

**COMMISSIONER OF STATE TAX, MAHARASHTRA STATE**

GST Bhavan, Mazgaon, Mumbai 400 010,  
dated the 7<sup>th</sup> March 2019.

**ORDER**

(Under section 19(2) of the Maharashtra Settlement of Arrears of  
Tax, Interest, Penalty or Late Fee Ordinance 2019)

No. ORD./MMB-2019/1/2019/ADM-8.- WHEREAS, the section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance 2019 (Mah. Ord. V of 2019) (hereinafter in this order referred to as the "said Ordinance") provides that for settlement of each class of arrears of tax, interest, penalty or late fee as given in clause (c) of sub-section (1) of section 2 of the said Ordinance, in respect of the specified period and pertaining to the Relevant Act, the applicant shall submit an application in such form and in such manner as mentioned in sub-section (2) of section 19, within the time limit specified in the section 4 of the said Ordinance, depending upon the First Phase or the Second Phase.

AND WHEREAS, the various Forms are required for carrying out the purposes of the said Ordinance;

NOW, THEREFORE, in exercise of the powers conferred under sub-section (2) of section 19 of the said Ordinance, the Commissioner of State Tax, Maharashtra State, hereby specifies,-

- (a) the forms appended hereto to be the Forms for carrying out purposes of the settlement of aforesaid arrears under the Relevant Act, in respect of the period ending on or before the 30th June 2017;
- (b) that the forms as above shall be submitted electronically or, as the case may be, physically and the application Form for Settlement of arrears under section 7 shall be submitted electronically, on the Maharashtra Goods and Services Tax Department portal [www.mahagst.gov.in](http://www.mahagst.gov.in).



RAJIV JALOTA,  
Commissioner of State Tax,  
Maharashtra State, Mumbai.

**“FORM I**

*(See section 7(1) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019)*

**Application for settlement of Arrears of tax, interest, penalty or late fee payable as per the statutory order**

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

No.

Mumbai Date:

	<b>Sub</b>	<b>:</b>	<b>Application under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Ordinance, 2019</b>
	<b>Ref</b>	<b>:</b>	(a) ----- (b) -----

- 1 I \_\_\_\_\_(Designation)-----of M/s.\_\_\_\_\_ here by makes an application under sub-section (1) of section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 *(hereinafter in this application referred to as the “Settlement Ordinance, 2019) under -----(name of the Relevant Act under which an application is being made) make an application for the purpose of settlement of the arrears of the tax, interest, penalty or late fee under various Act(s) administered by the Goods and Services Tax Department.*
- 2 I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us.
- 3 The application for settlement of arrears is being voluntarily made by me/us. The requisite details are as under:

**(A) General information:**

(1) Name of the Applicant (In Block letters)	M/s												

<b>(1) Registration Number</b>													
(a) TIN under MVAT Act													
(b) Registration No. under relevant Act													
(c) GSTIN, if any													
(d) PAN under IT Act, 1961													
(2) E-mail id													
<b>(3) Address:-</b>													
<b>(4) PIN CODE</b>													
<b>(5) Mobile No.</b>													

**(B) Details of statutory order :**

<b>1. Settlement sought in respect of (Please Tick mark) ,-</b>																	
(1) Statutory order (Please select from drop down) Assessment/Re-assessment /Revision /Review/ 1 <sup>st</sup> Appeal/2 <sup>nd</sup> Appeal order/Court order.																	
(2) Period of the Statutory order																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y

2. Designation of the authority passing the Statutory order								
3. Designation of the Nodal Officer in-charge of the case for which the settlement is sought (in case different than (2) above).								
4. Date of the Statutory order		D	D	M	M	Y	Y	Y

**(C) Details of arrears as per statutory order:**

<b>(1)</b> Tax, interest, penalty or late fee payable as per statutory order (Amount in Rs,)				
Tax	Interest	Penalty	Late fee	Total

