

Office of the
Commissioner of Sales Tax,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai - 10.

TRADE CIRCULAR

No. DC(A&R)/VAT/MMB-2015/1/ADM-8 Mumbai, Date: 14th January 2015.
Trade Cir. No. 2T of 2015

**Sub. : Extension of time for filing VAT Audit Report in Form 704
for year 2013-14.**

Ref. : Trade Circular 21T of 2014 Dt. 20/12/2014.

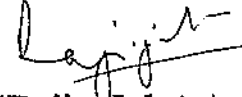
The prescribed due date for filing of VAT Audit Report under Section 61 of the Maharashtra Value Added tax Act, 2002 for year 2013-14 is 15th January 2015.

2. In this regard, representations from various Trade and Associations have been received for extension of due date for submission of Audit Report for the year 2013-14.

3. The representations, as aforesaid, have been examined by the Finance Department, Government of Maharashtra and after careful consideration of the same, has decided to extend the due date for submission of the Audit Report in Form 704 for the year 2013-14 to **30th January 2015**.

4. In order to avoid initiation of penalty proceedings, it is mandatory for the eligible dealers to upload Audit Report in Form 704 on or before the **30th January 2015** and submit the physical copy of the acknowledgement and the Statement of Submission of Audit Report referred in Trade Circular 14T of 2014 Dt. 20/12/2014 on or before **10 February 2015**.

5. It is clarified that the liability to pay interest on additional demands as a result of Audit findings as per provisions of the Section 30(2) of the MVAT Act, 2002 shall remain unchanged.



(Rajiv Jalota)

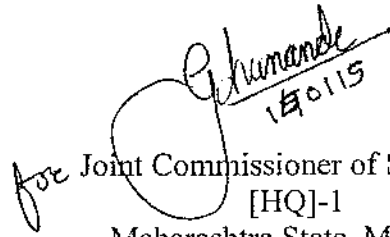
Commissioner of Sales Tax
Maharashtra State, Mumbai.

No. DC(A&R)/VAT/MMB-2015/1/ADM-8
Trade Cir. No. 2T of 2015

Mumbai, Date: 14th January 2015.

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1. Joint Commissioner of Sales Tax [Mahavikas] with a request to upload this Trade Circular on Department web-site.



for Joint Commissioner of Sales Tax
[HQ]-1
Maharashtra State, Mumbai.