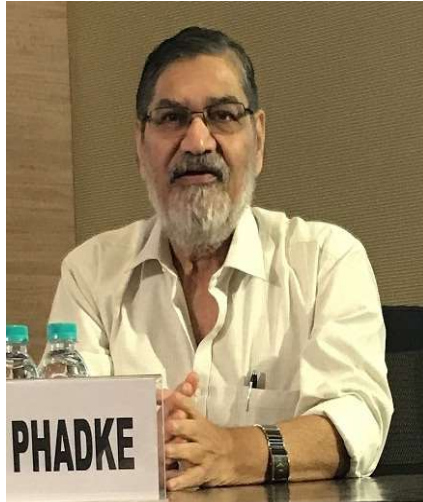


MVAT & Allied Laws Settlement

1



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MVAT & Allied Laws Settlement Scheme 2019

Applicability

2

Applicable to Arrears under the following Acts ("Relevant Acts") –

- Maharashtra Value Added Tax Act AND Central Sales Tax Act
 - Maharashtra Profession Tax
 - Tax on Luxuries Act
 - Tax on Works Contract Act AND Tax on Right to Use any Goods Act
 - Tax on Entry of Goods / Motor Vehicles into Local Areas Act(s)
 - Bombay Sales Tax Act
 - Maharashtra Purchase Tax on Sugarcane Act
 - Bombay Sales of Motor Spirit Taxation Act
- and rules made or notifications issued under the above Acts

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MVAT & Allied Laws Settlement Scheme 2019

Eligible Person

3

Any person

- whether registered or not under the Relevant Acts;
 - who is liable to pay arrears of tax, interest, penalty or late fee;
 - in respect of any period ending on or before 30th June, 2017;
 - levied or imposed under the Relevant Act;
 - whether disputed in appeal under the Relevant Act or not;
 - Whether availed benefits under any of the Amnesty Scheme declared by Govt. or under Settlement of Arrears in Disputes Act, 2016; and
 - desires to avail the benefit of settlement,
- will be eligible to make an application for settlement of arrears.

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MVAT & Allied Laws Settlement Scheme 2019

Arrears of Tax, Interest, Penalty or Late Fee

4

Meaning of “Arrears of Tax, Interest, Penalty or Late Fee” –

Amount of Tax, Interest, Penalty or Late Fee, as the case may be, remaining outstanding as on 1st April, 2019,

- (i) **payable as per any statutory order under the Relevant Act;**
- “statutory order” include any order passed under the Relevant Act raising the demand of tax, interest, penalty or late fee payable by applicant.
 - No arrears of tax, interest, penalty or late fee shall be settled under the Ordinance in case the statutory orders are made after the 15th July, 2019.

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MVAT & Allied Laws Settlement Scheme 2019

Arrears of Tax, Interest, Penalty or Late Fee

5

Meaning of “Arrears of Tax, Interest, Penalty or Late Fee” –

- (ii) **admitted in return or revised return filed and not paid wholly or partly;**
- No arrears of tax, interest, penalty or late fee shall be settled under the Ordinance in case the returns or revised returns are filed after the 15th July, 2019.
 - No arrears of tax, interest, penalty or late fee shall be settled under the Ordinance in case of revised returns if revision is done after 6th March 2019 resulting in reduction of tax or interest or both due to any reason including adjustment of set-off except due to any payment of tax or interest or both made in cash during the intervening period of filing original return and revised return.

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MVAT & Allied Laws Settlement Scheme 2019

Arrears of Tax, Interest, Penalty or Late Fee

6

Meaning of “Arrears of Tax, Interest, Penalty or Late Fee” –

- (iii) **determined and recommended to be payable by the auditor in the Audit Report submitted as per Section 61 of the Value Added Tax Act and accepted by the assessee either wholly or partly;**
- (iv) **in respect of which a notice has been issued in relation to any proceeding under the Relevant Act;**
- (v) **determined to be payable by assessee where no notice in relation to any proceeding under the Relevant Act is issued.**

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MVAT & Allied Laws Settlement Scheme 2019

Arrears of Tax, Interest, Penalty or Late Fee

7

Calculation of "Arrears of Tax, Interest, Penalty or Late Fee" –

Notwithstanding anything contained in Relevant Act or under Ordinance,

- **any payment made** in respect of the statutory order either in the appeal or otherwise on or before 31st March 2019 shall first be adjusted towards the **amount of tax, then the interest** and the balance remaining unadjusted towards the **penalty and the late fee** sequentially, [Please note that this is exactly reversed than the sequence provided in Section 40 of VAT Act] and
- the same rule applies to any **payment made in respect of return dues or towards the payment of dues as per recommendations made by the auditor** in the Audit Report and that are accepted by the dealer on or before 31st March 2019.

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MVAT & Allied Laws Settlement Scheme 2019

Benefits

8

- Benefit under the Ordinance is in the nature of **waiver of** some portion of arrears on the payment of **certain amount** (referred to as "requisite amount") **out of arrears of tax, interest, penalty or late fee**
- The amount payable depends upon
 - the period for which such settlement is sought for;
 - the period during which the application form is submitted to avail the benefit of Scheme; and
 - the type of Arrears viz. un-disputed tax, disputed tax, Interest, Penalty, post-assessment penalty and Late Fee.

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MVAT & Allied Laws Settlement Scheme 2019

Period for which Settlement is sought

9

Period for which such settlement is sought for –

The periods are divided into two parts viz.

- the periods ending on or before 31st March 2010; and
- the periods commencing on or after 1st April 2010 and ending on or before 30th June 2017.

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MVAT & Allied Laws Settlement Scheme 2019

Scheme Operational Period

10

Period during which the requisite amount to be paid and the application form is to be submitted –

The Scheme is operational in two parts viz.

- the period commencing on or after 1st April 2019 and ending on or before 30th June 2019 [referred as “First Phase”]; and
- the period commencing on or after 1st July 2019 and ending on or before 31st July 2019 [referred as “Second Phase”].

