THE MAHARASHTRA VALUE ADDED TAX RULES, 2005.

No. VAT. 11.05/CR-72/Taxation-1 dated the 1st April 2005. Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action to make these rules and to dispense with the condition of previous publication of the rules under the proviso to sub-section (4) of section 83 of the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005) ;

Now, therefore, in exercise of the powers conferred by sub-sections (1), (2), (3) and (5) 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, read with section 22 of the Bombay General Clause Act, 1904 (Bom 1 of 1904), the Government of Maharashtra is hereby pleased to make the following rules, namely:—

1. Short Title.

(1) These rules may be called the Maharashtra Value Added Tax Rules, 2005.

(2) They shall come into effect from the 1st April 2005.

2. Definitions.

(1) In these rules, unless the context otherwise requires,-

(a) "The Act" means the Maharashtra Value Added Tax Act, 2002 (Mah. IX of 2005);

(b) "agent" means a person authorised in writing under section 82 of the Act to appear on behalf of a dealer or other person before any authority appointed or constituted under this Act;

1[(b-1) "annual" means the period of twelve months starting on the 1st April and ending on the 31st March of the relevant financial year;]

2[(c) "assessing authority" means any authority competent to assess or audit or exercise or perform all or any of the powers and functions conferred on, or assigned, under this Act or as the case may be, has been delegated by the Commissioner and within whose jurisdiction the place of business or, as the case may be, the principal place of business of the dealer, is situated;]

(d) "Commissioner" includes 3[a Special Commissioner,] an Additional Commissioner, a Joint Commissioner, and such other officers to whom the Commissioner delegates his powers and duties either generally or in respect of any particular matter or class of matters;

(e) "Form" means a form appended to these rules;

(f) "Government treasury" means,-

(i) in respect of a dealer who is, or is liable to be, registered within the jurisdiction of a registering authority in Brihan Mumbai, the bank or treasury shown in column number (2), if he makes payment in the manner shown in column number (3) :—

Sr. No	Name of the Bank or Treasury for making of Payment	Manner of payment	
(1)	(2)	(3)	
		(a)	(b)

(i)	The Reserve Bank of India; Mumbai,	by cash, or	by cheque drawn on any branch of any bank situated in Maharashtra.
(ii)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) situated in Brihan Mumbai;	by cash, or	by cheque drawn on any branch of any bank situated in Brihan Mumbai.
(iii)	Any branch situated in Brihan Mumbai of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);	by cash, or	by cheque drawn on the same branch.
(iv)	Any branch situated in Brihan Mumbai of a bank notified by the State Government in the *Official Gazette,* for the purposes of this paragraph after consultation with the Reserve Bank of India,	by cash, or	by cheque drawn on the same branch.

(ii) in respect of a dealer who is, or is liable to be, registered within the jurisdiction of a registering authority outside Brihan Mumbai,—

(A) if the principal place of business of the dealer is situated at the district headquarters, the bank or treasury shown in column number (2) if he makes payment in the manner shown in column number (3) :–

Sr. No.	**Name of the Bank or Treasury for making of Payment.**	**Manner of payment**	
(1)	(2)	(3)	
		(a)	(b)
i)	Reserve Bank of India, CBD Belapur where the principal place of business of the dealer is situated within the limits of the Municipal corporation of Navi Mumbai;	by cash, or	by cheque drawn on any branch of any Bank situated in Maharashtra.

ii)	Reserve Bank of India, Nagpur where the principal place of business of the dealer is situated within the limits of the Municipal Corporation of Nagpur;	by cash, or	by cheque drawn on any Branch of any Bank situated in the Nagpur District.
iii)	The treasury of the district where the principal place of business of the dealer within that jurisdiction is situated.	by cash.	-----
iv)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), situated at the District Head quarters.	by cash, or	by cheque drawn on any branch of any bank situated at the same district head quarters.
v)	Any branch of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub- section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934), situated at the District Head quarters.	by cash, or	by cheque drawn on the same branch.
vi)	Any branch situated at the district head quarters of a bank, notified by the State Government in the *Official Gazette,* for the purposes of this paragraph after consultation with the Reserve Bank of India.	by cash, or	by cheque drawn on the same branch.

(B) if the principal place of business of the dealer is situated at a place other than the district headquarter, the bank or the treasury shown in column number (2), if he makes payment in the manner shown in column number (3):—

Sr. No	**Name of the Bank or Treasury for making of Payment**	**Manner of payment**	
(1)	(2)	(3)	
		(a)	(b)
(i)	The treasury or sub-treasury as the case may be, of the district or taluka, where the principal place of business of the dealer within that jurisdiction is situated;	by cash	-----
(ii)	Any branch of the State Bank of India or any of its Subsidiary Banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), situated in the District;	by cash, or	by cheque drawn on any branch of any bank situated in the same taluka.
(iii)	Any branch of a bank appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934), situated in the District which branch is notified, from time to time in the *Official Gazette,* by the State Government.	by cash, or	by cheque drawn on the same branch.

(iv)	any branch situated in the District of a Bank notified by the State Government for the purposes of this paragraph after consultation with the Reserve Bank of India.	by cash, or	by Cheque drawn on the same branch.

iii) in respect of a non-resident dealer, the Reserve Bank of India, Mumbai; (g) "Mega Project" means the Eligible Industrial Unit in respect of which the Eligibility Certificate is issued in terms of Government Resolution, Industries, Energy and Labour Department, No. IDL.1096 (13211) IND-8, dated the 20th June 1997, as amended, from time to time;

(h) "Package Scheme of Incentives" means any of the following schemes designed by the State Government, as amended, from time to time, namely:—

(i) the 1979 Scheme as outlined in the Government Resolution, Industries, Energy and Labour Department, No. IDL. 7079/(2043)/IND-8, dated the 5th January 1980 read with the Government Resolution, Industries, Energy and Labour Department, No. IDL. 7082/(3559)/IND-8, dated the 5th July 1982;

(ii) the 1983 Scheme as outlined in the Government Resolution, Industries, Energy and Labour Department, No. IDL. 1082/(4077)/IND-8, dated the 4th May 1983 read with Government Resolution, Industries, Energy and Labour Department, No. IDL. 1088/(6612)/ IND-8, dated the 25th March 1988;

(iii) the Electronic Scheme as outlined in the Government Resolution, Industries, Energy and Labour Department, No. IDL. l085/(5315)/IND-8, dated the 3rd September 1985 read with the Government Resolution, Industries, Energy and Labour Department, No. IDL.

1085/(5315)/IND-8, dated the 29th July 1987;

(iv) the 1988 Scheme as outlined in the Government Resolution, Industries, Energy and Labour Department, No. IDL. 1088/(6603)/IND-8, dated the 30th September 1988;

(v) the 1993 Scheme as outlined in the Government Resolution, Industries, Energy and Labour Department, No. IDL. 1093/(8889)/IND-8, dated the 7th May 1993;

(vi) the Package Scheme of Incentives for Tourism, 1993, as outlined in the Government Resolution, Home Department (Tourism) No. MTC-1091/GR-409/(Tourism), dated the 30th November 1993;

(vii) The New Package Scheme of Incentives for Tourism Projects—1999, as outlined in the Government Resolution, Home Department (Tourism), No. MTC-0399/GR-142/(Tourism), dated the 8th July 1999;

(viii) The Power Generation Promotion Policy, 1998, outlined in the Government Resolution, Industries, Energy and Labour Department, No. NCP-1097/CR-57/Energy-7, dated the 12th March 1998;

(i) "Permanent Account Number" means the Permanent Account Number allotted under the Income Tax Act, 1961;

(j) "principal place of business" mea any area within the jurisdiction of

a registering authority, the place of business mentioned as his principal place of business in the certificate of registration granted under the Act ;

(k) "Quarter", means, the period of three months ending on the 30th June, 30th September, 31st December or, as the case may be, 31st March, of the relevant year;

(l) "registering authority" means —

(i) in respect of a dealer not being a non-resident dealer, the assessing authority having jurisdiction over the local area in which any place or places of business of the dealer are situated; and

(ii) in respect of a non-resident dealer, the assessing authority designated as the assessing authority for the nonresident circle, Mumbai;

(m) "Schedule" means a Schedule appended to the Act;

(n) "section" means a section of the Act;

(o) "Very Large Project" means the Eligible Industrial Unit in respect of which the Eligibility Certificate is issued in terms of the Government Resolution, Industries, Energy and Labour Department No.IDL-1098/121/IND-8, dated the 11th August 1998;

4[(p) "website" means the website of the Department of 5[State Tax i.e. www.mahagst.gov.in.]]

(2) The words and expressions used in these Rules but not defined hereinabove shall have the same meanings as respectively assigned to them under the Act.

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1. This clause (b-1) was inserted by Notification No. VAT-1519/CR-89/Taxation-1 dated 8th August 2019 w.e.f. 1st April 2019.

2. This clause (c) was substituted by Notification No. VAT 1512/C.R.61/Taxtation-1 dated 1st June 2012 w.e.f.1st May 2012. Prior to substitution this clause (c) read as:

"(c) "assessing authority" means any authority competent to assess a dealer or, as the case may be, any authority to whom the power to assess a dealer has been delegated by the Commissioner and within whose jurisdiction the place of business or, as the case may be, the principal place of business of the dealer, is situated;"

3. These words were inserted by Notification No. VAT 1512/C.R.61/Taxtation-1 dated 1st June 2012 w.e.f.1st May 2012.

4. This clause (p) was added by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016.

5. These words were substituted for the "Sales Tax i.e. www.mahavat.gov.in." by Notification No. VAT 1518/CR.39/Taxation-1 dated 25th April 2018 w. e. f. 1st April 2018.

3. Goods returned and deposits refunded

The period for return of goods and refund of deposits for the purposes of clauses (32) and (33) of section 2 shall be six months from the date of the purchase or, as the case may be, the sale.

4.Application regarding jurisdiction.

The application for the purposes of sub-section (8) of section 10 shall be made in Form 701 to the officer concerned.

5.Subordination of officers.

For the purposes of sub-section (9) of section 10, the subordination of officers and persons shall be as follows:—

Sr. No.	Designation of the officer	Officer shown in column number (2) shall be subordinate to the officer shown in column number (3) within whose jurisdiction he performs his functions.
(1)	(2)	(3)

(i)	Joint Commissioner	Additional Commissioner 1[and a Special Commissioner];
3[(ii)	Deleted……	…….]
(iii)	Deputy Commissioner	3[……..] Joint Commissioner 2[an Additional Commissioner and a Special Commissioner];
(iv)	Assistant Commissioner or, as the case may be, Sales Tax Officer.	Deputy Commissioner, 3[…….] Joint Commissioner 2[an Additional Commissioner and a Special Commissioner];
(v)	officer or person appointed under clause (f) of sub-section (2) of section 10	Sales Tax Officer, Assistant Commissioner, Deputy Commissioner, 3[…….] Joint Commissioner 2[an Additional Commissioner and a Special Commissioner].

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1. These words were added byNotification No. VAT 1512/C.R.61/Taxtation-1 dated 1st June 2012 w.e.f.1st May 2012.
2. These words were substituted for the words "and an Additional Commissioner" by Notification No. VAT 1512/C.R.61/Taxtation-1 dated 1st June 2012 w.e.f.1st May 2012.
3. In the Table Sr.No. (ii) is deleted by Notification No. VAT.1514/CR-62/Taxation-1 dated 13th August 2014.
Prior to deletion this sr.no. (iii) was read as follows:

(iii)	Senior Deputy Commissioner	Joint Commissioner 2[an Additional Commissioner and a Special Commissioner]

(2) In this rule Sr. No. (iii), (iv) and (v) in column No. (3) the words Senior Deputy Commissioner is deleted by Notification No. VAT.1514/CR-62/Taxation-1 dated 13th August 2014. Prior to deletion these sr.no. were read as follows:

(iii)	Deputy Commissioner	Senior Deputy Commissioner, Joint Commissioner 2[an Additional Commissioner and a Special Commissioner];
(iv)	)Assistant Commissioner or, as the case may be, Sales Tax Officer.	Deputy Commissioner, Senior Deputy Commissioner, Joint Commissioner 2[an Additional Commissioner and a Special Commissioner];
(v)	officer or person appointed under clause (f) of sub-section (2) of section 10	Sales Tax Officer, Assistant Commissioner, Deputy Commissioner, Senior Deputy Commissioner, Joint Commissioner 2[an Additional Commissioner and a Special Commissioner].

6. 1[Constitution of a Selection Committee and term of office of the members of Tribunal:]

2[(1) (a) The Selection Committee shall consist of the following, namely:-

(i) Retired High Court Judge of the High Court of Judicature at Bombay nominated by the State Government, in consultation with the High Court of Judicature at Bombay; ---- Chairperson;

(ii) Additional Chief Secretary, General Administration Department, Government of Maharashtra; ---- Member;

(iii) Additional Chief Secretary, Finance Department, Government of Maharashtra; ---- Member;

(iv) Principal Secretary or Secretary, Law and Judiciary Department, Government of Maharashtra; ---- Member.

(b) The Joint Secretary or, as the case may be, Deputy Secretary, Finance Department shall be the Convener of the said Selection Committee.]

3[(1A) The person, specified in sub-clause (a), (b) or, as the case may be, (c) of clause (iv) of sub-section (3) of section 11, shall make an application

Form 110 to the Selection Committee constituted under sub-rule (1) in pursuance of clause (b) of subsection (3A) of section11:

Provided that, no such application shall be entertained from a person covered under sub-clause (b) of clause (iv) of sub-section (3) of section 11, after a period of six months from the date of his retirement:

Provided further that, no such application shall be entertained from a person covered under sub-clause (c) of clause (iv) of sub-section (3) of section 11, after a period of twelve months from the date of his retirement.

(1B) (a) The president, appointed under sub-section (2) of section 11, shall hold office for a term of [4][three years] from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of [5][sixty-six years], whichever is earlier.

(b) A member appointed under [6][clause (a) of sub-section (3A)] of section 11, other than the President, shall hold office for a term of [7][three years] from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of [8][sixty-six years,] whichever is earlier:

Provided that, nothing in this clause shall affect the re-appointment of a member which is made before the date of effect of this sub-rule.

(c) A member appointed under clause (b) of sub-section (3A) of section 11, shall hold the office for a term of [9][three years] from the date on which he is so appointed or, as the case may be, re-appointed or until he attains the age of [10][sixty-one years,] whichever is earlier.]

(2) A person appointed as a member of the Tribunal under [11][clause (b) of sub-section (3A) of section 11] shall not be eligible for further employment in the Sales Tax Department, after he ceases to hold office as a member of the Tribunal.

(3) The appointment of a member of the Tribunal may be terminated before the expiry of his term of office, if the member—

(a) is adjudged an insolvent, or

(b) engages during his term of office in any paid employment outside the duties of his office, or

[12][(b1) has been convicted of an offence which, in the opinion of the State Government involves moral turpitude, or

(b2) has acquired such financial or other interest as is likely to affect prejudicially his functions as a Member, or

(b3) has so abused his position as to render his continuance in office prejudicial to the public interest.]

(c) is, in the opinion of the State Government unfit to continue in office by reason of infirmity of mind or of body, or any other reason.

[13][Provided that, a member shall not be terminated on any of the grounds specified herein above, unless he has been informed of the charges against him and has been given an opportunity of being heard:

Provided further that, the appointment of a member of the Tribunal shall not be terminated unless an order is made by the State Government on the basis of proved ground specified in this sub-rule, after an inquiry made by a sitting Judge of High Court nominated in this behalf, by the Chief Justice of the High Court of Judicature at Bombay on a reference made to him by the State Government.]

(4) A Member of the Tribunal shall, on the expiry of his term of office be eligible for re-appointment.

(5) A Member of the Tribunal may, at any time, by writing under his hand addressed to the State Government, resign his office, and his resignation shall take effect from the date on which it is accepted.

14[(6) A member, on ceasing to hold his office, shall not be eligible to appear, act or plead before the Tribunal for a period of two years.]

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1. These words were substituted by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.Prior to substitution these words were read as: **"Qualifications of members of tribunal and term of office."**
2. This sub-rule was substituted by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.Prior to substitution this sub-rule was read as under:

(1) Every member of the Tribunal shall be a person who,-

(a) is or has been a Judge of the High Court, or

(b) is or has been a District Judge, or

(c) is qualified for appointment as a District Judge, and has held judicial office for not less than ten years, or

(d) has, for a continuous period of not less than three years held an office, not below the rank of Joint Commissioner of Sales Tax, in the Sales Tax Department of the State Government, or

(e) is a Chartered Accountant and has practised as such for not less than seven years, or

(f) not being a person described in clause (d), has, in the opinion of the State Government, adequate knowledge, or experience in accounting, or has, in the opinion of the State Government, special knowledge or experience in commerce or industry.

Explanation.-For the purpose of *[clause (d)], the service as a Deputy Commissioner before the appointed day shall be considered for determining the period of three years.

* These words, brackets and were substituted by Corrigendum to the Notification No. VAT.11.05/CR-72/Taxation-1 dated 6th September 2008. Earlier these words, brackets read as '(clause(b)'

3. These sub-rules were inserted by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.
4. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023.
5. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023. 6. These words, brackets, figure and letters were corrected by Corrigendum No. VAT-1518/CR-32/Taxation-1 dated 23rd October 2018.
7. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023.
8. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023.
9. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023.
10. These words were substituted by Notification No. VAT-1523/CR-59/Taxation-1 dated 7th November 2023. 11. These words were substituted for the word, bracket and letter "clause (d)" by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.
12. These clauses were inserted by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.
13. These provisos were added by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.
14. This sub-rule was added by Notification No. VAT-1518/CR-32/Taxation-1 dated 12th September 2018.

7. Application regarding vexatious order.

The application for the purposes of sub-section (1) of section 12 shall be made in Form 702 to the Commissioner.

8. Application for registration of dealers liable to tax under the Act.

(1) In the case of a dealer who becomes liable to pay tax under this Act, an application for registration including voluntary registration under section 16 shall be 1[submitted in Form 101 alongwith Form 105 wherever necessary as required by section 19, electronically on website],—

(a) within thirty days from the appointed day, if he holds a certificate of registration or, as the case may be, a licence granted under any of the earlier

laws and which is in force immediately before the appointed day but does not hold a certificate of registration under the Bombay Sales Tax Act, 1959, (Bom LI of 1959) immediately before the appointed day;

(b) in the case of a dealer to whom sub-section (2) of section 3 applies, within thirty days from the day on which his turnover of sales and of all purchases during the year commencing on the appointed day or, as the case may be, during any subsequent year, first exceeds the relevant limit specified in sub- section (4) of section 3;

1a[(c) *.*.*.deleted]

2[(d) in the case of a dealer to whom sub-section (8) of section 3 applies, within sixty days of the date of succession to the business as provided in sub-section (1) of section 44 and within thirty days of the date of succession to the business as provided in sub-section (4) 2a[or as the case may be, sub-section (4A)] of section 44];

3[(e)*.*.*]

(2) The application for registration shall be complete in all respects. An application incomplete in any respect shall not be considered to be an application made under this rule and shall not be accepted.

(3) Where a dealer has more than one place of business within the State, he shall make a single application in respect of all such places 4[*.*.*.] specifying therein one of such places as the principal place of business and 4a[submit it electronically on the website.]

5[********** deleted]

6[********** deleted]

(4) Every application for registration shall be made, 6a[signed, verified and submitted electronically on the website] in the case of any business engaged in by,—

(a) an individual, by the proprietor or by a person having due authority to act on behalf of such proprietor;

(b) a firm, by a partner thereof;

(c) a Hindu Undivided Family, by the Karta or an adult member thereof;

(d) a body corporate (including a company, a co-operative society, or a corporation or local authority) by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;

(e) an association of individuals to which clause (b), (c) or (d) does not apply, by the principal officer of, or person managing the business;

(f) any department of the Union Government or any State Government, by a person duly authorized to act on its behalf.

(5) In the case of a firm every partner thereof shall furnish the declaration to the registering authority 6b[electronically on website] as provided in the form for application for registration.

(6) The person signing and verifying an application for registration shall specify the capacity in which he does so, and shall wherever possible; give particulars of the authority vested in him for signing and verifying the application.

(7) Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), (c), (d) or (e) of 7[sub-rule (4)] other than the Director, Manager; Secretary or Principal officer of, or a person duly authorised to act on behalf of, a public limited company, public trust, corporation, local authority or any Government shall also 7a[submit along with the application, a copy of his recent photograph in passport size electronically on website.]

7b[(8) *********]

(9) Where the engagement in business is by an individual, a firm, a Hindu Undivided Family or any unincorporated association of individuals, the name, permanent residential address and the Permanent Account Number, 8[*.*.*.], of such individual, each of the partners of the firm, members of the family or, as the case may be, members of the managing committee of the association and of persons having any

interest in the business or the Karta of the said family shall be stated in the application for registration.

(10) Every application for registration shall state in general terms the classes of goods in which the applicant deals and specify the nature of the business.

[9][(11) ********]

[10][(12) A dealer or a person applying for registration, whether voluntarily or otherwise, shall [11][have [12][****] a Permanent Account Number [13][********]]]:

[14][Provided that the persons, bodies and entities specified in paragraphs (i), (ii), (iii), (iv)and (v) of the Explanation to clause (8) of section 2 shall have Tax Deduction Account Number (TAN) under the Income Tax Act,1961.]

[15][(13) The period, within which the details of the current bank account shall be submitted, for the purpose of clause (c) of second proviso to sub-section (6) of section 16 shall be,—

(a) six months from the due date of his return for the period starting on the 1st April 2019, in case of a dealer, who has obtained registration during the period starting on or after the 1st April 2018 to the 31st March 2019,

(b) six months from the due date of his first return as per rule 18, in case of a

dealer, who has obtained registration on or after the 1st April 2019.]

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1 These words substituted for the words “made in

Form 101 to the registering authority" by Notification No.VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016.

1a This clause was deleted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this clause read as: 'in the case of a dealer to whom sub-section (7) of section 3 applies, and who becomes liable at any time after the appointed day to pay tax under the Central Sales Tax Act, 1956 within thirty days of incurring such liability;' 2 This clause was substituted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this clause read as: "in the case of a dealer to whom sub-section (8) of section 3 applies, within thirty days from the date of succession to the business as provided in sub-section (1) or sub-section (4) of section 44; and"

2a These words inserted by Notification No.VAT.1515/CR 54/Taxation-1 dt 20th May 2015 w.e.f.1st April 2015. 3 This clause was deleted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier this clause read as 'in the case of a person whose certificate of registration is liable to be cancelled on the ground that the place of business is changed to a different local area, within thirty days of the change in place of businesses.

4 These words were deleted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier these words read as ' except any place for which he has obtained a Certificate of Entitlement under any of the Package Schemes of Incentives other than the Power Generation Promotion Policy, 1998'

4a These words "submit it to the registering authority within whose jurisdiction such principal place of business is situated:" were substituted by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016. 5 This proviso was deleted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier this proviso read as 'Provided that, such dealer may, at his option, make a separate application in respect of any of his other places of business, not being the principal place of business, to the registering authority having jurisdiction over such other place of business:'

6 This proviso was deleted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier this proviso read as 'Provided further that, where such dealer has obtained a Certificate of Entitlement under any of the Package Schemes of Incentives, except the Power Generation Promotion Policy 1998, in respect of any of his places of business, he shall make a separate application to the registering authority within whose jurisdiction such place of business is situated.'

6a These words were substituted for the words "signed and verified" by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016.

7 These words, brackets and figure were substituted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier these words, brackets and figure read as 'sub-rule (3)'

7a These words were substituted for the words "furnish with the application a copy of his recent photograph in passport size." by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016.

7b This sub-rule (8) was deleted by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016.

Prior to deletion this sub-rule read as under:

"(8)The person so furnishing the photograph shall, when called upon to do so, attend before the registering authority and sign, before him, on the copy of the photograph furnished by him."

8 These words were deleted by Notification No. VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007. Earlier these words, read as 'if any'.

9 This sub-rule (11) was deleted by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016. Prior to deletion this sub-rule read as under:

"(11) A dealer or a person who voluntarily applies for registration shall,-

[(a).*.*.]

**[(b) * * *]

9b[(c) be introduced by a registered dealer whose registration certificate is in force on the date of introduction and who is registered under the Act for continuous period of not less than three years immediatedly preceding the year in which the application is made.]

*This clause was deleted by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006. Earlier this clause read as 'have obtained the Permanent Account Number and provide it to the registering authority at the time of making the application along with proof of the same'.

**This clause (b) deleted by Notification No. VAT.1512/CR-61/Taxation-1. Dt. 1st June 2012 w.e.f.1st May 2012. Prior to deletion this clause (b) read as: "(b) have a current bank account and produce proof of the same, and" ***This clause (c) was substituted by Notification No. VAT.1512/CR-61/Taxation-1. Dt. 1st June 2012 w.e.f.1st May 2012. Prior to substitution this clause (c) was read as:

"(c) be introduced by a registered dealer whose registration certificate is in force on the date of introduction and who is registered under the Act or as the case may be, under any earlier law for five continuous years immediately preceding the year in which the application is made or by a Sales Tax Practitioner, or a Chartered Accountant or a Cost Accountant or an Advocate;"

10 This sub-rule was added by Notification No. STR.1506/CR-38/Taxation-1. Dt. 8th September 2006,

11 These portion substituted by Notification No. VAT.1512/CR-61/Taxation-1. Dt. 1st June 2012 w.e.f.1st May 2012.

Prior to substitution this portion read as: "submit his Permanent Account Number to the registering authority at the time of making the application alongwith proof of the same"

12. These words deleted by Notification No. VAT.1518/CR-39/Taxation-1 dt.25th April 2018 w.e.f.1st April 2018.

Prior to deletion these words were read as "a current bank account and"

13 These words deleted by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016. Prior to deletion these words were read as under:

"and shall submit the proof of the same to the registering authority at the time of making such application".

14 This proviso substituted by Notification No. VAT.1516/CR-52/Taxation-1 dt.22nd April 2016 w.e.f.1st April 2016.

Prior to substitution this proviso was read as under:

"Provided that nothing in this sub-rule shall apply to the persons, bodies and entities specified in paragraphs (i), (ii), (iii), (iv)and (v) of the Explanation to clause (8) of section 2.]"

15. This sub-rule was added by Notification No. VAT.1519/CR 35/Taxation-1 dated 19th July 2019.

[1][8A. Fresh certificate of registrati

(1) Every dealer required to obtain a fresh certificate of registration under sub-section (1) of section 17 shall make an application on or before the 31st December 2005. Where a dealer has more than one place of business within the State and has obtained separate certificates of registration for any of such places of business, in addition to the principal place of business, he shall make a single application in respect of all the places of business for which he holds registration certificate.

(2) The application shall be made in

Form 108:—

(a) to the registering authority if the original Registration Certificate is obtained under the Maharashtra Value Added Tax Act, 2002;

(b) to the assessing authority in charge of the principal place of business if the original registration certificate is obtained under the Bombay Sales Tax Act, 1959;

(c) to the officer designated by the Joint Commissioner concerned if the original registration certificate is obtained under the Bombay Sales Tax Act, 1959 and the case has not been assigned to an assessing officer.

The application form shall be obtained from the office of the Sales Tax Department.

(3) Subject to the provisions of sub-rules (1) and (2), the provisions of sub-rules (2), (4) and (6) of rule 8 and the provisions of sub-rule (1) and (3) of rule 9 shall, *mutatis mutandis*, apply in respect of fresh certificates of registration under section 17 as they apply to registration under section 22.

(4) The fee for obtaining the

Form 108 from the office of the Sales Tax Department shall be rupees one hundred and shall be paid in cash.

(5) The fee payable at the time of submission of the application in

Form 108 shall be:- (a) NIL if the application is made on or before the [2][28th December, 2005]; and (b) Rs.2, 000 if the application is made on or after the [3][29th December, 2005] but on or before the 31st December 2005.

(6) The fee, if payable under sub-rule (5), shall be paid into Government treasury as if it is tax payable under the Act. Every payment of fee shall be accompanied by a Challan in

Form 210.

(7) The fresh certificate of registration shall take effect from the 1st April 2006.] ----------

---------- 1 This rule was inserted from 16th November 2005 by Notification No. VAT-1505/CR-381/Taxation-1 Dt. 25th November 2005.

2 Substituted by Government Notification No. VAT-1505/CR-381/ Taxation-1 Dt. 25th November 2005, w.e.f. 7th December 2005 earlier this date is read as '20th December 2005'.

3 Substituted by Government Notification No. VAT-1505/CR-381/ Taxation-1 Dt. 25th November 2005, w.e.f. 7th December 2005 earlier this date is read as '21st December 2005'

9. Grant of certificate of registration.

(1) Where a dealer applying for registration is a firm, Hindu undivided family, body corporate or association of individuals or a department of a Government, the certificate of registration shall be issued in

Form 102 by the registering authority in the name of such firm, family, body corporate, association or the department of the Government, as the case may be.

(2) Where a certificate of registration is issued on an application made therefor, then,—

(a) if it was made within the period specified in clause (a) of sub-rule (1) of rule 8, it shall take effect from the appointed day;

(b) if it was made within the period specified in clause (b) of sub-rule (1) of rule 8, it shall take effect from the time on which the dealer's turnover first exceeded the relevant limit specified in sub-section (4) of section 3;

1[(c)********** deleted]

2[(d) if it is made on account of incurring liability under sub-section (8) of section 3, it shall take effect from the date of succession if it is made.—

(i) within sixty days in case of succession of business as provided in sub-section (1) of section 44; and

(ii) within thirty days in case of succession of business as provided in sub-section (4) of section 44]

3[(e)********** deleted]

(f) if it is made under sub-section (9) of section 3, it shall take effect from the date of application if the conditions laid down in the rules and section 16 are fulfilled; and

(g) if such application was made after the expiry of the aforesaid period, it shall take effect from the date on which the application was made.

(3) Where the dealer has two or more places of business within the jurisdiction of the registering authority, the registering authority shall issue to the dealer one copy of the certificate of registration for each additional place of business (not being merely a warehouse) specified in the application for registration.

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1 Deleted w.e.f. 8th September 2006 by Government Notification No, STR-1506/CR-38/Taxation-1 dt.8.9.2006 Earlier this clause(c) is read as: '(c) if it was made within the period specified in clause (c) of sub-rule (1) of rule 8, it shall take effect from the day, the dealer becomes liable to pay tax under the Central Sales Tax Act, 1956,

2 Substituted w.e.f. 8th September 2006 by Government Notification No, STR-1506/CR-38/Taxation-1 dt.8.9.2006 earlier this clause read as :'if it was made on account of incurring liability under sub-section (8) of section 3, it shall take effect from the date of succession if it is made within thirty days of the incurring of such liability.

3 Deleted w.e.f. 8th September 2006 by Government Notification No, STR-1506/CR-38/Taxation-1 dt.8.9.2006 earlier this clause read as: 'if it is made any time after the change of address of business to a different local area, it shall take effect from the date of the said change of address.

