

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

**TRADE CIRCULAR**

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

**Ref:** Notification No. VAT-1514/C.R.44/Taxation-1 dated 9<sup>th</sup> July 2014.

No. AMD-2014/12/Adm-8  
Trade Cir. 13 T of 2014

Mumbai, dated: 02.08.2014

A late fee of rupees 5,000 for delayed returns was introduced with effect from 1<sup>st</sup> August 2012 under the Maharashtra Value Added Tax Act, 2002 by virtue of sub-section (6) inserted in section 20.


2. The State Government issued a notification under the proviso to section 20(6) on 1<sup>st</sup> January 2014, providing for exemption from the payment of late fee in seven specified contingencies.

3. The said notification is now amended vide notification dated 9<sup>th</sup> July 2014 and one more contingency is added to it. In view of this amendment, a dealer, who has not filed any of the return that was due on or before 1<sup>st</sup> April 2014 may file such return/returns up to 30<sup>th</sup> September 2014 by paying late fee of rupees 1,000 for each return, instead of rupees 5,000. The last return that was due before 1<sup>st</sup> April 2014 was that of February 2014. Thus, dealer may file any of the returns for periods up to February 2014. However, in order to claim this benefit, such dealer must also pay tax and interest, payable as per

the said late return up to 30<sup>th</sup> September 2014. It may be noted that all three responsibilities, i.e. filing of return, payment of tax and interest, should be discharged by the dealer up to 30<sup>th</sup> September 2014. If any dealer files a return up to 30<sup>th</sup> September 2014 but does not pay either the tax or the interest, payable as per the said return up to 30<sup>th</sup> September 2014, then he shall not be eligible for benefit of this partial exemption for the respective return.

4. It may be noted that a rigorous drive has been planned after 30<sup>th</sup> September 2014 against the return defaulters. Hence all the defaulting dealers are requested to file all the pending returns and pay the applicable tax and interest at the earliest and take benefit of this exemption.

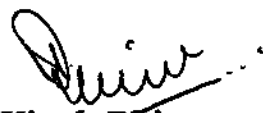
5. If any member of the trade has any doubt, he may refer to this office for further clarification.

  
(Dr. Nitin Kareer)  
Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

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

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