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MVAT & Allied Laws Settlement Scheme 2019

Extent of Payment and Extent of Waiver

11

For the periods ending on or before 31st March 2010 (Annexure-A)

Sr. No.	Arrears Type (Amount of)	First Phase		Second Phase	
		% of the amount in Column (b)		% of the amount in Column (b)	
		Payment	Waiver	Payment	Waiver
(a)	(b)	(c)	(d)	(e)	(f)
1	Un-disputed Tax	100%	0%	100%	0%
2	Disputed Tax	50%	50%	60%	40%
3	Interest payable as per any statutory order or returns or revised returns	10%	90%	20%	80%
4	Outstanding penalty as per any statutory order	5%	95%	10%	90%
5	Post assessment interest or penalty leviable but not levied upto application filed	0%	100%	0%	100%
6	Late Fee payable in respect of returns filed during 1st April 2019 to 31st July 2019	0%	100%	0%	100%

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MVAT & Allied Laws Settlement Scheme 2019

Extent of Payment and Extent of Waiver

12

For the periods commencing on or after 1st April 2010 and ending on or before 30th June 2017 (Annexure-B)

Sr. No.	Arrears Type (Amount of)	First Phase		Second Phase	
		% of the amount in Column (b)		% of the amount in Column (b)	
		Payment	Waiver	Payment	Waiver
(a)	(b)	(c)	(d)	(e)	(f)
1	Un-disputed Tax	100%	0%	100%	0%
2	Disputed Tax	70%	30%	80%	20%
3	Interest payable as per any statutory order or returns or revised returns	20%	80%	30%	70%
4	Outstanding penalty as per any statutory order	10%	90%	20%	80%
5	Post assessment interest or penalty leviable but not levied upto application filed	0%	100%	0%	100%
6	Late Fee payable in respect of returns filed during 1st April 2019 to 31st July 2019	0%	100%	0%	100%

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MVAT & Allied Laws Settlement Scheme 2019

un-disputed Tax

13

Meaning of “un-disputed Tax” –

The term “un-disputed tax” means -

- (i) the **taxes collected separately** under the Relevant Act;
- (ii) the **deductions allowed by the authorities in the statutory order** for the taxes collected separately under the Relevant Act;
- (iii) the **taxes shown payable in the return or the revised return** under the Relevant Act;
- (iv) amount claimed by dealer as **deductions** or allowed by designated authority **as per Rule 57** of the Value Added Tax Rules or similar rules made under other Relevant Act (deduction for inclusive of taxes);

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MVAT & Allied Laws Settlement Scheme 2019

un-disputed Tax

14

Meaning of “un-disputed Tax” (continued...) –

- (v) any amount of tax, interest or late fee determined and recommended to be payable by the auditor, in the **Audit Report** submitted as per Section 61 of the Value Added Tax Act, and **accepted by the assessee either wholly or partly**;

IMP to remember –

- Where notice is issued by commissioner under Section 32A of VAT Act is issued, No Waiver is allowable for amount of tax, interest & late fee determined and recommended by the auditor and accepted by assessee.

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MVAT & Allied Laws Settlement Scheme 2019

un-disputed Tax

15

Meaning of “un-disputed Tax” (continued...) –

- (vi) **amount forfeited** under the statutory order or excess tax collection shown in the return, revised return or Audit Report submitted under Relevant Act;
- (vii) the tax deducted at source (TDS) by employer under Relevant Act;
- (viii) the tax collection made under Section 31A of Value Added Tax Act.

IMP to remember –

No Waiver is granted in respect of outstanding un-disputed tax.

Meaning of “disputed Tax” –

The term "disputed tax" is defined as the tax other than un-disputed tax.

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MVAT & Allied Laws Settlement Scheme 2019

Late Fee

16

Waiver of Late Fees –

Waiver of late fee is applicable only in respect of the returns

- for the period ending on or before 30th June 2017, and
- **filed during the period starting from 1st April 2019 and ending on 31st July 2019**

ISSUE –

Whether waiver of late fee will be allowable if return is filed after 15th July 2019 due to the condition that No arrears shall be settled under the Ordinance in case returns or revised returns are filed after 15th July 2019.

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MVAT & Allied Laws Settlement Scheme 2019

Requisite Amount

17

The term "**requisite amount**" refers to an amount required to be paid during the First Phase or Second Phase, i.e. on or after 1st April 2019 but on or before 31st July 2019, under Ordinance to avail the waiver and shall be aggregate of the following amounts paid during First Phase and Second Phase under Ordinance towards –

- **un-disputed amount of tax**, and
- the amount of **disputed tax, interest, penalty, late fee**, post assessment penalty or post assessment interest whether levied or not, as determined as per ratio specified in Annexure-A or Annexure-B appended to the Ordinance.

The applicant shall **not be entitled to any refund** of the amount paid under this Ordinance.

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MVAT & Allied Laws Settlement Scheme 2019

Requisite Amount if entry tax is payable

18

Requisite Amount where entry tax is payable –

Notwithstanding anything contained in Ordinance or the Relevant Act, Requisite amount in respect of the applicant who is liable to pay entry tax under Tax on the Entry of Goods into Local Areas Act, will be -

- determined in the Statutory Order or in case no order is passed then the entry tax that would have become payable under Relevant Act,

OR

- the amount reduced or denied under Rule 53 or Rule 54, respectively, from the set-off allowable under the Value Added Tax Rules or under corresponding rules under Bombay Sales Tax rules,

whichever is less.

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MVAT & Allied Laws Requisite Amount if entry tax is payable Settlement Scheme 2019

19

Requisite Amount where entry tax is payable [Example] –

A dealer imported steel bars, angles, joints etc. of Rs.10,00,000/- during the year 2011-12 and assessment order is passed levying tax along with interest and penalty as below –

□ Entry Tax @5% on Rs.10,00,000/-	Rs.50,000/-
□ Interest levied	Rs.25,000/-
□ Penalty levied	Rs.50,000/-

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MVAT & Allied Laws Requisite Amount if entry tax is payable Settlement Scheme 2019

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Requisite Amount where entry tax is payable [Example continued]

If the dealer has used those imported goods for the construction of immovable property, the set-off is denied u/r 54 of MVAT Rules and thus the requisite amount in respect of tax payable will be –

□ Entry Tax levied @5% on Rs.10,00,000/-	Rs.50,000/-
□ Set-off denied u/r 54(h) of MVAT Rules	Rs.50,000/-
□ Requisite amount payable (lower of above)	Rs.50,000/-

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MVAT & Allied Laws Requisite Amount if entry tax is payable Settlement Scheme 2019

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Requisite Amount where entry tax is payable [Example continued]

If the dealer has used those imported goods for the furniture and fixtures, the set-off is reduced u/r 53(7A) of MVAT Rules and thus the requisite amount in respect of tax payable will be –