10. Exhibition of certificate of registration.

1[(1) Every registered dealer shall display conspicuously at each place of his business (not being merely a warehouse) the certificate of registration or a copy thereof.]

2[(2) *****[deleted

(3) *****[deleted]

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1 Rule 10 was renumbered as sub-rule (1) by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006, 2 These sub-rules were deleted by Notification No VAT-1521/CR-82/Taxation-1 Dt. 22nd September 2021, Earlier these sub-rules reads as:

*[(2) The registering authority shall on and after a date to be notified by the Commissioner for this purpose, issue to every registered dealer one hologram for each place of his business identifying the dealer as a registered dealer. The registered dealer shall securely affix and display the hologram at a prominent place near the entrance of his each place of business.

[(3) *[The provisions of entry (4) of the TABLE appended to sub-rule (2) of rule 73] shall apply to the copies of the hologram as they apply to copies of certificates of registration.]

*Inserted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006

** Inserted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006
*** Substituted by Notification No. STR.1507/CR-17/Taxation-1 Dt. 31st October 2007

11. Cancellation of certificate of registration.

(1) An application for cancellation of registration under subsection (6) of section 16 shall be made to the registering authority in

Form 103 and if the application is made under clause (a) of that sub-section, it shall be made within thirty days of the date of discontinuance, transfer or disposal of business [1][*.*.*.].

(2) If the registering authority is satisfied that the application is in order, it shall, by order in writing, cancel the registration with effect from a date fixed in accordance with sub-rule (3). A copy of such order shall be served on the dealer.

(3) Where registration is to be cancelled—

(a) on the ground referred to in clause (a) of sub-section (6) of section 16, the date on which the business has been discontinued or otherwise disposed of or has been transferred, [2][*.*.*.] shall be the date of cancellation of registration; or

(b) on the ground referred to in clause (b) of sub-section (6) of section 16, the date for cancellation of the registration shall not be later than the first day of the month next following the date of passing of the order referred to in sub-rule (2).

[3][(4) Where the registration of a dealer is to be cancelled under first or second proviso to sub-section(6) of section 16, the Commissioner shall after giving the dealer a reasonable opportunity of being heard, cancel the registration by an order in writing with effect from the date,—

(a) where the registration is to be cancelled under the first proviso, the Commissioner may fix the date on which the business has been discontinued or transferred or disposed off, as the case may be, and [4][(b) (i) where the registration is to be cancelled under [4a][clause (a)] of the second proviso, the date of effect of the certificate of registration issued;

(ii) where the registration is to be cancelled under the [4b][clause (b) or, as the case may be, clause (c)] of the second proviso, the date of effect shall be the date, as the Commissioner may deem fit after making such inquiry.]]

(5) If the registration of a dealer is cancelled either on his application or [5][otherwise] under [6][*.*.*.] sub-section (6) of section 16, the dealer shall surrender the certificate of registration and the copies thereof, if any, granted to him to the registering authority within fifteen days from the date of receipt by him of the order cancelling the registration.

7[(6) The notice for the purposes of the second proviso to sub-section (6) of section 16 shall be in

Form 109]

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1 These words were deleted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as 'or change of place of business to a different local area'

2 These words were deleted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'or the place of business has been changed to a different local area'

3 This sub-rule was substituted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007 rule 4(1). Earlier this sub rule read as, 'Where the registration of a dealer is to be cancelled under the first proviso to sub-section (6) of section 16, the Commissioner shall after giving the dealer a reasonable opportunity of being heard, cancel the registration by an order in writing with effect from such date as the Commissioner may fix to be the date on which the business has been discontinued or transferred or disposed off *[****]as the case may be. A copy of such order shall be served on the dealer'

*These words were deleted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'or changed to a different local area.'

4 This sub-clause (b) was substituted by Notification No. VAT.1516/CR 64/Taxation-1 dt.29th April 2016 w.e.f.26th April 2016. Prior to substitution this sub-clause (b) shall be read as under:

" (b) where the registration is to be cancelled under the second proviso, the date *[of effect of] the certificate of registration issued"

* These words were substituted from 1st November 2008 by Notification No. VAT/1508/CR- 69/Taxation-1 Dt. 23rd October 2008. Earlier this word read as, 'on'

4a This word was read for the word ""sub-clause (a)"" by Corrigendum No. VAT.1516/CR-64/Taxation-1 dated 4th July 2019.

4b These words were substituted for "sub-clause (b)" by Notification No. VAT.1519/CR 35/Taxation-1 dated 19th July 2019.

5 These words were substituted from 1st November 2008 by Notification No. VAT/1508/CR- 69/Taxation-1 Dt. 23rd October 2008. Earlier this word read as, 'or'

6 These words were deleted by Notification No. STR.1507/CR-17/Taxation-1 Dt. 31st October 2007. Earlier these words read as, 'the first proviso to'

7 This sub-rule was added by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007.

12. Additional copies of certificate of registration.

(1) When a registered dealer opens a new place of business in addition to the place or places which were in existence at the time of hisregistration, the authority issuing a certificate of registration, shall issue anadditional copy of the certificate of registration, on the dealer's applying for the same.

(2) A registered dealer may obtain from the registering authority aduplicate copy of a certificate of registration or of an additional copy thereof, issued to him, but which is lost, destroyed, or defaced.

13. Production of certificate of registration, etc.

(1) The Commissioner may, by notice in writing, require a registered dealer to produce before him his certificate of registration for thepurpose of carrying out any amendment therein under the Act.

(2) Every such dealer shall, within ten days from the date of service on him of a notice as aforesaid, produce the certificate of registration, to the Commissioner.

14. Application for certified copy of extract from the list of registered dealers.

An application for the purposes of sub-section (7) of section 16 shall be made in

Form 104 to the Joint Commissioner of Sales Tax (C) Enforcement inMumbai and to the relevant Joint Commissioner of Sales Tax(Administration) outside Mumbai.

15. Information under section 18 and changes in forms of certificate of registration.

(1) Information under section 18 shall be given in writing within sixty days from the date of the occurrence of any of the events mentioned inthat section to the registering authority.

(2) While giving any information under sub-rule (1), the certificate ofregistration held by the dealer and all copies thereof shall also be delivered to the authority to whom the information is given.

(3) Where, after the issue of certificate of registration under rule 9 and copies thereof, if any, obtained by the dealer from the authority issuing the registration certificate, there have been any changes in the Form ofcertificate of registration, either by way of amendment in the said Form orsubstitution thereof by a new Form, then within sixty days from such change, the dealer shall deliver the certificate of registration and allcopies thereof to the registering authority.

(4) The registering authority, shall, unless the certificate of registration so delivered is not cancelled by it, return the certificate of registration to the dealer, after making therein such amendments as may benecessary in view of the information, or the changes in the said Form orissue a certificate of registration in the new Form.

16. Declaration Under Section 19.

(1) Where the declaration under section 19 is to be made for the first time, it shall be [1][s ub mit te d i n Fo rm 10 5 ele ct ron ic all y o n w eb sit e alo ng wi th Fo rm 10 1 .]

(2) Where any such declaration is to be revised, it shall be sent within thirty days from the date on which the manager or managers previously declared are changed to the registering authority.

[2][(3) A dealer who is holding a registration certificate as on the1st August 2007, if,—

(i) he has not obtained the Permanent Account Number under the Income Tax Act, 1961 shall obtain, and furnish the same on or before the 31st January 2009 to the registering authority;

(ii) he has not furnished the Permanent Account Number, shall furnish the same on or before the 31st January 2009 to the registering authority]

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1. This portion was substituted by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016. Prior to substitution this portion was read as: "made in Form 105 within the period specified in rule 8 for making an application for registration to the registering authority"

2 This sub-rule was added from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation-1. Dt. 23rd October 2008.

This Sub-rule was deleted by Notification , No.VAT-1507/C.R.17/Taxation-1. Dt. 31 st October 2007. Earlier thissub-rule read as, '(3) A declaration under sub-section (2) of section 19 shall be made in Form 106 to the registering authority,-

(a) within sixty days from the appointed day by a dealer who is liableunder sub-section (1) of section 3;

(b) at the time of application for registration, if the dealer is liableunder the other provisions of section 3;

(c) within fifteen days of obtaining the Permanent Account Number, if the said number is obtained at any time after applying for thecertificate of registration.'

17. Submission of returns.

[1][(1) [1a] [The Forms of returns shall be made available on the website in the electronic form.] The returns shall be in the

Form mentioned incolumn (2) of the Table below for the purposes mentioned in column (3) ofthe said Table.

TABLE

Serial No.	**Form No.**	**Description of the 2[Return] and of dealers**
(1)	**(2)**	**(3)**
1	3[231]	For dealers, other than (i) dealers who have opted for composition of tax, whether for part of the business or the entire business, (ii) dealers executing works contracts, whether as part of the business or as the entire business, (iii) dealers engaged in transfer of the right to use any goods for any purpose, whether as part of thebusiness or as the entire
		business, (iv) 3a[dealers under the Package Scheme of Incentives except dealers covered under Mega Units to whom the Identification Certificate under 3b[the Package Scheme of Incentives, 2001, Package Scheme of Incentives,2007 or, as the case may be, the Package Scheme of Incentives 2013] is granted, and (v) notified oil companies.
2	4[232]	All dealers who have opted for composition of tax whose entire turnover is under composition other than,— (i) works contractors opting for composition, and (ii) dealers opting for composition for part of
3	5[233]	All dealers who are (i) executing works contracts, whether as part of thebusiness or the entire business and whetheror not the business or part of the business isunder composition, (ii) engaged in the activity of transfer of the right touse any goods for any purpose whether as part of the business or the entire business, and (iii) dealers whose part of the business is under composition.

4	6[234]	All dealers under Package Scheme of Incentives who are holding a valid certificate of entitlement.
5	7[235]	8[(i) Notified oil companies, (ii) any other dealer effecting sales of motor spirits]

9[Explanation I.— For the purposes of this sub-rule, in the case of adealer who is also doing business of execution of works contract, transfer of the right to use any goods for any purpose or has opted for composition forpart of his business, if he is otherwise liable to file return,—

i) in Form 231, he shall file return in Form 233 instead of in

Form 231, and

ii) in Form 234 or Form 235, he shall, in addition to the return in Form 234 or Form 235 file a return in Form 233.

9a[Explanation II :-For the purposes of this sub-rule, in the case of a dealer who is holding Certificate of Entitlement under any Package Scheme of Incentives except the Power Generation Promotion Policy, 1998, if he is otherwise liable to file return in

Form 231, he shall, in addition to the return in Form 234 file the return in Form 231]

[10][(2) Every registered dealer, subject to the provisions of this rule, for the period starting on or after 1st April 2016 shall submit the return electronically as per the procedure made available on the website.]

(3) Every dealer who is required to file monthly returns under sub-rule (4), if he is covered by the notification issued under sub- section (4) of section 41 and if he is specified in the said notification for thepurposes of this sub-rule [11][shall file monthly returns [12][in

form 235]] within fifteen days of the end of the month to which the return relates:

Provided that, the said dealer may file the return in accordance with clause (c) of sub-rule (4) if he makes ad-hoc payment 13[within fifteen days of the end of the month to which the return relates of an amount] equal to eighty percent of the tax paid by him in respect the month immediatelypreceding the month to which the return relates and pays the remainingamount, if any, at the time of filing of the return in accordance with sub-rule(4).

14[(4) Subject to the other provisions of this rule and of rule 18.—

15[(a) (i) every registered dealer who is a retailer and who has opted for composition of tax under sub-section (l) of section 42 shall file a six monthly return within 16[t h i r t y d a y s]from the end of the period of six months to which the return relates;

(ii) every registered dealer to whom the Explanation to clause (8) of section 2 applies, if his tax liability during the previousyear was rupees one crore or less, shall file 16a[six monthly return within thirty days from the end of the period of six months] to which such return relates.

Provided that nothing in this paragraph shall apply to the saidregistered dealer unless he applies to the Joint Commissioner of Sales Tax(Returns), in Mumbai or as the case may be Joint Commissioner of Sales Tax (VAT Administration) in rest of the State;]

16b[Provided further that, the dealer covered under this clause shall furnish the details of sales and purchases for the period covered by return in in Annexure-J1, J2 appended to Form 704 alongwith filing of each six monthly return and the second six monthly return shall be filed alongwith other details for entire year in Annexure-C and D appended to Form 704 on or before the 30th June of the succeeding year.]

(b) every registered dealer to whom clause (a) does not applyand,—

(i) whose tax liability during the previous year was 17[rupees one lakh] or less or, as the case may be, who had noentitlement for refund, or

(ii) whose entitlement for refund during the previous year was 18[ten lakhs] or less,

shall file a six-monthly return within 1 6[thirty days] from the end of the period of six months to which the return relates.

(c) every registered dealer to whom clause (a) or (b) does not apply and,—

(i) whose tax liability during the previous year had exceeded 19[rupees ten lakhs] or

(ii) whose entitlement for refund during the previous year had exceeded [20][one crore],

shall file a monthly return within twenty-one days from the endof the month to which the return relates.

(d) any other registered dealer shall file a quarterly return withintwenty one days from the end of the quarter to which the return relates.

[20a][Provided that, the dealer covered under clause (b), (c) or, as the case may be, (d),-

(i) who is required to file anAudit Report as provided under section 61 shall, furnish the details of sales and purchases for period covered by return in Annexure-J1, J2 appended to Form 704 alongwith every monthly; quarterly or, as the case may be, six monthly return;

(ii) who is not required to file an Audit Report as provided under section 61 shall, furnish the details of sales and purchases for the period covered by return in Annexure-J1, J2 appended to Form 704 alongwith every monthly, quarterly or, as the case may be, six monthly return shall be filed on or before 30th June of the succeeding year alongwith other details for entire year in Annexure-C, D, G, H and I appended to Form 704]

[20b][(iii)Who is not required to file an Audit Report under section 61 for the financial year 2013-14 and has not filed Annexures under clause (ii), shall furnish the details of sales and purchases for the period from the 1st April 2013 to 31st March 2014 in Annexure-J1, J2 appended to Form 704 and other details in Annexure-C, D, G, H and I appended to Form 704 along with the return for the period ending on the 30th September 2014.

Provided further that, the provisions of the preceding proviso shall not be applicable to the dealer who has opted wholly for the Composition Scheme provided under sub-section (1), (2) and (3A) of section 42 of the Act.]

Explanation I.— For the purposes of this rule, the expression "tax liability" in relation to a registered dealer means the total of all taxes payable by him in respect of all his places of business or, as the case may be, all theconstituents of his business in the State under the Central Sales Tax Act, 1956 and Maharashtra Value Added Tax Act, 2002, after adjustment of the amount of set-off or refund claimed by him, if any, under the respective Act.

Explanation II.— For the purposes of this rule the expression "entitlement for refund" in relation to a registered dealer means the netrefundpayable to him in respect of all his places of business or, as the case may be, all the constituents of his business in the State under the Central Sales Tax Act, 1956 and Maharashtra Value Added Tax Act,2002, after adjustment of the amount of set-off claimed by him against taxespayable under the said Acts.

Explanation III.— For the purposes of this rule, the first six monthly return shall be for the period starting on the 1st April and endingon the 30th September. The second six monthly return shall be for the periodstarting on the 1st October and ending on the 31st March.

Explanation IV.— Where a dealer is required under rule 18 to file quarterly returns in respect of his place of business for which he has obtained a Certificate of Entitlement and has also obtained a permission to file separate returns in respect of any other place of business or any other constituent of his business, then notwithstanding anythingcontained in this sub-rule, he shall file quarterly separate returns where he is required to file separate returns.]

20c[(e) Notwithstanding anything contained in the foregoing clauses,- (i)with a view to promote effective compliance and to ensure compatibility with the automated system, the Commissioner may, for every year and in respect of each dealer, determine the periodicity of filing returns;

(ii)the Commissioner may apply the principles laid down in sub-rule (4) of this rule;

(iii) the periodicity so determined shall be final and be displayed on the website of the Sales Tax Department.

20d[Provided that, a dealer, who is required to file six monthly return, may apply to the Commissioner on or before the 15th May of financial year for change of his periodicity from six-monthly to quarterly. The Commissioner may change such periodicity and periodicity so changed shall be final unless it is changed to monthly as per the provisions of clause (c) of this sub-rule.]

Explanation.- For the purposes of this clause the expression "periodicity" shall mean the frequency with which the dealer is required to file return i.e. Monthly, 20e[quarterly, six monthly or, as the case may be, annually].]

21[(4A) Subject to the provisions of rule 18 and other provisions of this rule except sub-rule (4), for the period starting on or after 1st April 2016, (a)every registered dealer-

(i) whose tax liability during the previous year had exceeded rupees ten lakhs or,

(ii)whose entitlement for refund during the previous year had

exceeded rupees one crore,

shall file a monthly return within twenty one days from the end of the month to which the return relates;

(b) any other registered dealer shall file a quarterly return within twenty one days from the end of the quarter to which the return relates;

Provided that, the dealer covered under sub-clause (i), (ii) of clause (a) or, as the case may be clause (b),-

(i) not being the dealer who has opted wholly for the Composition Scheme provided under sub-section (1) and (2) of section 42 of the Act, and

(ii)who is not required to file an Audit Report as provided under section 61, shall, file the last monthly or, as the case may be, quarterly return on or before 21st April of the year succeeding the year to which such return relates, alongwith other details for entire year in Annexures appended to

Form 704.

(c) The provisions of clause (e) of sub-rule (4) and Explanation I and II, of rule 17, shall *mutatis mutandis* apply to this sub-rule.] 21a[(4B) Subject to the rule 18 and other provisions of this rule except sub-rules (4) and (4A), for the period starting on or after 1st April 2019, every registered dealer whose tax liability during the previous year—

(a)had not exceeded rupees twenty five thousand shall file annual return within twenty one days from the end of the year to which return relates;

21b[Provided that, for the year 2019-20 and 2020-21 annual return shall be filed on or before the 30th June 2021;]

(b)was more than rupees twenty five thousand but not exceeding rupees ten lakh or whose entitlement for refund during the previous year had not exceeded rupees one crore, shall file quarterly return within twenty one days of the month immediately succeeding the quarter to which the return relates;

21c[Provided that, for the year 2019-20, the dealer whose tax liability in the previous year does not exceed rupees one lakh, shall file quarterly return on or before the 21st day of July 2020 for the quarter ended on 31st day of March 2020 ;] (c)had exceeded rupees ten lakh or whose entitlement for refund during the previous year had exceeded rupees one crore, shall file monthly return within twenty one days from the end of the month to which the return relates,

21d[Provided that, the dealer whose tax liability in the financial year 2019-20 is not more than rupees one lakh, such dealer shall file monthly return for the month of March 2020, on or before the 21st July 2020,]

the provisions of clause (e) of sub-rule (4) and Explanations I and II of this rule, shall mutatis mutandis apply to this sub-rule.]

21e[Provided that, from the period starting on or after 1st April 2020, the retail outlets, not owned by any Oil Company, registered under the Act and who have effected sales of High Speed Diesel Oil or Petrol purchased from the registered dealers, within the State of Maharashtra, shall not be liable to file return under this sub-rule.] 21f[(4C) Subject to the rule 18 the dealer who is liable to file monthly return, but having tax liability of rupees ten thousand or below in the month of April 2020 and May 2020, then such dealer, shall file monthly return on or before the 21st July 2020 for the months of April 2020 and May 2020.]

22[(5) Notwithstanding anything to the contrary contained in rules 18, 19, 20, 41 and 45,-

(a) The Commissioner may by a notificationpublished in the*Official Gazette*provide that in respect of the periods starting on or after the date specified in the said notification, the class or classes of dealersspecified in the said notification shall make payment and file electronic returns in the manner provided in this sub- rule. Suchnotifications may be issued f rom time to time. (b) Every dealer to whom the said notification applies shall, on or before the date specified under sub-rule (3) and (4) or rule 18 forsubmission of return, pay into Government Treasury the tax due, if any, from him for the period covered by the said return and interest, if any, payable by him under the Act. 23[Where the return is not field within the prescribed time, the dealer shall pay the late fee due from him in addition to the tax and interest, if any, due as per such return.] Every such payment shall beaccompanied by a challan in

Form 210. The form of the challan accompanying the payment shall be duly filled in, signed and verified by the payer and the amount paid shall be stated both in words and infigures in the space provided for that purpose in the said form.

(c) The payments shall be made into Government Treasury. The portion of the concerned

Form marked "for the payer" shall be returned by the Government treasury to the dealer duly receipted, and theportion of the Form marked "for the registering authority" shall beforwarded by the Government Treasury to the registering authorityspecified in this rule.

(d) The Sales Tax Department shall provide templates of the forms 231, 232, 233, 234 and 235 on the website www.mahavat.gov.in. Every dealer to whom the said notification applies shall download the template of the Form appropriate to him as persub-rule (1) and upload it after making data entry in all the relevant fields. The uploading shall be done on or before the date specified in this rule or as the case may be, rule 18 for submission of the return. After, uploading the system shall generate an acknowledgement in two copies of the electronic return having being filled. [24][*.*.*.].

[25][*.*.*.].]

[26][(6) Where a dealer,—

[1] has enrolled himself with the website www.mahavat.gov.infor e-services including the service for filing ane-return and has continued to use his PAN as password, or

[2] has enrolled or is enrolling himself, with the said website for e-services including the service for filing an e-return and hascreated his own password;

then if the dealer files an e-return using his PAN or, as the case may be, the password created by himself, it shall be presumed that the statementscontained in the electronic return are true to the best of his knowledge and belief and that by filing the electronic return by using PAN or the passwordcreated by himself, he has verified the electronic return.]

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1 These sub-rules (1) and (2) were substituted with effect from 1st April 2006 by Notification No. VAT-1506/CR-5/Taxation- 1 Dt 3rd April 2006. Earlier these rules read as

‘(1) The Forms of returns may be obtained from the office of theassessing authority or after the 1st April 2006 or may bedownloaded from the website of the State Government. The forms may also be obtained privately if they conform with the details and size of the forms issued by the assessing authority. Thereturns shall be in the

form mentioned in column (2) for thepurposes in column (3) of the table below :—

TABLE

Sr. No.	Form No.	Description
(1)	(2)	(3)
1	201	Return-cum-challan of monthly tax payable
2	202	Return-cum-challan of quarterly tax payable
3	203	Return-cum-challan of six monthly tax payable
4	204	Return-cum-challan of composition for retailer
5	205	Return-cum-challan of composition for Restaurants
6	206	Return-cum-challan of composition for Bakery dealers
7	207	Return-cum-challan of composition for second hand passenger motor vehicle dealers
8	208	Return-cum-challan for motor spirit dealer
9	209	Return by a dealer under Package Scheme of Incentive
10	214	Return-cum-challan of composition for caterers

(2) Every registered dealer, who is required to furnish a return shallsubject to the provisions of this rule , furnish it duly signed byhim or by a person authorised by him to the authorities specifiedhereinafter, that is to say,—

(a) where tax including lumpsum, interest or penalty is due andpayable according to the return, to the Government treasury while making payment of the tax, lumpsum, penalty or interestunder rule 45;

(b) where no tax including lumpsum, penalty or interest is due and payable according to the return, the return shall befurnished,—

(i) to the registering authority (Non-Resident Circle), Mumbai, if the dealer has been registered by such authority;

(ii) to the authority referred to in paragraph (b) of sub-section (3) of section 20, if the Commissioner has permitted the registered dealer who has places of business within the jurisdiction ofdifferent registering authorities, to furnish a consolidatedreturn in respect of all or any of these places of business;or

(iii) to the registering authority within jurisdiction the place or places of business, as specified in the certificate ofregistration of the registered dealer is or are situated.

1a These words were substituted by Notification No. VAT.1516/CR-52/Taxation-1 dated 22nd April 2016.

Prior to substitution these words read as: "The Forms of returns may be obtained from the Sales Tax Departmentormaybedownloadedfromthewebsite,*[www.mahavat.gov.in], maintained by the Sales Tax Department. The forms may also be obtained privately. If the forms are downloaded from the website or are obtained privately, then they should conform with the details of theformsissued by the Sales Tax Department and the paper used should be of white colour, A4 size and of minimum thickness of 70 g.s.m. or of theexecutive bond variety."

*This words were substituted for the words www.vat.maharashtra.gov.in by Notification No.VAT 1511/C.R.61/Taxatuion-1 dated 1st June 2012 w.e.f.1st May 2012.

2 This word was substituted by Notification No VAT-1509/CR-16/Taxation-1dt. 18th June 2009. Earlier these words read as 'Return-cum-challan'

3 These figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier these figures read as, '221'

3a. These Words were substituted by Notification No. VAT-1511/CR-44/Taxation-1 dt. 17th March 2011.

3b. These words were substituted by Notification No.VAT.1514/CR-62/Taxation-1 dt.13th August 2014.

4 These figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier these figures read as, '222'

5 These figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier these figures read as, '223'

6 These figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier these figuresread as, '224'

7 These figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier these figuresread as, '225'

8 These words were substituted by Notification No.VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as ' Notifiedoilcompanies'

9 These explanations were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt.14th March 08. Earlier theseexplanations read as,

'Explanation:- For the purposes of this sub-rule, in the case of a dealer who is also doing business of execution of works contract, transfer of the right to use any goods for any purpose or has opted for composition for part of his business, if he is otherwise liable to file return,—

i) in Form 221, he shall file return in Form 223 instead of in Form 221, and

ii) in Form 224 or Form 225, he shall, in addition to the return in Form 224 or Form 225 file a return in Form 223.

Explanation II:- where in respect of any period ending on or before 31st March, 2006 or, as the case may be, the due date was before the 1stApril 2006, but the return was not filed before 1st April 2006, then the dealer shall file the return in the

Form mentioned in column (2) of the Table above for the purposes mentioned in column (3) of the saidTable'.

9a The Explanation II was substituted by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April

2016. Prior to substitution this explanation was read as: "Explanation II.— where in respect of any period ending on or before 29th February, 2008 or, as the case may be, any period for which the due date is on or before the 21st March 2008, but the return is not filed on or before 21st March, 2008, then the dealer shall file the return in the

Formmentioned in column (2) of the Table above for the purposes mentioned incolumn (3) of the said Table"

10 The sub-rule (2) was substituted by Notification No.1516/CR-52/Taxation-1 dated 22nd April 2016. Prior to substitution this sub-rule (2) read as under:

"(2)Every registered dealer who is required to furnish a return shall,subject to the provisions of this rule, furnish it duly signed by him or by aperson authorized by him, to the authorities specified below, that is tosay,—

(a) where tax including interest or penalty is due and payable according to the return, to the Government Treasury while making payment of tax, penalty or interest under rule 45.

Form 235 with the Joint Commissioner of Sales Tax, Large Tax Payers Unit (LTU) within three days of filing of the return in Form 235 with the Government Treasury.]

(b) where no tax including penalty or interest is due and payable according to the return, —

(i) to the registering authority (non-resident circle), Mumbai, if the dealer has been registered by such authority;

(ii) to the registering authority having jurisdiction over theprincipal place of business of the dealer, if such dealer has places of business under the jurisdiction of more than one registeringauthority; or

**[(iii) to the registering authority having jurisdiction over the respective place of business of the dealer in respect of which he holds a Certificate of Entitlement under any Package Scheme of Incentives except the Power Generation Promotion Policy, 1998, covering all the sales and purchases relating to the eligible industrial unit.

Provided that if the dealer has two or more Entitlement Certificates issued to him he shall file the return with the registering authority which has the jurisdiction over the place of business pertaining to the Entitlement Certificate whoseperiod of entitlement ends latter. The return shall show the aggregate of the figures of all sales and purchases pertaining to all the eligible units of the dealer;]

(iv) in any other case, to the registering authority within whose jurisdiction the place or places of business, as specified in the certificate of registration of the registered dealeris or are situated.

*** [****[(c) *.*.*.]

(d) where any amount of tax including interest or penalty is due as per a fresh or revised return, then the dealer shall first pay such amount in the Government Treasury. He shall attach a self-attested copy of the challan in respect the said payment with the freshreturn or revised return which he shall file with the appropriateregistering authority as per the provisions of clause (b) *****[*.*.*.].]

*This proviso was substituted by Notification, No.VAT-1507/C.R.94/Taxation-1.Dt. 14th March 08. Earlier this proviso read as, 'Provided that, the dealerwho is a notified oil company shall also file a copy of his return in

Form 225 with the Joint Commissioner of Sales Tax, Nariman Pointwithin three days of filing of the return-cum-challan in Form 225 withthe Government Treasury,'

** This sub-clause was substituted by Notification,No.VAT-1507/C.R.94/Taxation-1.Dt. 14th March 08. Earlier this sub-clause read as, '(iii) to each of the registering authorities having jurisdiction over each of the respective place of business of thedealer in respect of which he holds a Certificate of Entitlement under any Package Scheme of Incentives except the Power GenerationPromotion Policy, 1998, covering all the sales and purchases relating to the eligible industrial unit'

***These clauses (c) & (d) were added by Notification No.STR.1506/CR-38/Taxation-1. Dt. 8th September 2006.

* * * *Clause (c) was deleted by Notification, No. VAT-1507/C.R.94/Taxation-1. Dt. 14th March 08. Earlier this clause read as '(c) Where the dealer hasobtained permission to file a separate return under rule 19 in respect of any place of business, other than the
principal place of business, or, as the case may be, any constituent of his business, he shall file aseparatereturn in respect of such place of business or such constituent of his business with the Government Treasury or, as the case may be, to the registering authority, appropriate to the said place of business or, as the case may be, the place where he is engaged in the said constituentbusiness.'

* ** * * These words were added by Notification No. VAT-1506/ CR-5/Taxation-1 Dt 3rd April 2006.

11 These words brackets and letter were deleted by Notification, No.VAT-1507/C.R.94/ Taxation-1. Dt. 14th March 08. Earlierthese words brackets and letter read as 'or, as the case may be clause (c)'

12 These words were substituted for the words 'shall file monthly returns'by Notification No.VAT-1506/CR-5/Taxation-1 Dt 3rd April 2006.

13 These words and figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1.Dt. 14th March 08. Earlier these words and figures read as 'in form 225'

14 This sub-rule was substituted by Notification No.STR.1506/CR-38/Taxation-1Dt. 8th September2006.

Earlier this sub-rule read as:

(4) Subject to the other provisions of this rule and of rule 18.—

(a) every registered dealer who is a retailer and who has opted for composition of tax under sub-section (1) of section 42 shall file a sixmonthly return within 1 [thirty days] from the end of the period of sixmonths to which the return relates;

(b) every registered dealer to whom clause (a) does not apply and whose tax liability during the previous year was Rs.12,000 or less shall file a six-monthly return within 1 [thirty days] from the end of the period of six months to which the return relates.

*[(c) every registered dealer to whom clause (a) or (b) does not apply and whose tax liability during the previous year had exceededrupees one lakh shall file a monthly return within twentyone days from the end of the month for January, thirtyone days from the endof the month for February and withintwentyone days in any othercase]

(d) any other registered dealer shall file a quarterly return withintwenty-five days from the end of the quarter to which the return relates.

