

829, 8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR.

To

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No.VAT/AMD-1007/6/Adm-3

Mumbai Dt : 03.04.07

Trade Cir. 31 T of 2007

Sub: Extension of Time Limit for assessment:
Profession Tax Act and the Motor Spirit Taxation Act.

Ref: Maharashtra Act No. VI of 2007.

Gentlemen/Sir/Madam,

The Bombay Sales of Motor Spirit Taxation Act, 1958 and the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 were amended with effect from the 1st July 2004 with a view to introducing time barring for assessments. The amendments had provided that under the Motor Spirit Taxation Act where all the statements pertaining to any year ending on or before the 31st March 2004 are filed before the 30th September 2004 then, no order of assessment in respect of the said year shall be made on or after the 1st April 2007. Section 7 of the Profession Tax Act was also amended at that time wherein it was provided that where all the returns pertaining to any year ending on or before the 31st March 2004 are filed before the 30th September 2004, no order of assessment in respect of the said year shall be made on or after the 1st April 2007.

2. A Bill namely, L.A.Bill No.13 of 2007 was introduced in the Legislature. The Bill has since been passed and gazetted as an Act [Act No. VI of 2007]. By virtue of this Amendment Act, it is now provided that the respective assessments under Profession Tax Act and the Bombay Sales of Motor Spirit Taxation Act in respect of periods ending on or before the 31st March 2004 may be made on or before the 31st March 2008. In other words, the time limit for completion of assessments in respect of the periods ending on or before the 31st March 2004 has been extended by one year.
3. 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.
4. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(B.C.KHATUA.)
Commissioner of Sales Tax
Maharashtra State, Mumbai.

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Copy forwarded To :

1. a. All the Addl. Commissioners of Sales Tax in the State.
b. All the Joint Commissioner of Sales Tax in the State.
c. All the Sr. Dy. Commissioners of Sales Tax in the State.
d. All the Dy. Commissioner of Sales Tax in the State.
e. All the Asstt. Commissioners of Sales Tax in the State.
f. All the Sales Tax Officers in the State.

2. Copy forwarded with compliments for information to:

- a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
- c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

3. Copy to : All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(S.D.Bhandare)

Sr.Dy.Commissioner of Sales Tax
(Act & Rules) Maharashtra State. Mumbai.