

Office of the  
Commissioner of State Tax  
Maharashtra State, 8<sup>th</sup> Floor,  
GST Bhavan, Mazgaon,  
Mumbai-400 010.

### **CORRIGENDUM**

No. JC (HQ)-1/GST/2020/Appeal/ADM-8 dated 2<sup>nd</sup> June 2020.

#### **Corrigendum to Trade Circular No.9T of 2020.**

To,

.....  
.....

**Subject: Corrigendum to Trade Circular 09T of 2020 Dt 26<sup>th</sup> May 2020.**

**Ref: (1) This office Trade Circular 09T of 2020 Dt 26<sup>th</sup> May 2020**

The above referred trade circular was issued clarifying appropriate procedure to be followed in absence of appellate tribunal for appeal to be made under section 112 of the MGST Act, 2017. After disposal of pending appeal u/s 107, if any demand is confirmed or appellate authority has created the additional demand then in such cases tax payer has to submit a declaration in **Annexure-I** before the jurisdictional tax officer stating that he is proposing to file an appeal u/s 112(1) against the appeal order. There is an inadvertent error in the **Annexure-I** to the Trade Circular. Hence, to correct the error this corrigendum is issued.

Part of the **Annexure-I** to the Trade Circular 09T of 2020 reads as follows-

*"I/We, the undersigned, hereby also declare that I /we, will file the appeal before tribunal u/s 112(1) **within seven days** from the date of the constitution of Appellate Tribunal."*

This part of the **Annexure-I** to the Trade Circular is replaced as under-

*"I/We, the undersigned, hereby also declare that I /we, will file the appeal before tribunal u/s 112(1) **within the time prescribed by law** from the date of the constitution of Appellate Tribunal."*

You are requested to bring the contents of this corrigendum to the notice of all the members of your association.

Yours faithfully,

Sd/-

**(SANJEEV KUMAR)**  
**Commissioner of State Tax,**  
**Maharashtra State, Mumbai.**

No. JC (HQ)-1/GST/2020/Appeal/ADM-8 dated 2<sup>nd</sup> June 2020.

**Corrigendum to Trade Circular No. 9T of 2020.**

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

**Copy submitted with compliments to, -**

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



**(Shriram H. Umale)**

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