

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010,

dated the 28th April 2023

ORDER


(Under section 19(2) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

No.DC(A&R)3/VAT/MMB-2023/1/ADM-8.— WHEREAS, the section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (Mah. Act. No. XVIII of 2023) (hereinafter in this order referred to as “the said Act”) provides that for settlement of each class of arrears of tax, interest, penalty or late fee as given in clause (d) of sub-section (1) of section 2 of the said Act, 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 10 of the said Act.

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

NOW, THEREFORE, in exercise of the powers conferred under sub-section (2) of section 19 of the said Act, 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. The application form for settlement of arrears under section 12 shall be submitted electronically, on the Maharashtra Goods and Services Tax Department portal www.mahagst.gov.in.


RAJEEV KUMAR MITAL
Commissioner of State Tax,
Maharashtra State, Mumbai

(2) Registration Number												
(a) TIN under MVAT Act Or UIN												
(b) TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution												
(c) Registration No. under relevant Act												
(d) GSTIN, if any												
(e) PAN of the applicant under IT Act, 1961												
(3) Address of the person whose dues are to be settled:-												
(4) PIN CODE												
(5) E-mail id of the applicant												
(6) Mobile No. of the applicant												

(B) Details of statutory order and option for payment of requisite amount:

1. Settlement sought in respect of (Please Tick mark) , -
(1) Statutory order (Please select from drop down) Assessment/Re-assessment /Revision /Review/1 st Appeal/2 nd Appeal order/Court order.
(2) Period of the Statutory order

(4) In case the order is passed on or after the 1st May 2023 but on or before the 31st October 2023 then the amount of tax, interest, penalty or late fee outstanding as per statutory order :

(Amount in Rs,)

Tax		Total Tax	Interest	Penalty	Late fee	Total
Un-disputed	Disputed					

(5) Details of the appeal filed and withdrawal, if any:

(a) Appeal No. / Writ Petition No/ Special Leave Petition No.	
(b) Designation of Appellate Authority or Tribunal or court.	
(c) Date of application for full and unconditional withdrawal of appeal filed before the Appellate Authority/Tribunal/Court	
(d) Appeal withdrawal No. and date, if withdrawal order is passed.	

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

Settlement of tax, interest, penalty or late fee

(a) For 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 **Lump sum payment as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Outstanding amount	Payment of requisite amount	Amount of waiver sought

(b) For 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 **One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount	Amount of waiver sought

			Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
Total amount						

(c) (i.) For the settlement of amount outstanding Sr. No. (C) (3) or (C)(4) above, the payment of requisite amount to be made and waiver under **Instalment option* as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of disputed tax					
(iii)	Amount of interest					
(iv)	Amount of penalty					
(v)	Amount of late fee					
Total amount						

* - Minimum 25 per cent. of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal quarterly instalments starting from the date of application.

Total requisite amount	
Less: Paid with this application	
Balance to be paid in three equal quarterly instalments starting from the date of application	

(ii.) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment.

Sr. no.	Due date	Amount of instalment
1		
2		
3		
Total		

Payments and attachment –

[A] ATTACHMENTS

The following documents are attached with this application: -

- A copy of statutory order against which settlement is sought for.
- Original order allowing withdrawal of appeal or in case the appeal withdrawal order is not received then the copy of the request letter submitted for withdrawal of the appeal.
- Copies of self-certified challans of payment made after the date of order till the 30th April 2023 and for the payment of the requisite amount for the settlement.

[B] Details of payment made upto 30th April 2023

(Amount in Rs.)				
Sr. no.	Challan No.	Period	Payment date	Amount
1				
2				
3				

[C] Details of payment made on or after 1st May 2023

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

Place:

Date:

(Name and Signature of the Applicant)

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 8 or section 9 read with section 10 and Annexure-A or Annexure-B of the Act. Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. 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.

Place:

Date:

(Name and Signature of the Applicant)

(Designation)

ACKNOWLEDGEMENT
ONE TIME PAYMENT OPTION

Application No.

Date

Received application in Form I for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, in respect of the statutory order dated----- in case of M/s. -..... RC. No./ PAN/TIN No.for period -----to-----.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

ACKNOWLEDGEMENT
INSTALLMENT OPTION.

Application No.

Date

Received application in Form I for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, in respect of the statutory order dated----- in case of M/s. ----- RC. No./ PAN/TIN No. for period -----to-----.

