which 01 case is recommended under clause 6 (2) being risk based and probable revenue earning case and remaining 08 cases are recommended 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, 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-2 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, VAT-2 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-2
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- 92 , Mumbai. Dt  
05 /03/2019**

**Sanctioned list of cases selected for Assessment-VAT- 2 Zone**

<b>Sr No.</b>	<b>Name of the Dealer</b>	<b>Tin No.</b>	<b>Period</b>	<b>TYPE OF ASSESSMENT/IBA</b>	<b>Officer Desk</b>	<b>Division</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	Shivalik Enterprise	27120033541V	2016-17	COMPREHENSIVE	MUM-VAT-D-913	Nodal Div-5
2	Pravara Renewable Energy Limited	27395228276V	2016-17	COMPREHENSIVE	MUM-VAT-D-907	Nodal Div-5
3	VI VI Enterprises	27840728538V	2015-16	COMPREHENSIVE	MUM-VAT-D-911	Nodal Div-5
4	Rajgir Gems LLP	27851141607V	2016-17	COMPREHENSIVE	MUM-VAT-C-921	Nodal Div-5
5	Ansari Collection	27420992997V	2016-17	COMPREHENSIVE	MUM-VAT-C-918	Nodal Div-5
6	Comart One Pre Media Pvt. Ltd.	27100615261V	2014-15	COMPREHENSIVE	MUM-VAT-D-903	Nodal Div-5
7	P H Jewels	27671177014V	2016-17	COMPREHENSIVE	MUM-VAT-C-921	Nodal Div-5
8	MY HEALTHSKAPE MEDICALS PVT LTD	27400362702V	2014-15	COMPREHENSIVE	MUM-VAT-D-716	Nodal DIV -8
9	M/s Dixit Infotech Services Pvt.Ltd.	27450001301V	2014-15	COMPREHENSIVE	MUM-VAT-E-708	Nodal Div-11