

Office of the  
Commissioner of Sales Tax,  
Maharashtra State,  
Vikrikar Bhavan, 8th floor,  
Mazgaon, Mumbai-400010.

**TRADE CIRCULAR**

To,

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No. MAHAVIKAS/ADIC/New Automation/B- 890  
Trade Cir. 36T of 2016

Mumbai, Date: 21/11/16

**Sub:** Exemption from payment of late fee under section 20(6) of the Maharashtra Value Added Tax Act, 2002 for late filing of return.

**Ref:** 1. Notification issued by State Government No. VAT 1513 / CR 124/ Taxation-1 dt. 1<sup>st</sup> January 2014.  
2. Trade Circular 8T of 2014 dt. 11<sup>th</sup> March 2014.  
3. Trade Circular 22T of 2016 dt. 26<sup>th</sup> August 2016.  
4. Trade Circular 34T of 2016 dt. 2<sup>nd</sup> November 2016.

Sir/Madam/Gentleman,

**BACKGROUND:**

The invoice based monthly returns for the financial year 2016-17 are being filed by the eligible registered dealers from 29<sup>th</sup> August 2016. The Trade Circular No. 22 T of 2016 dt. 26<sup>th</sup> August 2016 was issued describing the procedure of filing the returns in new formats. The Trade Circular also mentioned the extended dates of return filing for the purpose of late fee exemption for the period from April 2016 onwards.

As per the Trade Circular No. 34 T dt. 2.11.2016, for the purpose of exemption from payment of late fee, the dates of return filing have been extended upto 15<sup>th</sup> November 2016.

2. The trade associations and the tax consultants have represented that due to technical difficulties many dealers could not upload monthly as well as quarterly returns from April 2016 to October 2016 before the due dates mentioned in the circular referred at Sr. No. 4 above. In the said representations it has been requested to extend the due date for submission of returns for the aforementioned return periods.

3. The issue mentioned in para 2 has been examined and it is concluded that the technical difficulties do exist because of which some of the dealers could not file and are unable to file the returns for the periods April 2016 to October 2016 by the due date extended as above. The said technical difficulties are being sorted out. As per powers conferred by Notification No. VAT/1513/CR 124/Taxation-1 dt. 1<sup>st</sup> 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 monthly return for any of the periods starting from 1<sup>st</sup> April 2016 to 31<sup>st</sup> October 2016 shall be exempted, if such return is filed on or before the 30<sup>th</sup> November 2016. The late fee payable by any dealer, who files quarterly return for the quarter starting from 1<sup>st</sup> April 2016 to 30<sup>th</sup> June 2016 and 1<sup>st</sup> July 2016 to 30<sup>th</sup> September 2016 shall also be exempted if such quarterly returns are filed before the last date for uploading returns for the said period as mentioned in following table:


**The Schedule for filing return**

Return type for period	Start Date	Last Date for Uploading
1. Monthly return in period 1.04.2016 to 31.10.2016	-	30 <sup>th</sup> November 2016
2. Quarterly return for period 1.04.2016 to 30.06.2016	26 <sup>th</sup> November 2016	10 <sup>th</sup> December 2016
3. Quarterly return for period 1.07.2016 to 30.09.2016	2 <sup>nd</sup> January 2017	21 <sup>st</sup> January 2017

4. The dealers who have filed/ file their returns for any of the periods from April 2016 to October 2016 after the due dates mentioned in the Trade Circular 34 T of 2016 might have received/ may receive the return in PDF form with the mention of late fee. It is clarified that such late fee is not required to be paid. If such late fee has been paid by the dealer then he may revise such return and carry forward the excess amount to the next return period as an excess credit.
5. It is hereby clarified that the extension of time to file the monthly as well as quarterly returns for the period from April 2016 to October 2016 is without prejudice to the levy of interest u/s 30(2) of the MVAT Act, 2002. Any dealer who

has not paid the taxes for the aforementioned return periods shall be liable to pay the said interest.

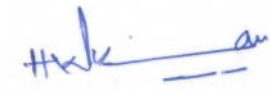
6. The waiver of late fee and facility for late uploading the returns as mentioned above is not applicable to,-
- the monthly returns for the months from November 2016 to March 2017.
  - quarterly returns for the quarters form 1<sup>st</sup> October 2016 to 31<sup>st</sup> December 2016 and 1<sup>st</sup> January 2017 to 31<sup>st</sup> March 2017
- and dealers will be required to file returns for these periods on or before 21<sup>st</sup> day of the month subsequent to the period of the return as per the provisions of the law.
7. If you need assistance in respect of return filing, you are requested to contact Nodal Officer or the Help Desk.
8. This circular is clarificatory in nature and should not be interpreted legally.
9. If member of any trade has any doubts or desires clarification, then he may contact MAHAVIKAS on email id: latefee\_waiver@mahavat.gov.in.

  
**(Paraag Jain Nainutia)**  
Special Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No. MAHAVIKAS/ADIC/New Automation/B- 890  
Trade Cir. 36 T of 2016

Mumbai, Date: 21/11/16

Copy forwarded to: Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.

  
**(H. V. Nikam)**  
Joint Commissioner of Sales Tax,  
(Mahavikas), Maharashtra State, Mumbai.