The schedule to pay the balance of the requisite amount is as under-

Sr. no.	Due date (system generated date based on date of application)*	Amount of instalment
1		
2		
3		
Total		

* - Please adhere to the above payment schedule to avoid recovery action.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

2. Registration Number												
(a) TIN under MVAT Act/UIN												
(b) TIN under MVAT Act of the Dealer on whose behalf the application is filed by Financial Institution												
(c) Registration No. under relevant Act												
(d) GSTIN, if any												
(e) PAN of the applicant under IT Act, 1961												
3. Address of the person whose dues are to be settled :-												
4. PIN CODE												
5. E-mail id of the applicant												
6. Mobile No. of the applicant												
7. Designation of the Nodal Officer in-charge of the case for which the settlement is sought.												

(B) Category of arrears for the settlement, amount of requisite payment and waiver thereof :

--

1. Category of arrears for which settlement is sought: (Please Tick appropriate category)					
(A) Amount of tax, interest or late fee payable as per Return/s for the periods ending on or before 30 th June 2017;					<input type="checkbox"/>
(B) Amount of tax, interest or late fee recommended to be payable by the auditor for the periods ending on or before 30 th June 2017;					<input type="checkbox"/>
(C) Option for payment of requisite amount (Please Tick mark) ,- One time payment option					<input type="checkbox"/>
Installment option					<input type="checkbox"/>
Financial year of the return/s for which the application for settlement is filed:					
1(A) Return/Revised return where tax, interest, or late fee is shown payable and which has not been paid wholly or partly (Return dues)					
(a) Settlement in respect of the returns for the periods ending on or before 30th June 2017, which are filed on or before the 31st October 2023 (applicant may file an application for a single return or a single application for all return dues of one financial year):					
Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax payable as per return	Interest payable as per return	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
(xi)					
(xii)					
Total amount payable					

(b) Amount of tax, interest or late fee paid on or before 30th April 2023
(Amount in Rs.)

Description	Amount
Total amount paid	

(c) Outstanding amount of tax, interest or late fee as on the 31st October 2023 or date of submission of application, whichever is earlier [(a)-(b)]:

Sr. No.	Period of Return/Revised return	Type of return (original or revised)	Tax	*Interest payable	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
(xi)					
(xii)					
Balance amount outstanding					

*- Interest payable to be calculated from the due date till the date of payment of Tax.

(d) Details of the requisite amount and the amount of waiver in respect of the returns that are filed on or before the 31st October 2023.

Settlement of tax, interest or late fee

(i) For the settlement of amount outstanding as per Sr. No. 1(A)(c) above, the payment of requisite amount to be made and waiver under **One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount	Amount of waiver sought
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			Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of interest					
(iii)	Amount of late fee					
Total amount						

(ii) (a) For the settlement of amount outstanding as per 1(A) (c) above, the payment of requisite amount to be made and waiver under **Instalment option* as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005	Annexure A for the periods 1st April 2005 to 30th June, 2017	Annexure B for the periods upto 31st March 2005
(i)	Amount of un-disputed tax					
(ii)	Amount of interest					
(iii)	Amount of late fee					
Total amount						

* - Minimum 25% of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal monthly instalments starting from the date of application.

Total requisite amount	
------------------------	--

Less: Paid with this application	
Balance to be paid in three equal monthly instalments starting from the date of application	

(b) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment

Sr. no.	Due date	Amount of instalment
1		
2		
3		
Total		

1(B) Settlement of arrears as recommended in the Audit Report						
Financial Year of the Audit Report for which settlement Application is filed:						
(a) Tax, interest or late fee recommended to be payable, whether accepted by the dealer or not, 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) Tax, interest or late fee accepted by the dealer out of 1(B)(a) above (Amount in Rs.):						
Un-disputed Tax		Interest		Late fee		

(c) Tax, interest or late fee payable but NOT accepted out of 1(B)(a) above (Amount in Rs.):			
Tax		Interest	Late fee
Un-disputed	Disputed		

(d) Balance Outstanding amount of tax, interest or late fee as on the date of 1st May 2023 (Amount in Rs.):			
Tax		*Interest payable	Late fee
Un-disputed	Disputed		
* - Interest payable to be calculated from the due date till the date of payment of Tax.			