□ Entry Tax levied @5% on Rs.10,00,000/-	Rs.50,000/-
□ Set-off reduced u/r 53(7A) of MVAT Rules @3%	Rs.30,000/-
□ Requisite amount payable (lower of above)	Rs.30,000/-

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MVAT & Allied Laws Requisite Amount if entry tax is payable Settlement Scheme 2019

22

Requisite Amount where entry tax is payable [Example continued]

If the dealer has used those imported goods for the plant and machinery, no reduction / denial of the set-off will be done u/r 53 or 54 of MVAT Rules and thus requisite amount in respect of tax payable will be –

□ Entry Tax levied @5% on Rs.10,00,000/-	Rs.50,000/-
□ Set-off reduced / denied u/r 53 or 54 of MVAT Rules	Rs. NIL
□ Requisite amount payable (lower of above)	Rs. NIL

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MVAT & Allied Laws Requisite Amount Settlement Scheme 2019 if entry tax is payable

23

Requisite Amount where entry tax is payable [Example continued]

- With respect to the interest levied as per any Statutory Order or where no order is passed, interest calculated on the tax payable under the Relevant Act (not the requisite amount) will be considered for determining the requisite amount and waiver amount in accordance with Annexure-A or Annexure-B depending upon period.
- Similarly, with respect to the penalty levied as per any Statutory Order will be considered for determining the requisite amount and waiver amount in accordance with Annexure-A or Annexure-B depending upon period.

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MVAT & Allied Laws Condition where entry Settlement Scheme 2019 tax arrears to be settled

24

The Trade Circular No.9T of 2019 issued mentions that –

- It may be noted that the liability under the Entry Tax may be settled subject to the condition that the tax under the Bombay Sales Tax Act (BST Act), 1959, Central Sales Tax Act, 1956 or, as the case may be, under MVAT Act is paid fully for the period for which the applicant desires to settle the arrears under the Entry Tax Act.
- Also to avail benefits under Ordinance, for waiver of Entry Tax, the applicant shall discharge the entire liability under the BST Act, CST Act or the MVAT Act.

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MVAT & Allied Laws Settlement Scheme 2019

Calculation of Requisite amount and Waiver

25

Calculation of Requisite Amount and Waiver –

- **Benefit under the Ordinance will be calculated with ref. to the Phase in which application is submitted and payment is made.**
- In case the **payment is made during the First Phase but the application is submitted during Second Phase**, then such applicant shall be entitled to get benefit available for the 2nd Phase.
- Similarly, if applicant submitted application during the First Phase and makes **short payment during First Phase** and the balance payment during Second Phase, the applicant will be entitled to get benefit available for Second Phase in respect of the amount paid during Second Phase.

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

26

Calculation of Waiver in case requisite amount is paid short –

- It is prescribed that where **payment made by the applicant is less** than the requisite amount in accordance with the provisions of the Ordinance, the **proportionate amount of waiver** will be admissible in proportion to the requisite amount paid by the applicant.
- In the case of short payment of requisite amount, requisite amount paid shall **first be adjusted towards the un-disputed tax in full** as no waiver in respect of un-disputed tax is allowed and remaining amount shall thereafter be adjusted proportionately towards the disputed tax, interest, penalty or late fee.

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

27

Calculation in case requisite amount is paid short [Example] –

- The Applicant has arrears of Rs.5lk. consisting of 2.3 lk undisputed & 2.7lk. disputed amt. as given in example as on 31/3/19 for 2009-10.
- He intended to make the payment under Ordinance in First Phase before 30th June 2019.
- He is required to pay requisite amount of Rs.3,00,000/- as per applicable % in accordance with Annexure-A.
- However he has paid only Rs.2,70,000/- on 15th June 2019 and submitted the application for waiver.

As the requisite amount paid is short than required amount, he will be granted proportionate benefit as shown in the Table below -

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

28

Calculation where requisite amount is short paid [Ex. Continued]

Arrears Type	Arrears as on 1st April 2019	Requisite Amount payable in Phase I as per Annexure-A		Share of Amount paid by Dealer	Requisite amount Short paid	Waiver not granted
		%	Amount			
(a)	(b)	(c)	(d)	(e)	(f)	(g)
		[Note 1]	(b)x(c)	[Note 2]	(d)-(e)	[Note 3]
Un-disputed Tax	230000	100%	230000	230000	0	0
Disputed Tax	120000	50%	60000	34285	25715	51430
Interest	75000	10%	7500	4286	3214	32140
Penalty	50000	5%	2500	1429	1071	21420
Post assessment interest or penalty	25000	0%	0	0	0	0
TOTAL	500000		300000	270000	30000	104990

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

29

Calculation where requisite amount is short paid [Ex. Continued]

Note 1 –

- the applicant has made the application for the period 2009-2010 i.e. period ending on or before 31st March 2010
- the applicant has made the payment and submitted application on 15th June 2019 i.e. within the duration of First Phase,
- the extent of requisite amount payable prescribed in percentage is taken from Annexure-A [shown in column (c)]

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

30

Calculation where requisite amount is short paid [Ex. Continued]

Note 2 –

- Share of Amount paid by Dealer [column (e)] is calculated in proportion to the respective requisite amount payable for waiver as per column (d).
- As the amount paid is 57.1429% calculated as below
- Total of column (e) minus un-disputed tax viz.40,000 [2,70,000 - 2,30,000] divided by Total of column (d) minus un-disputed tax viz.70,000 [3,00,000 - 2,30,000],
- the amount paid in respect each arrears type is calculated at 57.1429% of respective requisite amount payable.

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if Requisite amount short Paid

31

Calculation where requisite amount is short paid [Ex. Continued]

Note 3 –

- As the requisite amount is short paid, the proportionate waiver will not be granted.
- The proportionate waiver denial amount will be calculated by dividing requisite amount short paid [column (f)] by extent of requisite amount payable prescribed in percentage [column (c)].

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MVAT & Allied Laws Settlement Scheme 2019

Procedure if application is incorrect/incomplete

32

Procedure where the application is incorrect or incomplete –

Where on verification of application by designated authority, it is noticed that the application is incorrect or incomplete or payment made by the applicant is less than the requisite amount,

- a defect notice [will be issued only once] within 15 days from the date of receipt of application will be issued intimating the defects in the application including requisite amount to be paid, and
- the applicant shall within 15 days of the receipt of such notice, corrects the defects and make payment and submit such application to the designated authority.
- The applicant should make the payment on or before 31st July, 2019 mentioned in defect notice to claim the settlement benefit.

