



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

## Sanction Order

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No. CST Office/Assessment/Sel-Cases/18-19/ B-115, Mumbai. Dt/03/2019

- 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, Pune zone for selection of cases for assessment dated 19/03/2019.

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 Pune Zone has submitted proposal for selection of total 38 cases which are recommended under clause 6 (2) and/or clause 6 (3) being risk based and probable revenue earning cases under 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 Pune 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, Pune 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, Pune 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, Pune 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- 115 , Mumbai. Dt 22 /03/2019 |              |  |                          |         |                                       |                 |                 |
|--|--------------|--|--------------------------|---------|---------------------------------------|-----------------|-----------------|
| Sanctioned list of cases selected for Assessment-ACST Pune Zone                                |              |  |                          |         |                                       |                 |                 |
| Sr. No.  | TIN          | DEALERS NAME                                       | F.Y.                     | ACT     | TYPE OF ASSESSMENT (ASSESSMENT / IBA) | DESK OF OFFICER | DIVISIONAL JCST |
| 1  | 2            | 3  | 4                        | 5       | 6                                     | 7               | 8               |
| 1  | 27150021642V | M/s. SHAKUN CERAMICS                               | 2012-13                  | MVAT    | IBA                                   | PUN-VAT-E-801   | JC (NODAL) 3    |
| 2  | 27770724842V | M/s. N MEHTA TYRES                                 | 2012-13                  | MVAT    | IBA                                   | PUN-VAT-E-801   | JC (NODAL) 3    |
| 3  | 27870347748V | M/s. INFOWORLD SYSTEMS                             | 2012-13                  | MVAT    | IBA                                   | PUN-VAT-E-801   | JC (NODAL) 3    |
| 4  | 27770410077V | M/s. ACCURATE ENGINEERING COMPANY PVT LTD          | 2014-15                  | MVAT    | IBA                                   | PUN-VAT-E-801   | JC (NODAL) 3    |
| 5  | 27720293462V | SAVITA AGENCIES                                    | 2015-16                  | MVAT    | IBA                                   | PUN-VAT-E-801   | JC (NODAL) 3    |
| 6  | 27300995100V | M/s. GOYAL TRADERS                                 | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-829   | JC (NODAL) 3    |
| 7  | 27531003364V | M/s. AISHWARYA ALLIED AND FOODS                    | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-829   | JC (NODAL) 3    |
| 8  | 27490989709V | M/s. DIGVIJAY PETROLEUM                            | 2018-19                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-829   | JC (NODAL) 3    |
| 9  | 27471167521V | M/s. EFFICIENT FIRE AND SECURITY SOLUTIONS PVT LTD | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-829   | JC (NODAL) 3    |
| 10   | 27341056285V | M/s. AKSHAY TYERS                                  | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-829   | JC (NODAL) 3    |
| 11   | 27981066118V | M/s. MANIBHADRA ENTERPRISES                        | 2016-17                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-901   | JC (NODAL) 3    |
| 12   | 27491232985V | M/s. AVP POLYMERS P LTD                            | 2016-17                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-912   | JC (NODAL) 3    |
| 13   | 27121103548V | M/s. CITY CENTRAL MALL                             | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-823   | JC (NODAL) 3    |
| 14   | 27121112418V | M/s. CHANDUKAKA SARAFA AND SONS                    | 2017-18                  | MVAT    | COMPRHENSIVE ASSESSMENT               | PUN-VAT-C-823   | JC (NODAL) 3    |
| 15   | 27090800197V | Saurabh Industries                                 | 2014-15                  | VAT/CST | ASSESSMENT                            | PUN-VAT-E-201   | JC (NODAL) 1    |
| 16   | 27550022004V | RIVOLTA AUTO INDUSTRIES PVT LTD                    | 2012-13                  | VAT     | IBA                                   | PUN-VAT-E-101   | JC (NODAL) 2    |
| 17   | 27800380136V | KETAN ENTERPRISES                                  | 01/04/2012 TO 31/03/2013 | MVAT    | IBA                                   | PUN-VAT-C-703   | JC (NODAL) 4    |
| 18   | 27800380136V | KETAN ENTERPRISES                                  | 01/04/2013 to 20/12/2013 | MVAT    | IBA                                   | PUN-VAT-C-703   | JC (NODAL) 4    |
| 19   | 27800380136V | KETAN ENTERPRISES                                  | 21/12/2013 to 31/03/2014 | MVAT    | URD ASSESSMENT                        | PUN-VAT-C-703   | JC (NODAL) 4    |
| 20   | 27800380136V | KETAN ENTERPRISES                                  | 01/04/2014 TO 31/03/2015 | MVAT    | URD ASSESSMENT                        | PUN-VAT-C-703   | JC (NODAL) 4    |
| 21   | 27800380136V | KETAN ENTERPRISES                                  | 01/04/2015 TO 31/03/2016 | MVAT    | URD ASSESSMENT                        | PUN-VAT-C-703   | JC (NODAL) 4    |