(e) Details of the settlement of arrears, requisite amount and the amount of waiver Settlement of tax, interest, penalty or late fee

(i) For the settlement of amount outstanding as per Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under **One time payment option as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005
(a)	Amount of un-disputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
Total amount						

(ii) (a) For the settlement of amount outstanding Sr. No. 1(B)(d) above, the payment of requisite amount to be made and waiver under **Instalment option* as per Annexure A or Annexure B, as the case may be, for the periods upto 30th June 2017** is as under:

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005	Annexure A for the periods 1 st April 2005 to 30 th June, 2017	Annexure B for the periods upto 31 st March 2005
(a)	Amount of un-disputed tax					
(b)	Amount of disputed tax					
(c)	Amount of interest					
(d)	Amount of late fee					
Total amount						

* - Minimum 25 per cent. of the requisite amount as calculated above shall be paid before filing of application for settlement of arrears and balance amount shall be paid in three equal quarterly instalments starting from the date of application.

Total requisite amount	
Less: Paid with this application	
Balance to be paid in three equal quarterly instalments starting from the date of application	

(ii) (b) I hereby undertake to pay the balance of the requisite amount in three equal quarterly instalments from the date of application. The copies of the challans for the amounts paid under installments would be submitted alongwith Form VII. Form VII would be submitted within 8 days from the due date of the last installment.

Sr. no.	Due date	Amount of instalment
1		
2		
3		
Total		

Payments and attachment -

[A] ATTACHMENTS

The following documents are attached with this application: -

- (a) Copy of the return/revised return/audit report recommendations against which settlement is sought.
- (b) Copies of self-certified challans of payment made towards the aforesaid dues made till the 31st October 2023 and payment of the requisite amount.

[B] Details of payment made upto 30th April 2023

(Amount in Rs.)				
Sr. no.	Challan No.	Period	Payment date	Amount
1				
2				
3				

[C] Details of payment made during 1st May 2023 to 31st October 2023

(Amount in Rs.)				
Sr. no.	CIN	Period	Payment date	Amount
1				
2				
3				

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 8 or section 9 read with section 10 and Annexure-A or Annexure-B of the Act. Also the other particulars shown in respect of each class of arrears mentioned in sub-clauses (ii) to (iii) of clause (d) of sub-section (1) of section 2 of the Act are truly stated.

I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us. 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.

Place:

Date:

(Name and Signature of the Applicant)

ACKNOWLEDGEMENT
ONE TIME PAYMENT OPTION

Application No.

Date

Received application in Form IA for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, in respect of the statutory order dated----- in case of M/s. -..... RC.No./ PAN/TIN No.for period -----to-----.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

ACKNOWLEDGEMENT
INSTALLMENT OPTION.

Application No.

Date

Received application in Form IA for Settlement of arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, in respect of the statutory order dated----- in case of M/s. -..... RC.No./ PAN/TIN No.for period -----to-----.

The schedule to pay the balance of the requisite amount is as under-

Sr. no.	Due date (system generated date based on date of application)*	Amount of instalment
1		
2		
3		
Total		

* - Please adhere to the above payment schedule to avoid recovery action.

Place:

Date:

This is a system generated acknowledgement and requires no signature.

FORM-II

(See Section 11 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

APPLICATION FOR WITHDRAWAL OF APPEAL

To,

	Sub	:	Application for withdrawal of appeal under Relevant Act for Settlement under the Maharashtra Settlement of Tax, Interest, Penalty or, the Late Fee Act, 2023
	Ref	:	(a) Appeal No.----- (b) -----

1. I -----of M/s_____ (Name and address of the applicant) desire to file an application under section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 for settlement of tax, interest, penalty or late fee under the-----
------(Name of the Relevant Act) against the outstanding dues as per statutory order passed for the period-----.
2. I hereby submit that I desire to withdraw, fully and unconditionally, the appeal filed (Appeal No._____) by me/us for the aforesaid period under the
------(Name of the Relevant Act) to settle the arrears under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023. The details of the statutory order against which an appeal is filed are as under:

1. Settlement sought in respect of (Please Tick mark) ,-																	
(1) Statutory order i.e. Assessment/Re-assessment /Rectification/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
(3) Financial year																	
(4) Appeal No.																	

3. You are kindly requested to allow the withdrawal of the appeal as desired by me/us and oblige.

Signature

Name and the applicant.

Date:

Place:

FORM III

(See sub-section (1) or (2) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2023)

Read

- [1] the application in Form I filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 filed by holder of Registration No. PAN against statutory order passed on-----for the period-----.
- [2] the application in Form IA filed under section 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 filed by holder of Registration No. PAN against return dues / dues as per recommendation of auditor for the period-----.