Explanation-I — For the purpose of this rule, the expression "tax liability" in relation to a registered dealer means the total of all taxes payable by him in respect of all his places of business in the State under the Central Sales Tax Act, 1956 and the Act, or as the case may be, the Bombay Sales Tax Act, 1959, after adjustment of the amount of set-off or refund claimed by him, if any, under the respective Act. For the purposes of this rule, the expression"previous year" includes the year ending on the 31st March 2005.

Explanation II. —For the purposes of this rule, the first six monthly return shall be for the period starting on the appointed day or, asthe case may be, 1st April and ending on the 30th September. The second sixmonthly return shall be for the period starting on the 1st October and ending on the 31st March.

15 This clause was substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14th March 08. Earlier thisclause read as '(a) every registered dealer who is a retailer and who has opted for composition of tax under sub-section (l) of section 42shall file a six monthly return within twenty-one days from the end of the period of six months to which the return relates;'

16 These words are substituted from 1dt May 2010 by Notification No. VAT 1510/CR 53 Taxation-1 Dated 30th April, 2010, Earlier these words read as `twenty-one days'.

16a. These words were substituted for the words "an annual return within twenty-one days from the end of the year" by Notification No.VAT 1511/CR 138/Taxation-1 dated 5th December 2011 w.e.f.1.4.2012

16b. This proviso added by Notification No. VAT 1511/CR 138/Taxation-1 dated 5th December 2011w.e.f. 1.4.2012 and again substituted by Notification No.VAT-1514/CR-29/Taxation-1 dated 23rd July 2014.

Prior to substitution this proviso read as: "Provided further that the dealer covered under this clause shall furnish the details of sales and purchases for the entire year in Annexure-J1, J2 and other details in Annexure-C and D as notified by Commissioner of Sales Tax, under rule 17A alongwith second six monthly return *c[on or before the 30th June of the succeeding year] to which such return relates."

* These words were substituted for the words "within ninety days from the end of the financial year" by Notification No. VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1st April 2012.

17 These words were substituted with effect from 1st April 2008 byNotification No. VAT-1507/C.R.17/ Taxation-1. Dt. 31st October 2007. Earlier theseletters and figures read as, 'Rs 36,000'.

18 These words were substituted with effect from 1st April 2008 byNotification No. VAT- 1507/C.R.17/ Taxation-1. Dt. 31st October 2007 rule 6(a)(ii). Earlier theseletters and figures read as, 'Rs 36,000'.

19 These words were substituted with effect from 1st April 2008 byNotification No. VAT-1507/C.R.17/ Taxation-1. Dt. 31st October 2007 rule 6(b)(i). Earlier theseletters

20 These words were substituted with effect from 1st April 2008 byNotification No. VAT- 1507/C.R.17/ Taxation-1. Dt. 31st October 2007 rule 6(b)(ii). Earlier theseletters and figures read as, 'Rs 1 lakh'

20a. These provisos added by Notification No.VAT 1511/CR 138/Taxation-1 dated 5th December 2011 w.e.f.1.4.2012 and again substituted by Notification No.VAT-1514/CR-29/Taxation-1 dated the 23rd July 2014. Prior to substitution this proviso read as: "Provided that, the dealer covered under clause (b), (c) or, as the case may be, (d) and who is not required to file anAudit Report as provided under section 61 shall, furnish the details of sales and purchases for entire year in Annexure-J1, J2 and other details in *[Annexure-C, D, G, H] and I as notified by Commissioner of Sales Tax, under rule 17A alongwith the last monthly, quarterly or, as the case may be, six monthly return of the financial year **[on or before the 30th June of the succeeding year] to which such return relates

* These words were substituted for the words "Annexure-G, H" by Notification No.VAT1511/C.R.61/Taxatuion-1 dated 1st June 2012 w.e.f.1st May 2012.

** These words were substituted for the words "within ninety days from the end of that financial year" by Notification No. VAT-1513/CR 61/Taxation-1 dated the 21.5.2013 w .e. f. 1st May 2013.

20b This clause (iii) is added in the first proviso by Notification No.VAT.1514/CR-62/Taxation-1 dt.13th August 2014.

20c This clause added by Notification No.VAT-1511/C.R.84/Taxation-1dated 13th September 2011.

20d This proviso added by Notification No.VAT-1514/CR-29/Taxation-1 dated the 23rd July 2014.

20e These words were substituted for the words ""Quarterly or, as the case may be, six monthly"" by Notification No. VAT-1519/CR-89/Taxation-1 dated 8th August 2019 w.e.f. 1st April 2019.

21 This sub-rule (4A) was inserted by Notification No. VAT.1516/CR-52/Taxation-1 dated 22nd April 2016.

21a This sub-rule (4B) was inserted by Notification No. VAT-1519/CR-89/Taxation-1 dated 8th August 2019 w.e.f. 1st April 2019.

21b This proviso was substituted by Notification No. VAT-1521/CR-39/Taxation-1 dated 20th April 2021, Earlier this proviso read as:

"Provided that, for the year 2019-20 annual return shall be filed on or before 21st day of July 2020."

21c This proviso was inserted by Notification No. VAT-1520/CR-57/Taxation-1 dated 8th July 2020.

21d This proviso was inserted by Notification No. VAT-1520/CR-57/Taxation-1 dated 8th July 2020.

21e This proviso was inserted by Notification No. VAT-1520/CR-73/Taxation-1 dated 23rd October 2020.

21f This sub-rule was inserted by Notification No. VAT-1520/CR-57/Taxation-1 dated 8th July 2020.

22 This sub-rule was substituted by Notification, No.VAT-1507/C.R.94/Taxation-1. Dt. 14thMarch 08. Earlier this sub-rule (5) was read as under:

" (5) (a) Notwithstanding anything contained in sub-rule (4) where a dealer has, in accordance with clause (b) of sub-rule (4), filed a return for the six monthly period, ending on 30th September 2005 and has carried forward any amount of set-off to the next return or has claimed the same as refund, he shall, in place of the six monthly return for the period ending on 31st March 2006, file a quarterly return for the quarter ending on 31st December 2005, on or before 13th March 2006 and a quarterly return for the quarter ending on 31st March 2006 on or before 21st April 2006, proposed to claim a refund as per these returns.

(b) Notwithstanding anything contained in sub-rule (3) of rule 18, every dealer who is liable to file quarterly returns under that rule, shall in place of the quarterly return for the quarter ending on 31st March 2006, file monthly returns for the months of January, February and March 2006, on or before 13th March 2006, 20th March 2006 and 21st April 2006, respectively.

form in which the dealer would have filed the six monthly or, as the case may be, quarterly return."

(In Rule 17, after sub-rule (4) the above new sub- rule 5 is added as per Notification No. VAT- 1506/CR-26/Taxation - 1 Dt. 4th march, 2006.)

23. These words were inserted by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

24 These words were deleted and shall be deemed to be deleted with effect from 1st January 2009 by Notification No VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as 'While uploading the return,he shall use a digital signature as provided in the Information Technology Act, 2000.

25 This proviso was deleted and shall be deemed to be deleted with effect from 1st January 2009 by Notification No VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier this proviso read as 'Provided that if dealer has not used a digital signature, then he shall submit a copy of the acknowledgement duly signed by an authorised person within ten days of the uploading of the return to the respective authority specified insub-rule (2)'

26 This sub rule was added and shall be deemed to be added with effect from 1st January 2009 by Notification No VAT-1509/CR-16/Taxation-1 dt. 18th June 2009.

1[17A. Electronic filing.

2[(1)] The Commissioner may by notification published in the *Official Gazette*, provide that in respect of the periods starting on or after the date specified in the said notification the class or classes of the dealersspecified in the said notifications shall, in addition to a hard copy if sospecified in the notification, submit application, declaration, annexure,appeal and memorandum, report of audit and any other document whichmay be specified in the notification in an electronic form with or without digital signature, as may be specified, in the manner laid down in thenotification. Such notification may be issued from time to time.]

3[(1A) Whenever any application, declaration, annexure, appeal, memorandum, report of audit, return or any other document required under the Act is submitted electronically on the website, then such application, declaration, annexure, appeal, memorandum, report of audit, return or any other document shall be deemed to have been submitted to the registering authority having jurisdiction over the place of business or, as the case may be, over the principal place of business of the dealer, unless expressly provided for submission to the particular authority.]

4[(1B) With a view to promote effective compliance and ensuing capability with automated system, the Commissioner may, by notification published in the *Official Gazette*, provide that in respect of the period starting on or after the date specified in the said notification any order, certificate, notice, intimation or any other document which may be specified in the notification, may be issued in an electronic form with or without digital signature, as may be specified, in the manner laid down in the notification. If the Commissioner has issued any notification under this sub-rule, then the Commissioner may by publication in the *Official Gazette*, provide for amendments to be made to such order, certificate, notice, intimation or any other document. Such notification, may be issued from time to time.]

5[(2) If the Commissioner has issued any notification under sub- rule(1) or, as the case may be, under sub-rule of 17, then with a view to promoting effective compliance of the notification and ensuing compatibility withautomated system, the Commissioner may by publication in the Official Gazette, provide for amendments to be made to the forms or may introduce new forms of returns, applications declarations, Annexures,

memorandum of appeal, report of audit and any other document which is required to besubmitted electronically.]

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1 This rule was inserted from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008.

2 This rule is renumbered as sub rule (1) by Notification NoVAT-1509/CR-16/Taxation-1 dt 18th June 2009.

3 This sub-rule was inserted by Notification No.VAT.1516/CR-52/Taxation-1 dt 22nd April 2016 w. e.f.1.4.2016

4 This sub-rule was inserted by Notification No. VAT.1515/CR.86/Taxation-1 dt. 8th August 2016 w.e.f. 6.8.2016.

5 This sub-rule was added by Notification No VAT-1509/CR-16/Taxation-1dt 18th June 2009.

18. Special provision for first and last return in certain cases and for dealers under the package scheme of incentives.

1[(1) Where a dealer is liable to be registered under this Act, and,-

(a)fails to apply for the registration within the prescribed period, the first return to be furnished by him shall be for the period from the date of event which makes him liable to pay tax to the end of the quarter in which such date occurs. Thereafter, he shall continue to file quarterly returns till the quarter immediately before the quarter containing the date of registration. The last return for the unregistered period shall be filed from the 1st day of quarter containing date of registration till the day before the date of registration. Thereafter the first return for the registered period to be furnished by him shall be for the period from the date of registration to the end of the quarter containing the date of registration. He shall continue to file quarterly returns in respect of periods ending on or before the end of the year containing the date of effect of registration.

(b)Applies within the period specified in rule 8, the first return to be furnished by him shall be for the period from the appointed day, 1st April of the year, or as the case may be, from the date of event which makes him liable to pay tax to the end of the quarter containing the date of registration. He shall continue to file quarterly returns in respect of periods ending on or before the end of the year containing the date of effect of registration.]

1a[(1A) Where a dealer who obtains registration under this Act on or after 1st April 2016, and,-

(a) has not applied for the registration within the prescribed period, then for such unregistered period, the first return to be furnished by him shall be for the period from the date of first transaction of sales, or, as the case may be, purchases to the end of the month in which such date occurs. Thereafter, he shall continue to file monthly returns till the month immediately before the month containing the date of effect of registration. The last return for such unregistered period shall be filed from the 1st day of the month containing the date of effect of registration to the date immediately before the date of effect of registration. Thereafter the first return for the registered period to be furnished by him shall be for the period from the date of effect of registration to the end of the month containing the said date of effect of registration and he shall continue to file monthl iods ending

on or before the end of the year containing the said date of effect of registration.

(b) has applied for registration within the period specified in rule 8, then the first return to be furnished by him shall be for the period from the date of first transaction of sales, or, as the case may be, purchases to the end of the month in which such date occurs. Thereafter, he shall continue to file monthly returns in respect of periods ending on or before the end of the year containing the said date of effect of registration.]

(2) Where the business in which the dealer is engaged is discontinued or otherwise disposed off or has been transferred [2][*.*.*.], then the last monthly return or, as the case may be, quarterly returnor six monthly return shall be for the period beginning with the first date of themonth or, as the case may be, first date of the quarter or the first date of the six month period and ending with the date of the said discontinuance, disposal, [3][or transfer] of the business. The provisions contained in sub-rule (4) [3a][or as the case may be, in sub-rule (4A)] of rule 17 regarding the time in which monthly orquarterly or six monthly returns are to be filed shall apply to such return.

[4][Provided that, the dealer covered under this clause and who is not required to file an Audit Report as provided under section 61 shall, furnish the details of sales and purchases for entire year in Annexure-J1 and J2 and other details in Annexure-G, H and I as notified by Commissioner of Sales Tax, under rule 17A alongwith the last monthly, quarterly or, as the case may be, six monthly return, of the financial year [4a][on or before the 30th June of the year succeeding the year] to which such return relates.]

[5][(2A) Where the registration is cancelled with effect from 1st April 2016 or thereafter, then such dealer shall file other details for entire year or, as the case may be for the part of the year in the Annexures appended to Form 704 alongwith the last monthly or, as the case may be, quarterly return.]

[6] [(3)(a)AdealertowhomaCertificateofEntitlement [6a][(excluding the Certificate of Entitlement granted under the Power Generation Promotion Policy, 1998 [7][Identification Certificate granted under the Package Scheme of Incentives 2011 or, as the case may be, Package Scheme of Incentives, 2007])]has been granted for the purpose of availing of incentives by way of exemption from payment of tax, shall file, —

(i) a return in a Form prescribed in rule 17 for the period beginning with the first day of the month or, as the case may be, first day of the quarter or the first day of the six month period and ending with the date immediately preceding the date of effect of the said certificate,

(ii) thereafter he shall file quarterly returns in 8

[Form 234] andaccordingly the first return after obtaining the Certificate of Entitlement shall be filed from the date of effect of the said certificate to the end of the quarter. If the dealer has executed any works contract or has transferred the right to use any goods for any purpose or has part of the business under composition, then he shallnotwithstanding anything contained in sub-rule (4) of rule 17 also file aquarterly return in [9][Form 233] in respect of such activities in addition to the return in [8][Form 234].

(iii) The last return shall be for the period beginning with thefirst date of the quarter and ending with the date on which the saidcertificate ceases to be valid.

(iv) The next immediate return shall be for the period commencing on the date immediately succeeding the date on which the said certificate ceases to be valid to the end of the quarter.

(v) For the balance period of the year, if any, he shall file quarterly returns.

(vi) The periodicity of the returns for the immediately succeeding year shall be decided in accordance with rule 17 and forthispurpose the provisions contained in sub-rule (4) of rule 17 shall apply to such dealer as if the expression "tax liability" of thedealer included the cumulative quantum of benefits availed by thedealer.

(c)The provisions of clause (a) shall mutatis mutandis apply to a dealer to whom a Certificate of Entitlement by way of deferment of paymentof tax has been granted.]

[10][(3A) (a) A dealer to whom a Certificate of Entitlement (excluding the Certificate of Entitlement granted under the Power Generation Promotion Policy, 1998) has been granted for the purpose of availing of incentives by way of exemption from payment of tax, shall for the periods starting on or after 1st April 2016, file,- (i) a return in a Form prescribed in rule 17 for the period beginning with the first day of the month or, as the case may be, first day of the quarter and ending with the date immediately preceding the date of effect of the said certificate,

(ii) thereafter he shall file monthly returns in

Form 234 and accordingly the first return after obtaining the Certificate of Entitlement shall be filed from the date of effect of the said certificate to the end of the month.

Provided that, if the dealer has executed any works contract or has transferred the right to use any goods for any purpose or has part of the business under composition, then he shall notwithstanding anything contained in sub-rule (4A) of rule 17 also file a monthly return in

Form 233 in respect of such activities in addition to the return in Form 234.

(iii) The last return shall be for the period beginning with the first date of the month and ending with the date on which the said certificate ceases to be valid.

(iv) The next immediate return shall be for the period commencing on the date immediately succeeding the date on which the said certificate ceases to be valid to the end of the month.

(v) For the balance period of the year, if any, he shall file monthly returns.

(vi) The periodicity of the returns for the immediately succeeding year shall be decided in accordance with rule 17 and for this purpose the provisions contained in sub-rule (4A) of rule 17 shall apply to such dealer as if the expression "tax liability" of the dealer included the cumulative quantum of benefits availed by the dealer.

(b) The provisions of clause (a) shall *mutatis mutandis* apply to a dealer to whom a Certificate of Entitlement by way of deferment of payment of tax has been granted.]

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1 Sub-rule (1) was substituted by Notification No. VAT/1507/CR-94/Taxation-1, dated 14th March 2008

Prior to substituted the sub-rule (1) was read as under:

(1)Where a dealer has become liable to be registered under this Act,the first return to be furnished by him shall be for the period from theappointed day, 1st April of the year, or as the case may be, from the date of event which makes him liable to pay tax to the end of the quarter containing the date of registration. He shall continue to file quarterly returns in respect ofperiods ending on or before the end of the year containing the date of effect ofregistration.

The quarterly return shall be filed within 64[twenty onedays] of the end of the quarter to which the return relates.

Again substituted by Notification No.VAT 1511/C.R.61/Taxatuion-1 dated 1st June 2012 w.e.f.1st May 2012.

Prior to substitution this sub-rule (1) read as:

"(1) Where a dealer has become liable to be registered under this Act,the first return to be furnished by him shall be for the period from theappointed day, 1st April of the year, or as the case may be, from the date of event which makes him liable to pay tax to the *[end of the quarter] containing the date of registration. He shall continue to file **[quarterly] returns in respect of periods ending on or beforethe end of the year containing the date of effect of registration. The **[quarterly] return shall be filed within twenty-one days of the *[end of the quarter] to which the return relates.]

***[Provided that, the dealer covered under this clause and who is not required to file an Audit Report as provided under section 61 shall, furnish the details of sales and purchases for entire year in Annexure-J1 and J2 and other details in Annexure-G, H and I as notified by Commissioner of Sales Tax, under rule 17A alongwith the last quarterly return of the financial year within ninety days from the end of that financial year to which such return relates.]

* Substituted for "end of the six-monthly period" w.e.f. 1st May 2010 by Notification No.VAT-1510/CR-53/Taxation-1, dt. 30th April 2010.

** Substituted for "six-monthly period" w.e.f. 1st May 2010 by Notification No.VAT-1510/CR-53/Taxation- 1, dt. 30th April 2010.

***This proviso added by Notification No.VAT 1511/CR 138/Taxation-1 dated 5th December 2011 w.e.f.1.4.2012.

1a This sub-rule (1A) was inserted by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016.

2 These words were deleted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as,' or the place of business is changed to a different local area'

3 These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006. Earlier these words read as,' transfer or change of place'

3a These words were inserted by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016.

4. This proviso added by Notification No.VAT 1511/CR 138/Taxation-1 dated 5th December 2011 w.e.f.1.4.2012.

4a. These words were substituted for the words "within ninety days from the end of that financial year" by Notification No.VAT 1512/CR 61/Taxation-1 dated 1st June 2012 w.e.f.1.5.2012

5 This sub-rule (2A) was inserted by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016.

6 This sub-rule was substituted with effect from 1st April 2006 byNotification No.VAT-1506/ CR- 5/Taxation –1 Dt.3rd April 2006. Earlier this sub-rule read as'

A dealer to whom a Certificate of Entitlement has been granted for thepurpose of availing of incentives by way of exemption from payment of tax shall file a return in Form 209 for the period beginning with thefirst day of the month or, as the case may be, first day of the quarter or the first date immediately preceding the date of effect of

the said certificate. Thereafter he shall file quarterlyreturns in Form 209 and accordingly the first return after obtaining theCertificate of Entitlement shall be filed from the date of effect of thesaid Certificate to the end of the quarter. The last return shall be forthe period beginning with the first date of the quarter and ending with the date on which the said certificate ceases to be valid. The nextimmediate return shall be for the period commencing with the dateimmediately succeeding the date on which the said certificate ceases tobe valid to the end of quarter. For the balance period of the year, if any, he shall file quarterly returns. The periodicity of the returns for theimmediately succeeding year shall be decided in accordance with rule 17 and for this purpose the provisions contained in sub-rule (4) of rule 17 shall apply to such dealer as if the expression "tax liability"of the dealer included the cumulative quantum of benefits availed by thedealer in the year containing the date in which the certificate ofentitlement ceases to be valid.

(b) The provisions contained in sub-rule (a) shall mutatis mutandis apply to a dealer to whom a Certificate of Entitlement by way ofdeferment of payment of tax has been granted.'

6a These brackets, words and figures were inserted by NotificationNo.VAT-1507/C.R.17/ Taxation- 1.Dt. 31st October 2007.

7 These words and figures were inserted by Notification No.VAT-1511/CR-44/Taxation-1 Dt. 17th March 2011.

8. These words and figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1.Dt. 14th March 08, rule 3(2)(i). Earlier these words and figuresread as 'form 234'

9. These words and figures were substituted by Notification, No.VAT-1507/C.R.94/Taxation-1.Dt. 14th March 08, rule 3(2)(ii). Earlier these words and figuresread as 'form 223'

10 This sub-rule (3A) added by Notification No.VAT.1516/CR-52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016.

1[19. ********** deleted]

1 Deleted by Notification No. VAT-1508/CR-69/Taxation-1, dt. 23rd October, 2008. Earlier Rule read ad under:

1[**19. Separate returns**

A dealer, may, at his option, make an application in Form 211 to obtainpermission to submit separate returns in respect of the different constituents of his business or, as the case may be, different places of his business, to the Joint Commissioner of Sales Tax (Head Quarters) II, Maharashtra State,Mumbai.]

20. Complete and self consistent return.

(1) A defect notice for the purposes of clause (b) of sub-section (1) of section 20 shall be in

Form 212.

(2) Any return shall be deemed to be complete and self consistent only if, all the items in the return pertaining to 1[gross receipts,turnover of sales and turnover of purchases, claim of set-off, amount of excess credit carried forward and amount of excess credit] claimed asrefund, calculation of tax as also the details where applicable regarding the cumulative quantum of benefits, amount of payment deferred,monetary ceiling, period of incentives and refunds are filled in theirappropriate places and are arithmetically self consistent and if thedetails

provided in the return regarding name, address, registration number, period of return and the Entitlement Certificate number, whereapplicable, are filled in fully 2[and the period for which the dealer hasfiled the said return is in accordance with rule 17 or, as the case may be, rule18].

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1 These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'turnover of sales and purchases, claim of set-off,amount of set-off carried forward and amount of set-off'

2 These words were added by Notification No VAT-1509/CR-16/Taxation-1 dt. 18th June 2009,

21. Form of Notice for Assessment.

(1) The notice for assessment for the purposes of sub-section (2), [1] [(3), 3(A) and (4) of section 23] shall be in

Form 301. The notice for the purposes ofsub-section (5) of section 23 shall be in Form 302. The notice of assessment for the purpose of sub-section (6) of section 23 shall be in Form 315. The date fixed for compliance for all of such notices shall not be earlier than fifteen days from the date of service thereof.

Form 604B.]

(2) For the purpose of sub-section (5) of section 23, the authority shall be Sales Tax Officer, 3[Assistant Commissioner or, as the case may be, Deputy Commissioner.].

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1. These brackets, figures and words were substituted for "(3) and (4) of section 23" by Notification No.VAT-1511/CR-45/Taxation-1 dt. 17th March 2011.

2. This sub-rule was inserted by Notification No.VAT.1515/C.R.86/Taxation-1 dated 8th August 2016 w.e.f.6.8.2016.

3. These words substituted for the words "Assistant Commissioner, Deputy Commissioner or, as the case may be, Senior Deputy Commissioner." by Notification No. VAT.1514/CR-62/Taxation- 1 dated 13th August 2014.

1**[21A.** For the purpose of section 28A, the 'fair market price' shall be determined, in the manner specified in column (5) of the Table hereunder, in respect of the class of dealers specified in column (4) for the sale of commodities specified in column (2) of the said Table,-

Table

Sr. No.	Description of the commodities Entry	Schedule dealer	Class of price	Fair market
(1)	(2)	(3)	(4)	(5)
1	Foreign liquor as defined, from time to time, in rule 3 (6) (1) of the Bombay Foreign Liquor Rules, 1953, excluding wine.	D-1	Manufacturer	50 per cent. of maximum retail price (MRP)
2	Country liquor as defined in rule 2 (e) of the Maharashtra Country Liquor Rules, 1973.	D-2	Manufacturer	50 per cent. of maximum retail price (MRP)
3	Wines, as defined, from time to time, in rule 3(6) (1) of the Bombay Foreign Liquor Rules, 1953.	D-3A	Manufacturer	50 per cent. of maximum retail price(MRP)
4	(a)(i) Liquor imported from any place outside the territory of India, as defined from time to time in rule 3(4) of the Maharashtra Foreign Liquor	D-3	Importer	50 per cent. of maximum retail price(MRP).]

	(Import and Export) Rules, 1963.	D-1
(ii)	Liquor brought into the State of Maharashtra, from, 'Exporting Place' as defined from time to time in rule 3(5) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	
(b)(i)	Wine, imported from any place outside the territory of India, as defined from time to time in rule 3(4) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	D-3A
(ii)	Wine brought into the State of Maharashtra from 'Exporting Place' as defined from time to time in rule 3(5) of the Maharashtra Foreign Liquor (Import and Export) Rules, 1963.	

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1. This rule was inserted by Notification No.VAT.1515/C.R.86/Taxation-1 dt.8th August 2016 w.e.f.1.4.2011.

1[22. Deleted ******]**

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1. This rule was deleted by Notification No. VAT.1514/CR-62/Taxation-1 dated 13th August 2014. Prior to deletion this rule was read as under:- "22. Form of application for direction.

Form 305.”

[1][23.Forms of order of assessment.-

Form 303(231) or

303(232) or 303(233) or 303(234) or 303(235), when passed electronically, or in

Form 303, when passed otherwise:

Provided that, where the dealer is liable to file more than one form of return then separate orders pertaining to such different forms of returns, may be issued.]

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1. This rule was substituted by Notification No. VAT.1515/C.R.86/Taxation-1 dt. 8th August 2016 w.e.f.6.8.2016. Prior to substitution this rule read as under:

"23. Form of order of assessment.

Form 303."

Again this rule was substituted by Notification No. VAT 1518/CR. 39/Taxation-1 dt. 25th April 2018 w. e. f. 1.4.2018. Prior to substitution this rule read as under:

"**23.***Forms of order of assessment.*-

The assessment order under section 23 or, as the case may be, confirmation order under sub-section (5A) of section 23 shall be in Form 303 compatible with the type of the Form of return:

Provided that, where the dealer is liable to file more than one form of return then separate orders pertaining to such different forms of returns, may be issued."

24. Application for cancellation of assessment order.

1[**********]

2[(2) The application for cancellation of the assessmentunder sub-section (11) of section 23 shall be in

Form 316.]

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1 Rule 24 was renumbered as sub-rule (1) by Notification No.STR.1506/CR-38/Taxation-1 Dt.8th September 2006 and again this sub-rule is dele ted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f.1.5.2013. Prior to dele tion this sub-rule read as: [(1)] The application for cancellation of assessment order u n d e rsub-section (1) of section 23 shall be in

Form 304.

2 This sub-rule was added by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.

25. Order imposing penalty or interest.

An order imposing a penalty or interest or an order of forfeiture with orwithout penalty 1[or late fee payable by the dealer] or an order granting interest on refund in respect of any period may be incorporated in the order of assessment relating to that period.

1.These words were inserted by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

26. Supply of copy of order of assessment.

(1) A certified copy of an order of assessment shall be furnished to theassesses free of charge alongwith the notice issued inaccordance withsub-section (4) of section 32.

(2)A dealer or a person to whom section 43 applies and who requires additional copies of such order shall be supplied with the same on hismaking an application in this behalf.

27. Form of notice for rectification.

Form 306. The date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof. **28. Application for rectification.**

The application for rectification of mistake under sub-section (1) of section 24 shall be made in

Form 307.

29. Stay Order.

Stay order under sub-section (1) of section 24 shall be in Form 308.

30. Form of notice for review.

Form 309.

31. Submission of appeals.

(1) Every first or second appeal shall –

(a) be in writing,

(b) specify the name and address of the appellant,

(c) specify the date of the order against which it is made,

(d)contain a clear statement of fact,

(e) state precisely and in brief the relief prayed for, and

(f) be accompanied by the challan for proof of having paid therequired fees.

1[(f-1) be accompanied by the challan for proof of having paid the required amount as per sub-section (6A) or, as the case may be, sub-section (6B) of section 26,]

(g) state the quantum of relief sought.

(h) be signed and verified by the appellant or by an agent duly authorised by him in writing in that behalf, in the following form, namely :—

"I ..... agent appointed by the appellant named in the abovememorandum of appeal do hereby declare that what is statedherein is true to the best of my knowledge and belief.

_____

(Signature)".

(2) The memorandum of appeal shall be accompanied by either thecertified copy of the order supplied to the dealer or duly authenticated copythereof, unless the omission to produce such order or copy is explained at the time of the presentation of the appeal to the satisfaction of the appellateauthority.

(3) The memorandum of appeal shall either be presented by the appellant or his agent to the appellate authority or be sent to the said authority by registered post.

(4) The appeal including a second appeal shall be made in

Form 310.

---------- 1.This clause was inserted by Notification No. VAT-1517/CR-102/Taxation-1 dt. 30th June 2017 w. e. f. 15th April 2017.

32. Application For Stay.

Any appellant desiring to obtain stay in full or in part to the operation of the order, disputed in appeal, may make an application in

Form 311 for grant of such stay, to the appellate authority.

33. Stay order.

[1][(1)] Stay order under section 26 shall be in Form 312.

[2][(2) The order under the proviso to sub-section (6) of section 26 shall be in FORM 319.]

---- 1. This portion numbered as sub-rule (1) by Notification No.VAT 1512/CR 61/Taxation-1 dated 1st June 2012 w.e.f.1.5.2012.

2. This sub-rule was added by Notification No.VAT 1512/CR 61/Taxation-1 dated 1st June 2012 w.e.f.1.5.2012.

34. Application for disposal of appeal.

The application by Senior citizen for the disposal of appeal on priorityunder sub-section (7) of section 26 shall be made in

Form 313.

[1][34A. Publication of list of pending appeal cases.

The Appellate authority including the Tribunal shall publish, on the common portal, the list of pending appeals in

Form 320.

---------- 1 This rule was inserted by Notification No.VAT-1024/CR-29/Taxation-1 dated 12th September 2024.

35. Summary rejection.

(1) If the memorandum of appeal omits to state a ny of the particulars required under rule 31 or is not accompanied with the certified copy of the order supplied to the dealer or a dulyauthenticated copy thereof, the appeal may be summarily rejected :

Provided that, no appeal shall be summarily rejected under this sub-rule unless the appellant is given a reasonable opportunity to amend the memorandum of appeal.