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if short amt. paid in next Phase

33

Calculation in case short requisite amount is paid [Ex. continued]

- Considering the same earlier example where the Applicant had arrears of Rs.5,00,000/- as on 31-03-2019 for the period 2009-2010.
 - He was required to pay requisite amount of Rs.3,00,000/-, however he has paid only Rs.2,70,000/- on 15th June 2019 and submitted the application for waiver.
 - A defect notice is issued to him informing the short payment of requisite amount on 25th June 2019.
 - He has paid Rs.30,000/- on 5th July 2019 i.e. in Second Phase.
- As the requisite amount is paid in Second Phase, he will be granted benefit as shown in the Table below -

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if short amt. paid in next Phase

34

Calculation in case short requisite amount is paid [Ex. Continued]

Arrears Type	Arrears as on 1st July 2019	Requisite Amount payable in Phase II as per Annexure-A		Share of Amount paid by Dealer	Requisite amount Short paid	Waiver not granted
		%	Amount			
(a)	(b)	(c)	(d)	(e)	(f)	(g)
	[Note 1]	[Note 2]	(b)x(c)	[Note 3]	(d)-(e)	(f)/(c)
Un-disputed Tax	0	100%	0	0	0	0
Disputed Tax	51430	60%	30858	23479	7379	12298
Interest	32140	20%	6428	4891	1537	7685
Penalty	21420	10%	2142	1630	512	5120
Post assessment interest or penalty	0	0%	0	0	0	0
TOTAL	104990		39428	30000	9428	25103

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if short amt. paid in next Phase

35

Calculation in case short requisite amount is paid [Ex. Continued]

Note 1 –

- the payment on receipt of defect notice is paid on 5th July 2019 i.e. during the period of Second Phase, and
- the amount for which waiver was not granted as per First Phase calculation becomes the outstanding at the beginning of Second Phase as per column (g) of Table shown earlier.

Note 2 –

The payment has been made for the period 2009-2010 and within the duration of Second Phase, the extent of requisite amount payable prescribed in % is taken from Annexure-A [shown in column (c)].

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MVAT & Allied Laws Settlement Scheme 2019

Calculation if short amt. paid in next Phase

36

Calculation in case short requisite amount is paid [Ex. Continued]

Note 3 –

- Share of Amount paid by Dealer [column (e)] is calculated in proportion to the respective requisite amount payable for waiver as per column (d).
- As the amount paid is 76.0881% calculated as below
- Total of column (e) minus un-disputed tax, if any pending viz.30,000 divided by Total of column (d) minus un-disputed tax, if any pending viz.39,428,
- the amount paid in respect each arrears type is calculated at 76.0881% of respective requisite amount payable.

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

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- The applicant shall make a Application for the settlement of Arrears
 - on or after 1st April 2019 but on or before 30th June 2019 if he wants to take benefit in First Phase and
 - on or after 1st July 2019 but on or before 31st July 2019 if he wants to take benefit in the Second Phase.
- Every application shall be accompanied by the proof of payment of requisite amount & other documents mentioned in Application Form.
- **Form I** is notified as application for settlement of arrears of Tax, interest, Penalty or Late Fee payable as per Statutory Order
- **Form IA** is notified as application for settlement of arrears of Tax, interest, Penalty or Late Fee payable for other than Statutory Order.

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

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- No arrears of tax, interest, penalty or late fee shall be settled if statutory orders are made or returns are filed after 15-07-2019.
- If an appeal is pending before any appellate authority or Tribunal or Court against any statutory order, the same should be withdrawn unconditionally by applicant, either wholly or partially.
- If an appeal is withdrawn partially i.e. in respect of certain issues and he desires to continue the same for other issues, the withdrawal application should state details regarding issues withdrawn along with respective involved tax, interest, penalty or late fee.
- Every application shall be accompanied by for Appeal Withdrawal Application [FORM II notified] with acknowledgement and if appeal withdrawal order is issued, the said order issued.

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Conditions for Settlement

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The Trade Circular No.9T of 2019 issued mentions that –

- If in respect of any order, audit objections have been raised and an appeal is preferred against order passed based on such instructions, then the appeal shall not be allowed to be withdrawn. The appellate authorities shall dispose-off such appeals expeditiously.
- Similarly proceeding of revision / reassessment / rectification initiated in pursuance of audit objections shall be completed expeditiously so that dealer can avail the benefit of settlement.
- The acknowledgement shall be treated as sufficient proof towards the withdrawal of appeal. However, Appellate authority including Tribunal is required to pass the order allowing the withdrawal of appeal either fully or partly as desired by the appellant.

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

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Before submission of the Application,

- if the applicant has taken credit of set-off in the Electronic Credit Ledger provided under Goods and Service Tax Act,
- the applicant must reverse the credit equivalent to the amount for which the settlement application is filed,
- by debiting the Electronic Cash Ledger or the Electronic Credit Ledger.

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

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Example -

- The Applicant has availed set-off of Rs.5,00,000/- in respect of the purchases effected from suspicious, cancelled and composition dealers in the return for the Quarter ending on 30th June 2017.
- The Applicant return for Quarter ending on 30th June 2017 results in refund amounting to Rs.1,00,000/- after adjusting said set-off of Rs.5,00,000/- and the dealer has claimed the said refund through filing of TRAN-1 in the Electronic Credit Ledger under Goods and Service Tax Act.
- Applicant wants to opt for Settlement of Arrears in respect of the set-off claimed in respect of purchases effected from disputed dealers.

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

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ISSUE –

Before submission of Application, whether applicant required to reverse

- Rs.1,00,000/- (the set-off carried forward through TRAN-1) or
- Rs.5,00,000/- (the amount for which settlement application is filed) or
- Rs.1,50,000/- (the amount for which waiver is applied being 30% of the disputed tax).

