

8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai 400 010.

TRADE CIRCULAR

To

.....

.....

No. VAT/AMD-1009/1A/Adm-6

Mumbai, Dt. 02/02/2010

Trade Cir. No. 6 T of 2010.

Sub: Penalty under section 29(8) of MVAT Act, 2002.

Ref: 1. Maharashtra Act No. XVII of 2009 dated 27th June 2009.

2. Trade circular No. 26T of 2009 dated 1st October 2009.

3. Trade circular No. 34T of 2009 dated 2nd December 2009.

Gentleman/Sir/Madam,

In the Trade Circular cited at reference No. 3 above, in the para 5 it is provided that if the periodicity determined by the department and periodicity at which the dealer has filed returns is different, then the said dealer shall file revised returns for the said period as per the periodicity determined by the department by 31st January 2010. It was provided that if the dealer files the revised returns by 31st January 2010, then such dealer shall not be subjected to the penalty under section 29(8) of MVAT Act, 2002.

2. Now it is provided that the date of filing revised returns for the purpose mentioned above is extended from **31st January 2010 to 15th March 2010**. The other contents of the above circular cited at reference 2 with respect to this deadline remain same.

3. This circular cannot be made use of for legal interpretation of provisions of law as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

4. You are requested to bring the contents of this circular to the notice of the members of your association.

Yours faithfully,



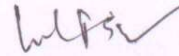
(SANJAY BHATIA)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. VAT/AMD-1009/1A/Adm-6
Trade Cir. No. 67 of 2010.

Mumbai, Dt. 02/02/2010

1. Copy forwarded To :
 - a. All the Addl. Commissioners of Sales Tax in the State.
 - b. All the Joint Commissioners of Sales Tax in the State.
 - c. Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this trade circular on the department's website.
 - d. All the Sr. Dy. Commissioners of Sales Tax in the State.
 - e. All the Dy. Commissioners of Sales Tax in the State.
 - f. All the Asstt. Commissioners of Sales Tax in the State.
 - g. All the Sales Tax Officers in the State.
2. Copy forwarded with compliments for information to:
 - a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
 - b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
 - c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
3. Copy to all the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.



(G.B. Indurkar)

Joint Commissioner of Sales Tax,
(HQ)1 Maharashtra State, Mumbai.