<b>(2)</b> Amount of tax, interest, penalty or late fee paid after the date of statutory order whether in appeal or otherwise till the 31 <sup>st</sup> March 2019: (Amount in Rs,)				
Tax	Interest	Penalty	Late fee	Total

<b>(3)</b> Amount of tax, interest, penalty or late fee outstanding as on the 1 <sup>st</sup> April 2019 [(1)-(2)]: (Amount in Rs,)						
Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

<b>(4)</b> In case the order is passed on or after the 1 <sup>st</sup> April 2019 but on or before the 15 <sup>th</sup> July 2019 then the amount of tax, interest, penalty or late fee outstanding as on the date of order : (Amount in Rs,)						
Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

**(D) Details of the settlement of arrears, requisite amount and the amount of waiver**

**1. Settlement of tax, interest, penalty or late fee in case NO appeal is filed:**  
The Settlement details are as under:

(a) The settlement of amount outstanding as per Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period Upto 31<sup>st</sup> March 2010):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
<b>Total amount</b>						

(b) The settlement of amount outstanding as per Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: [Please select the period (For period From 1<sup>st</sup> April 2010 to 30<sup>th</sup> June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount or late fee					
<b>Total amount</b>						

**2. Settlement of tax, interest, penalty or late fee in case **APPEAL** is filed:** The Settlement details are as under:

<b>(1) Details of the appeal filed and withdrawal, if any:</b>	
(a) 1 <sup>st</sup> Appeal No. / 2 <sup>nd</sup> Appeal No. / Writ Petition No/ Special Leave Petition No.	
(b) Designation of Appellate Authority or Tribunal or court.	
(c) Date of application for withdrawal filed before the Appellate Authority/Tribunal/Court	
(d) Appeal withdrawal No. and date, if withdrawal order is passed.	

(e) Whether appeal is withdrawn full or part for certain issues: ( Tick (√) which is applicable)				
	<b>Full withdrawal</b>	<input type="checkbox"/>	<b>Partial withdrawal</b>	<input type="checkbox"/>

<b>(2) In case the appeal is withdrawn full then the details of total outstanding as given in Table (C) (3) or (C)(4) above] : (Amt. in Rs.)</b>				
<b>Tax</b>		<b>Interest</b>	<b>Penalty</b>	<b>Late fee</b>
<b>Un-disputed</b>	<b>Disputed</b>			

(a) The settlement of dues outstanding as per (2) above, [Please select the period (Period upto 31<sup>st</sup> March 2010):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
<b>Total amount</b>						

(b) The settlement of dues outstanding as per (2) above, [Please select the period (Period From 1<sup>st</sup> April 2010 to 30<sup>th</sup> June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
<b>Total amount</b>						

(3) In case the appeal is **withdrawn for certain issues (partly withdrawn)** then the list of such issues and tax, interest, penalty or late fee.

Sr. No.	Details of the issue in Brief	Tax	Interest	Penalty	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
<b>Total arrears for which appeal is withdrawn</b>					

(4) Balance amount of tax, interest, penalty or late fee as per Sr. No. [(C)(3) or (C)(4)-(D)2(3) above, remaining in the appeal in respect of which the applicant **desires to continue in the appeal:**

Tax	Interest	Penalty	Late fee

(5) Balance amount of tax, interest, penalty or late fee for which the applicant desires to **opt for settlement** [(C)(3) or (C)(4)-(D)2(4) i.e. amount of tax, interest, penalty where the applicant has withdrawn the appeal:

Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

(a) The settlement of dues outstanding as per (5) above, the payment of requisite amount to be made and waiver under **First Phase or the Second Phase** is worked out as below: [Upto 31<sup>st</sup> March 2010):

Sr. No.	Particulars	Outstanding amount		Payment of requisite amount		Amount of waiver sought	
		First Phase	Second Phase	First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax						
(b)	Amount of disputed tax						
(c)	Amount of interest						
(d)	Amount of penalty						
(e)	Amount of late fee						
<b>Total amount</b>							