(2) The appeal may also be summarily rejected on grounds other than those specified in sub-rule (1), which the appellate authority may consider sufficient and which shall be reduced to writing by the appellate authority :

Provided that, before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

(3) If within thirty days from the date on which any appeal is summarily rejected under sub-rule (1) or (2), the appellant makes an application to the appellate authority for setting aside the order of summaryrejection and satisfies it that the notice under the proviso to sub-rule (1) to amend the memorandum of appeal or of a hearing under the proviso to sub-rule (2) was not duly served on him, or that he was prevented by sufficient cause from amending the memorandum of appeal or from appearing when the appeal was called on for hearing, the saidauthority shall make an order setting aside the summary rejection and restore the appeal to its file:

Provided that, if an order on the application for setting aside the order of summary rejection is not made within thirty days of the receipt of theapplication, it shall be deemed that the appeal is restored to the file ofthe appellate authority.

36. Hearing.

(1) (a) If the appellate authority does not summarily reject the appeal, it shall fix a date for hearing. The date so fixed shall not be earlier than ten days from the date on whichintimation thereof is given to the appellant or to his agent:

Provided that, a date earlier than aforesaid may be fixed forhearing, if the appellant or his agent agrees thereto in writing.

(b) The authority aforesaid may for sufficient reasons adjourn at any stage the hearing of an appeal to a different time on the same day or any other day so however that the day to which the hearing is adjourned shall not be earlier than ten days from the day on which intimation thereof is given to the appellant or to his agent:

Provided that, a date earlier than aforesaid may be fixed forhearing an appeal if the appella reto inwriting.

(2) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may beadjourned, theappellant does not appear before the said authority either in person orthrough an agent, the said authority may dismiss the appeal or may decide it ex-parte, as it may think fit:

Provided that, if within thirty days from the date on which the appeal was dismissed or decided ex- parte, under this sub-rule, the appellantmakes an application to the appellate authority for setting aside the order and satisfies it that the intimation of the date of hearing was not duly served on him or that he was prevented by sufficient cause fromappearing when the appeal was called for hearing the said authority shall make an order setting aside the dismissal or ex- parte decision upon such terms as it thinks fit, and shall appoint a day for proceeding with theappeal.

(3) (a) Every appellate authority including the Tribunal shall maintain registers showing the particulars regarding the chronological order of the filing of appeals and also the quantum of relief sought.

(b) Forthepurposesoftheserules,the expression"quantum of relief sought" means:—

(i) the aggregate of the amount of tax or penalty or interest, if any or sum forfeited or demanded and the amount claimed by the appellant as refundable, or

(ii) the difference between the amount of refund claimed by the appellant and the amount of refund granted in the order against which the appeal is filed, or

(iii) the difference of the amount of tax or penalty or interest, if any, or sum forfeited, demanded and the amount accepted by the appellant to be payable.

(4) Every appellate authority including the Tribunal shall fix dates for hearing in such a way that half of the cases fixed for hearing during anymonth are the cases where appeals, if any are filed against any order passedunder section 56 or where appeals are filed earlier to all other appeals and theremaining half shall be out of the balance appeals involving the highestquantum of relief sought.

37. Supply of copy of order to the appellant and to the officerconcerned.

(1)A certified copy of any order passed in appeal shall be supplied free of cost to the person or dealer concerned [1][and one copy shall be sent to the officer against whose order the appeal is filed and in the case where the order is passed in second appeal, another copy shall be sent to the officer whoseorder forms the subject of the proceedings before the first appellate authority.]

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1 These words were substituted from 1st November 2008 by Notification No. VAT/1508/CR- 69/Taxation-1 Dt. 23rd October 2008. Earlier these words read as 'and another copy shall be sent to the officer against whose order the appeal is filed'

38. Award of costs by Tribunal.

(1) The costs of all appeals and other proceedings before the Tribunal shall be in the discretion of the Tribunal.

(2) Where the appellant withdraws from the proceedings without the permission of the Tribunal or fails, without a reasonable excuse, to appear before the Tribunal on the date and at the time fixed by it undernotice served on him, he shall be liable for such costs as the Tribunal mayaward.

(3) In its final order, if costs are awarded, the Tribunal shall state who shall bear the cost and in what proportion, if any.

(4) No costs shall be awarded against a dealer or person unless he is given a reasonable opportunity of being heard.

(5) Where costs are awarded, a bill of costs shall be drawn up by the Registrar of the Tribunal and attached to its judgment and order.

[1][**39. Notices for the purposes of sub-section (10) of section 29.**

(2)Where an order of forfeiture is made, the Commissioner shallas soon as may be practicable, publish a notice in

Form 420 in the *Official Gazette* for the information of the persons concerned]

---

1 This rule was substituted by Notification No. STR.1506/CR-38/Taxation-1 Dt.8thSeptember 2006.
Earlier this rule read as:
'39. The notice for the purpose of sub-section (11) of section 29.– Where an order of forfeiture is made,theCommissioner shall by a notice published in the Official Gazette, notify the following details for the information of the person concerned,namely,—(a) the name, address and the registration number, if any, held by the person in whose case the order is passed; (b) date of the order; (c) the amount forfeited; (d) the period for which the order is passed, and (e) reasons for forfeiture.'

40. Tax Deduction At Source

(1) [1][(a) Every employer who is required to deduct tax under clause (b) of sub-section (1) of section 31 shall within 21 days from the expiry of the month during which tax is so required to be deducted, remit thefullamount of such tax due and deductible [2][in challan in

Form [3][MTR-6]] intotheGovernment Treasury irrespective of the actual amount of tax deducted by him, from such dealer]

(b) The employer required to remit tax, shall furnish a certificate in

Form 402 in respect of the amount so remittedimmediately after the deduction is made, to the dealer in respect of whom such deduction is made.

[4][(c) *.*.*.deleted]

(d) Any employer issuing a certificate as required by clause (b) shallmaintain for each year a separate account in Form 404 showing the amount of tax deducted, certificate of tax deduction issued, and the particulars ofremittances made to the Government treasury and shall file a return in Form [5][424 in an electronic form] within [6][twenty one days from the end of the month in which tax is so remitted as provided in clause (a).]

[7][(e) The principal contractor desiring to transfer the credit to the sub-contractor, as provided in clause (ii) of sub-section (4) of section 31, shall file a return in Form 424A electronically on the website.

After filing of such return, the principal contractor shall issue a certificate in

Form 402A to the sub-contractor for transferring such credit. Such principal contractor shall maintain a separate account in Form 404A, for each year, containing details of credit, so transferred.]

[8][(2)(a) The application for the purpose of sub-clause (ii) of clause (b) of sub-section (1) of section 31 shall be made in Form 410 to theregistering authority having jurisdiction over the dealer.

(b) The application shall be accompanied by copies of the contract and other documents on the basis of which the claim is made.

(c) If the particulars and documents furnished by the dealer are correct and complete in all respects and after making such enquiry as may bedeemed necessary, the Commissioner is satisfied that the contract under reference is not a works contract which involves transfer of property in goods (whether as goods or in some other form), he may, after giving theapplicant a reasonable opportunity of being heard, grant such certificate [9][in Form 411]. A copy of such certificate shall be sent to the employer for whom the work isexecuted;] [10][(2A) The principal contractor may claim the credit of an amount or sum paid into the Government Treasury by an employer, during the period starting on or after the 1st July 2017 and ending on the 31st December 2018, by filing a revised return,—

(a) for the period ending on the 30th June 2017, or

(b) if the business is discontinued or otherwise disposed of or has been transferred before the 30th June 2017, then for the period as specified in sub-rule (2) of rule 18,

subject to the following conditions :—

(i) The principal contractor can take credit only if the employer has issued certificate in Form 402 on or before the 31st December 2018.

(ii)Notwithstanding anything contained in clause (d) of sub-rule (1) of this rule, the employer shall file the return in

Form 424 electronically on or before the 5th January 2019.

(iii)The principal contractor shall file such revised return for the period specified in clause (a) or, as case may be, clause (b) on or before the 10th January 2019.

(2B) The sub-contractor may claim the credit of an amount or sum transferred to him by the principal contractor, during the period starting on or after the 1st July 2017 and ending on the 31st December 2018, in accordance with the provisions of clause (ii) of sub-section (4) of section 31, by filing a revised return for the period ending on the 30th June 2017 on or before the 15th January 2019, subject to the following conditions:—

(a) The sub-contractor can take credit only if the principal contractor has issued certificate in

Form 424A electronically on or before the 5th January 2019.]

11[(3)*.*.*.deleted]

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1 This clause was substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.Earlier this clause read as: 'Every employer who is required to deduct tax under clause (b) of sub-section (1) of section 31 shall within ten days from the expiry of the month during which tax is so required to bededucted, remit the full amount of such tax due and deductible to theGovernment treasury irrespective of the actual amount of tax deducted by him, from such dealer.

2 These words were substituted by Notification No.VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as 'in return-cum-challan in form 405'.

3 This alphabets and figure substituted for "210" by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013.

4 This clause was deleted by Notification No. STR.1506/CR-38/Taxation-1Dt. 8th September 2006. Earlier this clause read as:

‘(c) (i) The employer who had deducted and remitted such tax shall send a statement in duplicateto the registering authority who has jurisdiction over the contractor andin case of any unregistered contractor, whether or not resident in theState of Maharashtra for Mumbai Zone, shall send a statement in

Form 403 to the registering authority designated for non-resident dealers and in respect of a contractor outside Mumbai Zone, shall send a statement to the respective Joint Commissioner of Sales Tax(Administration) in whose jurisdiction the said contractor carries on his business within twenty days after the end of month to whichsuch statement relates.'

5 These words substituted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013. Prior to substitution this portion read as: "405 with *[the Joint Commissioner of Sales Tax (Returns), in Mumbai or asthe case may be the Joint Commissioner of Sales Tax (VAT Administration)in the rest of the State] in whose jurisdiction the place of business of the employer is situated"

*These words were substituted by Notification No.VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as 'the Joint Commissioner of Sales Tax (Administration)'

6 These words were substituted for the words "three monthsof the end of the year to which the return relates" by Notification No. VAT.1516/CR 64/Taxation-1 dated 29th April 2016 w.e.f.26th April 2016.

7 This sub-clause (e) was added by Notification No.VAT.1516/CR 64/Taxation-1 dt.29th April 2016 w.e.f.26th April 2016.

8 This sub-rule was substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this r u l e re ad a s :

'(2) (a) An application for grant of certificate ofdeduction of tax at source or no deduction of tax under sub-section (3) of section 31 shall be made in Form 410 by the dealer to theregisteringauthority who is having jurisdiction over the dealer.

(b) The application shall be accompanied by copies of thecontract, and other documents, on the basis of which the claim is made for deduction at source, or no deduction, as the case may be.

(c) If the particulars and documents furnished by the dealer are correct and complete in all respects and after making such enquiry as may be deemed necessary, the registering authority is satisfiedthat the contract involves both transfer of property in goods and labour or service, or involves only labour or service and justifiesdeduction of tax at source or no deduction of tax, as the case may be, he shall, after giving the applicant a reasonable opportunity of being heard, grant a certificate in

Form 411 within a period of onemonth from the receipt of the application and shall forward a copy of such certificate to the employer for whom the work is executed. If it comes to the notice of the registering authority that thecertificate is wrongly granted or is not in order, then he may on his own motion cancel or modify such certificate, after giving the dealer a reasonable opportunity of being heard.'

9 These words were inserted by Notification No.VAT.1516/CR 64/Taxation-1 dt.29th April 2016 w.e.f.26th April 2016.

10 These sub-rules were inserted by Notification No. VAT 1518/CR. 39/Taxation-1 dt.25th April 2018 w. e. f. 1st April 2018.

11 This sub-rule was d e l e t e dby Notification No.STR.1506/CR-38/Taxation-1,Dt. 8th September 2006.Earlier this sub-rule read as: ‘The period for application in

Form 401 to the Commissioner for allotment of sales tax (Works Contract)deduction number shall be three months from the day he becomes so liable to deduct the tax.'

[1][**40A. Tax collection at source**.-

(1) Every authority or agency required to collect the amount towards tax under sub-section (1) of section 31A shall deposit the amount so

collected into the Government Treasury in challan

FORM 210 or as the

case may be, in FORM MTR6, within twenty one days from the end of the month during which such amount is collected from any person.

(2)The authority or agency, on collection of such amount of tax at source, shall issue certificate of tax collection in FORM 421 immediately after such tax collection.

(3)Every authority or agency issuing a tax collection certificate as required by sub-rule (2) shall maintain a separate account for each year in

FORM 422 showing the amount collected towards sales tax, certificate of collection issued, and the particulars of payment made to the Government treasury and 2[shall submit a return electronically on the website in FORM 423 within twenty one days from the end of the month in which amount of sales tax is so collected.]]

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1. This rule was inserted by Notification No. VAT-1512/CR-61/Taxation-1 dated 1st June 2012 with effect from 1st May 2012.

2. These words were substituted by Notification No.VAT.1516/CR 64/Taxation-1 dt.29th April 2016 w.e.f.26th April 2016. Prior to substitution it read as: "shall file a return in FORM 423 with the Joint Commissioner of Sales Tax (Returns), in Mumbai or as the case may be, the Joint Commissioner of Sales Tax (VAT Administration) in the rest of the State in whose jurisdiction the place of office of the authority is situated, within three months of the end of the year to which the returns relates."

41. Time for payment.

(1) Every dealer required to 1[furnish a return including an electronic return] under rule 17 or 18 whether monthly, quarterly or six monthly or for any other period, 2[or, as the case may be, a fresh or revisedreturn in respect of any of the said periods] shall, on or before the datespecified for submission of such return, pay into Government treasury,the tax due from him for the period covered by such return and interest, if any, payable by him under this Act. 3[Where the return is not filed within the prescribed time, the dealer shall pay the late fee in addition to the tax and interest, if any, due from him.]

4[Provided that, the dealer required to file the return as per second proviso of sub-clause (ii) of clause (a) or first proviso of clause (d) of sub-rule (4) 5[or sub-rule (4A) or, as the case may be, sub-rule (4B)] of rule 17 or proviso of sub-rule (1)or sub-rule (2) of rule 18 shall pay into Government Treasury, the amount of tax due from him and interest if any, for the period covered by such return, within twenty-one days in case of monthly or quarterly 6[or annual] returns, 7[********] from the end of the period to which such return relates.]

8[Provided further that, the dealer, who is required to file the return as per proviso of 9[clauses (b)] and (c) of sub-rule (4B) and sub-rule (4C) of rule 17 or sub-rule (1) or sub-rule (2) of rule 18 shall pay into Government Treasury, the amount of tax due from him and interest if any, for the period ended on 31st March 2020, 30th April 2020 and 31st May 2020, on or before 21st day of July 2020 in case of monthly or quarterly or yearly returns respectively.]

10[Provided also that, the dealer, who is required to file the return as per proviso to clause (a) of sub-rule (4B) of rule 17, shall pay into Government Treasury, the amount of tax due from him for the period ended on the 31st March 2020 and the 31st March 2021, on or before the 30th day of June 2021.]

(2) Any sum determined by way of compounding of an offence inaccordance with section 78 shall, within the time stated in the orderdetermining such composition, be paid in the Government treasury.

(3) The person liable to pay any amount of fine imposed under sub-section (3) of section 14 or any other provision of this Act shall pay the same into

Government treasury before the date specified in the notice issued by the Commissioner or the Tribunal in that behalf.

1These words were substituted by Notification NoVAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these w o r d s r e a d as 'furnish a return'

2 These w ords were i n s e r t e dby Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.

3 These words were added by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

4 This proviso added by Notification No.VAT 1511/CR 138/Taxation-1 dated 5th December 2011 w.e.f.1.4.2012.

5 These words were inserted by Notification No.VAT.1516/CR 52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016 and these words "or, as the case may be, sub-rule (4A)"again substituted by Notification No.VAT-1520/CR-57/Taxation-1 dated 8th July 2020 w.e.f. 1st April 2019.

6 These words were inserted by Notification No.VAT-1520/CR-57/Taxation-1 dated 8th July 2020 w.e.f. 1st April 2019.

7. These words "and within thirty days in case of the six monthly returns" were deleted by Notification No.VAT- 1520/CR-57/Taxation-1 dated 8th July 2020.

8. This proviso added by Notification No.VAT-1520/CR-57/Taxation-1 dated 8th July 2020.

9. These word, brackets and letter were substituted by Notification NoVAT-1521/CR-39/Taxation-1 dt. 20th April 2021. Earlier these w o r d s r e a d as "clause (a), (b)"

10. This proviso added by Notification No VAT-1521/CR-39/Taxation-1 dt. 20th April 2021.

42. Application for tax clearance certificate.

The application for tax clearance certificate under clause (a) of sub-section (8) of section 32 shall be made in

Form 414.

43. Certificate of tax clearance.

The tax clearance certificate to be issued under clause (a) of sub- section (8) of section 32 shall be in

Form 415.

44. Certificate of tax dues.

The tax dues certificate to be issued under clause (b) of sub- section (8) of section 32 shall be in

Form 416.

45. Method of payment.

(1) Every payment of tax or interest or penalty or [1][late fee or] all of them payable under rule 41 and the amount of balance of tax payable according to a return [1a][or fresh or revised return] and penalty and interestpayable under rule 41 shall be accompanied by the respective return-cum-challan.

[2][(2) Notwithstanding anything contained in sub-rule (1), every payment of tax or interest or penalty or [2a][late fee or] all of them not referred to in sub-rule (1) and every payment of amount forfeited, composition money [3][deposit paid towards voluntary registration], fees and fines imposed or as may be, every payment of tax interest or penalty due as per the fresh return orrevised return shall be accompanied by a challan in

Form 210. Every payment ofamount of tax deducted at source under sub-rule (1) of rule 40 shall be 4[inchallan in Form 210].]

(3) The Form accompanying the payments as aforesaid shall be duly filled in, signed and verified by the payer and the amount paid shall be stated both in words and in figures in the space provided for that purpose in therespective Form.

(4) The payments shall be made into Government treasury. The portion of the concerned

Form marked " for the payer" shall be returned by the Government treasury to the dealer duly receipted, and the portion of the Form marked "for the registering authority" shall be forwarded by theGovernment treasury to the registering authority specified in rule 17. 5[For the periods starting on or after 1st April 2016, the dealer may get copy of the acknowledgement of the payment electronically.]

(5) Subject to the provisions of sections 33 and 34, no payment asaforesaid shall be made to any officer or authority appointed by or undersection 10.

(6) The installments granted, if any, under one order shall be monthly installments, and for a period not exceeding 6[twenty four months].7[The installment shall be for the cumulative amount of tax, interest andpenalty as also interest to be paid on the amount of the said tax. Theinstallment order shall specify the amount of tax, interest or penaltywhich is to
be paid and the date of payment and shall also specify the interest to be paid on the said amount of tax on the said date of payment].

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1 These words were inserted by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

1a These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006. Earlier these words read as, 'or revised return'

2 This sub-rule was substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006, Earlier this sub-rule read as 'Every payment of tax or interest or penalty or allof them not referred to in sub-rule (1) and every payment of amount forfeited, composition money and fine imposed shall be accompanied by a challan in Form 210.'

2a These words were inserted by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

3 These words were inserted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt.31stOctober 2007.

4 These words w e r e substitutedby Notification No. VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as 'in return-cum-challan in form 405'

5 These words were added by Notification No.VAT.1516/CR 52/Taxation-1 dated 22nd April 2016 w.e.f.1st April 2016.

6 These words were substituted by Notification No. VAT/1508/CR- 69/Taxation-1 Dt. 23rd October 2 0 0 8 w . e. f . 1st November 2008. Earlier t h e s e w o r d s r e a d as "one year" and again these words "twelve months" were substituted by Notification No. VAT 1517/CR 56/Taxation-1 Dt. 20th July 2017.

7 These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'Theinstallments shall be granted for an amountinclusive of the interest chargeable, on the amount of tax underinstallment'.

1[45A. Electronic Payment and refund.

Notwithstanding anything contained in any rule, the State Government may, from time to time, by notification in the *Official Gazette,* specify the period starting on or after the dates mentioned therein, theclass or classes of dealers,—

(a) who shall pay tax, interest, 2[penalty, late fee] or any amount due and payable by or under the Act electronically, in Chalan MTR-6 appended to this rule, in the Public Sector Banks; and

(b) to whom the remittance of refund due under the Act shall be madethrough the Electronic System or such other system for the saidpurpose.]

3[Provided that, the said dealers may also pay the amount under clause (a), during the period the bank notes of existing series of denomination of the value of five hundred rupees and one thousand rupees (hereinafter referred to as "the specified bank notes") are permissible to be the legal tender by the Central Government by notification under sub-sec e Reserve Bank of

India Act, 1934 (2 of 1934), for making payment towards tax, interest and penalty, by way of cash including specified bank notes in the said Banks.]

CHALAN
FORM NUMBER MTR -6
(See Rule 17, 18, 4[40,] 45 and 45A)
ACCOUNT HEAD

GRN		Form-ID	
Department	Department of Sales Tax	Date:-	
Type of Payment	MVAT ACT, 2002	Payee Details	
Location		Dept. ID Dealers TIN	

Period		Full Name of the Dealer	
FROM	**TO**		

Acco unt Head Details	**Code**	**Amount in Rs.**	**Remarks if any:**
Amount of Tax	1		
Amount of TDS	2		
Interest Amount	3		
Penalty Amount	4		
Composition Money	5		
Fine	6		
Fees	7		
Advance Payment	8		
Amount Forfeited	9		
Deposit	10		**Amount in Words:**
Total			
Payment Details			**For use in Receivin**

Name of Bank		**Bank CIN No.**	
Name of Branch		**Date**	
		Time	
		Scroll No.	

	Signature of Person who has made payment

---------- 1.

This rule was inserted by Notification No. VAT 1510/CR 6/Taxation-1 Dt 5-2-2010, 2. These words were substituted for the word “penalty” by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

3. This proviso was inserted by Notification No.VAT.1516/CR-153/Taxation-1 dated12th November 2016. 4. This figure inserted by Notification No. VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013

46. Notice for payment of tax 1[or any amount due but] not paid according to return.

Where a dealer has furnished a return or revised return under section 20, but has not first paid into the Government treasury the whole of theamount of tax, 2[interest, late fee and] penalty due or the extra amount dueaccording to such return, or as the case may be, the revised return, asrequired under section 32, the Commissioner may by notice in

Form 213 served on him require him to pay forthwith the amount due from himaccording to the return or, as the case may be, the revised return.

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1. These words were inserted by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

2. These words were substituted for the words “interest and” by Notification No.VAT 1512/CR 84/Taxation-1 dated 30th July 2012 w.e.f.1st August 2012.

1[47. Form of intimation and application for the purposes of sub-section of section 32.

The intimation for the purpose of sub-section (6) of section 32 shallbe sent in

Form 418 and the application for refund for the purposes ofthe said sub-section shall be made in Form 413.]

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1 This rule was substituted by Notification No. STR.1506/CR-38/Taxation-1Dt. 8th September 2006. Earlier this rule read as:

'47. Form of intimation for thepurposes of sub- section (6) of section 32.—The intimation for thepurposes of sub-section (6) of section 32 shall be in Form 412 and theapplication

Form 413.’1[**48. Form of Application and Notice for the purposes of proviso to sub-section (1) of section 33.**

(ii) The notice for the purposes of sub-section (1) of section 33 shallbe in

Form 318].

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1 This rule was substituted from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008. Earlier this rule read as:

‘48. Form of notice for the purposes of sub-section (1) ofsection 33.—The notice for the purposes of sub-section (1) of section 33 shall be in

Form 314’

49. Form of Application for the purposes of sub-section (5) of section 35.

Form 601.

50. Form of certificates and declaration for the purposes of sub-section (4) of section 45.

The certificates and declarations for the purposes of sub-section (4) of section 45 shall be in

Form 406, 407, 408 and 409.

51. Claim and grant of set-off in respect of purchases held in stock in theappointed day.

(1) 1[Notwithstanding anything contained in rules 53 and 54, whileassessing the amount of tax,] payable by any registered dealer in respect of any period starting on or after the 1st April 2005 but ending on or before the 31st March 2006, the Commissioner shall in respect of the purchases or, as thecase may be, entry of any goods made by the registered dealer (hereinafter in this rule referred to as "the claimant dealer" at any time on or before the 31st March 2005 and held in stock by him on 31st March 2005 at the close of business, grant him a set- off of an amount equal to the aggregate of the following sums that is to say,—

(a)in respect of the said purchases covered by the Bombay Sales Tax Act, 1959, a sum calculated in accordance with rule 44D of the Bombay Sales Tax Rules, 1959, as the rule stood immediately before the appointed day, if the conditions specified in the said Act and Rule are fulfilled.

(b)in respect of purchases covered by any of the earlier laws other than the Bombay Sales Tax Act, 1959, a sum collected separately from the claimant dealer by the other registered dealer or, as the casemay be, person holding licence, by way of tax on the purchase made by him from the other registered dealer or, as the case may be, person holding licence, of the said goods,

(c) any sum paid by the dealer on his purchases or, as the case may be, the entry of goods, under the Maharashtra Tax on Entry of Motor Vehicles into the Local Areas Act, 1987 or the Maharashtra Tax on the Entry of Goods into the Local Areas Act, 2002.

(2) No set-off shall be allowed under this rule,—

(a) in respect of any purchase or entry of goods if the claimant dealer has claimed set-off, drawback or, as the case may be, refund in respect of the said purchase or entry under any earlier law,and

(b) unless the goods are resold on or after the 1st April 2005 and on or before the 31st December 2005 or are used in the packing of goods so resold 2[or, as the case may be, the goods are subjected to aprocess enumerated in rule 3 of the Bombay Sales Tax Rules, 1959, as the rule stood immediately before the appointed day and the processed goods are sold on or before the 31st December 2005 or are used in the packing of goods so sold;],

(c) in respect of goods treated as capital assets unless the said assets are purchased on or after the 1st April 2003 or their entry in the State has taken place on or after the 1st April 2003 and are resold on or before the 31st December 2005.

3[Explanation.— For the purposes of clauses (b) and (c) the word "goods resold" will also include goods dispatched outside the State, to any place within India, not by reason of sale, ofbusiness or of his agent and

where the claimant dealer is a commission agent, to the place of his principal or are used in the packing of goods so dispatched.]

(3) The set-off under this rule shall be claimed,—

(a) in respect of capital assets only when they are resold and such claim shall be made in the return for the period in which the said capital assets are resold, and

(b) in respect of other goods in the period starting on the 1st April 2005.

(4) The set-off under this rule shall not be granted unless the claimant dealer has complied with the requirements of the notification within the time specified therein issued under section 84.

---

1 These words were substituted with effect from 1st April 2005 byNotification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'While assessing the amount of tax'

2 These words were added by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.

3 This Explanation was added with effect from 1st April 2005 byNotification No. STR.1506/ CR-38/ Taxation-1 Dt. 8th September 2006.

52. Claim and grant of set-off in respect of purchases made during any period commencing on or after the appointed day.

(1) In assessing the amount of tax payable in respect of any periodstarting on or after the appointed day, by a registered dealer (hereinafter, in this rule, referred to as "the claimant dealer") 1[the Commissioner shall subject to the provisions of 2[rules 53, 54, 55 and 55B]] inrespect of the purchases of goods made by the claimant dealer on or after theappointed day, grant him a set-off of the aggregate of the following sums, that is to say,—

(a) the sum collected separately from the claimant dealer by the other registered dealer by way of 3[tax] on the purchases made by theclaimant dealer from the said registered dealer of goods being capital assets and 4[goods the purchases of which are debited to the profitand loss account or, as the case may be, the trading account],

(b) tax paid in respect of any entry made after the appointed day under the Maharashtra Tax on the Entry of Motor Vehicles into Local Areas Act, 1987, and

(c) the tax paid in respect of any entry made after the appointed day under the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2003.

5[(d) the purchase tax paid by the claimant dealer under this Act.]

(2) The set-off under this rule shall not be granted in regard to anyquantum of tax if set- off under rule 51 has been claimed in respect ofthe same quantum of tax or if set-off has been claimed in respect of the saidquantum under any earlier law.

6[(3) The Commissioner shall, in respect of the purchases of drugsspecified in sub-entry (a) of entry 29 of schedule 'C' held in stock at the close of business on

the 30th June 2007 by the claimant dealer, grant him a set-off as per the following formula, namely,—

Maximum Retail Price X 4/104

Provided that the claimant dealer shall not be entitled to claim set-offunder this sub-rule unless he files a stock statement with the registeringauthority in the format appended hereto on or before the 31st August 2007.

Explanation. - For the purposes of this sub-rule "maximum retail price" shall mean,—

1) the sum of maximum retail price and sales tax, where it is separately charged in the invoice; and

2) in any other case, the maximum retail price inclusive of salestax."

Format

Details of goods held in stock at the close of business on 30th June 2007 as specified in sub-entry (a) of entry 29 of schedule 'C' appended to the Maharashtra Value Added Tax Act, 2002.

Sr. No.	Date of purchase	Description of goods	Actual purchase price	M.R.P. (In Rs.)	
				Maximum Retail price	Tax (if charged separately in invoice)
1	2	3	4	5	6
			Total . .]		

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1 These words were substituted for the words "the Commissioner shall" with effect from 1st April 2005 by Notification No. VAT 1512/C.R. 12/Taxation-1 dated 16th February 2012.

2 These words and figures were substituted for the words and figure "rules 53, 54 and 55" by Notification No.VAT-1512/C.R.-115/Taxation-1 dated the 16th May 2013 w.e.f.15.10.2011.

3 This Word was substituted with effect from 1st April 2005 byNotification No. STR.1506/ CR-38/ Taxation-1 Dt. 8th September 2006. Earlier words read as, 'sales tax'

4 These Words were substituted with effect from 1st April 2005 byNotification No. STR.1506/CR-38/Taxation -1 Dt. 8th September 2006. Earlier these words read as, 'goods the purchases of which are debited to the profit and loss account, trading goods, raw materials, parts, components,spares, packing materials and fuel'

5 This clause added by Notification No.VAT 1512/CR 61/Taxation-1 dated 1st June 2012 w.e.f.1.5.2012.

6 This sub-rule was inserted by Notification No. VAT. 1507/CR-58/Taxation-1 Dt. 11th July 2007

1[52A. 2[Set-off in respect of goods manufactured by certain dealers covered under the various packages scheme of incentives.-]

Notwithstanding anything contained in rules 52 and 53,-

(1)3[If the claimant dealer has purchased goods (other than the declared goods) which are originally manufactured by,-

(i) the Mega Unit or, as the case may be, the Ultra Mega Unit, holding valid Identification Certificate under the Act, or

(ii) the Very Large Unit or, as the case may be, the Mega Unit holding valid Certificate of Entitlement under the Act, to whom benefits by way of deferment of payment of tax under Package Scheme of Incentives 1993 has been granted,

then he shall be entitled to claim set-off in respect of the said goods only to the extent of aggregate of,-]

(a)the taxes paid or payable under the Central Sales Tax Act, 1956 on the inter-State re-sale of the corresponding goods, and

(b) the taxes paid on the purchases of said goods, if are re-sold locally under the Act.

