

Office of the
Commissioner of Sales Tax
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai - 400 010.

TRADE CIRCULAR

No.VAT/MMB-2015/72/Adm-8
Trade Circular No. 3 T of 2017

Mumbai, dated 11/01/2017

Sub: Filing of the VAT Audit Report in Form 704 for year 2015-16.

Ref: Letter received from FD No. VAT 1517/CR 1/Taxation-1
dated 11.01.2017.

Section 61(1) of the Maharashtra Value Added Tax Act, 2002 provides that all eligible dealers shall submit the Audit Report in Form- 704. As provided under rule 17A (1) of the Maharashtra Value Added Tax Rules, 2005, this form is to be uploaded electronically. Rule 66 of the said Rules mandates that such Audit Report in Form e-704 shall be submitted within nine months and fifteen days of the end of the year to which such report relates. Accordingly the prescribed date for filing of Form e-704 for the year 2015-16 is 15th January 2017.

The representations from Trade and Associations have been received with a request to extend the due date for submission of Audit Report in Form e- 704.

The representations, as aforesaid, are examined. After careful consideration of the same and with approval of the Finance Department, Government of Maharashtra, it has been decided to allow uploading of the Audit Report in Form e-704 for the year 2015-16 upto 9th February 2017.

In view of above, the physical copy of the acknowledgment and the statement of submission of Audit Report shall be submitted upto 20th February 2017 to the concerned Nodal Officers viz. Dy. Commissioner of Sales Tax, Asst. Commissioner of Sales Tax or Sales Tax Officer. The list of the Nodal Officers is available on the website [www. Mahavat.gov.in](http://www.Mahavat.gov.in). The dealers who upload the said Audit Report under section 61(1) of the said Act on or before 9th February 2017 and also submit the physical copy of the acknowledgment on or before 20th February 2017 then penalty proceeding shall not be initiated against such dealers.

It is clarified that the liability to pay interest, if any, as per the provisions of the said Act shall remain unchanged.


(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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Copy forwarded to:

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

Copy for information:

Dy. Secretary (Taxation), Finance Department, Mantralaya, Mumbai- 4000032.

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