The Trade Circular No.9T of 2019 issued mentions that –

Needless to state that the aforesaid condition operates to the extent of the credit of VAT or entry tax that, in case is taken to the Electronic Credit Ledger and the same is desired to be settled under this Ordinance

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MVAT & Allied Laws Settlement Scheme 2019

Conditions for Settlement

43

The Trade Circular No.9T of 2019 issued also mentions that –

- This sub-section envisages the prevention of undue advantage that may be taken by the applicant. As on one hand the applicant takes the credit that is carried forward in the June-2017 return into the Electronic Credit Ledger GST, and on other hand it desires to settle the arrears with the payment of requisite amount may be to the extent of 70%. To overcome aforesaid situation the sub-section (8) directs the applicant to reverse the amount equivalent to the amount for which the settlement is desired on account of input tax credit that is taken to the Electronic Credit Ledger.

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Transactions that may constitute an issue

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- In accordance to the power given to the Commissioner to notify the transactions which may constitute an issue for the purpose of the Ordinance, the Commissioner has issued a **Notification No. Sett/MMB-2019/1/ADM-8 dated 7th March 2019** specifying certain transactions to constitute an issue for the purpose of settlement of arrears of tax, interest, penalty or late fee, levied, payable or imposed respectively under the Relevant Act in respect of specified period.
- It is also specified that decision of the Commissioner in relation to the classification of any transaction as an issue or otherwise shall be final and no appeal shall lie against such decision.
- It is also clarified that the interest, penalty or late fee associated with tax or return or otherwise, alone shall not constitute an issue.

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Transactions that may constitute an issue

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Transactions which will constitute an Issue -

- The declarations or, as the case may be, the certificates such as "C", "F", "H", "E-1", "E-2" or "I" as provided under the Central Sales Tax Act, 1956 and such declarations or certificates are defective, partly received or partly not received and additional tax liability is estimated therefore or Statutory order is passed disallowing the claim in that behalf;
- Mis-match of set-off where gross purchases claimed by the buyer in Annexure-J2 of Audit Report or in return and gross sales declared by the supplier in Annexure-J1 of Audit Report or in returns does not match.

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MVAT & Allied Laws Settlement Scheme 2019

Transactions that may constitute an issue

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Transactions which will constitute an Issue -

- Where the set-off as provided under the Relevant Act is disallowed due to –
 - purchases made from non-genuine dealer;
 - purchases made from the dealer whose registration certificate cancelled at the time of such purchases;
 - purchases made from supplier who has not filed returns;
 - purchases made from supplier of goods who has paid lump-sum payment in lieu of tax i.e. composition dealer under Value Added Tax Act;

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Transactions that may constitute an issue

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Transactions which will constitute an Issue -

- Where in the opinion of the dealer, assessing authority or the appellate authority has committed an error in computation of the set-off or retention of set-off or denial of set-off as per any rule made in this behalf under the Value Added Tax Rules for the contingencies provided therein or any of the provision of the Relevant Act;
- Where assessing authority or the appellate authority has disallowed any deduction claimed by the applicant or has applied the wrong rate of tax in respect of any transaction of sales or certain income receipts are treated as taxable sales in their order.

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MVAT & Allied Laws Settlement Scheme 2019

Procedure for Settlement

48

- The applicant shall make a Application for the settlement of Arrears in **Form I** or **Form IA** and **submit electronically on MGSTD portal**.
- A separate application for each class of arrears under the Relevant Act to be submitted
 - payable as per any statutory order under the Relevant Act;
 - admitted in the return or revised return filed and payable [Note];
 - determined and recommended to be payable by the auditor in the Audit Report submitted and accepted by the assessee
 - in respect of which a notice has been issued for any proceeding;
 - determined to be payable by assessee where no notice in relation to any proceeding under the Relevant Act is issued.

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MVAT & Allied Laws Settlement Scheme 2019

Procedure for Settlement

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Note -

- Where an applicant desires to settle the arrears of return dues, he should submit a separate application for each of such return or revised return under each Relevant Act
- However, where an applicant desires to settle the arrears of return dues in respect of more than one return or revised return pertaining to a financial year, then he may submit a single application.
- In respect of class of arrears other than returns as mentioned above, separate Application needs to be submitted for each class of arrears and for each period.

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Documents with Application

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- Proof of payment of the requisite amount as determined;
- Copy of statutory order or return or revised return or audit report recommendations or the notice in relation to the initiation of any proceedings against which settlement is sought for;
- Original order of withdrawal of Appeal or in case the said order is not received then acknowledgement of request letter submitted for withdrawal of Appeal to the designated authority with Form I;
- Copy of self calculation of tax, interest or late fee liability where no notice is issued and in respect of which settlement is sought for;
- Copies of challans of payment of amount paid after the date of order or against the outstanding dues in other cases till 31st March 2019.

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MVAT & Allied Laws Settlement Scheme 2019

Verification of Application

51

- The designated authority will verify the correctness of particulars furnished in application and documents submitted with records.
- On verification, if it is noticed that the said application is incorrect or incomplete or requisite amount paid is deficient, then the designated authority shall issue defect notice (**Form III** notified) within 15 days from the date of receipt of application and intimate the defects. [only once allowed].
- The applicant within 15 days of the receipt of defect notice shall correct the defects and make payment, if short paid, and submit the application. However payment, if any, can not be made after 31st July, 2019.

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Verification of Application

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- If the designated authority is satisfied regarding correctness and completeness of application, he will compute requisite amount and extent of waiver considering Phase in which requisite amount is paid.
- If the designated authority is satisfied that the applicant has paid the requisite amount, he will pass an order (**Form IV** notified) and provide copy of the same to applicant.
- Where the applicant fails to correct defects communicated, the designated authority may after giving opportunity of being heard and recording reasons in writing pass appropriate order giving proportionate benefit as may be available
- However, no application shall be rejected merely on the ground of less payment of requisite amount.

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Rejection of Application

53

- If the application for settlement is not in accordance with the provisions of Ordinance, the designated authority may after giving an opportunity of being heard to applicant, issue order rejecting application [**Form IV** notified].
- However, the designated authority should give proportionate benefit as may be available and
- no application shall be rejected merely on the ground of less payment of requisite amount.

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MVAT & Allied Laws Settlement Scheme 2019

Rectification of Order

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Rectification of Order

The designated authority may, on his own motion or on application of the applicant [**Form VI** notified], rectify any error apparent from the record within six months from the date of receipt of the order by the applicant.

However, no order adversely affecting the applicant will be passed without giving a reasonable opportunity of being heard. Notice will be given in **Form V**.

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Review of Order

55

Review of Order

The Commissioner can call for the record of order passed by the designated authority, on his own motion, within 12 months from the date of service of the order.