(2)the set-off as determined under sub-rule (1) above in respect of the said goods shall be claimed only in the month in which corresponding sale of such goods is effected by the claimant dealer.

Provided that, nothing in this rule shall apply to the purchases of such goods that are used within the State in the manufacturing of the goods.

4[(3) Country to the previsions of sub-rule (1) and sub-rule (2), for the period starting from the 1st April 2016 onwards,-

(a)if the dealer has claimed set-off as per provisions of rule 52 and has adjusted against the tax liability of that period or has carried forward such set-off to the subsequent month or quarter or, as the case may be, subsequent financial year and

(b)has not claimed the refund of such excess set-off,

then, such dealer shall compute the set-off as per sub-rule (1) of this rule and the amount of set-off so adjusted in country to the provisions of sub-rule (1) and sub-rule (2) or the excess set-off so carried forward, if any, for those periods, shall be reversed in the return for the period ending on the 30th June 2017.]

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1. This rule inserted by Notification No. VAT-1511/CR-44/Taxation-1 dt. 17th March 2011.
2. This Marginal Note was substituted by Notification No. VAT.1516/CR-85/Taxation-1 dt.8th August 2016 w.e.f. 6.8.2016. Prior to substitution this note read as: "Set-off in respect of goods manufactured by Mega Unit.-"
3. This portion was substituted by Notification No. VAT.1516/CR-85/Taxation-1 dt.8th August 2016 w.e.f. 6.8.2016. Prior to substitution this portion read as: "If the claimant dealer has purchased goods (other than the declared goods) which are originally manufactured by a Mega Unit, holding valid Identification Certificate under the Act, then he shall be entitled to claim set-off in respect of the said goods only to the extent of aggregate of,-"
4. This sub-rule was added by Notification No. VAT-1517/CR-102/Taxation-1 dt. 30th June 2017 w.e.f. 01.07.2017.

1[52B. Set-off in respect of certain goods 2[******]:-

Notwithstanding anything contained in rules 52, 53 and 54,-

(3)3[If the claimant dealer has purchased,-

(i)goods covered under the entries 13 and 14 of the Schedule 'D' appended to the Act, or

(ii)mobile phone or cellular handset i.e. telephones for cellular network or for other wireless network,

then the said dealer shall be entitled to claim set-off in respect of the goods only to the extent of aggregate of,-]

(a)the taxes paid or payable under the Central Sales Tax Act, 1956

on the inter-State resale of the corresponding goods, and

(b) the taxes paid on the purchases of said goods, if are resold locally under the Act.

(4)The set-off as determined under sub-rule (1) above in respect of the said goods shall be claimed only in the month in which corresponding sale of such goods is effected by the claimant dealer:

Provided that, nothing in this rule shall apply to the purchases of such goods which are sold in the course of export of goods out of the territory of India.]

4[Provided further that, the provisions of the sub-rule (3) of rule 52A shall apply mutatis mutandis to this rule.]

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1. This rule inserted by Notification No. VAT-1515/CR-158/Taxation-1 dt. 30th December 2015 w.e.f.1st January 2016.
2. These words were deleted by Notification No.VAT/1516/CR 53/Taxation-1 dt.1st April 2016. Prior to deletion these words read as: "covered by under Schedule D of the Act"
3. These words substituted by Notification No.VAT/1516/CR 53/Taxation-1 dt.1st April 2016. Prior to deletion these words read as: "If the claimant dealer has purchased goods covered under entries 13 and 14 of schedule 'D' appended to the Act, then he shall be entitled to claim set-off in respect of the said goods only to the extent of aggregate of,-"
4. This proviso is added by Notification No.VAT-1517/CR-102/Taxation-1 dt. 30th June 2017 w. e. f. 1st July 2017.

53. Reduction in set-off.

The set-off available under any rule shall be reduced and shall accordingly be disallowed in part or full in the event of any of the contingencies specified below and to the extent specified.

(1)If the claimant dealer has used any taxable goods as fuel, then anamount equal to 1[three per cent] of the corresponding purchase price shall be reduced from the amount of set-off otherwise available inrespect of the said purchase.

1a[(1A) On the purchases of natural gas to which sub-rule (1) does not apply, unless the natural gas purchased is resold or sold in the course of inter-State trade or commerce or in the course of export out of the territory of India or dispatched outside the State, to any place within India, not by reason of sale, to his own place of business or of his agent or where the claimant dealer is a commission agent, to the place of business of his principal, an amount equal to three per cent. of the purchase price shall be reduced from the amount of set-off otherwise available in respect of the said purchases.

Explanation.- For the purpose of this sub-rule, "natural gas" will be deemed to have been sold or resold if the sale is after conversion from one form of natural gas to another form.]

(2) (a) If the claimant dealer manufactures any tax free goods then anamount equal to 1[2[the amount calculated at the rate notified from time to time, by the Central Government for the purposes ofsub-section (1) of section 8 of the Central Sales Tax Act, 1956]] of thepurchase price of the corresponding taxable goods purchased by him (not being goods treated as capital assets or used as fuel 2a[and natural gas]) shall be reduced from the amount of setoff otherwiseavailable in respect of the said purchases.

3[*Explanation*.- For the purpose of this clause "manufactured tax free goods" will not include,-

(a) sarki pend, de-oiled cakes, and
(b)any other goods covered by SCHEDULE A, if they are sold in the course of export out of the territory of India covered by section 5 of the Central Sales Tax Act, 1956.]

(b) If the claimant dealer resells any tax free goods and the tax-free goods are packed in any material, then an amount equal to 1[2[theamount calculated at the rate notified from time to time, by the CentralGovernment for the purposes of sub-section (1) of section 8 of theCentral Sales Tax Act, 1956]]. of the purchase price of thecorresponding purchases of packing materials, if any, shall bereduced from the amount of set-off otherwise available in respect of the said purchases of packing materials.

5[Provided that no reduction under this clause shall be made if the goods packed are sold in the course of export out of territory of India andthe export is covered by section 5 of the Central Sales Tax Act, 1956]

(3) 5a[(a)] If the claimant dealer dispatches any taxable goods outside the State, to any place within India, not by reason of sale, to his own place ofbusiness or of his agent or where the claimant dealer is a commission agent, to the place of business of his principal, then an amount equal to 5b[four per cent.] of the purchase price of thecorresponding taxable goods (not being goods treated as capital assets or used as fuel 2a[and natural gas]) shall be deducted from the amount of set-off otherwiseavailable in respect of the said purchases.

6[Provided that, if the taxable goods are dispatched outside the state and the rate of tax specified in the SCHEDULE against the corresponding taxable goods purchased is less than four per cent., then
the reduction from set-off under this clause shall be calculated at such lower rate of tax specified in the SCHEDULE against the corresponding goods.]

7[Provided further that] the deduction provided in this sub-rule shall not applyif the goods dispatched are brought back to the State within six months of the date of dispatch whether after processing or otherwise.

8[8a[Provided also that], the provisions of this clause shall not be applicable in respect of the contingencies specified in clause (b)]

8b[(b) If the claimant dealer manufacturers the goods covered under entries 5, 6, 7, 8, 9 and 10 of Schedule "D" appended to the Act and dispatches the said goods not by reason of sale, outside the State to any place within India to his own place of business, or the place of business of his agent or where the claimant dealer is a commission agent, to the place of business of his principal, then an amount equal to 8c[four per cent.] of the value of the goods so dispatched shall be reduced from the amount of the set-off otherwise available in respect of the aforesaid manufactured goods.]

(4) If the claimant dealer has made a sale by way of transfer of property in goods (whether as goods or in some other form) involved in theexecution of works contract then, if the claimant dealer has opted for composition of tax under sub-section (3) of section 42, 9[the corresponding amount of set-off other than the set-off pertaining to purchases of capital assets and set-off pertaining to goods in

which property is not transferred shall be reduced and the set-off shall be allowed and calculated, —

(a) by multiplying the said amount of set- off by the fraction 16/25 where the dealer has opted to pay tax @ 8% on the totalcontract value, and

(b) in respect of periods starting on or after [10][20th June 2006] by reducing from the amount of set-off a sum equal to 4% of thepurchase price on which such set-off is calculated where the dealer has opted to pay tax @ 5% on the total contract value in the case ofconstruction contracts.],

[11][Explanation:— For the purposes of this sub-rule, the expression "claimant dealer" shall also include a sub-contractor if the principal contractor has awarded the contract or part of
contract to a sub- contractor and the principal contractor has opted in respect of the said contract for the composition of tax under sub-section (3) of section 42.]

[11a][(5) (a) If the business, in which the dealer is engaged is discontinued and is not transferred or, otherwise disposed of and is not continued by any other person, or, if the registration of a dealer is deemed to be cancelled as per the provision of sub-section (6A) of section 16 and is not revoked,
(b) if the dealer who is registered under the existing law on the date immediately preceding the date of commencement of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (herein after in this sub-rule referred to as "Goods and Services Tax Act") and whose registration is subsequently cancelled for the reasons as under-

(i) not liable to be registered under Goods and Services Tax Act, or,

(ii) not enrolled on Common Portal as notified under Goods and Services Tax Act, or,

(iii) not submitted an application duly signed, along with the information and documents specified in application, on Common Portal under Goods and Services Tax Act, (c) if the dealer who has not opted to pay tax under composition scheme provided as per section 42 or 43 during the previous year but opts for the composition scheme provided under Goods and Services Tax Act,

then in such cases the set-off on the purchases (not being purchases treated as capital assets) corresponding to the goods held in stock as on the date immediately preceding the date of commencement of Goods and Services Tax Act shall be disallowed and accordingly be reduced fully.

[12][(6) If out of the gross receipts of a dealer in any year, receipts onaccount of sale are less than fifty per cent. of the total receipts,—

(a) then to the extent that dealer is a hotel or club, not being covered under composition scheme, the dealer shall be entitled to claim set-off only,—

(i) on the purchases corresponding to the food and drinks(whether alcoholic or not) which are served, supplied or, as thecase may be, resold or sold, and

(ii) o n the purchases of capital assets and consumables pertaining to the kitchens and sale, service or supply of the said food or drinks, and

(b) in so far as the dealer is not a hotel or restaurant, the dealer shall beentitled to claim set-off only on those purchases effected in that year where the corresponding goods are sold or resold within six months of the date ofpurchase or are consigned within the said period, not by way of sale toanother State, to oneself or one's agent or purchases of packing materials used for packing of such goods sold, resold or consigned:

Provided that for the purposes of clause (b), the dealer who is a manufacturer of goods not being a dealer principally engaged in doing jobwork or labour work shall be entitled to claim set- off on his purchases of plant and machinery which are treated as capital assets and purchases ofparts,components and accessories of the said capital assets, and on purchasesofconsumables, stores and packing materials in respect of a period of three years [13][from the] date of effect of the certificate of registration.]

[14][Explanation.— For the purposes of this sub-rule, the "receipts" means the receipts pertaining to all activities including business activitiescarried out in the State but does not include the amount representing the value of the goods consigned not by way of sales to another State to oneselfor one's agent.]

[15][(7) ******]

[16][(7A) If the claimant dealer has purchased office equipment, furniture or fixtures and has treated them as capital assets and he is not engaged in the business of transferring the right to use these goods (whether or not for a specified period) for any purpose, then the correspondingamount of set-off to which he is otherwise entitled shall be reduced by an amount equal to [17][three per cent of the purchase price] on
which such set-off is calculated and the balance shall be allowed.]

[18][(7B)[18a][Notwithstanding anything contained in sub-rule (6) of this rule, if the claimant dealer is holding a license] for transmission or as the case may be, distribution of electricity under the Electricity Act, 2003 or is a generating company as defined in the said Act, then in respect of the periods starting on or after the 1st April 2005, save as otherwise provided under [18b][sub-rule (1) and (1A)], an amount equal to the amount calculated at the rate notified from time to time, by the Central Government for the purposes of sub-section (1) of section 8 of the Central Sales Tax Act, 1956 of the purchase price of the goods purchased including goods treated as capital assets by him for use in the generation, transmission, or, as the case may be, distribution of electricity shall be reduced from the amount of set- off otherwise available in respect of the

said purchases of goods including goods treated as capital assets.]

(8) The claimant dealer shall deduct the amount required to be reduced under this rule from the amount of set-off available in respect of the period in which the contingencies specified in this rule occur and claim only the balance amount as set-off and when the amount so required to be deductedexceeds the said amount of set-off available in respect of that period, he shall pay an amount equal to the excess at the time when he is required to paythe tax in respect of the said period.

19[(9)(a) For the purposes of sub-rule (1), 20[sub-rule (1A),] clause (a) of sub-rule (2) andsub-rule (3), any reference to the corresponding goods on the purchaseofwhich set- off is claimed, shall be construed in relation to any period starting on or after the 1st April 2005, as a reference to the corresponding goods (not being consumable, stores, or goods treated as capital assets, parts, components and accessories of capital assets21[* * *]) which are resold or are so dispatched outside the State or are used in or relation to the manufacture of goods so sold or dispatched and are contained in the goods so sold, resold ordispatched and the packing material used along with the goods sosold, resold or dispatched. Any reference to the corresponding purchase price, corresponding taxable goods or corresponding purchases of packing material shall be construed accordingly.

(b) While reducing set-off under,—

(i) sub-rule (2), for the purpose of determining the purchase price of the corresponding taxable goods, where it is notpossible to ascertain the purchase price by reference to the books of account, the ratio of the sale price of the taxable goods and tax free goods or where there is no sale price, the value of the taxable goods and tax free goods shall be applied;and

(ii) sub-rule (3), the ratio of the value of the goods inclusive of any duty of Excise as it appears in the books of account of the goods dispatched as aforesaid and the sale price of other goods shall be applied for deciding the correspondingpurchaseprice.

(10) If the dealer has executed a contract, at any time after the 1st April 2005, of processing of textiles, then set-off on the goods purchased on or after the said date, shall be allowed to the extent of tax paid on purchases in excess of the amount calculated at the rate notified from time to time, by the Central Government for the purposes of sub-section (1) of section 8 of the Central Sales Tax Act, 1956 on the purchase price,—

(a)as regards the goods in respect of which property is transferred during the said processing, and

(b) as regards packing materials used for packing of the saidtextiles, and

(c) as regards other purchases including purchases of capital assets shall be calculated as permissible under other rules.]

22[(11) (a) If the claimant deal ess of transferring

the right to use (whether or not for a specified period) for any purpose, of passenger motor vehicles, then he shall be entitled to claim set-off of tax paid on the purchase of such motor vehicles only to the extent of tax payable on such transfer of right to use;

(b) the set off as determined under clause (a) in respect of the such vehicles shall be claimed in the period in which such right to use has been transferred by the claimant dealer.]----------

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1. These words were substituted from 1st April 2007 by NotificationNo.VAT-1507/C.R.17/ Taxation-1. Dt. 31st October 2007. Earlier these words read as, 'fourpercent'

1a This sub-rule was inserted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

2. These words were substituted from 1st April 2007 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008. Earlier these words read as, 'three percent'

2a. These words were inserted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

3. This Explanation was added with effect from 1st April 2005 byNotification No. STR.1506/ CR-38/ Taxation-1 Dt. 8th September 2006 and again substituted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012. Prior to substitution this Explanation was read as: "Explanation.— For the purpose of this clause "manufactured tax free goods" will not include4[goods to which Schedule A applies if] the said goods are sold in the course of export out of the territory of India and the export is covered by section 5 of the Central Sales Tax Act, 1956,"

4. These words were substituted from 1st November 2008 by NotificationNo. VAT/1508/CR-69/Taxation-1 Dt. 23rd October 2008. Earlier these words read as, 'sugar or fabrics to which entry 45 of Schedule A applies and'

5. This proviso was added by Notification No VAT-1509/CR-16/Taxation-1dt. 18th June 2009.

5a This rule renumbered as clause (a) by Notification No.VAT 1512/C.R. 12/Taxation-1 dated 16th February 2012.

5b This word substituted for the words "*[**[the amount calculated at the rate notified from time to time, by the Central Government for the purposes of sub- section (1) of section 8 of the Central Sales Tax Act, 1956]] by Notification No.VAT 1512/CR 43/Taxation-1 dated 31st March 2012 w.e.f.1st April 2012.

* These words were substituted from 1st April 2007 by NotificationNo.VAT-1507/C.R.17/ Taxation-1. Dt. 31st October 2007. Earlier these words read as, 'fourpercent'

** These words were substituted from 1st April 2007 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008. Earlier these words read as, 'three percent'

6. This Explanation was added with effect from 1st April 2005 byNotification No. STR.1506/ CR-38/ Taxation-1 Dt. 8th September 2006 and again substituted as proviso by Notification No.VAT1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012. Prior to substitution this explanation was read as: "Explanation.—(a) If the taxable goods dispatched outside the State *[*.*.*.], then an amount equal to one per cent. of the purchase price ofthecorresponding taxable goods, in so far as the corresponding taxable goods are covered by any entry in

schedule B, shall be deducted from the amount of set-off otherwise available in respect of the said purchases

**[(b) *.*.*.];"

*These words were deleted by Notification No.VAT-1507/C.R.17/Taxation-1.Dt. 31st October 2007. Earlier these words read as, 'are the goods covered by any entry in ScheduleB'

**This clause (b) of Explanation was deleted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007. Earlier this clause read as, 'If the goods purchased are covered by the entry 29 of Schedule C and the said goods are dispatched outside the State in the same

form in which they were purchased or, as the case may be, without doing anything to them which amounts or results in a manufacture, then the purchase pricefor the purposes of this sub-rule shall mean the actual purchase price as it appears in the books of account and not the maximum retail priceprinted on the package containing the said goods;'

7. These words were substituted for the words "Provided that" by by Notification No.VAT1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

8 This proviso added by Notification No. VAT 1512/C.R. 12/Taxation-1 dated 16th February 2012.

8a These words were substituted for the words "Provided further that" by Notification No.VAT1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

8b This clause added by Notification No. VAT 1512/C.R. 12/Taxation-1 dated 16th February 2012.

8c These words were substituted for the words "two per cent." by the Notification No.VAT 1512/CR 43/Taxation-1 dated 31st March 2012 w.e.f.1st April 2012.

9. These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'the corresponding amount of set- off to which heis otherwise entitled shall be reduced and the set-off to be allowed shall accordingly be calculated by multiplying the said amount of set-off bythefraction 16/25'

10. These figures, letters and word were substituted and shall bedeemed to have been substituted w.e.f. 8th September 2006 byNotification No. VAT-1507/C.R.17/Taxation-1.Dt.31st October 2007. Earlier these figures, letters and word, read as '21st June 2006'

11. This explanation was added with effect from 1st April 2005 byNotification No. VAT-1508/ CR-18/ Taxation-1. Dt. 23rd October 2008.

11a. This sub-rule was substituted by Notification No. VAT-1517/CR-102/Taxation-1 dt. 30th June 2017 w.e.f. 1st July 2017. Prior to substitution this sub-rule read as under:

"(5) If the business in which the dealer is engaged isdiscontinued and is not transferred or otherwise disposed of and is not continued by any other person, then the set-off on purchases not being purchases treated as capital assets, corresponding to the goods held in stock at the time of discontinuance shall be disallowed and accordingly bereduced fully.".

12.This sub-rule (6) was substituted with effect from 8th September 2006byNotification No. VAT-1508/CR-18/ Taxation-1. Dt. 23rd October 2008. Earlier this sub-rule read as: *FOR THE PERIOD FROM 8TH SEPTEMBER 2006

(6) If out of the gross receipts of a dealer in any year, receipts onaccount of sale are less than fifty per cent. of the total receipts, then the dealer shall be entitled to claim set- off only 1[on the purchases ofplant and machinery if the dealer has treated the plant and machinery ascapital assets or] on those purchases effected in that year where the corresponding goods are sold within six months of the date of purchase or areconsigned within the said period, not by way of sale to another State, to oneself or one's agent or purchases of packing materials used for packing of such goods sold or consigned and in the case of Hotels, clubspurchases of capital assets and consumables pertaining to the Kitchens and services of food and drinks (whether alcoholic or not).

Explanation.— For the purposes of this sub-rule, "receipts" means thereceipts pertaining to all activities including business activities carried out in the State but does not include the amount representing the value of the goods consigned not by way of sale to another State to oneself or one's agent']

1 The words [on the purchases ofplant and machinery if the dealer has treated the plant and machinery ascapital assets or] inserted by notification No.VAT-1507/C.R.17/Taxation-1 dt.

31st October 2007

This sub-rule was substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this sub-rule read as

FOR THE PERIOD UP TO 7TH SEPTEMBER 2006

6) If out of the gross receipts of a dealer, receipts on account of sale are less than fifty per cent. of the total receipts, then the dealer shall be entitled to claim set-off only on the purchases corresponding to goods sold, consigned not by way of sale to another State to oneself or one's agent or purchases ofpacking materials used for packing of such goods sold or consigned

13 These words were substituted and shall be deemed to be substitutedwith effect from 8th September 2006 by Notification No VAT-1509/CR-16/Taxation-1 dt. 18th June 2009. Earlier these words read as 'starting from the end of the yearcontaining the'.

14 This Explanation was added shall be added and deemed to have been added with effect from the 8th September 2006 by Notification No.VAT-1509/CR-16/Taxation-1 dt. 18th June 2009 15 This sub-rule (7) deleted w.e.f. 1st May 2011 by Notification No. VAT-1511/CR-58/Taxation-1 dt. 29th April 2011. Earlier this rule read as:

"(7) If the claimant dealer is holding Liquor Vendor Licence in Form FLII appended to the Bombay Foreign Liquor Rules, 1953 or, in

Form CLIII or in Form CL/FL/TOD/III appended to the Maharashtra Country Liquor Rules, 1973, and where the actual sale price is less than the maximum retail price (M.R.P.) the set-off, drawback shall be granted to the extent of sumdetermined in accordance with the formula given below :—

TABLE

SP / M.R.P. X SUM of Set-off, drawback, etc. determined

SP = Actual turnover of sales of goods covered by entry 1 or 2 of Scheduled D MRP = Total turnover according to the Maximum Retail Price of the liquorsold:

Provided that in any case, the drawback, set-off, or, as the case may be, a refund under this sub-rule shall not exceed the amount of tax payable bythe claimant dealer on sale of such goods.

*[Provided further that, nothing in this sub-rule shall apply to theIndian Naval Canteen Service and the Canteen Stores Department]

**[Explanation: For the purposes of this sub-rule, the expression "actual sale price" shall mean the aggregate of sale price and the tax chargedseparately, if any, and in any other case the sale price inclusive of tax.]"

*This proviso was added with effect from 1st April 2005 by Notification No.VAT-1508/CR- 69/Taxation-1. Dt. 23rd October 2008. This proviso deleted w.e.f. 1st May 2011 by Notification No.VAT-1511/CR-58/Taxation-1 dt. 29th April 2011

**This Explanation was substituted by Notification No. VAT-1508/CR-69/Taxation-1. Dt. 23rd October 2008 Earlier explanation read as:

[Explanation.— For the purposes of this sub-rule the expression "the actual sale price" shall mean sale price exclusive of the element of tax where tax is charged separately and where tax is not charged separately, the pricearrived at by applying sub-rule (1) of rule 57]

This Explanation was added by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006. This Explanation deleted w.e.f. 1st May 2011 by Notification No.VAT-1511/CR-58/Taxation-1 dt. 29th April 2011

16 This sub-rule was inserted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006

17 These words were substituted from 1st April 2007 by Notification No.VAT-1507/C.R.17/ Taxation-1. Dt. 31st October 2007. Earlier these words read as, '4% of the purchase price'

18 This sub-rule was substituted and shall be deemed to have beensubstituted w.e.f. 31st October 2007 by Notification No.VAT-1508/CR.18/Taxation-1. Dt. 31st October 2008. This rule was originally inserted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007, rule 9(7), and it read as 'If the claimant dealer isholding a license for transmission or, as the case may be, fordistribution of electricity under the Electricity Act, 2003, then in respect of any period starting on or after the 1st April 2005 and ending on the 31st March 2007, an amount equal to four per cent.of the purchase price of the goods purchased by him for use in thedistribution or transmission of electricity (including the goods treated as capital assets) and an amount equal to three per cent. of the said purchase price in respect of any period starting on or after the 1stApril 2007, shall be reduced from the amount of set-off otherwiseavailable in respect of the said purchase of goods including goods treated as capital assets'.

18a These words, bracket and figure were substituted for the words "If the claimant dealer is holding a licence" by Notification No. VAT-1517/CR-102/Taxation-1 dt.30th June 2017 w.e.f.31st October 2007

18b These words were substituted for the words "sub-rule (1)" by Notification No.VAT1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

19 These sub-rules (9) and (10) were added from 1st November 2008 byNotification No. VAT-1508/CR.18/Taxation-1. Dt. 23rd October 2008.

20 These words were inserted by Notification No.VAT1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

21 These words were deleted by Notification No. VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012. Prior to deletion these words were read as:"and goods used as fuel "

22 This sub-rule was added by Notification No.VAT.1516/CR 53/Taxation-1 dated 1st April 2016.

54. Non-admissibility of set-off.

No set-off under any rule shall be admissible in respect of,—

(a)purchases of motor vehicles 1[(being passenger vehicles)] which are treated by the claimant dealer as capital assets and parts, components and accessories thereof 1a[unless the claimant dealer is engaged in the business of transferring the right to use (whether or not for a specified period) for any purpose in respect of the said vehicles] and the expression "motor vehicles" 1 b[***] shall have the same meanings asrespectively assigned to them in the Motor Vehicles Act, 1988;

(b) 1 c[1 d[entry, as defined under the Maharashtra Tax on the Entry of Goods into Local Areas Act,2002 or, as the case may be, purchases] of the High Speed Diesel Oil, Aviation Turbine Fuel (Duty paid), Aviation Turbine Fuel (Bonded), Aviation Gasoline (Duty paid), Aviation Gasoline (Bonded) and Petrol unless such motor spirits] are resold or sold in the course ofinter-State trade or commerce

or in the course of export out of the territory of India or are sent, not by reason of sale, outside the State to any place within India by the claimant dealer to his own place of business, or the place ofbusiness of an agent or where the claimant dealer is a commission agent, tothe place of business of his principal;

(c) purchase of crude oil as described in section 14 of the Central Sales Tax Act, 1956, [1e][as it stood immediately before 1st July 2017,] when used by an oil refinery for refining;

(d) any purchase of consumables or of goods treated as capital assets by the claimant dealer where the dealer is principally engaged in doing job work or labour work and is not engaged in the business of manufacturing of goods for sale by him and incidental to the business of job work orlabour work any waste or scrap goods are obtained and are sold;

(e) any purchase made by any dealer to whom an Entitlement Certificate [2][except the Entitlement Certificate under the New Package Scheme of Incentive for Tourism Projects–1999] to claim incentives by way ofexemption from tax or deferment of tax has been granted, being purchases of raw materials as defined in rule 80.

[3][(f) any purchase of goods of incorporeal or intangible nature otherthan,

(i) [4][items covered by entries 3 and 4 of the Notification issued under entry 39 of SCHEDULE 'C' appended to the Maharashtra Value Added Tax Act, 2002 and] SIM cards; (ii) software in the hands of a dealer who is trading in software;

(iii) Copyright which is resold within twelve months of the dateofpurchase;

(g) purchases effected by the employer by way of works contract when the contract results in immovable property other than plantandmachinery;

(h) purchases of any goods by a dealer, the property in which is nottransferred (whether as goods or in some other form) to any other person, which are used in the erection of immovable property other than plant andmachinery;

[4a][(i) purchase [4b][of liquor covered under entries 1, 2 and 3 or, as the case may be, Wine, as covered under entry 3A] of Schedule 'D' appended to the Act except when the said goods are -

(i) sold in the course of inter-State trade or commerce or in the course of export out of the territory of India or are sent, not by reason of sale, outside the State to any place within India by the claimant dealer to his own place of business, or the place of business of an agent or where the claimant dealer is a commission agent, to the place of business of his principal; and

(ii) sold from customs bond to foreign going ships and aircrafts.]

[5][(j) purchases made [6][on or after the 20th June 2006] of mandap, tarpaulin, pandal, shamiana, decoration of such mandap, pandal or shamiana, and furniture, fixtures, lights and light fittings, floor coverings,utensils and other articles

ordinarily used along with a mandap, pandal orshamiana if the purchasing dealer has opted for composition of tax undersub-section (4) of section 42.

(k) purchases made on or after 1st April 2005 by a hotelier, which are treated by him as capital assets and which do not pertain to the supply by way of or as part of service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is made or given for cash, deferred payment or other valuable consideration.]

7[(l) purchases of office equipment, furniture, fixture and electricalinstallationbyaclaimantdealerduring theperiodcommencing from the 1st April 2005 and ending on the 7th September 2006 if such goods purchased are treated by the claimant dealer as capital assets and the claimant dealer is not engaged in the business of transferring the right to use the said goods (whether or not for a specified period) for any purpose.]

1These brackets and words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these brackets and wordsread as '(not being goods vehicles)'

1a These words were deleted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013. Prior to deletion these words were read as: "unless the claimant dealer is engaged in the business of transferring the right to use (whether or not for a specifiedperiod) for any purpose, in respect of the said vehicles" and again inserted by Notification No. VAT/1516/CR 53/Taxation-1 dated 1st April 2016 w.e.f.1st April 2016.

1b These words were deleted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013. Prior to deletion these words were read as: "and "goods vehicles"".

1c These words were substituted for the words "purchases of motor spirits as notified under sub-section (4) ofsection 41 unless such motor spirits" w.e.f.1st April 2005 by Notification No.VAT 1512/C.R. 12/Taxation-1 dated 16th February 2012.

1d These words substituted for the word "purchases" by Notification No. VAT/1516/CR 53/Taxation-1 dated 1st April 2016 w.e.f.1st April 2016.

1e These words, figures and letters were inserted by Notification No.VAT-1523/CR-06/Taxation-1. Dt.25th February 2023.

2 These words and figures were inserted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007

3 These clauses (f)(g)(h) and (i) were substituted by Notification No. STR.1506/CR-38/ Taxation-1 Dt. 8th September 2006, rule 19(2). Earlier these clauses (f)(g)(h) and (i) read as

['(f) any purchase of goods of incorporeal or intangible nature other thanimport licence, exim scrips, special import licence, duty free advancelicence, export permit or licence or quota and credit of dutyentitlement pass book and in the hands of a dealer who is trading insoftware, purchases of software packages.] upto 8.9.2006

(f) any purchase of goods of incorporeal or intangible nature other than,

(i) import licence, export permit or licence or quota, credit of duty entitlement pass book, SIM cards; upto 31.10.2007 f) any purchase of goods of incorporeal or intangible nature other than,

(i) import licence, export permit or licence or quota, credit of duty entitlement pass book [, Duty free Replenishment Certificate],SIM cards;

The words [, Duty free Replenishment Certificate] inserted by Notification No. VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007

(g) purchases effected by way of works contract where the contract results in immovable property, (h)purchases of building material which are not resold but are used in the activity of construction (i) purchases of office equipment, furniture,fixture and electrical installation if such goods purchased are treated by the claimant dealer as capital assets.'

