



Office of the
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. JC (HQ-01)/DC-09/Return Late Fee/2025/35/B-182 Mumbai, Dated: 01/12/2025

Trade Circular No. 17 T of 2025

Subject: Superseding Trade Circular 16T of 2025 – Exemption from payment of late fee u/s. 20(6) of MVAT Act, 2002 for filing of returns for the period of October 2025 and u/s. 6(3) of the PT Act, 1975 for filing of returns for the period of November 2025.

Reference:

1. Notification No. VAT-1513/CR-124/Taxation-1, dated 1st January 2014.
2. Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014.
3. Trade Circular No. 16T of 2025 dated 21st November 2025.

Background

1. The Maharashtra Goods and Services Tax (MGST) Department is presently engaged in enhancing its automation framework to strengthen tax governance and improve taxpayer services. For this purpose, a new System Integrator has been appointed to implement and stabilize the upgraded system for the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as MVAT Act), the Central Sales Tax Act, 1956 (hereinafter referred to as CST Act) and the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as PT Act).
2. During the transition to the new automation system, certain technical difficulties may be experienced by dealers in uploading their returns under MVAT Act, CST Act and PT Act. To mitigate such hardship to the trade and ensure smooth compliance during this transition period, Trade Circular 16T of 2025 was earlier issued on 21st November 2025 prescribing dates for exemption from late fee for the delayed filing of returns.
3. Representations have been received from the trade stating that some technical issues continued beyond the originally extended dates. The issue regarding the technical difficulties faced by dealers during the ongoing system upgradation has been examined. It is noticed that, due to the ongoing transition to the upgraded automation framework, dealers were unable to upload their monthly returns within the dates prescribed in trade circular 16T of 2025. The Department is actively working with the System Integrator to stabilize the new system, and the said technical difficulties are in the process of being resolved.
4. It has now been decided to supersede Trade Circular 16T of 2025 and extend the dates for availing exemption from late fee, as continuing technical issues have been reported by dealers.

5. Revised Late Fee Exemption (Superseding Trade Circular 16T of 2025)-

In exercise of the powers conferred by Notification No. VAT-1513/CR-124/Taxn-1 dated 1st January 2014, issued under section 20(6) of the MVAT Act, and by Notification No. PFT-2014/CR-38/Taxation-3 dated 21st August 2014, issued under section 6(3) of the PT Act, the whole of the late fee payable by any dealer, who files monthly returns for the relevant periods, shall be exempted subject to the conditions laid down in this circular, if such return is filed on or before the revised dates specified in the table below.

The revised schedule for filing return-

Sr. No.	Return Type	Period	Original Due Date	Revised Last Date for Uploading
1	Monthly Returns under MVAT Act and CST Act	October 2025	21st November 2025	10th December 2025
2	Monthly Returns for PTRC under PT Act	November 2025	30th November 2025	10th December 2025

6. Conditions to avail the benefit of exemption in late fee:

- The tax payable for the said return period shall be paid by the dealer on or before the original due date prescribed under the respective Acts.
 - The return shall be filed by the dealer on or before the revised dates specified in the above schedule.
- It is hereby informed that the electronic payment system available on the MAHAGST portal is fully functional. Hence, all dealers are requested to discharge their tax liabilities within the prescribed due date for payment of tax, as required under the applicable provisions of law.
 - Dealers who have made payment of tax within the prescribed original due date (i.e., 21st November 2025 for MVAT Act and CST Act and 30th November 2025 for PT Act) shall not be liable for any interest, as the exemption granted herein relates only to delayed filing of returns and not to delayed payment of tax.
 - It is further clarified that the waiver of late fee under section 20(6) of the MVAT Act and under section 6(3) of the PT Act shall be applicable only in respect of returns for the month of October 2025 (MVAT/CST) and November 2025 (PT Act) that are filed on or before the revised dates specified in the schedule above. Returns filed after 10th December 2025 for MVAT Act, CST Act and PT Act shall attract late fee as prescribed under the relevant provisions of the MVAT Act and PT Act.
 - This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature.
 - The Trade Associations are requested to bring the contents of this Circular to the notice of all their members.


(Asheesh Sharma)

Commissioner of State Tax,
Maharashtra State, Mumbai.

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Copy forwarded to the Joint Commissioner of State Tax (Mahavikas), Mumbai with a request to upload this Trade Circular on the Department's website.



(Sanjay Deshmukh)

Joint Commissioner of State Tax (HQ)-1,
Maharashtra State, Mumbai.