(b) The settlement of dues as outstanding per (5) above, the payment of requisite amount to be made and waiver under **First Phase or the Second Phase** is worked out as below: [Form 1<sup>st</sup> April 2010 to 30<sup>th</sup> June 2017]:

Sr. No.	Particulars	Outstanding amount		Payment of requisite amount		Amount of waiver sought	
		First Phase	Second Phase	First Phas	Second Phase	First Phase	Second Phase
(f)	Amount of un-disputed tax						
(g)	Amount of disputed tax						
(h)	Amount of interest						
(i)	Amount of penalty						
(j)	Amount of late fee						
<b>Total amount</b>							

**Note: -**

The following documents are attached with this application: -

- (a) A copy of statutory order against which settlement is sought for.
- (b) Original order of withdrawal of Appeal or in case the appeal withdrawal order is not received then the request letter submitted for withdrawal of the appeal.
- (c) Copies of challans of payment of amount paid after the date of order till the 31<sup>st</sup> March 2019 and for the payment of the requisite amount made for the settlement.

**DECLARATION.**

I .....(Name in Block Letters) solemnly declare that the information given in this application, statements accompanying, are correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 10 read with section 4 and Annexure-A or Annexure-B of the Ordinance. Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

I further declare that the application for settlement is submitted in my capacity as.....and that I am competent to verify the correctness and completeness of the application. The terms and conditions laid in the said Ordinance are fully accepted by me.

Place:

Date:

(Name and Signature of the Applicant)

**ACKNOWLEDGEMENT.**

**Application No**

**Date**

Received (in duplicate) application in Form I for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance 2019, in respect of the statutory order dated----- in case of M/s. -..... RC.No/ PAN/TIN No .....for period ----- to-----.

Place:

Date:

Signature.

Name of the Designated Authority.

**“FORM-1A**

*(See section 7(1) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019)*

**Application for settlement of Arrears of return dues or, tax, interest or late fee as recommended by the auditor in the audit report or any other arrears as per sub-clauses (ii) to (v) of sub-section (1) of section 2.**

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

No.

Mumbai Date:

	<b>Sub</b>	<b>:</b>	<b>Application under the Maharashtra Settlement of Tax, Interest, Penalty or, Late Fee Ordinance, 2019</b>
	<b>Ref</b>	<b>:</b>	(a) ----- (b) -----

- 1 I \_\_\_\_\_(Designation) \_\_\_\_\_of M/s. \_\_\_\_\_here by makes an application under sub-section (1) of section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 *(hereinafter in this application referred to as the Settlement Ordinance, 2019)* under -----  
-----*(name of the Relevant Act under which application is being made)* for the purpose of settlement of the arrears of the tax, interest, or late fee payable as per the return, revised return, as per the audit report or, as the case may be, un-assessed period under various Act(s) administered by the Goods and Services Tax Department .
- 2 I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us.
- 3 The application for settlement of arrears is being voluntarily made by me/us. The requisite details are as under:

**(A) General information:**

1. Name of the Applicant (In Block letters)	M/s												

<b>2. Registration Number</b>													
(a) TIN under MVAT Act													
(b) Registration No. under relevant Act													
(c) GSTIN, if any													
(d) PAN under IT Act, 1961													
(iii) E-mail id													
<b>3. Address:-</b>													
<b>4. PIN CODE</b>													
<b>5. Mobile No.</b>													
6. Designation of the Nodal Officer in-charge of the case for which the settlement is sought.													

**(B) Categories for the settlement, amount of requisite payment and waiver therefor :**

<b>1. Category of arrears for which settlement is sought: (Please Tick appropriate category)</b>	
(1) Return dues;	<input type="checkbox"/>
(2) Amount of tax, interest or late fee recommended to be payable by the auditor and whether or not accepted by the dealer wholly or partly;	<input type="checkbox"/>

(3) Amount of tax, interest, penalty or late fee payable as per the notice issued in any proceeding;	<input type="text"/>
(4) Amount of tax, interest, penalty or late fee payable but where NO notice is issued	<input type="text"/>