If the Commissioner notice an error in such order prejudicial to the interest of revenue, may serve on the applicant a notice **[Form VII notified]** and pass an order to the best of his judgment, where necessary.

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MVAT & Allied Laws Settlement Scheme 2019

Revocation of Order

56

Revocation of Order

Where it appears to the designated authority that the applicant has obtained the benefit of settlement by - .

- suppressing any material information or particulars; or
- furnishing any incorrect or false information; or
- suppression of material facts or concealment of any particulars found in any proceedings related to search and seizure under Relevant Act,

Then designated authority may revoke said order, by recording reasons in writing and giving an opportunity of being heard to applicant, within two years from end of financial year in which order has been served.

Form of Revocation Order is not yet notified.

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MVAT & Allied Laws Settlement Scheme 2019

Appeal

57

An appeal against the Order of Settlement, Rejection of Application and Rectification of Order of Settlement can be filed **within 60** days from the date of receipt of the order. [Appeal Form not yet notified]

An appeal against the Order shall lie to -

- the Deputy Commissioner of Sales Tax, if the order is passed by the authority sub-ordinate to him;
- the concerned Joint Commissioner of Sales Tax, if the order is passed by the Deputy Commissioner of Sales Tax, concerned.

The Appeal can be filed after 60 days from the date of receipt of the order only if the delay is condoned by the concerned appellate authorities mentioned above.

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MVAT & Allied Laws Settlement Scheme 2019

Effects of Application

58

- No appellate authority including Tribunal shall proceed to decide any appeal under the Relevant Act relating to the specified period in respect of and to the extent of one or more issues or all the issues for which an application is made by the applicant.
- Notwithstanding anything contained in Relevant Act, the assessing authority, appellate authority including Tribunal, revisional authority or reviewing authority shall proceed to decide such assessment, appeal, revision or review in accordance with the Relevant Act –
 - to the extent of the issues for which no application is made; or
 - in case an order rejecting the application is passed and against which no appeal is filed.

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MVAT & Allied Laws Settlement Scheme 2019

Effects of Settlement Order

59

- Upon receipt of the order of Settlement, the applicant, notwithstanding anything contained in the Relevant Act, shall be discharged of his liability to the extent of the amount of waiver specified in the Order of Settlement.
- An order issued shall be conclusive as to the settlement of arrears covered under that order and the matter covered by such order shall not be re-opened in any proceeding or review or revision or any other proceedings under the Relevant Act.

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MVAT & Allied Laws Settlement Scheme 2019

Effects of Revocation Order

60

- If an order is revoked, assessment, revision, review or appeal under Relevant Act covered by such order shall, notwithstanding anything contained, stand revived or reinstated immediately upon revocation.
- However, an appeal shall be re-instated on application made in this behalf to the appellate authority within 60 days from the date of communication of the order of revocation. [Form not yet notified]
- In the case of revocation of order, notwithstanding the period of limitation provided under the Relevant Act, such assessment, revision, review or appeal shall be made within two years from the date of passing revocation order.
- The amount paid by the applicant under the Ordinance shall be treated to have been paid under the Relevant Act.

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Recent Amendments in MVAT & PT

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Recent Amendments Maharashtra VAT and PT Act including One Time Payment of Tax Scheme

Recent Amendments MVAT and MPT

IMP Amendments

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Recent Amendments in MVAT and MPT –

- Amendments to MVAT & PT Act (Ordinance) 2019 dt. 06-03-2019
- One Time Payment of Profession Tax Scheme, 2019 dt. 22-02-2019
- Maharashtra Value Added Tax Criteria for Withdrawal (on the basis of probable revenue involved) of the Assessment Proceedings Scheme, 2018 dt. 11-10-2018
- Maharashtra VAT (Third Amendment) Rules, 2018 dt. 19-09-2018
- Maharashtra State Tax on Professions, Trades, Callings and Employments (Amendment) Rules, 2018 dt. 09-05-2018
- Maharashtra Tax Laws (Levy and Amendment) Act, 2018 dt. 31-03-18

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Recent Amendments MVAT and MPT

Ordinance 2019 MVAT

63

Amendments to MVAT & PT Act (Ordinance) 2019 dated 06-03-2019

Section 24 (2A) inserted to, allow rectification of mistake in the following circumstances .

- Where any dealer has **claimed set-off** in the returns but such **set-off is not confirmed before the passing of the order of assessment** under section 23 for any reason whatsoever, then,
 - at any time **within two years** from the end of the financial year in which the said order of assessment has been served,
 - he may apply to the Commissioner for rectification of the order on the ground that the said set-off may be confirmed and is in a position to produce the necessary evidence for the same.

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Recent Amendments MVAT and MPT

Ordinance 2019 MVAT

64

However, application for rectification of mistake is allowed if –

- he has **not filed an appeal** against the said order, or
- he has filed an appeal against the said order, and he has **withdrawn the entire appeal**.

Where the applicant has filed an application for rectification of mistake under this sub-section (2A) and withdrawn the entire appeal, then the amount of dues, which was stayed earlier before withdrawal of appeal, shall not be recovered, till the disposal of such application.

On receipt of application, the Commissioner can rectify the assessment order, if the claim for set-off is confirmed after holding such inquiry as he may deem fit and after hearing the applicant.

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Recent Amendments MVAT and MPT

Ordinance 2019 MVAT

65

Amendments to MVAT & PT Act (Ordinance) 2019 dated 06-03-2019

Clarification is deemed to have been inserted with effect from 15th April 2017 (when those sections were introduced) for Sec.26 (6C)

it is clarified that the provisions of sub-sections (6A - First appeal), (6B – Tribunal appeal) and (6C – stay of balance amt.) pertaining to payment of certain amount before filing of appeals shall be applicable for any appeal against all such orders referred in those sub-sections irrespective of -

- the period to which the order, appealed against, relates, or
- the date on which the proceedings in respect of such order have commenced.

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Recent Amendments MVAT and MPT

Ordinance 2019 MVAT

66

Amendments to MVAT & PT Act (Ordinance) 2019 dated 06-03-2019

Entry 3 in Schedule A is added to exempt -

- Sale of domestic natural gas by Gas Authority of India Limited to the Ratnagiri Gas and Power Private Ltd. during the period from 1st April 2017 to 15th September 2017, subject to conditions as follows –
- Purchasing dealer has used the domestic natural gas for generation of electricity for the supply to Indian Railway, and
- Claimant dealer shall furnish a Energy Account Statement, obtained by Ratnagiri Gas and Power Private Limited from Western Regional Power Committee.

