



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

CORRIGENDUM

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No. CST office/Assessment/Sel-Case/Corrigendum/18-19/ B- ¹⁴⁴ Mumbai Dt ~~30~~ 03/2019.

Read

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. This Office Sanction Order No. CST/ASSESSMENT/VAT-CST/SEL. CASES /B- 02 Mumbai dated 02.01.2019
4. This Office Sanction Order No. CST Office/Assessment/Sel-Cases / 18-19/B-88 Mumbai Dt 02 / 03 /2019
5. This Office Sanction Order No. CST Office/Assessment/Sel-Cases / 18-19/ B- 94, Mumbai. Dt 08 /03/2019
6. This Office Order No. CST Office/Assessment/Sel-Cases/18-19/ B- 95 , Mumbai. Dt 08 /03/2019

Whereas vide order under reference no. 3 above, this office had approved the recommendation of Zonal Selection Committee, Kolhapur Zone, Kolhapur for Comprehensive or Transaction based assessment of 827 cases under MVAT and CST Act as the case may be.

Whereas vide order under reference no. 4 above, this office had approved the recommendation of Zonal Selection Committee, Thane Zone, Thane for Comprehensive or Transaction based assessment of 47 cases under MVAT and CST Act as the case may be.

Whereas vide order under reference no. 5 above, this office had approved the recommendation of Zonal Selection Committee, Nagpur Zone, Nagpur for Comprehensive or Transaction based assessment of 73 cases under MVAT and CST Act as the case may be.

Whereas vide order under reference no. 6 above, this office had approved the recommendation of Zonal Selection Committee, Kolhapur Zone, Kolhapur for Comprehensive or Transaction based assessment of 566 cases under MVAT and CST Act as the case may be.

Whereas aforesaid referred Zonal selection committees have brought to the notice of undersigned that total 08 cases were erroneously recommended for approval and further recommended the withdrawal of 08 Cases on below mentioned grounds:

1. Assessment proceedings were already initiated i.e. before 23/02/2018, Hence, the Notification vide reference no. 01 is not applicable.
2. Cases are time barred for assessment proceedings.
3. The revenue risk involved is below 2.5 lakhs.

Considering the recommendation of Zonal Selection Committees of Kolhapur Zone, Thane Zone and Nagpur Zone, it is imperative, to rectify the said error and to issue the Corrigendum to the order under reference No.3, No.4, No.5 and No.6.

On this background I, Rajiv Jalota, Commissioner of State Tax, Maharashtra State as per the powers conferred upon me vide clause 7 (1) (a) of the aforesaid referred notification under reference No. 1 hereby rectify the mistake in the sanction order as under :

The cases specifically mentioned in annexure appended here with and which were approved and selected for assessment vide aforesaid referred orders under reference No.3, No.4, No.5 and No.6 shall be treated as "deleted" from sanction Order.

Encl-Annexure



(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State, Mumbai.

Copy To:-

1. Chairman of Zonal Selection Committee and Additional Commissioner of State Tax, Thane Zone, Thane.
2. Chairman of Zonal Selection Committee and Additional Commissioner of State Tax, Kolhapur Zone, Kolhapur.
3. Chairman of Zonal Selection Committee and Additional Commissioner of State Tax, Nagpur Zone, Nagpur.

Annexure of Corrigendum No. CST office/Assessment/Sel-Case/Corrigendum/18-19/ B. 144 Mumbai Dt 30/03/2019.

Sr. No.	SANCTION ORDER NO.	Sr No of Case as per Annexure of Sanction order	ZONE	Name of the Dealer	TIN No.	Financial Year	Act	Type of Assessment(Comprehensive/IBA)	Reason of Deletion	DESK	Division
1	2	3	4	5	6	7	8	9	10	11	12
1	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-88 , Mumbai. Dt 02 /03 /2019	1	THANE	V N INDUSTRIES	27190836226V	2011-12	MVAT	COMPREHENSIVE	Time Barred	RAI-VAT-C-024	RAIGAD
2	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-94 , Mumbai. Dt 08 /03/2019	21	NAGPUR	SHREE JAYSHREE COTTON CO.	27680068832V	2007-08	MVAT	IBA	Time Barred	AKO-VAT-D-003	AMRAVATI
3	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-94 , Mumbai. Dt 08 /03/2019	28	NAGPUR	LAKHANI ENTERPRISES	27450768377V	2011-12	MVAT	IBA	Time Barred	AKO-VAT-E-002	AMRAVATI
4	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-94 , Mumbai. Dt 08 /03/2019	43	NAGPUR	M/S JAILAXMI TIMBERS	27840314154V	2011-12	MVAT	Comprehensive Assessment	Time Barred	NAG-VAT-D-012	NAGPUR
5	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-94 , Mumbai. Dt 08 /03/2019	72	NAGPUR	BHUMIKA ENTERPRISES	27250983924V	2014-15	MVAT	IBA	Revenue risk involved below 2.5 Lakhs	AMR-VAT-D-004	AMRAVATI
6	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-94 , Mumbai. Dt 08 /03/2019	36	NAGPUR	Sanjay Vajinath Diware	27110589890V	2012-13	VAT	IBA	Revenue risk involved below 2.5 Lakhs	WAS-VAT-C-001	AMRAVATI
7	Order No. CST/ASSESSMENT/VAT-CST/SEL. CASES/B-02 dated 02 .01.2019	204	KOLHAPUR	N B MOHITE	27470696974V	2009-10	MVAT	Comprehensive	Assessment proceeding Initiated before notification dt 23/02/2018. approval not required	KOL-VAT-D-010	KOLHAPUR
8	Order No. CST Office/Assessment/Sel-Cases/18-19/ B-95 , Mumbai. Dt 08 /03/2019	437	KOLHAPUR	SHREE HANUMAN ENTERPRISES	27560140581V	2010-11	MVAT	ASSESSMENT	Assessment proceeding Initiated before notification dt 23/02/2018. approval not required	SAN-VAT-C-006	KOLHAPUR