**Financial year of the returns for which settlement application is filed:**

**Category-(1)**

**(1) Return/Revised return where tax, interest, or late fee is shown payable and which has not paid wholly or partly (Return dues)**

**(a) Settlement in respect of the returns which are filed on or before the 31st March 2019 (the applicant may file single application qua financial year provided that all such returns pertains to that financial year):**

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
<b>Total amount payable</b>					

**(b) Amount of tax, interest or late fee paid on or before the 31st March 2019.**

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
<b>Total amount paid</b>					

**(c) Outstanding amount of tax, interest or late fee as on the date of 1<sup>st</sup> April 2019 [(1)(a)-(1(b)):**

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
<b>Balance amount outstanding</b>					

**(d) Details of the settlement of arrears, requisite amount and the amount of waiver in respect of the returns that are filed on or before the 31<sup>st</sup> March 2019.**

**Settlement of tax, interest, penalty or late fee as per (1)(c)** The Settlement details are as under:

(i) The settlement of amount outstanding as per Sr. **(1)(c)** above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period Upto 31<sup>st</sup> March 2010):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of interest					
(c)	Amount of late fee					
<b>Total amount</b>						

(ii) The settlement of amount outstanding as per Sr. **(1)(c)** above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below:

(For period From 1<sup>st</sup> April 2010 to 30<sup>th</sup> June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of interest					
(c)	Amount of late fee					
<b>Total amount</b>						

**(e) Amount of tax, interest or late fee outstanding as per return in case the returns or revised returns are filed during the period 1<sup>st</sup> April 2019 to 15<sup>th</sup> July 2019**

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
<b>Balance amount outstanding</b>					



(i) **Settlement of tax, interest, penalty or late fee as per (e) above** the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period Upto 31<sup>st</sup> March 2010): The Settlement details are as under:-

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of interest					
(iii)	Amount of late fee					
<b>Total amount</b>						

(ii) **Settlement of tax, interest, penalty or late fee as per (e) above** the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period From 1<sup>st</sup> April 2010 to 30<sup>th</sup> June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(d)	Amount of un-disputed tax					
(e)	Amount of interest					
(f)	Amount of late fee					
<b>Total amount</b>						

**Category-(2)-----Settlement of arrears as per Audit Report**

**Financial Year of the Audit Report for which settlement Application is filed:**

--	--	--	--	--	--	--

**(2)** The amount of tax, interest or late fee determined and recommended by the auditor and whether accepted by the dealer or not in the audit report (FORM-704) submitted under section 61 of the MVAT Act.

(a) The tax, interest or late fee recommended to be payable by the Auditor in Part-1, letter of submission provided under the audit report in Form-704 (Amount in Rs.):

Tax	Interest	Late fee

(b) The tax, interest or late fee Accepted by the dealer out of (2)(a) above (Amount in Rs.):

Un-disputed		
Tax	Interest	Late fee

(c) The tax, interest or late fee payable but **NOT** accepted:

Tax		Interest	Late fee
Un-disputed	Deputed		

**Category-(3)-----Settlement of arrears as intimated in Notice for Assessment or Notice in Form 63(7) of MVAT Act:**

**Financial Year of arrears intimated for which settlement Application is filed:**

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**(3)** Amount of tax, interest, penalty or late fee as per notice issued for transaction (issue) based assessment or comprehensive assessment where the assessee desires to settle the demand communicated in notice or the intimation issued under section 63(7) of the MVAT Act.

The assessee need to settle the tax, interest, penalty or late fee together and individual settlement shall not be allowed) (Amount in Rs.)

Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

<b>Category-(4)-----Settlement of arrears towards Tax Deducted at Source:</b>							
<b>Financial Year of arrears of TDS for which settlement Application is filed:</b>							
<b>(4) Tax deducted at source (TDS) by the employer under MVAT Act but remained un-paid or interest or both (Amount in Rs.)</b>							
TDS (Un-disputed amount)				Interest			
<b>Category-(5)-----Settlement of arrears towards Tax Collected at Source:</b>							
<b>Financial Year of arrears of TDS for which settlement Application is filed:</b>							
<b>(5) Tax collection at source (TCS) by specified authorities as per section 31A of the MVAT Act but which has remained un-paid: (Amount in Rs.)</b>							
TCS (Un-disputed amount)				Interest			

<b>(6) Settlement of dues following under category (2) to (5):</b>						
(i) The settlement of dues outstanding as (2) to (5) above, the payment of requisite amount to be made and waiver under <b>First Phase or Second Phase</b> is as below: [Period upto 31 <sup>st</sup> March 2010]						
Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of TDS					
(c)	Amount of TCS					
(d)	Amount of disputed tax					
(e)	Amount of interest					
(f)	Amount of late fee					
<b>Total amount</b>						

(ii) The settlement of dues outstanding as per (2) to (5) above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is as below: [ Form 1<sup>st</sup> April 2010 to 30th June 2017):

<b>Sr. No.</b>	<b>Particulars</b>	<b>Outstanding amount</b>	<b>Payment of requisite amount</b>	<b>Amount of waiver sought</b>
(g)	Amount of un-disputed tax			
(h)	Amount of TDS			
(i)	Amount of TCS			
(j)	Amount of disputed tax			
(k)	Amount of interest			
(l)	Amount of late fee			
<b>Total amount</b>				

4 Kindly consider my/our request under the Settlement Ordinance and issue orders of the settlement accordingly. I have submitted the necessary/required documents with this application.

Place:

Date:

(Name and Signature of the Applicant)

## **DECLARATION.**

I ..... (Name in Block Letters), -----of M/s ----  
----- solemnly declare that the information given in this application, statements accompanying is correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 10 read with section 4 and Annexure-A or Annexure-B of the Ordinance. Also the other particulars shown in respect of each class arrears mentioned in sub-clauses (ii) to (v) of sub-section (1) of section 2 of the Ordinance are truly stated and it relate to the matter indicated in this application.

I further declare that I am making this application in my capacity as..... and that I am competent to make this application. The terms and conditions laid in the said Ordinance are fully accepted by me.

Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

Place:

Date:

(Name and Signature of the Applicant)

### **Note-**

The following documents are attached with this application: -

- (a) A copy of the return/revised return/audit report recommendations against which settlement is sought for.
- (b) Copy of the Notice in relation to the initiation of any proceeding in respect of which the settlement is sought.
- (c) In case no notice is issued then the self assessed tax, interest or late fee liability in respect of which settlement is sought.
- (d) Declarations undertaking under the Settlement Ordinance.
- (e) Copies of challans of payment of against the aforesaid dues made till the 31<sup>st</sup> March 2019 and the payment of the requisite amount.

**ACKNOWLEDGEMENT.**

**(For office use only)**

**Application No**

**Date**

Received (in duplicate) application in Form IA for Settlement of arrears as per return dues, on recommendations made by the auditor in audit report for additional liability of tax, interest or late fee or, as the case may be, for the un-assessed period the amount of tax, interest, penalty or late fee as per notice and as per the self-assessed liability of tax, interest or late fee determined by the applicant assessee under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019, in aforesaid respect dated.....in case of M/s. .... Holder of TIN/RC/GSTIN/PAN.....

Place:

Date:

Signature.

Name of the Designated Authority

**FORM-II**

*(See sub-section (1) of Section 8 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2019)*

**APPLICATION FOR WITHDRAWAL OF APPEAL**

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

No.

Mumbai Date:

	<b>Sub</b>	<b>:</b>	<b>Application for withdrawal of appeal under Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Ordinance, 2019</b>
	<b>Ref</b>	<b>:</b>	(a) ----- (b) -----

1. I -----of M/s\_\_\_\_\_ (Name and address of the applicant) desires to file an application under section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 for settlement of tax, interest, penalty or late fee under the----- (Name of the Relevant Act) against the----- (State class of arrears as given in clauses (i) to (v) of sub-section (1) of section 2.