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Recent Amendments MVAT and MPT

Ordinance 2019 MPT

67

Amendments to MVAT & PT Act (Ordinance) 2019 dated 06-03-2019

Section 6(3) provides that an employer who has failed to file return within the prescribed time, he shall pay, by way of a late fee, an amount of Rs.1,000/- before filing of the said return.

The words "Rs.1,000/-" has been substituted with

- Rs.200/-, in case he files the return within a period of 30 days after the expiry of the prescribed time for filing of such return; and
- Rs.1,000/-, in any other case

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

68

One Time Payment of Profession Tax Scheme, 2019 dt. 22-02-2019

Lump-sum Advance payment for continuous 5-years scheme as per Sec. 8(3)(a) was discontinued from FY 2018-19, a new Scheme "**One Time Payment of Tax Scheme, 2019**" was declared on 22-02-19 deemed to have come into force on 01-04-18.

- An Enrolled Person liable to pay tax at the rate of Rs.2,500/- per annum can avail the benefit by paying at a time for a **minimum period of 3 years upto a maximum period of 35 years.**
- An Enrolled Person liable to pay tax at the rate of other than Rs.2,500/- per annum can avail the benefit by paying at a time for a **minimum period of 3 years upto a maximum period of 5 years.**

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

69

One Time Payment of Profession Tax Scheme, 2019 dt. 22-02-2019

The One Time Payment amount is given in the Table annexed to the Notification No.PFT.1218/C.R.52/Taxation-3 dated 22nd February 2019 containing the amounts payable depending upon -

- Number of years for which payment to be done, and
- Month in which the payment is done
- The amt payable as per TABLE shall be paid **Electronically (MTR-6)**

Amount payable is calculated on the principal of Present Value of Money and as the due date to pay Prof. Tax is June of the F.Y., the amt. payable is increased if it is paid after June by amt. of int. for delay.

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

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Benefits –

- If the enrolled person has paid the Profession tax under the Scheme for a particular period and **subsequently he is covered by any other entry having higher rate of tax than the rate applicable** at the time of opting the scheme then, his **liability to pay tax shall not be varied due to such change in the entry under Schedule I.**
- If the enrolled person has paid the Profession tax under the Scheme for a particular period and **joins any employment during the period covered under the Scheme** then, such person shall furnish to the employer 'One Time Profession Tax Payment Certificate' in Form A and the employer shall not be liable to deduct Profession Tax of the said person until completion of his period under Scheme.

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

71

IMP to remember –

- **No refund** of the amount paid under Scheme shall be granted.
- The enrolled person who has discharged his liability for payment of tax for a total continuous period of five years by making payment in advance of a lump-sum amount under provision of **section 8(3)(a) prior to 1st April 2018, may also opt for the Scheme after completion of such period of five years.**
- The enrolled person who has already paid Profession Tax for the year 2018-2019 or has paid any lump-sum amount **on or after 1st April 2018 for the periods starting from 1st April 2018, can also avail the benefit of Scheme by paying the balance amount payable** for the period opted under the scheme as per the TABLE.

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

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IMP to remember –

- If it appears that, the person has availed the benefit of the Scheme
 - by suppressing any material information or particulars or
 - by furnishing any incorrect or false information or
 - by any suppression of material facts, or
 - concealment of any particulars
 then the benefits availed under the Scheme shall be withdrawn and such person shall be liable to pay tax at the rate specified in Schedule I of the Act.
- As per Section 27A(f) the person who have completed the age of 65 years is not required to pay Profession Tax.

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Recent Amendments MVAT and MPT

One Time Payment of Profession Tax [OTPT]

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For Information –

- Where a person who is liable to pay tax has **remained un-enrolled**, then, **his liability to pay tax** under this section for the periods for which he has remained so un-enrolled shall not exceed
 - **four years**, in case where certificate of enrollment is granted on or after the 1st April 2017,
 - **eight years**, in any other case,
 from the end of the year immediately preceding the year in which certificate of enrollment has been granted, or the year in which the proceeding for enrollment is initiated against him, whichever is earlier.

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One Time Profession Tax (OTPT) Scheme, 2019

Rate of tax per year of Rs. 2500/-		Amount payable under OTPT if payment is made in the months									
Number of years	Payable as per Schedule I	April to June	July	August	September	October	November	December	January	February	March
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
3	7500	6839	6907	6976	7044	7112	7181	7249	7318	7386	7454
4	10000	8717	8804	8891	8979	9066	9153	9240	9327	9415	9502
5	12500	10425	10529	10633	10737	10842	10946	11050	11154	11259	11363
6	15000	11977	12097	12217	12336	12456	12576	12696	12815	12935	13055
7	17500	13388	13522	13656	13790	13924	14058	14191	14325	14459	14593
8	20000	14671	14818	14964	15111	15258	15405	15551	15698	15845	15991
9	22500	15837	15996	16154	16312	16471	16629	16788	16946	17104	17263
10	25000	16898	17067	17236	17404	17573	17742	17911	18080	18249	18418
11	27500	17861	18040	18219	18397	18576	18754	18933	19112	19290	19469
12	30000	18738	18925	19112	19300	19487	19675	19862	20049	20237	20424

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Recent Amendments MVAT and MPT

Withdrawal of Assessment Scheme

75

Maharashtra VAT Criteria for Withdrawal (on the basis of probable revenue involved) of Assessment Proceedings Scheme 2018 –

On the implementation of the Goods and Services Tax in Maharashtra with effect from the 1st July 2017, for the effective utilization of the available manpower for the disposal of pending work under the Value Added Tax Act, the Central Sales Tax Act and also the work related to Goods and Services Tax, the Government of Maharashtra has introduced “Maharashtra Value Added Tax Criteria for Withdrawal (on the basis of probable revenue involved) of the Assessment Proceedings Scheme, 2018 on 11th October 2018.

Scheme shall apply to all pending assessment proceedings as on date of publication of this notification in the official Gazette i.e.11-10-2018.

