

8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To

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No.VAT /AMD-1012/1A/Adm-8
Trade Cir. No. 15T of 2012

Mumbai Dt. 13th Aug. 2012.

Sub: Extention of due date for filing return for the period ending 30th June 2012.

Gentlemen/Sir/Madam,

The Trade and Associations have represented that due to system error, many dealers could not upload return for the return period ending June 2012 from 9.40 PM till midnight of 31st July 2012. In the said representations it is requested to extend the due date for submission of return for the aforesaid period.

2. The issue has been examined. The due date for the return period ending June 2012 (i.e. for monthly and quarterly filers) was 21st July 2012. By virtue of the Para 5 of Trade Circular 1T of 2009 dated 12th January 2009 the additional 10 days period was provided for uploading of the return provided that these dealers made the payment of tax due as per return on or before the prescribed due date.

3. After examination, it has been decided to extend the due date for submission of return for the period ending June 2012 from **31st July 2012 to 17th August 2012.**

4. Further, it is brought to the notice of all the Trade and Associations that with effect from 1st August 2012, a provision of payment of late fees of Rs. 5000/- for failure to file return within prescribed time has been made applicable. In view of the amended provision the dealer who files late return is required to make payment of late fees of Rs. 5000/- before uploading the return for the default period. (Please see Trade Circular 13T of 2012 dated 6th August 2012).

5. In view of the above, dealers who had failed to file return for the period ending June 2012 within prescribed time, if file the said return, on or before 17th August 2012, will be required to make the payment of fees of Rs. 5000/- for said default. Such dealers and the dealers who have filed late return for the period ending June 2012 on or before issuance of this Trade Circular with payment of late fees of Rs. 5000/- will

be entitled for adjustment of the late fees so paid as credit for the immediately succeeding return period.

6. For removal of doubts, it is hereby clarified that if any additional amount becomes payable then the interest shall be calculated as per provisions of the section 30(2) of the MVAT Act, 2002. In other words, this extension, in no way affects the liability to pay interest as per provisions of section 30(2) of the MVAT Act, 2002.

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

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

Yours faithfully,



(Sanjay Bhatia)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.