2. The period and financial year for which settlement is sought is as under: I hereby submit that I undersigned desire to withdraw the appeal filed by me/us for the aforesaid period in respect of statutory order. The details of such order is as under:

<b>1. Settlement sought in respect of (Please Tick mark) ,-</b>																	
(1) Statutory order i.e Assessment/Re-assessment /Revision /Review order or the appeal order /Court order.																	
(2) Period of the Statutory order																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
<b>Financial year</b>																	

(3) Whether appeal is desired to be withdrawn full or part for certain issues: Tick (√) which is applicable)			
	<b>Full withdrawal</b>	<input type="checkbox"/>	<b>Partial withdrawal</b>
		<input type="checkbox"/>	<input type="checkbox"/>

(4) In case the appeal is <b>withdrawn for certain issues (partly withdrawn)</b> then the list of such issues and tax, interest, penalty or late fee.					
Sr. No.	Details of the issue in Brief	Tax	Interest	Penalty	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					



Sr. No.	Details of the issue in Brief	Tax	Interest	Penalty	Late fee
(viii)					
(ix)					
(x)					
<b>Total arrears for which appeal is requested to be withdrawn for settlement of said arrears.</b>					

3. I undersigned desire to withdraw the appeal filed by me/us for the aforesaid period in respect of statutory order. You are kindly requested to allow the withdrawal of the appeals as desired by me/us and oblige.

Signature

Name and the applicant.

Date:

Place:

**FORM-III**

(See section 12(3) of the Maharashtra Settlement of Arrears of tax,  
Interest, Penalty or, Late fee Act, 2019)

**FORM OF DEFECT NOTICE**

Notice of Defect on application for settlement of arrears

To,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Notice No.

B- Dated.DD/MM/YYYY

**Subject:** Defect notice under section 12(3) Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Ordinance, 2019.

**Ref:** Your application No                      dated

Gentlemen/Sir/Madam,

1. This is with reference to your application for settlement of arrears for the period from-----to----- filed as per sub-section (1) of section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Ordinance, 2019. This application is received on ----  
-----which is in FIRST PHASE/SECOND PHASE. On preliminary scrutiny, of your captioned application certain defect (s) are observed which are as under: -

Sr. No.	Description of the reasons in brief
(1)	
(2)	
(3)	
(4)	

2. On scrutiny of the application for settlement of arrears it is also noticed that you have calculated the amount of tax, interest, penalty or late fee

outstanding as on 1<sup>st</sup> April 2019 i.e. Rs.-----, however, from this office record it is seen that the outstanding as on 1<sup>st</sup> April 2019 is at Rs.----- . Therefore, the payment of the requisite amount is short by Rs.-----.

OR

3. It is seen from the details furnished by you that you have paid the requisite amount which is short by Rs.-----.
4. In view of the above, you are therefore required to correct the defect (s) as above and submit your reply within *fifteen days* from the date of receipt of this notice. You may please note that in case you fail to remove the defects within period aforesaid and make the payment of the requisite amount so short paid it will be presumed that you have nothing to say with respect to the defect(s) and your application may be rejected (in case no payment is made) or the order will be passed giving the proportionate waiver on the basis of the date the payment of the requisite amount and the Phase of the Ordinance

(Name, Signature and  
Designation)

Seal

Place

Date :

**FORM IV**

*(See sub-section (1) or (2) of Section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2019)*

Read

- (1) the application in Form-1A filed under section 7 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 filed by M/s----- holder of Registration No.----- PAN----- against statutory order passed on-----for a period-----.
- (2) Section 7, 8 and 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 (hereinafter referred as “Settlement Ordinance”)

**ORDER OF SETTLEMENT/REJECTION**

(Under sub-section (-----) of section 12 of the Settlement Ordinance)

- 1. WHEREAS, M/s\_\_\_\_\_ (Name and address of the applicant) has filed an application under section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 for settlement of tax, interest, penalty or late fee under the----- (Name of the Relevant Act) against the----- (State class of arrears as given in clauses (i) to (v) of sub-section (1) of section 2.
- 2. The period and financial year for which settlement is sought is a as under:

(1) Period for which settlement is sought																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
(2) Financial year for which settlement is sought																	

(3) Whether appeal is withdrawn full or part for certain issues: ( Tick (√) which is applicable)				
	<b>Full withdrawal</b>	<input type="checkbox"/>	<b>Partial withdrawal</b>	<input type="checkbox"/>

(4) In case the appeal is **withdrawn for certain issues (partly withdrawn)** then the list of such issues and tax, interest, penalty or late fee is determined as under:

Sr. No.	Details of the issue in Brief	Tax	Interest	Penalty	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
<b>Total arrears for which appeal is withdrawn</b>					

(5) the amount of tax, interest, penalty or late fee for which the applicant has withdrawn the appeal and **opted for settlement. The details are as under**

Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

(6) The applicant has filed the appeal and same has been withdrawn fully or the applicant has not filed the appeal against any statutory order <b><u>The details are as under</u></b>				
<b>Tax</b>		<b>Interest</b>	<b>Penalty</b>	<b>Late fee</b>
<b>Un-disputed</b>	<b>Disputed</b>			
(7) The applicant has filed the application for settlement other than (2) and (3) above. The details are as under				
<b>Tax</b>		<b>Interest</b>	<b>Penalty</b>	<b>Late fee</b>
<b>Un-disputed</b>	<b>Disputed</b>			

<b>Settlement of arrears towards Tax Deducted at Source:</b>	
(8) Tax deducted at source (TDS) by the employer under MVAT Act and the said TDS amount has not been paid with or without interest (Amount in Rs.)	
TDS (Un-disputed amount)	Interest
<b>-Settlement of arrears towards Tax Collected at Source:</b>	
(9) Tax collection at source (TCS) by specified authorities as per section 31A of the MVAT Act but which has remained un-paid: (Amount in Rs.)	
TCS (Un-disputed amount)	Interest

3. I have gone through the contents of the application which was found correct and complete/which has not been found correct and complete. Therefore a Defect Notice was issued on -----which is complied with/not complied with.

4. The applicant has made the payment of requisite amount as determined under section 10 read with section 4 of the Ordinance and the Annexure-A and Annexure-B appended to said Ordinance. The provisions of sub-section (6) of section 7 are brought to the notice of the applicant that there no entitlement of waiver towards un-disputed tax. In other words, the applicant was duly informed that the payment made to the requisite amount shall be first be adjusted towards the un-disputed tax, then towards the disputed tax and amount remaining, if any, shall be adjusted towards the interest, penalty or late fee, sequentially.

(a) The requisite amount for the settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per section 10 read with section 4 of the Ordinance is determined as under:							
Sr. No.	Particulars	Outstanding amount eligible for settlement		Payment of requisite amount		Amount of waiver granted	
		First Phase	Second Phase	First Phase	Second Phase	First Phase	Second Phase
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(1)	Amount of un-disputed tax						
(2)	Amount of TDS						
(3)	Amount of TCS						
(4)	Amount of disputed tax						
(5)	Amount of interest						
(6)	Amount of penalty						
(7)	Amount of late fee						
<b>Total amount</b>							

5. The applicant has paid the requisite amount at Rs.----- and he has complied/partly complied with all/some conditions stated in section 7, 8 and other provisions of the Ordinance.

6. Therefore, I Shri------(Designation)-----  
hereby state that the applicant is eligible for the waiver of the amount as given  
in column (g) or (h) of the Table as above and the corresponding post-  
assessment interest or, as the case may be, post-assessment penalty which  
is leviable but has not been levied till the date of the application filed for the  
settlement..
7. The recovery officer under the relevant Act shall take necessary entries to give  
effect to the waiver and the payments considered in this order.

