Office of the
Commissioner of Sales Tax,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-10

TRADE CIRCULAR

No. MAHAVIKAS/ADIC/New Automation/Monthly and Quartely Returns-2016-17/B- 1432 Mumbai Dt. 01-04-2017
Trade Cir. No. 9 T of 2017

Sub: Exemption from payment of late fee u/s 20 (6) of the MVAT Act, 2002

Ref:

1. Notification issued by State Government No. VAT 1513/ C.R.124/ Taxation- 1 Dt. 1st January 2014.
2. Trade Circular 8T of 2014 Dt. 11th March 2014.
3. Trade Circular 22T of 2016 Dt. 26th August 2016.
4. Trade Circular 34T of 2016 Dt. 02nd November 2016.
5. Trade Circular 8T of 2017 Dt. 16th March 2017

BACKGROUND:

The invoice based monthly returns for the financial year 2016-17 are being filed by the eligible registered dealers from 29th August 2016. The Trade Circular No 22 T of 2016 Dt. 26th August 2016 was issued describing the procedure of filing the returns in new formats. The Trade Circular also mentioned the dates of return filing for the period from April 2016 onwards for the purpose of waiver of late fee. Also, the Trade Circular No 34 T of 2016 Dt. 02nd November 2016 was issued mentioning dates for filing of monthly returns for the period from April 2016 to September 2016. Further, Trade Circular no. 8T of 2017 was issued announcing that no late fees will be charged if the dealers, who have paid the taxes due by the due dates, submit the monthly returns for the periods April 2016 to February 2017 and the quarterly returns for the periods April 2016 to June 2016 and July 2016 to September 2016, on or before 31 March, 2017.

2. The Trade Associations and the tax consultants have represented that due to technical difficulties many dealers-

a. could not upload monthly returns for the periods April 2016 to February 2017, on or before 31 March, 2017.
b. could not upload the quarterly return for the Quarters April 2016 to June 2016 and July 2016 to September 2016, on or before 31 March, 2017.

In the said representations it has been requested to extend the due date for submission of returns for the aforementioned return periods.

In view of the same, it is administratively decided to allow the dealers to upload the returns as under-

a. monthly returns for the periods April 2016 to February 2017 may be filed up to 10th April 2017.
b. returns for the Quarters April 2016 to June 2016 and for July 2016 to September 2016 may be filed up to 10th April 2017.

3. Also, the facility to upload returns for the month of March 2017 and the quarters for 1st October 2016 to 31st December 2016 and 1st January, 2017 to 31st March, 2017 is made available to dealers.

4. In view of the above, return for the month of March 2017 and the returns for the Quarters of 1st October 2016 to 31st December 2016 and 1st January, 2017 to 31st March, 2017 may be filed by the dates mentioned below-

Period	Start Date	Last date
Month- March 2017	01-04-2017	30-04-2017
Quarter – Oct-2016 to Dec 2016	01-04-2017	21-04-2017
Quarter – Jan-2017 to March 2017	11-04-2017	10-05-2017

5. As per powers conferred by Notification No. VAT/1513/CR124/ Taxation-1 dated 1st January 2014, issued by the State Government u/s 20(6) of the Maharashtra Value Added Tax Act, 2002 the whole of the late fee payable by any dealer, who files return for the period of any month or quarter for 2016-17 shall stand exempted, if such returns are filed on or before the revised dates mentioned in para 2 and 4 above.

6. If you need assistance in respect of return filing, you are requested to contact Nodal officer or the Help Desk.

7. This circular is clarificatory in nature and should not be interpreted legally.

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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Copy forwarded to:

Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the web-site of the MSTD.

Copy forwarded with compliment for information to:

1. Officer on special Duty, Finance Department, Mantralaya, Mumbai.
2. Under Secretary, Finance Department, Mantralaya, Mumbai.
3. Accounts Officers, Sales Tax Revenue Audit,Mumbai and Nagpur.

H.V. Nikam
Joint Commissioner of Sales Tax
Mahavikas