| Sr. No. | TIN          | DEALERS NAME                  | F.Y.                     | ACT       | TYPE OF ASSESSMENT<br>(ASSESSMENT / IBA) | DESK OF OFFICER | DIVISIONAL JCST |
|---------|--------------|-------------------------------|--------------------------|-----------|--|-----------------|-----------------|
| 1       | 2            | 3                             | 4                        | 5         | 6  | 7               | 8               |
| 22      | 27171301449V | PRASANNA MEDICAL              | 01/04/2010 TO 31/03/2011 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 23      | 27171301449V | PRASANNA MEDICAL              | 01/04/2011 TO 31/03/2012 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 24      | 27171301449V | PRASANNA MEDICAL              | 01/04/2012 TO 31/03/2013 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 25      | 27171301449V | PRASANNA MEDICAL              | 01/04/2013 TO 31/03/2014 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 26      | 27171301449V | PRASANNA MEDICAL              | 01/04/2014 TO 31/03/2015 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 27      | 27171301449V | PRASANNA MEDICAL              | 01/04/2015 TO 31/03/2016 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 28      | 27171301449V | PRASANNA MEDICAL              | 01/04/2016 TO 31/03/2017 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 29      | 27171301449V | PRASANNA MEDICAL              | 01/04/2017 TO 30/06/2017 | MVAT      | URD ASSESSMENT                           | PUN-VAT-C-703   | JC (NODAL) 4    |
| 30      | 27540300836V | P.K.PARMAR                    | 2012-13                  | MVAT      | IBA                                      | PUN-VAT-C-706   | JC (NODAL) 4    |
| 31      | 27540300836V | P.K.PARMAR                    | 2013-14                  | MVAT      | IBA                                      | PUN-VAT-C-706   | JC (NODAL) 4    |
| 32      | 27870514879V | RAJ ENTERPRISES               | 2014-15                  | MVAT      | ASSESSMENT                               | PUN-VAT-C-710   | JC (NODAL) 4    |
| 33      | 27870514879V | RAJ ENTERPRISES               | 2015-16                  | MVAT      | ASSESSMENT                               | PUN-VAT-C-710   | JC (NODAL) 4    |
| 34      | 27680394267V | SANTOSH N MORE                | 2014-15                  | MVAT      | ASSESSMENT                               | PUN-VAT-C-710   | JC (NODAL) 4    |
| 35      | 27680394267V | SANTOSH N MORE                | 2015-16                  | MVAT      | ASSESSMENT                               | PUN-VAT-C-710   | JC (NODAL) 4    |
| 36      | 27120757161V | SHRI KAMAL CATERS             | 2012-13                  | MVAT      | IBA                                      | PUN-VAT-D-703   | JC (NODAL) 4    |
| 37      | 27200011090V | ALBAJ ENGINEERING CORPORATION | 2012-13                  | VAT AND C | IBA                                      | PUN-VAT-D-703   | JC (NODAL) 4    |
| 38      | 27260344834V | AGARWAL AND COMPANY           | 2012-13                  | MVAT      | IBA                                      | PUN-VAT-D-705   | JC (NODAL) 4    |