OR

1. I have gone through the application for settlement and I am prima-facie of  
the opinion that the application for settlement of arrears of tax, interest,  
penalty or late fee is not in accordance with the provisions of this Ordinance.  
Therefore, a show-cause notice was issued on----- which was  
properly served on----- . Shri-----of M/s -----  
----attended/nobody attended and submitted/not submitted a written reply  
or attended and made an oral submission as reduced in writing by me.
2. In view of the facts of the case, I have come to the conclusion that the  
application for settlement of arrears of tax, interest, penalty or late fee is not  
in accordance with the provisions of this Ordinance and therefore same is  
rejected.

Signature

Name and the designation of the authority

Date:

Place:

Seal :

**Copy to: -**

- (a) the Applicant
- (b) the Appellate Authority in case the appeal is filed and concerned  
recovery officer.
- (c) recovery file



**FORM V**

*(See section 12(3) of the Maharashtra Settlement of Arrears of Tax,  
Interest, Penalty or Late Fee Ordinance, 2019)*

**NOTICE FOR RECTIFICATION OF MISTAKES**

To

\_\_\_\_\_  
\_\_\_\_\_

No.-----/B-----dated DD/MM/YYYY

<b>Application Reference no.</b>	
----------------------------------	--

GSTIN under the (Registration Certificate Number) MGST Act.																			
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Registration Certificate Number under MVAT Act.																			
Registration Certificate Number under the relevant Act.....																			

WHEREAS, it appears that in the order passed under sub-section (1) of Section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance 2019, bearing No..... dated.....passed by.....in respect of statutory order/return dues/dues as per audit report/as per notice/as per self-assessment for the period.....from.....to..... in your case, there is a mistake as follows:

<b>Sr. No.</b>	<b>Description of the mistake in brief.</b>
(a)	
(b)	
(c)	

AND WHEREAS, it is proposed to rectify the mistake as stated below which will have the effect of enhancing the requisite amount payable/reducing the amount of waiver, you are hereby given the notice under sub-section (3) of section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019, that, if you wish to prefer any objection against the proposed rectification, you should attend the office of the undersigned at.....(place).....at .....on.....(date).

Gist of rectification proposed to be made: -

(1)
(2)
(3)
(4)

Seal

Place

Date

Signature

Designation

**FORM-VI**

*(See section 12(3) of the Maharashtra Settlement of Arrears of Tax,  
Interest, Penalty or Late Fee Ordinance, 2019)*

**APPLICATION FOR RECTIFICATION OF MISTAKES**

To

\_\_\_\_\_  
\_\_\_\_\_

Subject: Application under sub-section (3) of section 12 of Maharashtra  
Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance,  
2019 for rectification of the mistake.

Sir/Madam,

I / We, the undersigned, herewith apply for rectification of the mistake.  
The details are as follows.

Name of the Applicant	M/s.
R-C. No. under relevant Act.	
Relevant Act.	
Address of the place of business	
Order passed by	
Date and No. of Order of settlement u/s 12 (1) of the Ordinance.	
The quantum of relief from arrears sought.	
Brief narration of the ground on which the rectification is sought.	

I / We, request you to consider the above mentioned facts and pass the  
necessary rectification order.

Place:

Yours Faithfully,

Date:

Name and Signature:

**FORM VII**

*(See section 17 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019).*

**NOTICE FOR REVIEW.**

To

\_\_\_\_\_  
\_\_\_\_\_

<b>Reference no.</b>	
----------------------	--

Registration Certificate Number under M.V. A.T. Act, 2002-																				
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Registration Certificate Number under the relevant Act																				
--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1. Whereas it appears that in the Order passed under sub-section (2) of Section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 bearing No..... dated .....passed by ..... in respect of statutory order for the period from..... to..... in your case, the order is erroneous in so far as it is prejudicial to the interest of revenue for the reasons given herein under:


2. And whereas, it is proposed to pass an order to the effect mentioned below, you are hereby informed that, if you wish to prefer any objection against such proposed action you should attend at the office of the undersigned at.....(place).....at(time) ..... on.....(date)

3. Gist of order proposed to be passed: -


Seal :  
Place :  
Date :

Signature  
Designated Authority.