



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

Sanction Order

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No. CST office/Sel. Cases/VAT- 3/18-19/B. 124, Mumbai. Date 22/03/2019.

- Ref. : 1. Finance Department Notification No. VAT-1518/C.R. 23 / Taxation-1, dated 23/02/2018.
2. Office Order No. JC/EIU/Zonal Selection Committee/ Notification /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 25/03/2019

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 Selection Committee of VAT- 3 Zone has submitted proposal for selection of total 108 cases which are recommended under clause 6 (2) and/or under clause 6 (3) of Notification being risk based and probable revenue earning as per reference 1 cited above. These cases are recommended for comprehensive/IBA assessments 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.

Sanctioned list of cases selected for Assessment-ACST VAT 3 Zone

Sr.No.	TIN	NAME OF THE DEALER	PERIOD	ACT MVAT/CST	TYPE OF ASSESSMENT (ASSESSMENT / IBA)	Desk Id
1	2	3	4	5	6	7
1	27390137910V	POSIFLEX TECHNOLOGY (I) PVT. LTD.	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-610
2	27430008781V	EDWARDS LIFESCIENCES (I) PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
3	27600344162V	ETERNITY LIFESTYLES PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
4	27401106207V	Fakhri Comfort Products	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
5	27300740281V	LODHA ESTATE PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
6	27660020634V	VAGHANI INC	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
7	27345265018V	XL RETAIL PRIVATE LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-610
8	27390137910V	Posiflex Technologies India Pvt Ltd	2015-16	CST	Comprehensive	MUM-VAT-E-610
9	URD	DIAGEO NORTH AMERICA, INC.	2010-11	VAT	Comprehensive	MUM-VAT-E-610
10	URD	DOW AGROSCIENCES B.V.	2010-11	VAT	Comprehensive	MUM-VAT-E-610
11	URD	FRENCH CONNECTION LIMITED.	2010-11	VAT	Comprehensive	MUM-VAT-E-610
12	URD	ALD INTERNATIONAL SA	2010-11	VAT	Comprehensive	MUM-VAT-E-610
13	27230031589V	AGIV INDIA PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-611
14	27460603811V	PERI (INDIA) PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-611
15	27410346449V	PRAVARSH IMPEX	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-611
16	27410346449V	PRAVARSH IMPEX	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-611
17	27260284694V	ASSOCIATE ALLIED CHEMICALS INDIA PVT. LTD.	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-611
18	27405221044V	ACCENTIVE INDIA PVT. LTD.	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-611
19	URD	AVEVA SOLUTIONS	2010-11	VAT	Comprehensive	MUM-VAT-E-611
20	URD	MICROSOFT INDIA CORPORATION	2010-11	VAT	Comprehensive	MUM-VAT-E-611
21	URD	SACHIN RAMESH TENDULKAR.	2010-11	VAT	Comprehensive	MUM-VAT-E-617
22	URD	KRAFT FOODS GOLBAL BRANDS LLC	2010-11	VAT	Comprehensive	MUM-VAT-E-617
23	URD	M\S CADBURY ADAMS USA LLC	2010-11	VAT	Comprehensive	MUM-VAT-E-617
24	URD	CADBURY ENTERPRISES PTE LIMITED	2010-11	VAT	Comprehensive	MUM-VAT-E-617
25	URD	CADBURY SCHWEPPE'S OVERSEAS LIMITED	2010-11	VAT	Comprehensive	MUM-VAT-E-617
26	27120014238V/C	PNP POLYTEX PVT. LTD,	2010-11	VAT & CST	Comprehensive	MUM-VAT-E-637
27	27120014238V/C	PNP POLYTEX PVT. LTD,	2011-12	VAT & CST	Comprehensive	MUM-VAT-E-637
28	URD	CMI SA	2010-11	VAT	Comprehensive	MUM-VAT-E-638
29	URD	CMI SA	2011-12	VAT	Comprehensive	MUM-VAT-E-638