ORDER OF SETTLEMENT/REJECTION

(Under sub-section (----) of section 13 of the Settlement Act)

1. WHEREAS, M/s _____ (Name and address of the applicant) has filed an application under section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 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 sub-clauses (i) to (iii) of clause (d) of sub-section (1) of section 2.
2. The period and financial year for which settlement is sought is 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 fully :(Tick (√) which is applicable)				
	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

(4) The details of the outstanding amount of tax, interest, penalty or late fee for which the applicant has withdrawn the appeal fully or the applicant has not filed the appeal against the statutory order and for which applicant has applied for settlement are as under:				
Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			
(5) The details of the outstanding amount of tax, interest, penalty or late fee on account of return dues or dues as per recommendation of auditor for which applicant has applied for settlement are as under:				
Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			
(6) Option for payment of requisite amount				

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 paid / short paid the requisite amount as per section 8 or section 9 read with section 10 of the Act and the *Annexure A* and *Annexure-B* appended to the Act and he has complied / partly complied with all / some conditions stated in section 11 and other provisions of the Act.

Lump sum option

Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per section 8 read with section 10 of the Act based on the requisite amount paid and the Lumpsum option selected for payment of requisite amount is determined as under:

Sr. No.	Outstanding amount	Payment of requisite amount	Amount of waiver granted

One time payment option / Installment option

Settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per sections 8 and 9 read with section 10 of the Act based on the requisite amount paid and the One time payment option / Installment option selected for payment of requisite amount is determined as under:

Sr. No.	Particulars	Outstanding amount eligible for settlement	Payment of requisite amount		Amount of waiver granted	
			Annexure A	Annexure B	Annexure A	Annexure B
(a)	(b)	(c)	(d)	(e)	(f)	(g)
(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					
Total amount						

5. Therefore, I Shri.....(Designation)..... hereby state that the applicant is eligible for the waiver of the amount as given in column (f) or (g) 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 of arrears.

6. Necessary entries to give effect to the waiver and the payments shall be taken in the outstanding dues (recovery) registers.

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 Act. Therefore, a show-cause notice was issued on ----- which was properly served on..... Shri..... of M/s In response to the show-cause notice, Shri. 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 Act 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) the recovery file

FORM IV

(See section 13(3) of the Maharashtra Settlement of Arrears of Tax,

Interest, Penalty or Late Fee Act, 2023)

NOTICE FOR RECTIFICATION

To

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

Application no.	
------------------------	--

R-C. No. under relevant Act.																						
Relevant Act.																						

WHEREAS, it appears that in the order passed under sub-section (1) of Section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act 2023, bearing No..... dated..... in respect of statutory order /return dues / dues as per audit report for the period from.....to..... in your case, there is an apparent mistake as follows:

Sr. No.	Description of the mistake in brief.
(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 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023, that, if you wish to place any objection against the proposed

rectification, you should attend the office of the undersigned at.....(place) at(time) on.....(date).

Gist of rectification proposed to be made: -

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

Seal

Place

Date

Signature

Name and the designation of the authority.

FORM-V

*(See section 13(3) of the Maharashtra Settlement of Arrears of Tax,
Interest, Penalty or Late Fee Act, 2023)*

APPLICATION FOR RECTIFICATION

To

Subject: Application under sub-section (3) of section 13 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 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 13 (1) of the Act.	
Brief narration of the ground on which the rectification is sought.	
The quantum of relief from arrears 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 clause (b) of the Table in section 10 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023)

FURNISHING OF DETAILS OF PAYMENTS UNDER INSTALMENT

To,

.....
.....
.....

Subject: Furnishing of details of amounts paid by way of instalments under Instalment option

I _____ (Designation)-----
---of M/s. _____ hereby submit that I have applied for settlement of the arrears of the tax, interest, penalty or late fee under -----
-----*(name of the Relevant Act under which an application is being made)* vide Application No. _____ dt. _____ under Instalment option.

While applying for settlement under Instalment option, I have paid the prescribed requisite amount at Rs. _____ (minimum 25 per cent.) alongwith application and submitted proof of the same. The balance of the requisite amount has been paid by me in three equal quarterly instalments as follows-

Sr. no.	Due date	Paid date	Amount of instalment	Interest paid on delayed instalment, if any	Total amount paid
1					
2					
3					
Total					

Copies of self-certified challans of the instalments paid alongwith challans for interest paid on account of delayed payment of instalments, if any, are attached herewith.

Place:

Date:

(Name and Signature of the Applicant.)