



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. 116 Mumbai Dt ²²/03/2019.

- 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. This Office Sanction Order No. CST office/Assessment/Sel-Cases/18-19 B. 98, Mumbai. Date 12/03/2019.
4. Proposal of the Zonal Selection Committee, Pune. No. B-1069, Dt. 19/05/2019

Vide reference no.3, this office has approved the recommendation of Zonal Selection Committee, Pune Zone to select 217 cases for comprehensive assessment or issue based assessment.

Zonal Selection Committee, Pune Zone vide above referred communication at sr.no. 4 has submitted that their earlier recommendation was erroneous in view of information mentioned of 29 cases. The Zonal Selection Committee, Pune Zone erroneously submitted the information of Indian companies instead of parent foreign companies in the proposal. Now, Zonal Selection Committee, Pune Zone has requested to rectify the said error.

Considering the recommendation of Zonal Selection Committee, Pune Zone, 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 hereby rectify the mistake in the sanction order as under :

In annexure to the sanction order No. CST/Assessment/VAT/Sel-Cases/18-19 B. 98, Mumbai. Date 12/03/2019, the information shall be treated as rectified and corrected in all columns (no. 1 to 11) against the serial number of cases attached herein the annexure of this order.

Encl-

Annexure

(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

To,
- ACST, Pune Zone.

Annexure-A to Corrigendum No. CST office/Assessment/Sel-Cases/Corrigendum/18-19/ B. 116 , Mumbai. Date 22 /03/2019

Sr. No.	Sr. No. as per sanction order	TIN	DEALERS NAME	F.Y.	ACT	TYPE OF ASSESSMENT (ASSESSMENT / IBA)	REVENUE RISK INVOLVED (AMT IN LAKH)	REASON OF SELECTION (REVENUE EARNINGS/OTHER WAY)	REASON OF SELECTION	DESK OF OFFICER	DIVISIONAL JCST
	1	2	3	4	5	6	7	8	9	10	11
1	43	URD	1.RAYGROUP SASU 2.RAYCONNECT INTERNATIONAL SAS	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company RAYGROUP SASU , RAYCONNECT INTERNATIONAL SAS for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company A RAYMOND FASTNERS INDIA PRIVATE LIMITED situated in the State of Maharashtra	PUN-VAT-E-613	JC (LTU) 2
2	44	URD	ELRINGKLINGER AG GERMANY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company ELRINGKLINGER AG for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company ELRINGKLINGER AUTOMOTIVE COMPONENTS (INDIA) PVT LTD situated in the State of Maharashtra	PUN-VAT-E-613	JC (LTU) 2
3	45	URD	MANITOWOC CRANE GROUP FRANCE SAS	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company MANITOWOC CRANE GROUP FRANCE SAS for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company POTAIN INDIA PVT LTD situated in the State of Maharashtra	PUN-VAT-E-613	JC (LTU) 2
4	46	URD	REINZ DICHTUNGS GMBH GERMANY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company REINZ DICHTUNGS GMBH GERMANY for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company VICTOR REINZ INDIA PVT LIMITED situated in the State of Maharashtra	PUN-VAT-E-613	JC (LTU) 2
5	47	URD	M/S FIAT CRYSLER AUTOMOBILE ITALY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company FIAT CRYSLER AUTOMOBILE ITALY for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company Fiat India automobile Pvt Ltd situated in the State of Maharashtra	PUN-VAT-E-614	JC (LTU) 2
6	48	URD	1. General Motors Company USA (General Motors LLC), 2. GM Global Technology Operations Inc.,	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company General Motors Company USA (General Motors LLC), GM Global Technology Operations Inc. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company GENERAL MOTORS INDIA PVT LPVT.LTD situated in the State of Maharashtra	PUN-VAT-E-614	JC (LTU) 2
7	49	URD	General Motors Company USA (General Motors LLC),	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company General Motors Company USA (General Motors LLC) , for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company CHEVROLET SALES INDIA PVT.LTD situated in the State of Maharashtra	PUN-VAT-E-614	JC (LTU) 2
8	50	URD	DSM ENGG PLASTIC INTERNATIONAL BV	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company DSM ENGG PLASTIC INTERNATIONAL BV for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company DSM INDIA PVT.LTD Situated in the State of Maharashtra	PUN-VAT-E-614	JC (LTU) 2
9	51	URD	EAGLEBURGMANN JAPAN CO.LTD.	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company EAGLEBURGMANN JAPAN CO.LTD for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company EAGLEBURGMANN INDIA PVT.LTD situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2
10	52	URD	GEFRAN SPA ITALY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company GEFRAN SPA for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company GEFRAN INDIA PRIVATE LIMITED situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2
11	53	URD	RIETER MACHINE WORKS LTD. SWITZERLAND	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company RIETER MACHINE WORKS LTD for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company RIETER INDIA PRIVATE LIMITED situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2
12	54	URD	CORPARACION RINDER S.L.SPAIN	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company CORPARACION RINDER S.L. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company RINDER INDIA PVT LTD situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2
13	55	URD	THYSSENKRUPP AG GERMANY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company THYSSENKRUPP AG for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company THYSSENKRUPP INDUSTRIES INDIA PVT LTD situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2

