

FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated 30th April 2010.

NOTIFICATION

MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT-1510/CR-53/Taxation-1.—Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action further to amend the Maharashtra Value Added Tax Rules, 2005, and to dispense with the condition of previous publication thereof under the proviso to sub-section (4) of section 83 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) (hereinafter referred to as "the said Act").

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (4) of section 83 of the said Act, and of all other powers enabling it in this behalf, the Government of Maharashtra is hereby, make the following rules further to amend the Maharashtra Value Added Tax Rules, 2005, namely :—

1. (1) These rules may be called the Maharashtra Value Added Tax (Second Amendment) Rules, 2010.

(2) They shall come into force with effect from 1st May 2010.

2. In rule 17 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as "the principal Rules"), in sub-rule (4),—

(1) in clause (a), in sub-clause (i), for the words "twenty-one days" the words "thirty days" shall be substituted;

(2) in clause (b), for the words "twenty-one days" the words "thirty days" shall be substituted.

3. In rule 18 of the principal Rules, in sub-rule (1),—

(1) for the words "end of the six-monthly period", at both the places where they occur, the words "end of the quarter" shall be substituted;

(2) for the words "six-monthly" at both the places where they occur, the words "quarterly" shall be substituted.

4. After rule 55 of the principal Rules, the following rule shall be inserted, namely :—

“55A. Conditions and restrictions for grant of refund.—

(1) Where a claimant dealer has filed an application for refund under sub-section (1) of section 51, in FORM 501 and if it is noticed by the Commissioner that,—

(a) the tax has not been paid on the earlier sales in respect of the transactions on which the dealer has claimed set-off or, as the case may be, refund, or

(b) the claimant dealer has not received the declarations or certificates in support of the sales or the dispatches otherwise than by way of sales as covered under the Central Sales Tax Act, 1956,

then the Commissioner may, reduce the quantum of refund and grant only the balance amount of refund.

(2) The said reduction shall be equal to the aggregate of the quantum of set-off or, as the case may be, refund claimed on the purchase of the goods in respect of which tax has not been paid on the earlier sales and additional tax liability, if any, under the Central Sales Tax Act, 1956 on account of non-production of the said declarations or certificates”.

5. Rule 67 of the principal Rules, shall be renumbered as sub-rule (1) thereof; and after sub-rule (1) as so renumbered, the following sub-rule shall be added, namely :—

“(2) The intimation for the purposes of sub-section (7) of section 63 shall be in FORM 604”.

6. After FORM 603 appended to the principal Rules, the following FORM shall be added, namely:—

“ FORM 604

[see rule 67 (2)]

Intimation under sub-section (7) of section 63 of the Maharashtra Value Added Tax Act, 2002.

To,

No. _____/Intimation/Sec-63(7)/B _____ Mumbai, Dated:-

Registration Number (TIN) under MVAT Act, 2002.																				
Registration Number (TIN) under CST Act, 1956.																				
Period	From										To									

Sub.— Intimation under sub-section (7) of section 63.

Gentlemen/Sir/Madam,

You are aware that this office has initiated proceedings as per the provisions of section of the Maharashtra Value Added Tax Act, 2002. As a result of scrutiny and verification of :—

1. Returns filed by you,
2. Books of account maintained by you, and
3. Other documents etc,

it is observed that the tax payable as disclosed by you in the returns/ books of account, set-off or refund claimed by you appears to be incorrect as stated below:-

TABLE-1

SUMMARY OF ADDITIONAL TAX LIABILITY OR REFUND

Sr. No.	Particulars	As per return	As observed under Audit	Difference
(1)	(2)	(3)	(4)	(5)
(1)	Gross Turn-over of Sales (Rs.)			
(2)	Gross Turn-over of purchases (Rs.)			
(3)	Total Taxes payable (Rs.)			
(4)	Interest payable u/s. 30(2) (Rs.)			
(5)	Total Amount Payable (Rs.)			
(6)	Less:-			

(1)	(2)	(3)	(4)	(5)
(7)	(a) Set-off claim (Rs.)			
	(b) Taxes paid with return (Rs.)			
	(c) Other available Credits (Rs.)			
(8)	Balance Amount payable (Rs.)			
(9)	Add: Interest u/s. 30(4)* (Rs.)			
(10)	Balance Amount Refundable (Rs.)			

TABLE 2
REASONS FOR ADDITIONAL TAX LIABILITY OR REFUND

Sr. No.	Findings as per verification or scrutiny	As observed after verification or scrutiny of books of account	Additional Tax amount
(1)	(2)	(3)	(4)
1.	Tax related findings—		
	(a) Difference in taxable turnover (Rs.)		
	(b) Turn-over on which dealer has applied incorrect rate of tax (Rs.)		
	(c) Disallowance of claim of Goods return (Rs.)		
	(d) Sales of Capital Assets (Rs.)		
	(e) Excess collection of taxes, if any (Rs.)		
	(f) Disallowance of claim on account of incorrect deductions (Rs.)		
	(g) Others (Please Specify) (Rs.)		

(1)	(2)	(3)	(4)
	(i)		
	(ii)		
	(iii)		
	(iv)		
2.	Set-off related—		
	(a) Non-production of tax invoices (Rs.)		
	(b) Credit notes not considered (Rs.)		
	(c) Turn-over of Purchases return.		
	(d) Reduction under rule 53 not considered or considered wrongly. (Rs.)		
	(e) Denial of set-off under rule 54 not considered (Rs.)		
	(f) Others (Please Specify) (Rs.)		
	(i)		
	(ii)		
	(iii)		
	(iv)		
3.	Additional Tax liability on account of 1 & 2 above—		
4.	Add:- Interest u/s. 30(2) (Rs.)		
5.	Add:- Interest u/s. 30(4) * (Rs.)		
6.	Total additional amount payable (Rs.)		
7.	Add: Excess refund granted to the dealer. (Rs.)		
8.	Total amount payable (Rs.)		
9.	Total amount Refundable (Rs.)		

*If dealer agrees with the contents of this intimation then the liability on account of interest u/s. 30(4) is to be discharged at the time of filing of return or revised return.

In view of this if you agree with the aforesaid findings you are advised to file a return or, as the case may be, revised returns within 30 days from the receipt of this intimation in respect of the period from _____

१२ महाराष्ट्र शासन राजपत्र असाधारण भाग चार-ब, एप्रिल ३०, २०१०/वैशाख १०, शके १९३२

to _____ after taking into account the contents of the intimation.

If you fail to file return or revised return your case shall be taken for assessment and may attract penal provisions as per section 29(3).

Yours faithfully,

Date:

Place:

Signature and Designation."

By order and in the name of the Governor of Maharashtra,

CHITRA KULKARNI,
Officer on Special Duty to
Government.