4 This portion substituted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt 20th December 2010. Earlier this portion read as: 'import licence, export permit or licence or quota, credit ofduty entitlement pass book , Duty Free Replenishment Certificate

4a. This clause (i) was substituted by Notification No.VAT-1511/CR-58/Taxation-1 dt. 29th April 2011. Earlier this clause read as "(i) purchases of Indian Made Foreign Liquor or of country Liquor if the dealer has opted for composition under sub-section (2) of section 42." Again this "clause (i)" substituted by Notification No.VAT-1511/CR-139/Taxation-1 dated 25th October 2011.Prior to substituted this clause read as:"(i) purchases of liquor covered under entries 1,2 and 3 of SCHEDULE D appended to the Act." 4b. These words were substituted by Notification No.VAT. 1513/CR 151/Taxation-1. Dt. 24th December 2013 w. e.

f. 1st January 2014. Prior to substitution these words were read as: "of liquor covered under entries 1, 2 and 3"

5 These clauses (j) & (k) were added by Notification No.STR.1506/CR-38/Taxation-1. Dt. 8thSeptember 2006,

6 These words, figures, and letters were inserted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt.31st October 2007 7 This clause was added by Notification No. VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007

55. Condition for grant of set- off or refund and adjustment ofdrawback, set-off in certain circumstances

(1) No set-off or refund under these rules shall be granted to a dealer in respect of any amount of tax recovered from him[1][or as the case may be, paid by him] on the purchase ofany goods or paid by him or in respect of entry of any goods,—

[2][(a) unless the goods are purchased or entry is effected on or after the 1st April of the year in which the dealer has obtained registrationand,—

(1) the goods are treated as capital assets by the dealer and have not been sold before the date of effect of registration, or

(2) the goods are not treated as capital assets and have not been sold or disposed of before the date of effect of registration,or

(3) the goods are not treated as capital assets and have been used or consumed in manufacture and themanufactured goods have not been sold before the date of effectofregistration, or

(4) the dealer was a registered dealer at the time of suchpurchase or entry]

(b) unless such dealer has,—

(i) maintained a true account in chronological order of all the purchases of goods made by him on or after the appointedday,showing the following details:—

(A) the date on which the goods were purchased; (B) thenameofthesellingdealerandhis registration certificate number, if registered, from whom the goods are purchased, and the description of the goods;

(C) the number of the tax invoice under which they were purchased;

(D) the purchase price of the goods;

*(E) [3][the amount of tax], if any, recovered from him [3a][or, as the case may be, paid] by the selling dealer;

(ii) in the case of goods in respect of the purchase of which tax has been [3b][recovered or as the case may be, paid by the claimant dealer] or is payable by him as purchase tax under an earlier law, maintained a trueaccount in chronological order of the goods so purchased and held by him on the appointed day, which shall show the particulars mentioned at (A) to (E) above, and the amount of taxrecovered under each of the earlier laws separately.

(2) The claimant dealer shall, if so required, produce before the Commissioner the original bill/invoice/cash memorandum relating to eachpurchase in respect of which the claim for set-off has been made in respect of any purchase made before the appointed day, and a tax invoice inrespect of any purchase made after the appointed day.

4[(3) (a) Where a dealer has filed a return in respect of any periodcontained in a year, then he may, subject to the other provisions of these rules, adjust the aggregate of

(i) any payment made in respect of the said period before filing of the said return,

(ii) the total value of the tax deduction certificates received by him in that period, 4 a[***]

4b[(iiA) the total value of the collection certificate received by him in that period, and]

(iii) t he amount adjustable by way of refundadjustment order issued in respect of that period.

5[(iv) set-off or refund to which the dealer has become entitled in the said period.

(v)deposit paid towards voluntary registration.]

(A) against the tax payable according to the said return, or

(B) against the tax payable according to the return for the said period filed by him under the Central Sales Tax Act, 1956, or

(C) against the tax payable according to the return which may be due or may become due under the Maharashtra Tax on Entry of Goods into Local Areas Act,2003.

(b) If after making adjustment, if any, as provided in clause (a), there be any excess, then the dealer may claim refund of the excess or part of excess in accordance with the rules, or carry forward the same for adjustment towards the tax payable as per the returns to be filed for any subsequent period contained in the said year under the Maharashtra Value Added Tax Act, 2002, the Central Sales Tax Act, 1956 or theMaharashtra Tax on the Entry of Goods into Local Areas Act, 2003.]

(4) Where a notice under sub-section (4) of section 32 or, as the case may be, a notice under the corresponding provisions of any earlier lawhas been issued for the payment of any sum by a dealer or the dealer has filed any return or revised return without full payment of tax and who is entitled to a refund under these rules or, as the case may be, under any earlier law, theamount so due by way of refund, shall first be applied towards the recovery of the amount in respect of which such notice has been issued or towards thepayment of the said tax and the balance amount, if any, shall thereafter beclaimed as refund.

(5) Where the claimant dealer is unable to identify the goods purchased with the goods resold or with the goods used in the manufacture of goods or in the packing of goods, it shall be presumed for thepurpose of reduction or disallowance of set-off that the goods so purchased have been used or consumed in the chronological order in which they

wereacquired whether before or after appointed day.

(6) Set-off of the tax paid under the Maharashtra Tax on Entry ofMotor Vehicles into the Local Areas Act, 1987 and of the tax paid under theMaharashtra Tax on Entry of Goods into the Local Areas Act, 2002 inrespect of any goods shall be granted to a dealer as if such tax is a taxlevied under this Act or, as the case may be, under any earlier law and all of the provisions of these rules including those relating to reduction in set-offand non-admissibility of set-off shall mutatis mutandis apply accordingly.

6[(7) Where a registered dealer liable to pay tax under this Act,

(i)dies and the business in which the dealer was engaged is continued after his death, by any person or persons,

(ii) transfers or otherwise disposes of his business in whole or in part or effects any change in the ownership thereof, in consequence of which he is succeeded in the business or part thereof, by any otherperson,

then the person succeeding shall be entitled to take credit of any set-off that is carried forward, if any, at the time of the said death, transfer,disposal or change]

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1. These words were inserted by Notification No. VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

2. This clause was substituted with effect from 8th Sept 2006 byNotification No.VAT-1507/ C.R.17/ Taxation-1.Dt. 31st October 2007 . Earlier this clause was amended by Notification No.STR.1506/CR- 38/Taxation-1 Dt. 8th September 2006, rule 20(1)(a) andread as '(a) unless the goods are purchased or entry is effected after the 1st April of the year in which the dealer has obtained registration, and the goods are treated as capital assets by the dealer or, as the case may be, have not been used, consumed, sold or disposed of before the date of registration or as the case may be, the dealer was a registered dealer under the Act at the time of such purchase or entry'

3. These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006, rule 20(1)(b). Earlier these words read as, 'theamount of sales tax' * In the gazette it is mentioned as paragraph (E) instead of Paragraph (F)

3a These words were inserted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

3b These words were substituted for the words "recovered from the claimant dealer" by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

4. This sub-rule was substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006, rule 20(2). Earlier this sub-rule read as '(3) A dealer who by virtue of these rules, has, in any period become entitled to a sum by way of set-off or refund, may, subject to the other provisions of this rule, adjust such sum against the tax payable according to the return relating to such period. If thesumadmissible for such adjustment is in excess of the tax payable according to the said return, the claimant dealer may, at his option,adjust such excess or, as the case may be, part of the excess towardstheCentral Sales Tax payable by him under the Central Sales Tax Act, 1956, according to the return under the said Act relating to the saidperiod or, may adjust such excess or any balance excess against the taxpayable according to the return for any subsequent period falling in the same year'.

4a.This word "and" was deleted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

4b This sub-clause was inserted by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

5 The paragraphs (iv) and (v) were added with effect from 8th Sept 2006 byNotification No. VAT- 507/C.R.17/Taxation-1. Dt. 31st October 2007,

6 This sub-rule was added with effect from 1st April 2005, by Notification No.STR.1506/CR- 38/Taxation-1 Dt. 8th September 2006,

[1][55A Conditions and restrictions for grant of refund.-

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

(a) the tax has not been paid on the earlier sales in respect of thetransactions 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 956,

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 theearlier sales and additional tax liability, if any, under the Central Sales TaxAct,1956onaccountofnon- productionofthesaiddeclarations or certificates.]

2[(3) For the purposes of *Explanation* to sub-clause (*i*) of clause (a) of sub-section (3) of section 51, the dealer shall be deemed to be an exporter only if, the turnover of export either during the previous year or during the period under refund application is not less than 3[twenty five] per cent. of his total turnover of sales 4[or rupees hundred crore, whichever is less].]

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1 This rule inserted w.e.f.1.5.2010 by the Notification No.VAT-1510/CR-53/Taxation-1, dated 30th April 2010. 2 This sub-rule added w.e.f.1st May 2011 by Notification No.VAT-1511/CR-58/Taxation-1 dt. 29th April 2011.

3 These words were substituted for the word "fifty" by Notification No.VAT 1512/CR 84/Taxation-1, dated 30th July 2012 w.e.f. 1st April 2012.

4 These words were added by Notification No. VAT 1512/CR 84/Taxation-1, dated 30th July 2012 w.e.f. 1st April 2012.

1[**55B. Applicability of set-off to developers and units in Special Economic Zone**.-

Nothing contained in sub-rule(6) of rule 53, or as the case may be, clauses (g) and (h) of rule 54 shall be applicable to the developers and units, in processing area of the Special Economic Zone.

Explanation.- For the purposes of this rule " processing area" shall mean the processing area as demarcated under section 6 of the Special Economic Zones Act, 2005 (28 of 2005) but excluding educational institutions, hospitals, hotels, residential or commercial complexes, leisure and entertainment facilities or any other facilities allowed for authorized operations, as may be notified by the State Government, under section 50 of the said Act, for their operations and maintenance.]

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1. This rule was inserted by Notification No. VAT-1512/CR 115/Taxation-1. Dated 16th May 2013 w.e.f. 15.10.2011.

56. Reimbursement in respect of declared goods purchased on or afterthe appointed day.

Where a dealer is liable to pay tax under the Act then inassessing the amount of tax under this Act in respect of any period payable by such dealer (hereinafter referred to in this rule as "the claimantdealer"), the Commissioner shall grant him in respect of declared goodspurchased by him on or after the appointed day and resold by him in the course of inter-State trade or commerce and on which resale, tax under theCentral Sales Tax Act, 1956 (LXXIV of 1956), has been paid by him, reimbursement of the tax paid by him on hispurchases of the said goods.

57. Reduction of sale price for levy of tax.

(1) A registered dealer may, in respect of any sale effected by him on or after the appointed day on w by him and where he has not

separately collected any amount by way of sales tax, deduct from the sale price of the goods a sum calculated in accordance with the formulaasfollows:—

[1][Amount of deduction = SP x [R/100+R]

Where R = the rate of tax applicable to the sale of goods and

SP = the sale price of the goods;]

(2) A registered dealer may, in respect of any resale of goods made[2][on or] after the appointed day of goods originallymanufacturedwhether before or after the appointed day by an unit under the exemption mode of any Package Scheme of Incentives, for thepurpose of levy of tax deduct from the sale price of the resale of such goods an amount calculated in accordance with the following formula:—

(a) Where the goods are purchased by the claimant dealer whether before or after the appointed day and tax is notrecovered separately from the claimant dealer in his purchase invoice;

Amount of deduction = Amount of purchase price includingthe price of goods used in packing if the packing is charged separately.

(b) Where the goods are purchased by the claimant dealer [2][on or] after the appointed day from a registered dealer who hasseparately recovered tax from the claimant dealer

$$\text{Amount of deduction} = P - (T \times 100/R)$$

where P is the aggregate of the purchase price of the goods, andof the goods used for packing of the said goods if the packing is charged separately. T is the amount of tax recovered separately fromtheclaimant dealer in respect of the purchase of the goods and R is the rate of tax generally applicable to the sale of such goods:

[3][Provided that no deduction as aforesaid shall be granted, if thepurchases are not supported by a tax invoice or bill as provided insub-rule (2A) of rule 77]

(c) A registered dealer in respect of the resale effected by himon or after the appointed day of goods originally manufactured by an exemption unit and which are held by him in opening stock ontheappointed day may reduce from the sale price his purchase price if the said goods are supported by a bill or cash memorandum as provided in clause (aa) of rule 53 of the Bombay Sales Tax Rules, 1959, as the rule stood immediately before the appointed day.

(3) Where the sale price is to be reduced in accordance with sub-rule (1) and also sub-rule (2), then the sale price shall first be reduced in accordance with sub-rule (2) and the reduced sale price shall be furtherreduced in accordance with sub-rule (1).

(4) Where a registered dealer has sold any goods after the appointed day by way of delivery of goods on hire-purchase or any systemof payment by instalments, then he may deduct from the sale price, thecomponent of interest,

contained in the sale price, if the agreement for sale is reduced to writing and the component of interest is specified therein.

1This formula was substituted with effect from 1st April 2005 byNotification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier thisformula read as 'Amount of deduction= R/100 +R Where R = the rate of tax applicableto the sale of the goods.' 2 These words were inserted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006 3 This proviso was inserted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006,

58. Determination of sale price and of purchase price in respect of sale bytransfer of property in goods (whether as good or in some other form)involved in the execution of a works contract.

(1) The value of the goods at the time of the transfer of property in the goods (whether as goods or in some other form) involved in the execution of a works contract may be determined by effecting the following deductions from the value of the entire contract, in so far as the amounts relating to thededuction pertain to the said works contract:—

(a) labour1[, service tax collected separately and service charges] for the execution of the works 1a[*.*.*.];

(b) amounts paid by way of price for sub-contract, if any, to sub-contractors;

(c) charges for planning, designing and architect's fees;

(d) charges for obtaining on hire or otherwise, machinery and toolsfor the execution of the works contract;

(e) cost of consumables such as water, electricity, fuel used in theexecution of works contract, the property in which is not transferredin the course of execution of the works contract;

(f) cost of establishment of the contractor to the extent to which it is relatable to supply of the said labour and services;

(g) other similar expenses relatable to the said supply of labour andservices, where the labour and services are subsequent to the said transfer ofproperty;

(h) profit earned by the contractor to the extent it is relatable to thesupply of said labour and services:

Provided that where the contractor has not maintained accounts whichenable a proper evaluation of the different deductions as above or where theCommissioner finds that the accounts maintained by the contractor are notsufficiently clear or intelligible, the contractor or, as the case may be, the Commissioner may in lieu of the deductions as above provide a lump sumdeduction as provided in the Table below and determine accordingly the sale price of the goods at the time of the said transfer of property.

TABLE

Sr. No.	Type of Works Contract	*Amount to be deducted from the contract price (expressed as a percentage of the contractprice)
(1)	(2)	(3)
1	Installation of plant and machinery	Fifteen per cent.
2	Installation of air conditioners and air coolers.	Ten per cent. cent.
3	Installation of elevators (lifts) and escalators.	Fifteen per cent.
4	Fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles).	Twenty five per cent.
5	Civil works like construction of buildings, bridges, roads, etc.	Thirty per cent.
6	Construction of railway coaches on under carriages supplied by Railways.	Thirty per cent.
7	Ship and boat building including construction of barges, ferries.	Twenty per cent.
8	Fixing of sanitary fittings for plumbing, drainage and the like.	Fifteen per cent.
9	Painting and polishing.	Twenty per cent.
10	Construction of bodies of motor vehicles and construction of trucks.	Twenty per cent.
11	Laying of pipes.	Twenty per cent.
12	Tyre re-treading.	Forty per cent.
13	Dyeing and printing of textiles.	Forty per cent.
2[14	Annual Maintenance contracts.	Forty per cent
15	Any other works contract.	Twenty five per cent]

3[*Note : The percentage is to be applied after first deducting from the totalcontract price, 4[the cost of land determined under sub-rule (1A) and then,] the quantum of price on which tax is paid by the sub-contractor, if any, and the quantum of tax separately charged by the contractor if the contract provides for separate charging of tax.].

5[1A) In case of a construction contract, where alongwith the immovable property, the land or, as the case may be, interest in the land,underlying the immovable property is to be conveyed, and the property in the goods (whether as goods or in some other form) involved in theexecution of the construction contract is also transferred to the purchaser such transfer is liable to tax under this rule. The value of the said goods at the time of the transfer shall be calculated after 5a[deduction] the cost of the land from the total agreement value.

The cost of the land shall be determined in accordance with the guidelines appended to the Annual Statement of Rates prepared under the provisions of the Bombay Stamp (Determination of True Market Value ofProperty) Rules, 1995, as applicable on the 1st January of the year in which the agreement to sell the property is registered:

6[*****]]

7[Provided that, after payment of tax on the value of goods, determined as per this rule, it shall be open to the dealer to provide before the Department of Town Planning and Valuation that the actual cost of the land is higher than that determined in accordance with the Annual Statement of Rates (including guidelines) prepared under the provisions of the Bombay Stamp (Determination of True Market Value of Property) Rules, 1995. On such actual cost being proved to be higher than the Annual Statement of Rates, the actual cost of the land will be deducted and excess tax paid, if any, shall be refunded.]

8[(1B)(a) Where the dealer undertakes the construction of flats, dwellings, buildings or premises and transfers them in pursuance of an agreement along with the land or interest underlying the land then, after deductions under sub-rules (1) and (1A) from the total contract price, the value of the goods involved in the works contract shall be determined after applying the percentage provided in column (3) of the following TABLE depending upon the state at which the purchaser entered into contract.

TABLE

Sr. No.	Stage during which the developer enters into a contract with the purchaser.	Amount to be determined as value of goods involved in works contract
(1)	(2)	(3)
(a)	Before issue of the Commencement Certificate.	100%
(b)	From the Commencement Certificate to the completion of plinth level.	95%
(c)	After the completion of plinth level to the completion of 100% of RCC framework.	85%
(d)	After the completion of 100% RCC framework to the Occupancy Certificate.	55%
(e)	After the Occupancy Certificate.	Nil%

(b) For determining the value of goods as per the Table clause (a), it shall be necessary for the dealer to furnish a certificate from the Local or Planning Authority certifying the date of completion of the stages referred above and where such authority does not have a procedure for providing such certificate then such certificate from a registered RCC consultant.

(1C) If the dealer fails to establish the stage during which the agreement with the purchaser is entered, then the entire value of goods as determined after

deductions under sub-rules (1) and (1A) from the value of the entire contract, shall be taxable.]

(2) The value of goods so arrived at under sub-rule(1) 9[,(1A) or, as the case may be, under sub-rule (1B)] shall, for the purposes of levy of tax, be the sale price or, as the case may be, thepurchase price relating to the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract.

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1 These words were substituted for the words "and service charges" by Notification No. VAT.1515/CR 54/Taxation-1 dt.20th May 2015 w.e.f.1st April 2015.

1a These words were deleted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.Earlier these words read as, 'where the labour and service done in relation to the goods is subsequent to the said transfer of property'

2 This entry was substituted with effect from 1st April 2006 byNotification No. STR. 1506/ CR-38/Taxation-1 Dt. 8th September 2006 Earlier this entry read as, '14 Any other works Contract Twenty per cent'

3 These words were substituted with effect from 1st April 2005 byNotification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, '*The percentage is to be applied after first deducting from the totalcontract price, the amounts paid by way of price for the entiresub-contract to sub-contractors, if any'

4 These words were inserted by Notification No.VAT 1513/CR-147/Taxation-1, dated 29th January 2014 w.e.f. 20th June 2006.

. 5 This rule was inserted and deemed to be inserted w.e.f. 20th June, 2006 by Notification No. VAT-1507/CR-53/Taxation-1.- 1st June 2009

5a These words were substituted by Notification No.VAT 1513/CR-147/Taxation-1, dated 29th January 2014 w.e.f. 20th June 2006. Prior to substitution these words were read as "the cost of land determined under sub- rule (1A) and then,"

6 This proviso deleted by Notification No. VAT 1512/CR 84/Taxation-1, dated 30th July 2012 w.e.f.1st August 2012. Prior to deletion this proviso read as: "Provided that, deduction towards cost of land under this sub-rule shallnot exceed 70% of the agreement value."

7 This proviso shall be added by Notification No.VAT 1513/CR-147/Taxation-1, dated 29th January 2014 w.e.f. 20th June 2006.

8 These sub-rules were inserted by Notification No.VAT 1513/CR-147/Taxation-1, dated 29th January 2014 w.e.f. 20th June 2006.

9 These bracket, figures, letters and words were inserted by Notification No.VAT 1513/CR-147/Taxation-1, dated 29th January 2014 w.e.f. 20th June 2006.

59. Determination of taxable turnover of sales of residential hotels charging a composite sum for lodging and boarding.

In assessing the turnover of sales of goods, specified in paragraph (vi) ofsub-clause (b) of the *Explanation*to clause (24) of section 2, of the residentialhotels, providing lodging and boarding and charging a composite sum, whichisinclusive of breakfast or lunch or dinner or, as the case may be, a combination of all or any of the above, the Commissioner shall determine the taxable turnover of sales, in respect of any period in the following manner,namely:—

(a)Where the composite charges include the charges for breakfast, 5 per cent. of the Composite charges.

(b) Where the composite charges include the charges for lunch, 10 per cent. of the Composite charges.

(c) Where the composite charges include the charges for dinner, 15 per cent. of the Composite charges.

(d) Where the composite charges include the charges for breakfast and lunch, 15 per cent. of the Composite charges.

(e) Where the composite charges include the charges breakfast and dinner, 20 per cent. of the for Composite charges.

(f) Where the composite charges include the charges for lunch and dinner, 25 per cent. of the

Composite charges.

(g) Where the composite charges charges 30 per cent. of the include the for Composite charges: breakfast, lunch and dinner,

Provided that, if the claimant dealer produces evidence to the satisfaction of the Commissioner that the component of the taxable turnover of sales in the composite sum is less than the percentage given above, the Commissioner shall reduce the above percentage to the extent of actual sum of turnover of sales, so proved.

1[**60. Grant of Refund.-**

(1) Application for refund under section 51 shall be made in Form 501.

(2) When the Commissioner is satisfied that a refund is due, he shall pass an order in

Form 502, showing the amount of refund due and shallcommunicate the same to the dealer.

(3) When an order for refund has been made under any rule, theCommissioner shall, if the applicant desires payment in cash, issue to him arefund payment order either in

Form 503 or, in form, 504. If the dealerdesiresadjustment of refund, against tax payable in respect of any subsequent period contained in the year to which the refund relates under this Act, the Central Sales Tax Act, 1956, or the Maharashtra Tax on Entry of Goods into Local Areas Act, 2003, the Commissioner shall issue aRefund Adjustment Order in Form 506.]

1This rule was substituted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this rule read as '60. Order sanctioning refunds.— (1) Application for provisional refund under sub-section (1) of section 51 shall be made in Form 501. (2) When the Commissioner is satisfied that a refund is due, he shall record an order in Form 502 showing the amount of refund due and shall communicate the same to the dealer. (3) When

an order for refund has been made under any rule, the Commissioner shall, if the applicant desires payment in cash, issue to him a refund payment order in Forms 503 and 504.'

1[60A. Grant of Refund of Security Deposits.-

(1) A person or dealer who has obtained the voluntary registration may make an application to the registering authority for refund of the amount of Rs. 25,000/- of security deposit.

(2) The application for the refund may be made,-

(a) where the registration certificate is cancelled within the period thirty-six months from the date of registration, then within six months from the date of service of the order of the cancellation of the registration certificate, and

(b) in any other case, after a period of thirty-six months from the end of the month containing the date of effect of the registration certificate but before the end of the period of forty-eight months from the end of the month containing the said date.

(3) The registering authority shall, within ninety days from the receipt of the said application, refund the amount of security deposit if the dealer has,-

(a) filed all the returns due upto the date of application for refund of the security deposit, or upto the date of cancellation of registration certificate, and

(b) paid the tax due as per the said returns, and

(c) made the application for refund within the period prescribed under sub-rule (2) above.]

2[(4) Notwithstanding anyting contained in sub-rule (2) and clause (c) of sub-rule (3), where rupees 25,000 deposited as security deposit under the proviso to sub-section (2) of section 16 has not been refunded, then in such case the application for refund may be made on or before 3[31st

March 2021] and the provisions of clause (a) and clause (b) of sub-rule

(3) shall be applicable for such cases. ''

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1. This rule inserted w.e.f. 1st May 2011 by Notification No. VAT-1511/CR-58/Taxation-1 dt. 29th April 2011. 2. This sub-rule added by Notification No. VAT-1518/C.R. 33/Taxation-1 dt. 19th September 2018.

3. This figures and word "31st March 2019" were substituted by Notification No. VAT-1520/CR.64/Taxation-1 dt.1st July 2020.

1[61. Bank Guarantee.

The Bank Guarantee shall be obtained from any branch of a bank notified as a Government Treasury 2[or any Private Sector Bank or any Foreign Bank notified by State Government in Official Gazette]. The maximum period for a Bank

Guarantee shall be of 36 months. It shall be furnished to respective Joint Commissioner in charge of grant of refunds. The Bank Guarantee shall be for such amounts and such periods as the Commissioner may by public notice notify from time to time.]

3[Provided that the Non-resident dealer may furnish the bank guarantee from any branch situated outside the State of Maharashtra of a bankwhich is treated as Government Treasury for the purposes of these rules 2[or any Private Sector Bank or any Foreign Bank notified by State Government in Official Gazette].]

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1 This rule was substituted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier this rule read as '61. Bank Guarantee.— The period of Bank Guarantee for the purposes of sub-section (2) of section 51 shall not exceed thirty seven months. The Bank Guarantee shall be for an amount equal to the amount of provisional refund sought and theamount of Bank Guarantee may be rounded off by the dealer to the nearest thousand of rupees.'

2 These words were inserted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013.

3 This proviso was added from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008,

62. Order sanctioning interest on delayed refunds.

(1) Where upon an application by any person claiming interest on anydelayed refund or otherwise the Commissioner is satisfied that such interest is due and payable to the applicant or any person under section 53, theCommissioner shall record an order specifying therein the amount of refund, the payment of which was delayed, the period of delay for which interest is payable and the amount of interest payable by the Commissionertherefore, and shall communicate the same to the applicant or personconcerned.

(5)When an order for payment of interest on any delayed refund has been made under this rule, the Commissioner shall issue to the applicant orperson concerned an interest payment order in

Form 505.

Form 703 along with prescribed fees, by a person, to the commissioner on the following questions, whether, for the purposes of this Act:

(a)such a person, society, club or association or any firm or any branch or department of any firm, is a dealer, or

(b)such a person or dealer is required to be registered, or

(c)any particular thing done to any goods amounts to or results in the manufacture of goods, within the meaning of that term, or

(d)any transaction is a sale or purchase, or where it is a sale or purchase, the sale price or the purchase price, as the case may be, thereof, or

(e)in the case of any person or dealer liable to pay tax, any tax is payable by such person or dealer in respect of any particular sale or purchase, or if tax is payable, the rate thereof, or

(f)set-off can be claimed on any particular transaction of purchase and if it can be claimed, what are the conditions and restrictions subject to which such set-off can be claimed.

(2) The fees paid under this rule shall not be refunded under any circumstances.

(3) For the purpose of clause (b) of sub-section (7) of section 55 of the Act, the concerned officer shall submit a report to the Commissioner or the Advance Ruling Authority in

(4) For the purpose of clause (c) of the sub-section (7) of section 55, the communication regarding acceptance of the application shall be in

(5) The notice for the purposes of first proviso to sub-section (13) of section 55 shall be in

Form 703C. The date fixed for compliance therewith shall not be earlier than fifteen days from the date of service thereof.

(6) The application for rectification of mistake under sub-section (13) of section 55 shall be made in Form 703D.

(7) The notice for the purposes of clause (a) of sub-section (14) of section 55 shall be in Form 703E.

(8) For the purposes of this rule all the forms or notices may be uploaded or, as the case may be, issued electronically.]

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1. This rule was substituted by Notification No.VAT.1516/CR 64/Taxation-1 dt.29th April 2016 w.e.f.1st May 2016. Prior to substitution this rule read as under:

"63. **Application under section 55.**

Form 703 and shall be presented to the Registrarof the Tribunal."

64. Application for determination of disputed questions, summary rejection, etc.

(1) A separate application for determination of a disputed question shall be made in respect of each question that is sought to be determined.

(2) The application shall—

(a) be in writing,
(b) contain the name and address of the applicant
(c) be accompanied with proof of payment of fees,
(d) contain a statement of relevant facts in detail along withsupporting evidence, if any;
(e) contain a statement explaining the circumstances in which the dispute has arisen, and
(f) be signed and verified by the applicant himself and not by anyperson authorised to appear before the commissioner in suchproceedings or by any agent, in the following form, namely :—

Verification

I ……..... do hereby declare that the particulars furnished andstatements made above are correct and complete to the best of my knowledge andbelief.

Place : Signature:

Date : Full Name:

Status:

Address:

(3) The application may be summarily rejected—

(a) if it is incomplete with regard to any of the provisions of sub-rule (2), or

(b) if the applicant fails to reply to any query made, or

(c) if, in case of any question posed under clause (e) or (f) ofsub-section (1) of section 56, the applicant is not liable to pay 1[sales tax or as the case may be, purchase tax] into the Government treasury, or, as the case may be, is not entitled to claim set-off on the transaction;

(d) on any other ground which the Commissioner may consider sufficient and which shall be reduced to writing by him :

Provided that, before an order summarily rejecting the application ispassedunder this sub-rule, the applicant shall be given a reasonable opportunity of being heard.

1.These words were substituted for the word "sales tax" by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

65. The report of Audit under section 61.

Form 704.[1][*.*.*.]

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1 These words were deleted by Notification No. VAT-1508/CR-69/Taxation-1. Dt. 23rd October 2008. Earlier these words are added by Notification No. VAT-1507/CR-17/Taxation-1. Dt. 31st October 200 and read as:

‘The dealer shall, in addition to the report of audit shall also file an electronically readable CD-ROM by downloading the

Form 704 from the website www.mahavat.gov.in'

66. Submission of audit report.

The report of the audit under section 61 shall be submitted 1[on or before 28th February of the immediate succeeding] year to whichthe report relates.

1These w o r d s were substituted for the words "within eight months by Notification No. VAT- 1507/C.R.17/Taxation-1. Dt. 31st October 2007 with effect from 1st April 2007 and again these words were substituted for the words "within ten months" by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012 and again these words were substituted for the words "within eight months" by Notification No. VAT-1512/C.R.139/Taxation-1 dated 21st November 2012 and again these words were substituted for the words "within nine months and fifteen days] of the e nd o f the" by Notification No. VAT-1519/CR-12/Taxation-1 dated 9th January 2019.

67. Notice under section 63.

Form 602.

2[(2) The intimation for the purposes of sub-section (7) of section 63 shall be in,-

(i)Form 604A, if the findings of audit in relation to specific issues are based upon the analysis of electronic data available with the Sales Tax Department;

(ii) Form 604, in any other case;

(iii)Form 605, if the return or revised return filed by dealer is accepted or accepted in respect of one or more specific issues.]