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	1	2	3	4	5	6	7	8	9	10	11
14	56	URD	BORGWARNER SOUTH ASIA INC USA	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company BORGWARNER SOUTH ASIA INC USA Corporation U.S.A. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company DIVGI WARNER PRIVATE LIMITED situated in the State of Maharashtra	PUN-VAT-E-615	JC (LTU) 2
15	57	URD	Concetric Birmingham Ltd.	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company Concetric Birmingham Ltd. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company CONCENTRIC PUMPS PUNE PVT LTD. situated in the State of Maharashtra	PUN-VAT-E-616	JC (LTU) 2
16	58	URD	HONEYWELL Incorporation Ltd.	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company HONEYWELL Incorporation Ltd. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company HONEYWELL AUTOMATION IND. LTD. situated in the State of Maharashtra	PUN-VAT-E-616	JC (LTU) 2
17	59	URD	1.MONOGRAM LICENSING INTERNATIONAL IC 2. BL TECHNOLOGY INC	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company MONOGRAM LICENSING INTERNATIONAL IC, BL TECHNOLOGY INC for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company GE INDIA INDUSTRIAL PVT. LTD. situated in the State of Maharashtra	PUN-VAT-E-616	JC (LTU) 2
18	60	URD	SUNGWOO HITECH COMPANY LTD SOUTH KOREA	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company SUNGWOO HITECH COMPANY LTD SOUTH KOREA for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company SUNGWOO GESTAMP HITECH (PUNE) PRIVATE LIMITED situated in the State of Maharashtra	PUN-VAT-E-621	JC (LTU) 2
19	61	URD	DANA AUTOMOTIVE SYSTEMS GROUP LLC USA	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company DANA AUTOMOTIVE SYSTEMS GROUP LLC USA for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company SPICER INDIA LTD situated in the State of Maharashtra	PUN-VAT-E-621	JC (LTU) 2
20	62	URD	EATON Corporation U.S.A.	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company EATON Corporation U.S.A. for Royalty/Technical Know-how/ Trademark etc. from his subsidiary company Eaton Fluid Power Ltd. situated in the State of Maharashtra	PUN-VAT-E-622	JC (LTU) 2
21	63	URD	ENKEI Corporation Japan	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company ENKEI Corporation Japan for Royalty, Technical Know-how, Trademark etc. from his subsidiary company Enkai Wheels India Ltd. situated in the State of Maharashtra	PUN-VAT-E-622	JC (LTU) 2
22	64	URD	KIMBERLY CLARK Coporation, U.S.A.	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company KIMBERLY CLARK Coporation, U.S.A. for Royalty, Technical Know-how, Trademark etc. from his subsidiary company Kimberlay Clark Lever India Pvt. Ltd. situated in the state of Maharashtra	PUN-VAT-E-622	JC (LTU) 2
23	65	URD	SYNGENTA Asia Pacific Pte. Ltd. Singapore	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	payment received by parent company SYNGENTA Asia Pacific Pte. Ltd. Singapore for Royalty, Technical Know-how, Trademark etc. from his subsidiary company Syngenta india Ltd. situated in the State of Maharashtra	PUN-VAT-E-622	JC (LTU) 2
24	66	URD	Carraro Drive Tech S.p.A. Italy	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company Carraro Drive Tech S.p.A. Italy has received amount from subsidiary company CARRARO INDIA PRIVATE LTD situated in the state of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2
25	67	URD	EMUGE FRANKEN Beteiligungen GmbH GERMANY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company EMUGE FRANKEN Beteiligungen GmbH GERMANY has received amount from subsidiary company EMUGE INDIA PVT LTD situated in the State of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2

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26	68	URD	CNH INTERNATIONAL SA, ITALY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company CNH INTERNATIONAL SA, ITALY has received amount from subsidiary company CNH INDUSTRIAL (INDIA) PVT.LTD/NEW HOLLAND TRACTORS (INDIA) PVT LTD situated in the State of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2
27	69	URD	ARVINMERITOR LIGHT VEHICLES SYSTEMS FRANCE	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company ARVINMERITOR LIGHT VEHICLES SYSTEMS FRANCE has received amount from subsidiary company INTEVA PRODUCTS INDIA AUTOMOTIVE PRIVATE LIMITED situated in the State of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2
28	70	URD	Behr GmbH & Co GERMANY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company Behr GmbH & Co GERMANY has received amount from subsidiary company MAHALE BEHR INDIA LTD situated in the State of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2
29	71	URD	PIAGGIO & C SPA ITALY	2010-11	MVAT	COMPREHENSIVE ASSESSMENT		REVENUE EARNINGS	Holding Company PIAGGIO & C SPA ITALY has received amount from subsidiary company PIAGGIO VEHICLES PRIVATE LIMITED situated in the State of Maharashtra against royalty / trade mark/ technical know-how or such similar intangible goods or for transfer of property by way of right to use in such intangible goods.	PUN-VAT-E-624	JC (LTU) 2