

Office of the
Commissioner of State Tax,
1st floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. VAT/AMD-2020/1A/Adm-8
Trade Circular No. 03 T of 2020.

Mumbai, dated 17. 3. 2020

Sub: Guidelines in view of outbreak of Corona Virus.

- Ref:** 1. Notification issued by Public Health Department, Government of Maharashtra No. Corona 2020/CR 58/Health- 5 dt. 13th March 2020.
2. Notification issued by Public Health Department, Government of Maharashtra No. Corona 2020/CR 58/Health- 5 dt. 14th March 2020.

Background:

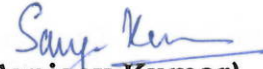
The Government of Maharashtra is taking various steps to prevent, control and curtail the spread and transmission of Corona Virus in the State. The most common method of transmission of virus seems to be through physical contact and therefore it is necessary to maintain social distance. The Epidemic Diseases Act, 1897 is also invoked vide Notification dated 13th March 2020 of Public Health Department by the Government of Maharashtra.

2. Presently the assessment proceedings under section 23(2) of the Maharashtra Value Added Tax Act, 2002 for the Financial Year 2015-16 and the assessments proceedings under section 23(5) for the year 2013-14, which are getting barred by limitation on 31st March 2020 are to be completed on priority. The assessee or their authorised representatives are visiting the departmental authorities to produce their books of accounts for verification and submit various documents for completion of assessment proceedings. Considering the pandemic outbreak of Corona Virus, it is hereby directed that wherever possible all the documents required for completion of any time barring assessment proceedings should be sought by the assessing authorities through e-mail , so that there will be minimal physical interaction between the assessee or their authorised representatives and the departmental authorities. The assessee and his authorised representatives are also requested to comply with the requirements

conveyed by the assessing authority and submit their contention if any through e-mail wherever possible. In all such cases the submission of documents physically or through e-mail should be recorded by the assessing officer in the assessment proceedings and the same should be considered on merits and consequential order be passed accordingly. This submission of documents by the dealer or his authorised representative can be considered as an opportunity of hearing granted to the dealer.

3. In case the assessee wishes to complete any proceedings on priority, he shall bring the same to the notice of the concerned authority through e-mail or phone call and thereafter make electronic submission of the requisite documents. The follow up action with the supervisory authority required if any in such cases shall be done through e-mail or phone call only.
4. The departmental authorities shall avoid any physical visits to the dealer's place of business or place of residence wherever possible for any reason whatsoever. Any action required to be taken and compliance required from the dealer shall be taken through electronic medium as far as possible.
5. These instructions may be followed scrupulously in order to prevent, control and curtail the spread and transmission of Corona Virus in the State.
6. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,



(Sanjeev Kumar)

Commissioner of State Tax,
Maharashtra State, Mumbai.

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Copy forwarded to: Joint Commissioner of State Tax (Mahavikas) with the request to upload this Trade Circular on the MGSTD web-site.



(Shriram H. Umale)

Jt. Commissioner of State Tax,
(HQ) 1, Maharashtra State, Mumbai.