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1 Rule 67 is renumbered as sub-rule (1) and sub-rule (2) shall be added with effect from 1st May 2010 by Notification No. VAT 1510/CR 53 Taxation-1 Dated 30th April, 2010. 2 The sub-rule (2) was substituted by Notification No. VAT-1514/CR-62/Taxation-1 dated 13th August 2014.

68. Preservation of books of account, registers, etc.

Every registered dealer shall preserve all books of account, registers and other documents relating to the stocks, purchases, dispatches and deliveries of goods and payments made towards sale or purchase of goods for a period of not less than 1[eight years] from the expiry of the year to which they relate.

2[Provided that, where any proceedings have been initiated in respect of any registered dealer within the said period of 3[eight years], the said dealer shallpreserve the said books of account, registers and other documents, beyond the said period of six years till a final order is passed in respect of the said proceedings.]

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1 These words were substituted from 1st November 2008 by Notification No. VAT/1508/CR- 69/ Taxation- 1 Dt. 23rd October 2008. Earlier these wordsread as 'fiveyears'". Again these words were substituted for the words "six year" by Notification No. VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

2 This proviso was substituted from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation -1 Dt. 23rd October 2008. Earlier proviso which is added by Notification No. VAT-1507/C.R.17/Taxation- 1. Dt. 31st October 2007. Provided that where any proceeding have been initiated in respect of any registered dealer within the said period of five years, then theCommissioner may direct the said dealer to preserve the said books ofaccount,registers and other documents, beyond the said period of fiveyears till a final order is passed in respect of the said proceedings.

3 These words were substituted for the words "six year" by Notification No. VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

69. Retention of books of accounts, registers and documents seized.-

If the Commissioner seizes any books of accounts, registers or documents of any dealer under section 64, he shall not retain them for morethantwenty one days without recording his reasons in writing for so doing:

Provided that, where an officer below the rank of JointCommissioner seizes any books, registers or documents, by virtue of powers of the Commissioner under section 64 delegated to him, he shall not retain them, or cause them to be retained, for a period exceeding one yearunless an officer not below the rank of Joint Commissioner havingjurisdiction over the local area in which the place of business of the dealer is situated, has for reasons to be recorded in writing, authorizedtheretention of the books, registers or documents so seized for a longerperiod :

Provided further that, such longer period shall not be more than oneyear at a time.

70. Form of notice for production of documents etc.

When the Commissioner requires any dealer to produce any accounts or documents or to furnish any information under section 64, he shall issue a notice therefore in

Form 603.

71. Notice of inspection.

Unless the Commissioner deems it necessary to make a surprise visit,he shall give reasonable notice in writing to the dealer of his intention toinspect the accounts, registers, documents or stocks of goods of such dealer, or any cash kept by him at his place of business and in fixing the date, timeand place for the purpose, he shall, as far as possible, have due regard to theconvenience of the dealer.

72. Intimation accepting composition money.

Where under section 78 the Commissioner accepts from any person a sum by way of composition of an offence, he shall send an intimation in writing in that behalf, in

Form 705 to that person and also to the authorityreferred to in clause (c) below, specifying therein —

(a) the sum determined by way of composition;

(b) the date on or before which the sum shall be paid into the Government treasury;

(c) the authority before whom and the date on or before which a receipted challan shall be produced in proof of such payment; and

(d) the date on or before which the person shall report the fact to the Commissioner.

73.Fees.

(1) A uniform extra copying fee of rupees ten per copy shall be charged on an application for a copy required urgently.

(2) (a) All fees payable under this rule shall be paid in the manner in which tax is to be paid under rule 45.

(b) The amount of fees indicated in column (3) of the Table below against the memorandum of appeal or the respective applicationspecified in column 2 thereof shall be payable when such memorandum is presented or application is made.

Provided that, [1][where fees specified in column (3) of the Table below is rupees hundred or less, it] may be pay by affixing a court fee stamp of such value on the respective application form.

TABLE

Sr. No	Description of Memorandum or Application	Amount of fee
(1)	(2)	(3)
1	Application for objection to jurisdiction under section 10 (8)	Nil
2	Application regarding vexatious order under section 12 (1) (i)	Nil
[2][3	[2][3(A)Application for voluntary registration under section 16 (B) Application for registration other than voluntary registration under	Rs. Five Thousand [3][{Rs. Five Hundred}]
4	Application for a duplicate copy of registration certificate	Rs. Twenty five
5	Application for extract regarding any one dealer out of the list of registered dealers under section 16 (7)	Rs. Twenty five
6	Application for direction under section 23 (9)	Nil
7	Application for rectification under section 24 (1)	Nil

8	Application for stay under section 26 (6)	Rs. Twenty five
9	Application by senior citizen for priority disposal of his appeal under section 26 (7)	Nil
10	Application by a registered dealer who proposes to enroll himself as an employer under section 31 (3)	Nil
11	Application by every employer for T.D.S A/C No. under section 31 (8)	Nil
12	Application for refund of forfeited amount under section 32 (6)	Nil
13	Application for tax clearance certificate under section 32 (8) (a)	Rs. Ten
14	Application by the dealer proposing to file appeal under section 33 (1)(b)	Nil
15	Application for provisional refund under section 51 (1)	Nil
16	Application for advance ruling under section 55	[4][Rs. Two Thousand]
17	Application for determination of disputed question under section 56	Rs. One hundred
18	Memorandum of appeals under section 26	
	(a) where the quantum of relief sought is less than rupees one lakh	One hundred rupees
	(b) where the quantum of relief sought is rupees one lakh or more	One tenth of a percent. of the amount in dispute subject to a maximum of rupees one thousand
	(c) in case of an appeal not covered by (a) and (b) above	One hundred rupees.
19	Application for true copies of the document	Rs. five per page
20	Application by the dealer in respect of provisional attachment under section 35 (5)	One hundred rupees
21	Application for any other purpose	Nil
22 [5][23]	Application for cancellation of Certificate of Registration under section 16	Nil
	Application for furnishing separate return under section 20 (3)	Nil

24	Application for grant of Certificate under sub-section 1 (b) (ii) of section 31 of the Act for deduction of tax at source or no deduction of tax	Nil
25	Application for refund under section 41 (1)	Nil
26	Application for restoration of appeal	Ten rupees
27	Application for adjournment or miscellaneous application	Nil
28	Application for condonation of delay	Nil
29	Authority for person who is a relative or person regularly employed under section 82	Five rupees
30	Authority for Legal Practitioner, Chartered Accountant, Cost Accountant or as the case maybe Sales Tax Practitioner under section 82	Two rupees
31	Application for being enrolled as a Sales Tax Practitioner	Five rupees
32	Application for permission under sub-section (5) of section 86	Nil

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1 These words were substituted for the words "fees specified in column (3) of the table below against entries (29), (30) and (31)" by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st May 2012.

2. This entry was s u b s tit u te dfrom 1st January 2006 by Notification No.VAT-1505/CR/381/ Taxation-1 Dt. 25th November 2005, rule 3.Earlierthisentryreadasfollows 3. Application for registration including voluntary registration under section 16. Rs. One hundred.

3 These letters and words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier these letters and wordsread as, 'Rs.One Hundred' 4 These words substituted for the words "Rs. Five hundred" by Notification No.VAT.1516/CR 64/Taxation-1 dt.29th April 2016.

5 This entry was substituted by Notification No.STR.1506/CR-38/Taxation-1Dt.8th September 2006. Earlier this entry read as 'Application for furnishing consolidatedreturn under section 23 (3) (b) Nil'

74. Qualifications of a sales tax practitioner.

(1) A sales tax practitioner shall be eligible for having his name entered in the list of sales tax practitioners maintained under section 82, if—

(a) he has passed an accountancy examination, recognised bytheCentral Board of Revenue constituted under the Central Board ofRevenue Act, 1963 (54 of 1963), for the purpose of clause (v) ofsub-section (2) of section 288 of the Income Tax Act, 1961 (43 of 1961), 1[under rule 50 of the Income Tax Rules, 1962, or]

(b) he has acquired such educational qualifications as are prescribed by the Central Board of Revenue constituted under the Central Board of Revenue Act, 1963 (54 of 1963), for the purpose of clause (vi) ofsub-section (2) of section 288 of the Income Tax Act, 1961 (43 of1961),under rule 51 of the Income Tax Rules, 1962, or

(c) he is a graduate of any recognised university and has acquired a post graduate diploma in taxation from any such university.

(2) A sales tax practitioner shall also be eligible for having his nameentered in the said list, if—

(a) he has retired from the Sales Tax Department of the Government of Maharashtra as an officer not below the rank of a SalesTax Officer after having held that post for not less than two years;

(b) he is in the opinion of the Commissioner a fit and properperson to attend before any authority as a sales tax practitioner:

Provided that, during a period of two years from the date of his retirement from the Sales Tax Department, such sales tax practitioner shall not be qualified to practice before any sales tax authority other than the Maharashtra Sales Tax Tribunal.

(3) A person who is eligible as laid down in sub-rule (1) or (2) to appear in a proceeding under the Act before an authority appointed orconstituted under section 10 or 11 shall make an application in Form 706 to the Commissioner to enroll his name as sales tax practitioner. Thecommissioner shall maintain a list in Form 707 of all the sales tax practitioner who possess the qualifications laid down in sub-rule (1) or (2) or who areentitled to attend in a proceeding before an authority appointed or constitutedunder section 10 or 11 by virtue of clause (d) of sub-section (1) of section 82, and shall from time to time, bring the list upto date.

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1 These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006. Earlier this word read as, 'or'

75. Form of authority under section 82.

The authority to attend before any Sales Tax authority inconnection with any proceeding under the Act shall be in

Form 708 for theperson who is relative or a person regularly employed and in Form 709 for Legal Practitioner, Chartered Accountant, Cost Accountant or as the case may be Sales Tax Practitioner entitled to appear before a Sales Tax Authority.

76. Authority of agent to continue.

An authority given to an agent shall continue to be valid for the purpose of appearance in any proceedings arising from the proceedings in which such authority is originally filed:

Provided that, a separate authority shall be furnished forappearance in proceedings relating to each period for which a separate order isrequired to be made or has been made.

77. Particulars to be specified in a tax invoice, bill or cashmemorandum.

(1) Every dealer who is required by sub-section (1) of section 86 toissue a tax invoice in respect of goods sold by him shall, in addition to the particulars specified in the said section, cause a certificate as below to be printed on the invoice and signed by himself or by aperson duly authorised by him.

"I/We hereby certify that my/our registration certificate under the Maharashtra Value Added Tax Act, 2002 is in force on the date onwhich the sale of the goods specified in this tax invoice is made byme/us and that the transaction of sale covered by this tax invoice hasbeen effected by me/us and it shall be accounted for in the turnover of sales while filing of return and the due tax, if any, payable on the sale has been paid or shall be paid"

(2) Every dealer who is exempted from the payment of tax by virtue of an Entitlement Certificate granted to him by the Commissioner, shall, when issuing an invoice in respect of any goods covered by hisCertificate of Entitlement, comply with the requirements of sub-rule (1) but in place of the certificate provided therein the invoice shall contain adeclaration as follows, namely:-

"I/We hereby declare that sale of goods evidenced by this invoice is exempt from the whole of sales tax in my/our hands on account oftheCertificateofEntitlement bearing No. _____ duly granted to me/us and as such my/our immediate purchaser shall not be entitled to claim any set-off in respect of this transaction under any provision of Maharashtra Value Added Tax Act, 2002 or the rules framed there under and that the transaction shall be accounted for in the turnover of sales while filing my/ourreturn."

1[(2A) Where the tax invoice or as the case may be, bill or cash memorandum is issued in respect of resale of goods which are manufactured by a dealer, whose sales are exempted from payment of taxunder entry (1) or entry (2) of the Schedule appended to the Government Order, Finance Department, No. VAT-1505/CR-122/Taxation-1, dated 1st April 2005, the said tax invoice or as the case may be, bill or cash memorandum shall, in addition to the certificate referred to in sub-rule (1) or, as the case may be, sub-rule (3), contain a declaration as follows

"I/We hereby declare that the first sale of the goods sold under this tax invoice/bill/cash memorandum is exempted from whole of tax in the hands of the manufacturer under entry (1) or entry(2) of the Schedule appended to the Government Order, FinanceDepartment No. VAT-1505/CR-122/Taxation-1, dated 1st April 2005".]

(3) Where a dealer liable to pay tax under this Act, sells any goodsto any person other than a registered dealer, and is required to issue a bill or cash memorandum, he shall cause it to be serially numbered, signed and dated and the bill or cash memorandum should contain the details of the full name and style of his business, the address of his place of business, thenumber of his certificate of registration, the particulars of the goods sold and the sale price thereof and the bill or cash memorandum shall contain acertificate as follows:—

"I/We hereby certify that my/our registration certification under the Maharashtra Value Added Tax Act, 2002 is in force on the date onwhich sale of goods specified in this bill/cash memorandum ismade by me/us and that the transaction of sale covered by this bill/cash memorandum has been effected by me and it shall be accounted for inthe turnover of sales while filing my return."

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1 This sub-rule was inserted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006.

78. Calculation of cumulative quantum of benefits.

(1) The cumulative quantum of benefits, availed of by a dealer (hereinafter referred to as "the said dealer"), who holds a valid Certificate of Entitlement granted by the Commissioner for the purpose ofexemption from payment of tax shall be calculated in respect of any periodcommencing on or after the appointed day in the manner specified below:—

(2) The cumulative quantum of benefits received by the said dealer shall be the aggregate of the following sums that is to say:—

(a) a sum equal to the amount of sales tax which would have been payable to the Government on the turnover of sales of the goods manufactured by the said dealer in the eligible unit andspecified in the Eligibility Certificate effected by the said dealer ifthe said dealer was not holding the said Certificate of Entitlement,

1[(b) a sum equal to the amount of Central Sales Tax that would have been payable to the Government by the said dealer on histurnover of inter-State sales of goods manufactured by the said dealerin the eligible unit and specified in the Eligibility Certificate, if the said dealer was not holding the said Certificate of Entitlement.]

2[(c) in respect of periods starting on or after the 1st April 2005, a sum equal to the refund claimed or, as the case may be, granted under sub-rule (2) of rule 79.]

Explanation I — For the purposes of all the Package Schemes except the 1979 and 1983 Package Schemes, the expression "goods manufactured in the said unit" shall include by-products and scrap productsgenerated during the process of manufacture.

Explanation II—In the case of a Mega Project, in respect of the turnover of inter-State sales of goods by the said dealer, covered by sub-section (1) of section 8 of the Central Sales Tax Act, 1956 and specified in the Eligibility Certificate, the sum for the purpose of clause (b) shall be calculated @1%.

Explanation III— For the purposes of the New Package Scheme of Incentives for Tourism Projects, 1999, the expression "goodsmanufactured" shall include liquor served for consumption in the premises of the said dealer outside the Mumbai Municipal Corporation Limits.

Explanation IV—In this rule the expression "sale" includes the saleby a depot, head office or selling agent of the dealer of products manufactured by the said dealer in the said unit.

3[Explanation V— For the purposes of calculation of Cumulative Quantum of Benefits under the 1988 Package Scheme of Incentives and the 1993 Package Scheme of Incentives, the expression "goods manufactured", shall be deemed to include Credit of Duty Entitlement Pass Book which isearned by the said dealer by exporting out of the territory of India, the goodsmanufactured in the eligible unit.]

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1 This clause was substituted with effect from 1st April 2005 byNotification No. STR. 1506/ CR-38/Taxation-1 Dt. 8th September 2006, rule 28(1). Earlier this clause read as '(b) (i) a sum equal to 4 per cent.of the turnover of inter-State sales of goods manufactured by the said dealer in the eligible unit and specified in the Eligibility Certificate, effected by the said dealer and if the inter-State sales of such productsaregenerally liable to sales tax at a rate less than four per cent., then a sum calculated at such lower rate, and (ii) in the case of a unit holding a Certificate of Entitlement under the Package Scheme of Incentives, 1993 or the Power Generation Promotion Policy, 1998, a sum equal to the amount of Central Sales Tax that would have been payable to the Government by the said dealer on his turnover of inter-State sales of goods manufactured by the said dealer in the eligible unit and specified in the Eligibility Certificate, if the said dealer was not holding the said Certificate of Entitlement'

2 This clause (c) was added from 1st April 2005 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008.

3 This Explanation was added with effect from 1st April 2005 byNotification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.

79. Refund of tax to eligible units.

(1) Every unit holding an Entitlement Certificate for the purposes of any of the Package Schemes of Incentives 1[except the New Package Scheme of Incentives for Tourism Projects–1999] shall be entitled to claim refund of the tax including entry tax of an amount equal to the set-off to which it would have been entitled under the Act or rules on thepurchases of raw materials made on or after the appointed day if it wasnotholding Certificate of Entitlement in respect of each period for whichit is required to file a return.

2[(2) If the unit is holding an Entitlement Certificate for exemption from payment of tax under the 1979, 1983, 1988 or 1993 Package Scheme of Incentives or, as the case may be, under the Power Generation Promotion l also be entitled to

claim refund of tax equal in amount to the amount calculated for the purpose of reduction from set-off under rule 53, if the said dealer was not holding the Certificate of Entitlement.]

3[(3) Notwithstanding anything contained in sub-rule (2), no refundunder the said sub-rule shall be allowed unless, the Unit holding the said 4[Certificate for exemption from] payment of tax reduces in respect of the period starting on or after the 1st April, 2005 an amount equal to the amount of refund calculated as per sub-rule (2)from the balance of monetary ceiling available at the beginning of thereturn period in respect of which refund is claimed under sub-rule (2), and files the returns or, as the case may be, revised returns for the period towhich such refund relates by admitting such deductions therein]

(4) No set-off under any rule shall be granted to a unit holding theEntitlement Certificate 5[except the unit holding Entitlement Certificateunder the New Package Scheme of Incentives for Tourism Projects -1999] inrespect of any purchases of raw materials made on or after the appointed day.

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1 These words and figures were inserted with effect from 1st April 2005byNotification No. STR. 1506/CR- 38/Taxation-1 Dt. 8th September 2006

2 This sub-rule was substituted with effect from 1st April 2005 byNotification No. STR. 1506/CR-38/Taxation-1 Dt. 8th September 2006. Earlier thissub-rule read as '(2) For the purposes of this rule, the unit shall make anapplication within one month of the end of the period to which thereturn relates giving such details and particulars as may be specifiedtherein to the Commissioner in respect of each period for which it isrequired to file a return under rule 14 on or after the date prescribed for filing of such return'. Again this sub-rule substituted by Notification No.VAT 1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st April 2012. Prior to substitution this rule read as:

"(2) If the unit is holding an Entitlement *[Certificate for exemption or, as the case may be, for deferral of] payment of tax under the 1979, 1983, 1988 or 1993 Package Scheme of Incentive or, as the case maybeunder the Power Generation Promotion Policy 1998, then, it shall also beentitled to claim refund of tax equal in amount to **[***[the amount calculated at the rate notified from time to time, by theCentral Government for the purposes of sub-section (1) of section 8 of theCentral Sales Tax Act, 1956]] of purchase price,—

(i) of any taxable goods purchased by it and used as fuel.

(ii) of any taxable goods (other than those used by it as fuel) used in the manufacture of tax free goods, and

(iii) of any taxable goods other than the purchases to which clause (i) or (ii) applies and used in the manufacture of taxable goods when such manufactured goods are dispatched by the said unit outside the State, not by way of sale to its own place of business or to its agent.

Provided that, if the goods purchased are covered by any entry in Schedule B, then the refund of tax shall be calculated at the rate of one per cent of the purchase price of goods.]

*These words were substituted with effect from 1st April 2005 byNotification No. VAT-1507/C.R. 17 / Taxation-1. Dt. 31st October 2007, rule 15(a)(i). Earlierthese words read as, 'Certificate for exemption from'

**These words and figures were substituted with effect from 1st April2007 by Notification No. VAT-1507/ C.R. 17/Taxation-1. Dt. 31st October 2007. Earlier these words read as, 'fourpercent'

***These words figures and letters were substituted from 1st April 2007 byNotification No. VAT/1508/CR-69/Taxation-1 Dt. 23rd October 2008. Earlierthese words, figures and letters read as 'fourpercent for the period upto 31st March 2007 and thereafter three percent'

3 This sub-rule was deleted by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8 th September 2006, rule 29(3). Earlier thissub-rule read as, 'TheCommissioner shall cause such refund to beissued within three month of the end of the period to which the return relates of the date of receipt of the application if the application is in order and all the required details are furnished and no dues are outstanding against such unit. The grant of any refund under this rule shall be subject to assessment, if any, made in respect the period for which the refund is granted under this rule.'

This rule was substituted and shall be deemed to have been substituted with effect from 8th September 2006 by Notification No. AT/1508/CR-69/Taxation-1 Dt. 23rd Oct 2008. Before this substitution this sub-rule was deleted on 8th September2006 and was again inserted by Notification No.VAT-1507/C.R.17/Taxation-1.

Dt. 31st October 2007, as'Notwithstandinganything contained in sub-rule (2), no refund under the said sub-rule shall be allowed unless,—

(i) the Unit holding the Certificate for exemption from payment of taxdebits the amount of said refund to the Cumulative quantum ofbenefits or,

(ii) the Unit holding the said Certificate for deferral of payment of taxadmits the liability of the amount of the said refund for defermentofpayment of taxes.

and files the returns or, as the case may be, revised returns for theperiod to which such refund relates by admitting such claims therein'

4. These words were substituted for the words "Certificate for exemption or as the case may be, for deferral" by Notification No.VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f.1st April 2012.

5 These words were inserted with effect from 1st April 2005 byNotification No. STR.1506/ CR- 38/Taxation-1 Dt. 8th September 2006

80. Raw materials and manufacture.

For the purposes of the rules relating to the Package Schemes of Incentives,—

(a) the expression 'raw materials' shall mean components, intermediate goods, consumables, stores, lubricants, fuels of all types, newsprint, which are used in the process of manufacture 1[of any goodsincluding newspapers and packing materials used in the packing of the said goods] and in respect of the units dealing in iron and steel as described insection 14 of the Central Sales Tax Act, 1956 shall include natural gas used both as fuel and raw materials.

(b) the expression 'manufacture' or its cognate expression when used in respect of units certified by the State Industrial and InvestmentCorporation of Maharashtra Limited (SICOM) or, as the case may be, theDirectorate of Industries (but not in respect of units certified by any other implementing agency) shall include thefollowing processes,—

(i) conversion of hot rolled sheets/strips into cold rolled sheets/strips,

(ii) conversion of steel sheets/strips into galvanised sheets/ strips,

(iii) conversion of thicker gauges of iron and steel sheets intothinner gauge of iron and steel sheet,

(iv) drawing wire from wire rods or galvanising wire,

(v) giving heat treatment, threading and casing of seamless pipes,

(vi) processing of un-wrought, semi manufactured or concentrated forms of gold and silver into refined bullion.

2[(c) the expression "manufacture" or its cognate expression when used in respect of units certified by SICOM, or the Directorate of Industries,or as the case may be, the District Industries Centre shall include the followingprocesses:—

(i) Ginning of seed cotton in order to separate seed and cottonlint;

(ii) conversion of ginned cotton to baled cotton;

(iii)preparing butter from cream ;

(iv) preparing ghee from butter.]

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1 These words were substituted with effect from 1 st April 2005 byNotification No. STR.1506/CR- 38/Taxation-1 Dt. 8th September 2006. Earlier these words read as, 'and packing materials which are used in the packing of manufacturedproducts'

2 This clause (c) was added with effect from 1st April 2005 byNotification No. STR.1506/ CR- 38/Taxation-1 Dt. 8th September 2006.

81. Conditions for permission to defer payment of amount of taxes due asper the return for a specified period being incentives to certain eligibleindustrial units.

(1)Notwithstandinganythingcontainedinrule41,the Commissioner may, subject to the conditions in sub-rule (2),-

(a)permit an Eligible Industrial Unit which is a dealer registered under the Act and which has been granted anEligibility Certificate under the 1979 Scheme, the 1983 Scheme or, as the case may be, the Electronic Scheme, falling under the PackageScheme of Incentives, to defer the payment of sales tax payable onsales of finished goods manufactured by such Industrial Unit covered by the Certificate of Entitlement, 1[and the purchase tax on raw material as reduced by set-off in respect of such purchase tax available to the dealer if he was not holding Certificate of Entitlement,] beyond the period prescribedin rule 41;

(b) permit an Eligible Industrial Unit which is a dealer registered under the Act and which has been granted anEligibility Certificate under the 1988 Scheme, 1993 Scheme falling under the Package Scheme of Incentives or the Power Generation Promotion Policy, 1998 to defer the payment of sales tax payable on sales of goods manufactured by such Industrial Unit and of scrap goods and ofby-products covered by the Certificate of Entitlement, 1[and the purchase tax on raw material as reduced by set-off in respect of such purchase tax available to the dealer if he was not holding Certificate of Entitlement,] up to theperiod by which the monetary ceiling gets exhausted or till the lastday of the period mentioned in the Entitlement Certificate whichever event occurs first beyond the period prescribed in rule 41.

(2) The permission to defer the payment of taxes under sub-rule (1) shall be subject to the following conditions:—

(a) Such deferment shall be permitted only to those Eligible Industrial Units, which have filed the returns by the datesprescribed.

(b) The deferment in respect of clause (a) of sub-rule (1) shallbe restricted to the period by which monetary ceiling gets exhaustedor till the last day of the period covered by the Eligibilitycertificate or to such shorter period as may bedetermined by the Implementing Agency, whichever is earlier.

(c) The Commissioner may initially permit the Eligible Industrial Unit to defer the payment of such tax due in respect of the period specified in condition (b) till the assessment of the period covered by the return is completed and where such assessment is not made,
the initial permission, shall subject to the other provisionsof this rule, become final.

(d) The payment of such tax according to the return or, as the case may be, the assessment order for the return in respect of the periodspecified in condition (b) or as the case may be, such tax payableaccording to the order, if any, that may have been passed undersection 23, 24, 25, 26 or

27 in respect of the said period shall be deferred for a period of twelve years in respect of industrial unitscovered by clause (a) of sub-rule (1) and for a period of ten years inrespect of Industrial Units covered by clause (b) of sub-rule (1) and that such period would becomputed from the last date prescribed for furnishing the last return, for the year containing the period. After expiry of such period the amount payable according to the said order shall be payable by the Eligible Industrial Unit in six equal annual instalments in respectof units covered by clause (a) of sub-rule (1) and five equal annualinstalments in respect of units covered by clause (b), of the saidsub-rule (1):

Provided that, in respect of an industrial unit being a Mega Project or, as the case may be, a Very Large Project under the 1993 Package Scheme of Incentives located in Vidarbha and Marathwada region of the State such tax shall be deferred for a periodofeighteen years from the last date for furnishing the last return of the year containing the period concerned. After expiry of such period, theamount payable shall be paid in seven equal annual instalments:

Provided also that, in respect of an industrial unit being a Mega Project or, as the case may be, a Very Large Project under the 1993 Package Scheme of Incentives, located in areas other than VidarbhaandMarathwada region of the State, such tax shall be deferred for aperiod of fourteen years from the last date for furnishing the lastreturn of the year containing the period concerned. After expiry ofsuch period, the amount payable shall be paid in five equal annualinstalments.

(e) The Eligible Industrial Unit shall maintain separate books of account in respect of the transactions pertaining to the sales andpurchases made by the said Industrial Unit.

2[3[(f) The Eligible Industrial Unit shall file returns covering all the sales and purchases relating to the said unit for the period and by thedatesprescribed to the registering authority which has the jurisdiction over the place of business of the dealer in respect of which he holds the Certificate of Entitlement under any Package Scheme of Incentives except the Power Generation Promotion Policy, 1998.

However, if the dealer has two or more EntitlementCertificates issued to him he shall file return with the registering authority which has jurisdiction over the place of business pertaining to the Entitlement Certificate whose period ofentitlement ends later]

(g) The Eligible Industrial Unit shall file a return covering the sales and purchases pertaining to the deferment of tax by the said unitand shall file a separate return for other transactions of sale andpurchase not pertaining to deferment of tax.]

(h) The tax which is deferred under the provisions of this rule shall be immediately recoverable at any time prior to the expiry ofthe period of deferment in any one or more of the followingcircumstances, namely:—

(i) if the relevant Implementing Agency requires the Eligible Unit to pay forthwith such amount as may be determined by the said Implementing Agency on the said Unit contravening any of the provisions of the Package Scheme of Incentives, or the conditions of the Eligibility Certificate or the stipulations or undertaking as per the agreement made in connection with the grant of incentives, under the said Package Scheme of Incentives or the EligibilityCertificate being cancelled or revoked by the ImplementingAgency;

(ii) if the Eligible Industrial Unit contravenes any of theprovisions of the Act or the rules made there under.

(iii) if the Certificate of Entitlement issued by the Commissioner is cancelled or revoked;

(iv) the Certificate of Entitlement issued by the Commissioner shall be liable to be cancelled or revoked in thefollowing circumstances, namely:—

(a)theEligibilityCertificateissuedbythe Implementing Agency being cancelled or revoked;

(b) the Eligible Industrial Unit contravenes any of the provisions of the Act or the rules or thenotifications made or issued there under;

(c) the Registration Certificate held by the Unit beingcancelled.

Explanation.— For the purposes of this rule "Eligible Industrial Unit"means an Industrial Unit to whom the Eligibility Certificate is issued by theImplementing agency under the relevant Package Scheme of Incentives and to whom the Certificate of Entitlement is granted by the Commissioner with effect from such date as may be specified therein.

4[(3) The provisions contained in clauses (f) and (g) of sub-rule (2) shall mutatis mutandis apply to a unit entitled to avail sales tax incentives by way of exemption from payment of tax.]

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1 These words were inserted by Notification No. VAT-1512/C.R.61/Taxation-1 dated 1st June 2012 w.e.f. 1st May 2012.

2. These clauses (f) & (g) were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt.8th September 2006. Earlier these clauses read as '(f) The Eligible Industrial Unit shall file returns covering all the sales andpurchases relating to the said Unit for the period and by the datesprescribed by these rules, only with the concerned authority mentioned in the Certificate of Entitlement to be issued by theCommissioner in this behalf

(g) The Eligible Industrial Unit shall notfileconsolidated return covering the sales and purchases pertaining to the deferment of tax by the said unit along with other transactions of sales and purchases not covered by the Eligibility Certificate granted to the said Unit.'

3. This clause was substituted by Notification No.VAT/1507/CR-94/Taxationdesk-1 dt. 14thMarch 08

Earlier this clause read as: [(f)The Eligible Industrial Unit shall file returns covering all the sales and purchases relating to the said unit for the period and by the dates prescribed with each of the registeringauthoritieshavingjurisdiction over each of the

respective place of business of the dealer in respect of which he holds a Certificate of Entitlement under any Package Scheme of Incentives except the Power GenerationPromotion Policy, 1998.