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Recent Amendments MVAT and MPT

Withdrawal of Assessment Scheme

76

- Commissioner may constitute a Committee called “the Committee for withdrawal of pending Assessment Proceedings”;
- The Committee shall identify the pending assessment proceedings which may be withdrawn on the basis of criteria mentioned in clause 6 and make recommendation to the Commissioner in this behalf;
- Cases where probable revenue involved is not more than Rs.2,50,000/- for a given year whether the said criteria is applied singly or jointly and determined on the basis of one or more criteria specified and the differential liability on account of mis-match shall be considered suitable for the withdrawal of the pending assessment proceedings

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Recent Amendments MVAT and MPT

Withdrawal of Assessment Scheme

77

- Commissioner may accept fully or partly the recommendations made by the Committee for selection of the cases for withdrawal of pending assessment proceedings or modify the said recommendations;
- The Commissioner shall, from time to time, publish the order containing the list of the cases where the pending assessment proceedings are withdrawn for each year on the Official Website of the Sales Tax Department.
- Once the list for withdrawal of the pending assessment proceeding is published on the Official Website then it shall be deemed that the said assessment proceeding stands abated from the stage where it was left and no assessing authority shall be empowered to proceed further, in respect of the pending assessment, so withdrawn.

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Recent Amendments MVAT and MPT

Withdrawal of Assessment Scheme

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- **The Scheme shall not affect any assessment proceeding,**
 - where the order of the assessment is passed any time before the date of publication of this Scheme in the Official Gazette, or
 - where the assessment proceeding is initiated as a result of investigation under section 64 of the Act or of section 9(2) of the Central Sales Tax Act read with section 64 of the Act, either before or after the publication of the Scheme in the Official Gazette, or
 - that is undertaken so as to give effect to the directions of any appellate authority including Tribunal or the Court.
- The dealer shall not have any right to call in question the decision taken by the Commissioner under this Scheme;

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Recent Amendments MVAT and MPT

Withdrawal of Assessment List

79

- Order No.EIU/Withdrawal of assessments/B-186, Mumbai dated 6th March 2019 issued containing list of 1,18,731 periods covering FY 2013-14, 2014-15 and 2015-16 for withdrawal of assessment proceedings.
- Dealers shall not be entitled for withdrawal of assessment for the period in respect of which –
 - assessment order has been already passed prior to the date of this Order, or
 - assessment order has been set aside and referred back to the assessment authority for fresh assessment under Section 23(7), or
 - Assessment proceeding u/s 23(11- reopened ex-party assessment) is pending.

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Recent Amendments MVAT and MPT

Selection for Assessment [Comprehensive] List

80

- Order No.CST/Assessment/VAT/Sel. Cases/B-226, Mumbai dated 14th March 2019 issued containing list of **6,914** periods covering FY 2013-14, 2014-15 and 2015-16 for selection of cases for comprehensive Assessment based on Advance Ruling in the case of Data Care Corporation holding **“Back Bag for laptop”, “Adaptor” and “Tablet” covered by residuary entry E-1 attracting tax @12.50%.**
- Order No.JC/EIU/DC/RET/2018-19/162/Refnd Sel. Cases/B-224, Mumbai dated 14th March 2019 issued containing list of **1,243** cases of FY 2014-15 involving **refund claim above 1 lakh for selection of cases for comprehensive Assessment.**

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Recent Amendments MVAT and MPT

Selection for IBA [Issue Based Audit] List

81

Following Orders dated 2nd March 2019 are issued containing list of **cases having revenue risk above 10 lakh due to mis-match or un-match Input Tax Credit Transactions for Issue Based Audit –**

- No.EIU/Assessment/VAT/Sel.Cases/B-167-FY 2013-14 [2,040 cases]
- No.EIU/Assessment/VAT/Sel.Cases/B-169-FY 2014-15 [380 cases]
- No.EIU/Assessment/VAT/Sel.Cases/B-170-FY 2015-16 [314 cases]

Order No.EIU/IBA/CST/Sel. Cases/B-225, Mumbai dated 14th March 2019 issued containing list of 359 cases of FY 2012-13 involving **differential liability on account of missing declarations for Issue Based Audit.**

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Recent Amendments MVAT and MPT

Selection for IBA [Issue Based Audit] List

82

Following Orders dated 2nd March 2019 are issued containing list of cases being **risk based and probable revenue earning cases for Issue Based Audit –**

- No.EIU/Assessment/VAT/Sel.Cases/B-168-FY 2012-13 [502 cases]
- No.EIU/Assessment/VAT/Sel.Cases/B-171-FY 2013-14 [201 cases]
- No.EIU/Assessment/VAT/Sel.Cases/B-172-FY 2014-15 [139 cases]
- No.EIU/Assessment/VAT/Sel.Cases/B-173-FY 2015-16 [185 cases]

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Recent Amendments MVAT and MPT

Refund of VAT Security Deposit

83

Maharashtra VAT (Third Amendment) Rules, 2018 dt. 19-09-2018 –

The application for refund of Security Deposit paid at the time of voluntary registration needs to be made within

- six months from the date of service of the order of the cancellation of the registration certificate if it is cancelled before 36 months, or
- After 36 months but before 48 months from the end of the month containing the date of effect of registration certificate.

By inserting sub-section (4) to Rule 60A it is provided that where security deposit has not been refunded, then in such case the application for refund may be made on or before 31st March 2019.

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Recent Amendments MVAT and MPT

PTRC Single Application Option

84

MPT (Amendment) Rules, 2018 dated 09-05-2018 -

Earlier, a registration application by employer having places of work within the jurisdiction of different prescribed authorities are required to make separate application to each such authority in respect of his place of work, within the jurisdiction of that authority.

By inserting the **Proviso to Rule 3(1)**, the applicant may, at his option **make a single application to the prescribed authority for his principal place of work and declare other places of work as additional places.**

An employer having more than one certificate of reg. may, at this option apply for declaration of one as principal place of work and for cancellation of certi.s of reg. granted for the other places of work.

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Recent Amendments MVAT and MPT

Amendment Act 2018 MPT

85

Maharashtra Tax Laws (Levy & Amendment) Act, 2018 dt. 31-03-18

The following entries in Schedule I is inserted prescribing annual tax liability of Rs.2,500/- with effect from 1st April, 2018.

- Entry 18A - Limited liability partnership, registered under the Limited Liability Partnership Act, 2008.
- Entry 19(b) - Each partner of a limited liability partnership, registered under the Limited Liability Partnership Act, 2008, engaged in any profession, trade or calling.

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Recent Amendments MVAT and MPT

Disclaimer

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MVAT & Allied Laws Settlement Scheme 2019

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Thank you!

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