

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgoan, Mumbai 400 010,

dated the *30 March*, 2022

INSTRUCTIONS

(Under section 19(1) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022)

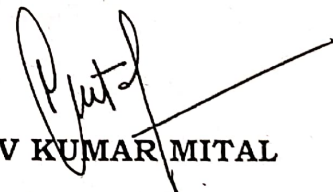
No. DC(A&R)3/VAT/MMB-2022/2/ADM-8.- WHEREAS, the section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 (Mah. Act. XXIX of 2022) (hereinafter in this order referred to as the "said Act") provides that for submission of application for settlement of arrears and section 13 of the said Act provides for passing of a settlement order or rejection of application for settlement of arrears.

AND WHEREAS, it is necessary to verify the correctness and completeness of the applications received for settlement of arrears and in order to ensure that an uniform procedure is followed for verification of these applications, following instructions are issued;

NOW, THEREFORE, in exercise of the powers conferred under sub-section (1) of section 19 of the said Act, the Commissioner of State Tax, Maharashtra State, hereby instructs,-

- (a) The designated authority as defined under the said Act shall verify the correctness of the particulars furnished in the application and documents submitted with the application, with reference to the records available with the assessing authority or any other authority with whom such record is available.
- (b) The designated authority shall verify and confirm that the application is accompanied with the documents mentioned in the application form.
- (c) On verification of the application, in case it is noticed that, the said application is incorrect or incomplete or the requisite amount paid is deficient, then, the designated authority may issue defect notice, as far as possible within fifteen days from the date of receipt of the application, and intimate the applicant about the defects in the application alongwith the details of the requisite amount to be paid. The defect notice in respect of an application shall be issued only once.

- (d) The applicant shall correct the defects and make the payment, if required, as per the option opted by the applicant, on or before the last day specified in clause (b) of the Table given in sub-section (2) of section 10 of the said Act. The short payment of requisite amount as communicated in the defect notice is to be paid within the time prescribed in clause (b) of the Table given in sub-section (2) of section 10 of the said Act. Any payment made thereafter shall not be considered as the requisite amount for settlement of arrears. Such details are required to be submitted to the designated authority within fifteen days of the receipt of the defect notice.
- (e) The designated authority on receipt of such compliance against defect notice including the payment of requisite amount, if any, shall verify the correctness and completeness of the compliance made to the defect notice.
- (f) The designated authority shall consider the compliance made to the said defect notice including the payment of requisite amount, if any, alongwith the original application filed by the applicant.
- (g) Upon satisfaction of the correctness and completeness of the original application and the compliance made to the defect notice, the designated authority shall pass order under section 13 of the said Act.
- (h) In case the applicant fails to correct the defects so communicated including the additional payment, if any, then, the designated authority may, for reasons to be recorded in writing and after giving him an opportunity of being heard, pass an appropriate order under section 13.



RAJIV KUMAR MITAL

Commissioner of State Tax,
Maharashtra State, Mumbai