4. This sub-rule was added by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006.

82. Appraisal of annual production capacity.

The annual production capacity of an eligible Unit to whom the eligibility certificate has been granted under any Package Scheme of Incentives, shall, in respect of any period commencing on or after the appointed day be taken to be as shown in the Table below:

TABLE

Sr. No.	Package Scheme of Incentives	Type of Unit	Annual production capacity
(1)	(2)	(3)	(4)
1.	1979 Scheme	(a)Small-scale industrial units including small scale units manufacturing electronic equipment;	(a) No ceiling in respect of annual production capacity
		(b)Medium scale and large scale units.	(b) Capacity means 125 per cent of the capacity as indicated in the registration certificate or licence issued by the competent authority under the Scheme or the capacity as appraised by the term lending financial institution or banks whichever
2.	1983 Scheme	(a)Small-scale industrial Units including small-scale Units manufacturing electronic equipments;	(a) No ceiling in respect of annual production capacity.

		(b)Medium scale and large scale Units.	(b) Capacity means 125 per cent of the capacity as indicated in the registration certificate or licence issued by the competent authority under the Scheme or the capacity as appraised by the term lending financial institution
3.	1988 Scheme	(a)Small-scale industrial Units including small scale Units manufacturing electronic equipments;	(a)No ceiling in respect of annual production capacity.
		(b)Medium scale and large scale units.	(b)Capacity means 110 per cent of the capacity as indicated in the registration certificate or licence issued by the competent authority under the Scheme or the capacity as appraised by the term lending financial institution or bank whichever is
4.	1993 Scheme	Any unit.	No ceiling in respect of annual production capacity.

83. Grant of certificate of entitlement.

Where an application is made by an eligible Industrial Unit to the Commissioner for grant of a Certificate of Entitlement under any of the PackageSchemes of Incentives, the Commissioner shall grant the Certificate ofEntitlement subject to following conditions,—

(a) the eligible Industrial Unit has made payment of tax, [1][interest, late fee] andpenalty for which demand, if any, is raised under the Act.

(b) the eligible Industrial Unit has filed due returns and made payment of tax, [1][interest, late fee] and penalty due from it under the Bombay SalesTax Act, 1959 or, as the case may be, the Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956 for all the periods ending on or before the date of grant of Cer

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1. These words were substituted for the word "interest" by Notification No. VAT 1512/CR 84/Taxation-1, dated 30th July 2012 w.e.f.1st August 2012.

1**[83A. Declaration:-** (1)For the purpose of sub-section (3) and clause (i) and (ii) of sub-section (3A) of section 89, the declaration to be issued by the Mega Unit under the Package Scheme of Incentives, 2001 or the Package Scheme of Incentives, 2007 or the Package Scheme of Incentives, 2013 or by the Ultra Mega Unit under the Package Scheme of Incentives, 2013 or by the Very Large Unit or, as the case may be, the Mega Unit which has been granted benefits by way of deferment of payment of tax, holding a valid Certificate of Entitlement under the Package Scheme of incentives, 1993, shall be as under:-

DECLARATION

[See sub-section (3) and clause (i) and (ii) of sub-section (3A) of section 89 of MVAT Act, 2002]

I/We hereby declare that taxes in respect of the sales evidenced by this invoice are collected separately and

*(a) I/We, am/are entitled for the Industrial Promotion Subsidy as provided for Mega Units under Package Scheme of Incentives, 2001 or Package Scheme of Incentives, 2007 or the Package Scheme of Incentives, 2013 or, as the case may be, for the Ultra Mega Unit under the Package Scheme of Incentives, 2013, I/We, am/are holder of Identification Certificate bearing No. ---------- duly granted to me/us.

*(b) I/We, am/are Very Large Unit / Mega Unit which has been granted benefits by way of deferment of payment of tax, holding a Certificate of Entitlement under the Package Scheme of Incentives, 1993and I/We, am/are holder of the Certificate of Entitlement bearing No.-------- duly granted to me/us

and my/our such immediate purchaser or subsequent purchaser, shall be entitled to claim set-off in respect of the said transaction as per the provisions contained in rule 52A of the Maharashtra Value Added Tax Rules, 2005.

Authorized Signatory
Name:
Designation:

(2) For the purposes of sub-section 3 and clause (iii) of sub-section (3A) of section 89, the declaration to be issued by the immediate purchaser or, as the case may be, subsequent purchasers who has/have purchased the goods which are originally manufactured by the Mega Unit or the Ultra mega Unit which is entitled for Industrial Promotion Subsidy or by the Very Large Unit or, as the case may be, the Mega Unit which has been granted benefits by way of deferment of payment of tax, shall be as under:-

DECLARATION

(See sub-section (3) and clause (iii) of sub-section (3A) of section 89 of MVAT Act, 2002)

I/We hereby declare that the sale evidenced by this invoice is in regard to the goods that are originally manufactured by

*(a) the Mega Unit or the Ultra Mega unit which is entitled for Industrial Promotion Subsidy.

*(b) the Very Large Unit / Mega Unit which has been granted benefits by way of deferment of payment of tax under the Package Scheme of incentives, 1993.

Therefore, I/we being the immediate purchaser or my/our subsequent purchasers shall be entitled to claim the set-off in respect of the said transaction as per provisions contained in rule 52A of the Maharashtra Value Added Tax Rules, 2005.

Authorised Signatory
Name:
signation:

*Strike out whichever is not applicable

(3) Nothing in this rule shall be applicable in respect of the declared goods as specified in the Central Sales Tax Act, 1956.".

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1. This rule was substituted by Notification No. VAT.1516/CR-85/Taxation-1 dt.8th August 2016 w.e.f.6.8.2016.

Prior to substitution this rule read as under:

*[**83A. Declaration.-**

(1) For the purpose of clause (a) of sub-section (3) of section 89, the declaration to be issued by the Mega Unit shall be as under:

DECLARATION

(see clause (a) of sub-section (3) of section 89 of MVAT Act, 2002)

I/We hereby declare that taxes in respect of the sales evidenced by this invoice are collected separately and I/We, am/are entitled for the Industrial Promotion Subsidy as provided for Mega Units under Package Scheme of Incentives-2001 or Package Scheme of Incentives-2007 **[or the Package Scheme of Incentives, 2013] I/We, am/are holder of Identification Certificate bearing No.-------- duly granted to me/us and my/our such immediate purchaser or subsequent purchaser, shall be entitled to claim set-off in respect of the said transaction as per the provisions contained in rule 52A of the Maharashtra Value Added Tax Rules, 2005

Authorised Signatory

Name:

(2)For the purposes of clause (b) of sub-section (3) of section 89, the declaration to be issued by the immediate purchaser or, as the case may be, subsequent purchasers who has/have purchased the goods which are originally manufactured by the Mega Unit shall be as under:-

DECLARATION

(see clause (b) of sub-section (3) of section 89 of MVAT Act, 2002)

I/We hereby declare that the sale evidenced by this invoice is in regards to the goods that are originally manufactured by the Mega Unit which is entitled for Industrial Promotion Subsidy. Therefore, I/we being the immediate purchaser or my/our subsequent purchasers shall be entitled to claim the set-off in respect of the said transaction as per provisions contained in rule 52A of the Maharashtra Value Added Tax Rules, 2005.

Authorised Signatory

Name:

Designation:

(3)Nothing in this rule shall be applicable in respect of the declared goods as specified in the Central Sales Tax Act, 1956.]

*This rule inserted by Notification no.VAT-1511/CR-44/Taxation-1 dated 17th March 2011. **These words were inserted by Notification no.VAT-1514/CR-62/Taxation-1 dated 13th August 2014.

84. Manner of determination of net present value for the purposes of sub-section (2) of section 94.

For the purposes of sub-section (2) of section 94, the amount equalto the net present value to be paid in lieu of the deferred tax, shall becalculated in accordance with the Table and the Notes given below:—

TABLE

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)
1	1	99.1121	51	51	63.4549
2	2	98.2321	52	52	62.8915
3	3	97.3599	53	53	62.3331

4	4	96.4955	54	54	61.7797
5	5	95.6387	55	55	61.2311
6	6	94.7896	56	56	60.6875
7	7	93.9480	57	57	60.1486
8	8	93.1138	58	58	59.6146
9	9	92.2871	59	59	59.0853
10	10	91.4677	60	60	58.5607
11	11	90.6556	61	61	58.0407
12	12	89.8506	62	62	57.5254
13	13	89.0529	63	63	57.0146
14	14	88.2622	64	64	56.5084
15	15	87.4785	65	65	56.0067
16	16	86.7018	66	66	55.5094
17	17	85.9320	67	67	55.0166
18	18	85.1691	68	68	54.5281
19	19	84.4129	69	69	54.0439
20	20	83.6634	70	70	53.5641
21	21	82.9205	71	71	53.0885
22	22	82.1843	72	72	52.6171
23	23	81.4546	73	73	52.1500
24	24	80.7314	74	74	51.6869
25	25	80.0146	75	75	51.2280
26	26	79.3042	76	76	50.7732
27	27	78.6000	77	77	50.3224
28	28	77.9022	78	78	49.8756
29	29	77.2105	79	79	49.4327
30	30	76.5249	80	80	48.9938
31	31	75.8455	81	81	48.5588
32	32	75.1721	82	82	48.1277

33	33	74.5046	83	83	47.7004
34	34	73.8431	84	84	47.2769
35	35	73.1875	85	85	46.8571
36	36	72.5377	86	86	46.4411
37	37	71.8936	87	87	46.0287
38	38	71.2553	88	88	45.6200
39	39	70.6226	89	89	45.2150
40	40	69.9956	90	90	44.8135
41	41	69.3741	91	91	44.4156
42	42	68.7582	92	92	44.0213
43	43	68.1477	93	93	43.6304
44	44	67.5426	94	94	43.2430
45	45	66.9429	95	95	42.8591
46	46	66.3485	96	96	42.4786
47	47	65.7594	97	97	42.1014
48	48	65.1756	98	98	41.7276
49	49	64.5969	99	99	41.3571
50	50	64.0234	100	100	40.9899
Serial No.	**Period in Months between the date of actual payment and the extended date of payment**	**Percentage**	**Serial No.**	**Period in Months between the date of actual payment and the extended date of payment**	**Percentage**
(1)	**(2)**	**(3)**	**(1)**	**(2)**	**(3)**
101	101	40.6260	151	151	26.0101
102	102	40.2652	152	152	25.7792
103	103	39.9077	153	153	25.5503
104	104	39.5534	154	154	25.3234
105	105	39.2022	155	155	25.0986

106	106	38.8542	156	156	24.8757
107	107	38.5092	157	157	24.6549
108	108	38.1673	158	158	24.4360
109	109	37.8284	159	159	24.2190
110	110	37.4925	160	160	24.0040
111	111	37.1596	161	161	23.7908
112	112	36.8297	162	162	23.5796
113	113	36.5027	163	163	23.3702
114	114	36.1786	164	164	23.1627
115	115	35.8574	165	165	22.9571
116	116	35.5390	166	166	22.7533
117	117	35.2235	167	167	22.5512
118	118	34.9107	168	168	22.3510
119	119	34.6007	169	169	22.1526
120	120	34.2935	170	170	21.9559
121	121	33.9890	171	171	21.7609
122	122	33.6873	172	172	21.5677
123	123	33.3882	173	173	21.3762
124	124	33.0917	174	174	21.1864
125	125	32.7979	175	175	20.9983
126	126	32.5067	176	176	20.8119
127	127	32.2181	177	177	20.6271
128	128	31.9320	178	178	20.4439
129	129	31.6485	179	179	20.2624
130	130	31.3675	180	180	20.0825
131	131	31.0890	181	181	19.9042
132	132	30.8130	182	182	19.7275
133	133	30.5394	183	183	19.5523
134	134	30.2682	184	184	19.3787

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)
135	135	29.9995	185	185	19.2067
136	136	29.7331	186	186	19.0361
137	137	29.4691	187	187	18.8671
138	138	29.2075	188	188	18.6996
139	139	28.9481	189	189	18.5336
140	140	28.6911	190	190	18.3690
141	141	28.4364	191	191	18.2059
142	142	28.1839	192	192	18.0443
143	143	27.9337	193	193	17.8841
144	144	27.6856	194	194	17.7253
145	145	27.4398	195	195	17.5679
146	146	27.1962	196	196	17.4119
147	147	26.9547	197	197	17.2573
148	148	26.7154	198	198	17.1041
149	149	26.4782	199	199	16.9522
150	150	26.2431	200	200	16.8017

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)

201	201	16.6525	251	251	10.6615
202	202	16.5047	252	252	10.5669
203	203	16.3581	253	253	10.4730
204	204	16.2129	254	254	10.3800
205	205	16.0690	255	255	10.2879
206	206	15.9263	256	256	10.1965
207	207	15.7849	257	257	10.1060
Serial No.	**Period in Months between the date of actual payment and the extended date of payment**	**Percentage**	**Serial No.**	**Period in Months between the date of actual payment and the extended date of payment**	**Percentage**
(1)	**(2)**	**(3)**	**(1)**	**(2)**	**(3)**
208	208	15.6447	258	258	10.0163
209	209	15.5058	259	259	9.9273
210	210	15.3681	260	260	9.8392
211	211	15.2317	261	261	9.7518
212	212	15.0965	262	262	9.6653
213	213	14.9624	263	263	9.5794
214	214	14.8296	264	264	9.4944
215	215	14.6979	265	265	9.4101
216	216	14.5674	266	266	9.3265
217	217	14.4381	267	267	9.2437
218	218	14.3099	268	268	9.1617
219	219	14.1828	269	269	9.0803
220	220	14.0569	270	270	8.9997
221	221	13.9321	271	271	8.9198
222	222	13.8084	272	272	8.8406
223	223	13.6858	273	273	8.7621

224	224	13.5643	274	274	8.6843
225	225	13.4438	275	275	8.6072
226	226	13.3245	276	276	8.5308
227	227	13.2062	277	277	8.4550
228	228	13.0889	278	278	8.3800
229	229	12.9727	279	279	8.3055
230	230	12.8575	280	280	8.2318
231	231	12.7433	281	281	8.1587
232	232	12.6302	282	282	8.0863
233	233	12.5181	283	283	8.0145
234	234	12.4069	284	284	7.9433
235	235	12.2968	285	285	7.8728
236	236	12.1876	286	286	7.8029
237	237	12.0794	287	287	7.7336
238	238	11.9721	288	288	7.6649
239	239	11.8658	289	289	7.5969
240	240	11.7605	290	290	7.5294
241	241	11.6560	291	291	7.4626
242	242	11.5526	292	292	7.3963
243	243	11.4500	293	293	7.3307
244	244	11.3483	294	294	7.2656
245	245	11.2476	295	295	7.2011
246	246	11.1477	296	296	7.1371
247	247	11.0487	297	297	7.0738
248	248	10.9506	298	298	7.0110
249	249	10.8534	299	299	6.9487
250	250	10.7570	300	300	6.8870

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)
301	301	6.8259
302	302	6.7653
303	303	6.7052
304	304	6.6457
305	305	6.5866
306	306	6.5282
307	307	6.4702
308	308	6.4128
309	309	6.3558
310	310	6.2994
311	311	6.2435
312	312	6.1880
313	313	6.1331
314	314	6.0786
315	315	6.0247
316	316	5.9712
317	317	5.9181
318	318	5.8656
319	319	5.8135
320	320	5.7619
321	321	5.7107
322	322	5.6600
323	323	5.6098

324	324	5.5600
325	325	5.5106

Note.—(1) The period in months, between the date of actual payment and the extended date of payment shall be the aggregate of, -

(a) the number of completed months contained in such period, and

(b) the number of obtained by dividing by thirty the sum of the number of days from the date of actual payment to the end of the month in which the payment is made and the number of days from the first day of the month in which the extended date of payment falls to date immediately preceding the extended date of payment:

Provided that, the number obtained under clause (b) shall be rounded off to the nearest integer:

Provided further that, if such number either contains or is a fraction, which is half, then the nearest integer of such fraction shall be deemed to be one.

Note. — (2) The net present value of the amount to be paid in lieu of deferred tax, shall be such percentage of deferred tax mentioned in column (3) of the Table for the corresponding period (as ascertained under Note (1) above) as respectively stated against it in column (2) thereof.

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1 The table is substituted w.e.f. 01.04.2005 by Notification No. STR-1506/CR-38/Taxation-1 Dt.08.09.2006. Earlier table is as follows:

TABLE

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)
1	1	99.1121	51	51	63.4549
2	2	98.2321	52	52	62.8915
3	3	97.3599	53	53	62.3331
4	4	96.4955	54	54	61.7797
5	5	95.6387	55	55	61.2311
6	6	94.7896	56	56	60.6875
7	7	93.9480	57	57	60.1486
8	8	93.1138	58	58	59.6146
9	9	92.2871	59	59	59.0853
10	10	91.4677	60	60	58.5607
11	11	90.6556	61	61	58.0407
12	12	89.8506	62	62	57.5254
13	13	89.0529	63	63	57.0146
14	14	88.2622	64	64	56.5084
15	15	87.4785	65	65	56.0067
16	16	86.7018	66	66	55.5094

17	17	85.9320	67	67	55.0166
18	18	85.1691	68	68	54.5281
19	19	84.4129	69	69	54.0439
20	20	83.6634	70	70	53.5641
21	21	82.9205	71	71	53.0885
22	22	82.1843	72	72	52.6171
23	23	81.4546	73	73	52.1500
24	24	80.7314	74	74	51.6869
25	25	80.0146	75	75	51.2280
26	26	79.3042	76	76	50.7732
27	27	78.6000	77	77	50.3224
28	28	77.9022	78	78	49.8756
29	29	77.2105	79	79	49.4327
30	30	76.5249	80	80	48.9938
31	31	75.8455	81	81	48.5588
32	32	75.1721	82	82	48.1277
33	33	74.5046	83	83	47.7004
34	34	73.8431	84	84	47.2769
35	35	73.1875	85	85	46.8571
36	36	72.5377	86	86	46.4411
37	37	71.8936	87	87	46.0287
38	38	71.2553	88	88	45.6200
39	39	70.6226	89	89	45.2150
40	40	69.9956	90	90	44.8135
41	41	69.3741	91	91	44.4156
42	42	68.7582	92	92	44.0213
43	43	68.1477	93	93	43.6304
44	44	67.5426	94	94	43.2430
45	45	66.9429	95	95	42.8591
46	46	66.3485	96	96	42.4786
47	47	65.7594	97	97	42.1014
48	48	65.1756	98	98	41.7276
49	49	64.5969	99	99	41.3571
50	50	64.0234	100	100	40.9899
101	101	40.6260	151	151	26.0101
102	102	40.2652	152	152	25.7792

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)
103	103	39.9077	153	153	25.5503
104	104	39.5534	154	154	25.3234
105	105	39.2022	155	155	25.0986
106	106	38.8542	156	156	24.8757
107	107	38.5092	157	157	24.6549
108	108	38.1673	158	158	24.4360
109	109	37.8284	159	159	24.2190
110	110	37.4925	160	160	24.0040
111	111	37.1596	161	161	23.7908
112	112	36.8297	162	162	23.5796
113	113	36.5027	163	163	23.3702
114	114	36.1786	164	164	38.7946
115	115	35.8574	165	165	38.4502
116	116	35.5390	166	166	38.1088
117	117	35.2235	167	167	37.7704
118	118	34.9107	168	168	37.4350
119	119	34.6007	169	169	37.1027
120	120	34.2935	170	170	36.7732
121	121	33.9890	171	171	36.4467
122	122	33.6873	172	172	36.1231
123	123	33.3882	173	173	35.8024
124	124	33.0917	174	174	35.4845
125	125	32.7979	175	175	35.1695
126	126	32.5067	176	176	34.8572
127	127	32.2181	177	177	34.5477
128	128	31.9320	178	178	34.2410
129 130	129 130	31.6485 31.3675	179 180	179 180	33.9370 33.6356
131	131	31.0890	181	181	33.3370
132	132	30.8130	182	182	33.0410
133	133	30.5394	183	183	32.7476
134	134	30.2682	184	184	32.4569

Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage	Serial No.	Period in Months between the date of actual payment and the extended date of payment	Percentage
(1)	(2)	(3)	(1)	(2)	(3)
135	135	29.9995	185	185	32.1687
136	136	29.7331	186	186	31.8831
137	137	29.4691	187	187	31.6000
138	138	29.2075	188	188	31.3194
139	139	28.9481	189	189	31.0413
140	140	28.6911	190	190	30.7657
141	141	28.4364	191	191	30.4926
142	142	28.1839	192	192	30.2218
143	143	27.9337	193	193	29.9535
144	144	27.6856	194	194	29.6876
145	145	27.4398	195	195	29.4240
146	146	27.1962	196	196	29.1627
147	147	26.9547	197	197	28.9038
148	148	26.7154	198	198	28.6472
149	149	26.4782	199	199	28.3928
150	150	26.2431	200	200	28.1407
Serial No. (1)	Period in Months between the date of actual payment and the extended date of payment (2)	Percentage (3)	Serial No. (1)	Period in Months between the date of actual payment and the extended date of payment (2)	Percentage (3)
201	201	27.8909	251	251	17.8567
202	202	27.6432	252	252	17.6981
203	203	27.3978	253	253	17.5410
204	204	27.1545	254	254	17.3852
205	205	26.9134	255	255	17.2309
206	206	26.6745	256	256	17.0779
207	207	26.4376	257	257	16.9263
208	208	26.2029	258	258	16.7760
209	209	25.9702	259	259	16.6270
210	210	25.7397	260	260	16.4794
211	211	25.5111	261	261	16.3331
212	212	25.2846	262	262	16.1881

213	213	25.0601	263	263	16.0443
214	214	24.8376	264	264	15.9019
215	215	24.6171	265	265	15.7607
216	216	24.3985	266	266	15.6207
217	217	24.1819	267	267	15.4820
218	218	23.9672	268	268	15.3446
219	219	23.7544	269	269	15.2083
220	220	23.5435	270	270	15.0733
221	221	23.3344	271	271	14.9395
222	222	23.1272	272	272	14.8068
223	223	22.9219	273	273	14.6754
224	224	22.7184	274	274	14.5451
225	225	22.5167	275	275	14.4159
226	226	22.3168	276	276	14.2879
227	227	22.1186	277	277	14.1611
228	228	21.9222	278	278	14.0353
229	229	21.7276	279	279	13.9107
230	230	21.5347	280	280	13.7872
231	231	21.3435	281	281	13.6648
232	232	21.1540	282	282	13.5435
233	233	20.9661	283	283	13.4232
234	234	20.7800	284	284	13.3040
235	235	20.5955	285	285	13.1859
236	236	20.4126	286	286	13.0688
237	237	20.2314	287	287	12.9528
238	238	20.0517	288	288	12.8378
239	239	19.8737	289	289	12.7238
240	240	19.6973	290	290	12.6108
241	241	19.5224	291	291	12.4989
242	242	19.3490	292	292	12.3879
243	243	19.1772	293	293	12.2779
244	244	19.0070	294	294	12.1689
245	245	18.8382	295	295	12.0609
246	246	18.6709	296	296	11.9538
247	247	18.5052	297	297	11.8476
248	248	18.3409	298	298	11.7424

249	249	18.1780	299	299	11.6382
250	250	18.0166	300	300	11.5348

Serial No.	**Period in Months between the date of actual payment and the extended date of payment**	**Percentage**
(1)	**(2)**	**(3)**
301	301	11.4324
302	302	11.3309
303	303	11.2303
304	304	11.1306
305	305	11.0318
306	306	10.9338
307	307	10.8368
308	308	10.7405
309	309	10.6452
310	310	10.5507
311	311	10.4570
312	312	10.3641
313	313	10.2721
314	314	10.1809
315	315	10.0905
316	316	10.0009
317	317	9.9121
318	318	9.8241
319	319	9.7369
320	320	9.6504
321	321	9.5648
322	322	9.4798
323	323	9.3957
324	324	9.3122
325	325	9.2296

85. Business for the purpose of section 42 (1) (a).

For the purpose of clause (a) of sub-section (1) of section 42, business means, business of reselling the goods at retail.

86. Certified copies of documents and orders.

Any person who is a party to a proceeding under the Act or under these rules or under any notification may apply to the appropriateauthority or the

authority having the custody of the records pertainingthereto, for a certified copy of a document produced or filed by him in suchproceeding or of an order passed by such authority.

87. Orders and notices.

(1) Orders and notices under the Act or under these rules shall be served by one of the following methods :—

(a) by delivery by hand of a copy of the order or notice to theaddressee or to a person declared by him in

Form 105 or to his agent duly authorised in this behalf by him, or to a person for the timebeingemployed by him in connection with the business in respectofwhich he is registered as a dealer, or to any adult member of his family residing with the dealer,

(b) by post, [1][or courier agency]

(c) by facsimile message:

[2][(d) by sending a scanned copy [3][or electronically generated and digitally signed copy] of the order or notice by e-mail.

(e) by sending a copy of the order or notice by a courier agencyappointed by the Commissioner for this purpose.]

Provided that, if upon an attempt having been made to serve any such order or notice by any of the above-said methods, the sales taxauthority concerned is of the opinion that the order or notice cannotbe served by any of the above-mentioned methods, the saidauthority shall –

(A) in the case of an addressee who has no fixed or regular place of business in the State and on whom an attempt has been made to serve the [4][notice by post or by acourier agency, but the notice is returned undelivered by thepostal authorities or courier agency] for want of proper address or on the ground that the addresses could not be found, causethe notice to be published in a local newspaper; or

(B) in any other case, cause the order or notice to be served by fixing a copy thereof:—

(i) on some conspicuous part of the dealer's office or the building in which the dealer's office is located, or upon some conspicuous part of the place of the dealer's business last intimated to the said authority by the dealer or of the place where the dealer is known to have been last engaged in business, or

(ii) on some conspicuous part of the residence or office of the dealer or person or the building in which his residence or office is located,

and such service or publication shall be deemed to be aseffectual as if the order or notice has been served on theaddressee personally :

(2) [5][When the officer or person] serving an order or notice delivers or tenders a copy of the order or notice, to the dealer or addressee personally or to any of the persons referred to in paragraph (a) ofsub-rule (1), he shall require the signature of the person to whom thecopy is so delivered or tendered to an acknowledgement of service endorsed on the original order or notice or on a separate slip. When the notice isserved by affixing a copy thereof in accordance with the clause (B) of the first proviso to sub-rule (1), the person serving it shall return the original to the sales tax authority which issued the order or notice with a reportendorsed thereon or annexed thereto, stating that he so affixed the copy, thecircumstances under which he did so and the theperson, if any, by whom the

addressee's office or residence or the building in which his office or residence is located or his place of business was identified, and in whosepresence the copy was affixed. The said officer shall also obtain thesignature or thumb impression of the personidentifying the addressee'sresidence or office or building or place of business, to his report.

6[(3) When service is made by post or by a courier agency, the service shall be deemed to be effected by properly addressing or preparing the order or notice and posting it by registered post with acknowledgement due or, as the case may be, by courier agency with 'proof of delivery'acknowledgement and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the order or notice would be delivered in the ordinary course of post or, as the case may be, courier.]

7[(4) Notwithstanding anything contained in this rule, where an order, notice or any communication is made electronically and addressed to the dealer by e-mail which is provided to the department by the dealer, then such order, notice or communication, shall be deemed to have been served on the addressee. For the purpose of this sub-rule, the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000) shall be applicable.]

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1 These words were added from 1st November 2008 by Notification No. VAT/1508/CR-69/ Taxation-1 Dt. 23rd October 2008

2 These clauses (d) & (e) were added by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006 3 These words were inserted by Notification No.VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013

4 These words were substituted from 1st November 2008 by Notification No. VAT/1508/CR- 69/Taxation-1 Dt. 23rd October 2008. Earlier these wordsread as 'notice by post, but the notice is returned undelivered by the postal authority'.

5 These words were substituted by Notification No.STR.1506/CR-38/Taxation-1 Dt. 8thSeptember 2006. Earlier these words read as, 'when the officer'

6 This sub-rule was substituted by Notification No.VAT-1507/C.R.17/Taxation-1. Dt. 31st October 2007. Earlier thissub-rule read as, '(3) When service is made by post the service shall bedeemed to be effected by properly addressing or preparing the order or notice and posting it by registered post with acknowledgement due, and unless the contrary is proved, the service shall be deemed to have been effected at the time at which the order or notice would bedelivered in the ordinary course of post.

7 This sub-rule added by Notification No. VAT 1513/CR 61/Taxation-1 dated 21st May 2013 w. e. f. 1.5.2013.

88. Rates of interest.

1[(1) The rates of interest for the purposes of sub-section (1), (2) and (3) of section 30 shall be as specified in the table below:-

TABLE

Sr.No. (1)	Period, liable for interest (2)	Rate of interest (3)
1	Upto one month	One and a quarter per cent of the amount of such tax, for the month or for part thereof.
2	Upto three months	One and a quarter per cent of the amount of such tax, for the month or for part thereof for the first month of delay and one and a half percent of the amount of

		such tax, for each month or for part thereof for delay beyond one month up to three months.
3	More than three months	One and a quarter per cent of the amount of such tax, for each month or for part thereof for the first month of delay, one and a half per cent of the amount of such tax, for each month or for part thereof for delay beyond one month upto three months and two per cent of the amount of such tax, for each month or for part thereof for the period delay beyond three months.

(2) The rate of interest for the purposes of section 52 shall be halfper-cent. of the amount of such tax for each month or for part thereof.

(3) The rate of interest for the purposes of the sub-section (1) of section 53 shall be half per cent. of the amount of such refund for each month or for part thereof.

2[(4) The rates of interest specified in sub-rule (1), shall mutatis mutandis, apply for the purposes of clause (b) of sub-section (6) of section 51.]

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1 This sub-rule (1) was substituted by Notification No. VAT.1515/CR-81/Taxation-1 dt.5th November 2015 w.e.f. 1st December 2015. Prior to substitution this sub-rule was read as under:

"(1) The rates of interest for the purposes of sub-sections (1), (2) and(3) of section 30 shall be one and a quarter per cent. of the amount of such tax, for each month or for part thereof,"

2 This sub-rule was added by Notification No. STR.1506/CR-38/Taxation-1 Dt. 8th September 2006 and again this sub-rule was substituted by Notification No. VAT 1518/CR. 39/Taxation-1 dated 25th April 2018 w. e. f. 1st April 2018. Prior to substitution this sub-rule read as "(4) The rate of interest for the purposes of clause (b) of sub-section (6) of section 51 shall be one and a quarter per cent of the amount of excess refund which is to be recovered, for each month or part thereof."

89. Authorities and filing of return for the purpose of section 96(1) (e)(ii).

For the purposes of sub-clause (ii) of clause (e) of sub-section (1) ofsection 96, the authorities and form of return shall respectively be theauthorities prescribed for submission of return and the form of returnprescribed under the Bombay Sales Tax Rules, 1959, as the said rules stoodimmediately before the appointed day.

90. Penalty.

A breach of any of these rules shall be punishable with fine which may extend to two thousand rupees and when the offence is a continuingone, with a daily fine not exceeding one hundred rupees during thecontinuance of the offence.