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1	2	3	4	5	6	7
30	27320000063V	M/s. BALKRISHNA INDUSTRIES LTD.	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-639
31	27820728549V	M/s. EVERSANDAI CONSTRUCTION PVT.LTD	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-639
32	27480004049V	M/s.ECI TELECOM INDIA PVT.LTD.	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-639
33	27750345971V	M/s. MEDLEY PHARMACEUTICALS LTD.	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-639
34	27940955851V	M/s. MITSUBISHI ELEVATOR ETA INDIA PVT.LTD.	2010-11	VAT	Comprehensive	MUM-VAT-E-639
35	27550330755V	M/s. FUCHS LUBRICANS (INDIA)PVT.LTD.	2010-11	VAT	Comprehensive	MUM-VAT-E-639
36	27560002938V	M/s.GOOD YEAR INDIA LTD.	2010-11	VAT	Comprehensive	MUM-VAT-E-639
37	27330902885V	GENESIS LA MODE PVT LTD	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-640
38	27550002798V	GORANG INTERNATIONAL	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-640
39	27035258253V	MILLIPORE INDIA PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-640
40	27940033187V	AIRCONDITIONING SPARES CENTRE	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-640
41	27041137833V	SALASAR BALAJI	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-640
42	27030298158V	CONCEPT RF TECHNOLOGY INDIA PVT LDT	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-640
43	27305250199V	SHREERAM CARS PVT LTD	2015-15	VAT & CST	Comprehensive	MUM-VAT-E-640
44	27690784056V	TORNADO MOTORS PVT LTD	2015-15	VAT & CST	Comprehensive	MUM-VAT-E-640
45	27400531870V	OPC ASSET SOLUTIONS PRIVATE LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-640
46	27620053442V	KRISHGEN BIOSYSTEMS	2014-15	CST	IBA	MUM-VAT-E-640
47	27950592047V	GOEL STEEL COMPANY	2015-16	VAT & CST	IBA	MUM-VAT-E-640
48	27720354087V	SHRI AANAND METAL	2015-16	VAT	IBA	MUM-VAT-E-640
49	27420286255V	BIOSTADT INDIA LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-640
50	27310359308V	BOEHRINGER INGELHEIM INDIA PVT LTD	2015-16	VAT & CST	IBA	MUM-VAT-E-640
51	27860003549V	CHETAN PAPER PVT LTD	2015-16	VAT & CST	IBA	MUM-VAT-E-640
52	27570382445V	ERBIS ENGINEERNG COMPANY LIMITED	2015-16	VAT	IBA	MUM-VAT-E-640
53	27480406502V	MUMBAI REPAIR AND RECONSTRUCTION BOARD	2015-16	VAT	IBA	MUM-VAT-E-640
54	27710373056V	ROHM AND HAAS (INDIA) PRIVATE LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-640
55	27290000710V	SAVEX COMPUTERS LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-640
56	27280000279V	SHAMAN MOTORS PRIVATE LIMITED	2015-16	VAT	IBA	MUM-VAT-E-640
57	27980830408V	WELSPUN ENERGY LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-640
58	27530371506V	SAVITA POLYMERS LTD	2015-16	VAT & CST	IBA	MUM-VAT-E-640
59	27795233973V	INDEXONE INFRACON AND LOGISTICS PRIVATE LIMITED	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-642
60	27300001432V	AARTI JEWELLERS PRIVATE LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-642
61	27870375781V	ATUL LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642

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1	2	3	4	5	6	7
62	27870001749V	BASE CORPORATION LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
63	27870002040V	BOMBAY FLUID SYSTEM COMPONENTS PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
64	27795233973V	INDEXONE INFRACON AND LOGISTICS PRIVATE LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
65	27140019756V	MEHER DISTRIBUTORS PVT LTD	2015-16	VAT & CST	IBA	MUM-VAT-E-642
66	27090001693V	PROGRESSIVE ELECTROPLATING CHEMICALS PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
67	27870006890V	SHANTILAL J. SUPARIWALA	2015-16	VAT & CST	IBA	MUM-VAT-E-642
68	27870399255V	SPECTRUM INDUSTRIES	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
69	27830283944V	STEMCOR INDIA PVT LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
70	27810531111V	ACE HYGIENE PRODUCTS PVT LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
71	27600003304V	EVOLUTE SOLUTIONS PRIVATE LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-642
72	27840254887V	HUBTOWN LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
73	27610000922V	JANI SALES PRIVATE LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-642
74	27290360192V	SAFARI INDUSTRIES (INDIA) LIMITED	2015-16	CST	IBA	MUM-VAT-E-642
75	27330002725V	UCB INDIA PRIVATE LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-642
76	27570000071V	BHARAT BIJLEE LIMITED	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-642
77	27890798593V	J T R CREATION	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-642
78	URD	LOREAL SA (FRANCE)	2010-11	VAT & CST	Comprehensive	MUM-VAT-E-642
79	URD	LABORATORIES GARNIER & CIE(FRANCE)	2010-11	VAT & CST	Comprehensive	MUM-VAT-E-642
80	27890001932V	ASIAN STAR COMPANY LIMITED	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-643
81	27530571229V	ECO FUEL SYSTEMS(INDIA)PVT LTD	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-643
82	27650000221V	EMCO LIMITED	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-643
83	27980646108V	GLOBAL INFONET DISTRIBUTION PRIVATE LTD	2015-16	VAT & CST	Comprehensive	MUM-VAT-E-643
84	27210761913V	STEELCASE ASIA PACIFIC HOLDINGS INDIA PRIVATE LIMITED	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-643
85	27910734659V	VARIAN MEDICAL SYSTEMS INTERNATIONAL (INDIA) PRIVATE	2016-17	VAT & CST	Comprehensive	MUM-VAT-E-643
86	27800277413V	BATHFIT SANITARY WARES PVT LTD	2015-16	VAT	IBA	MUM-VAT-E-643
87	27075243293V	CBRE SOUTH ASIA PRIVATE LIMITED	2015-16	VAT	IBA	MUM-VAT-E-643
88	27290007694V	COATINGS SPECIALITIES INDIA LIMITED (Hitech Specialities Solutions)	2015-16	VAT & CST	IBA	MUM-VAT-E-643
89	27980837780V	JAISINGH ALLOYS PRIVATE LIMITED	2015-16	VAT	IBA	MUM-VAT-E-643

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1	2	3	4	5	6	7
90	27910000272V	JAYSYNTH IMPEX LIMITED	2015-16	VAT & CST	IBA	MUM-VAT-E-643
91	27720371644V	MAN INDUSTRIES INDIA LIMITED	2015-16	VAT	IBA	MUM-VAT-E-643
92	27640728551V	METCORP OVERSEAS	2015-16	VAT & CST	IBA	MUM-VAT-E-643
93	27560004975V	MITUL ENTERPRISE PVT LTD	2015-16	VAT	IBA	MUM-VAT-E-643
94	27930034793V	PRADMAN ENGINEERING SERVICES PVT LTD	2015-16	VAT & CST	IBA	MUM-VAT-E-643
95	27090766732V	PRINCE PIPES AND FITTINGS PVT. LTD.	2015-16	VAT & CST	IBA	MUM-VAT-E-643
96	27620660662V	ORRIS OVERSEAS	2015-16	CST	IBA	MUM-VAT-E-643
97	27820719431V	SHELL INN INTERNATIONAL LIMITED	2015-16	LUXURY TAX	Comprehensive	MUM-VAT-E-646
98	27320789643V	NEWAGE FIRE PROTECTION INDUSTRIES PRIVATE LIMITED	2015-16	MVAT & CST	IBA	MUM-VAT-E-646
99	27620714109V	KAIZEN WHEEL PVT LTD	01/04/2014 TO 30/06/2014	MVAT & CST	Comprehensive	MUM-VAT-E-646
100	27140000162V	JUNIPER HOTELS PVT LTD	2015-16	LUXURY TAX	Comprehensive	MUM-VAT-E-646
101	27840532501V	SAIKRIPA FOODS SERVICES PVT LTD	2015-16	LUXURY TAX	Comprehensive	MUM-VAT-E-646
102	27840532501V	SAIKRIPA FOODS SERVICES PVT LTD	2015-16	LUXURY TAX	Comprehensive	MUM-VAT-E-646
103	27880244583V	NESTLE INDIA LTD	2010-11	MVAT	URD	MUM-VAT-E-646
104	27880244583V	NESTLE INDIA LTD	2011-12	MVAT	URD	MUM-VAT-E-646
105	27880244583V	NESTLE INDIA LTD	2012-13	MVAT	URD	MUM-VAT-E-646
106	27880244583V	NESTLE INDIA LTD	2013-14	MVAT	URD	MUM-VAT-E-646
107	27880244583V	NESTLE INDIA LTD	2014-15	MVAT	URD	MUM-VAT-E-646
108	27580001375V	SODEXO FOOD SOLUTIONS INDIA PRIVATE LIMITED	2014-15	VAT & CST	Comprehensive	MUM-VAT-E-647