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Indirect Tax Alert

30th January 2009
Volume: IDTX/2/2009

Maharashtra Circulars

Extension in due date for submission of VAT Audit Report¹

Due date of submission of VAT Audit report for the financial year 2007-08 has been conditionally extended to 2 March 2009. The benefit of the extension shall be available only to those dealers who have enrolled with the Sales Tax Department for availing various e-services. To enjoy such extension, dealers are required to submit along with the audit report, an authenticated copy of the acknowledgment of the enrollment.

Enrolment for e-services²

Dealers can now enroll for various e-services offered by the Sales Tax Department such as registration, declarations, annexure and submission of audit report.

Enrolment is a one time activity for which a detailed procedure has been prescribed. The dealers currently utilizing the facility of submission of e-returns are required to submit an authenticated copy of the acknowledgment generated on the Sales Tax Department site along with the VAT Audit Report for the financial year 2007-08.

Dealers currently not utilizing the facility of submission of e-returns are required to enroll for the e-services and submit an authenticated copy of the acknowledgment generated on the Sales Tax Department site along with the VAT Audit Report for the financial year 2007-08.

After submitting the acknowledgement for enrolment, dealers will no longer be required to submit the signed copy of an acknowledgement every time after submitting an e-return.

Online application for statutory forms under the CST Act³

With effect from 2 February 2009, all dealers are required to submit an electronic application for obtaining various Forms under the CST Act for which a detailed procedure has been prescribed. The dealers shall be required to apply

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electronically for obtaining the said Forms and the same shall be delivered to the dealer's principal place of business within 17 working days. Dealers would be communicated about the acceptance or otherwise of the application.

Dealers would not be required to physically submit any documents and no fees would also be required to be paid for issuance and delivery of any such Forms.

The facility shall be available for the Forms pertaining to the period starting from 1 April 2008. Applications seeking Forms for the period prior to 1 April 2008 shall be required to be made as per the existing manual system and the Forms for the period prior to 1 April 2008 shall not be issued after 31 March 2009.

Delhi Circular⁴

Extension of time limit for submission of declaration forms & reconciliation statement

Dealers are required to submit original Forms 'C', 'D', 'EI and EII', 'F', 'H', 'I' and 'J' to the authorities along with reconciliation statement in Form DVAT-51 within three months from the end of each quarter.

Time limit for submission of above declaration forms and Form DVAT-51 for the first and second quarter of the year 2008-09 has been extended to 15 May 2009.

(Effective from 17 November 2008)

Source:

1. *Circular No.3T of 2009 dated 23 January 2009*
2. *Circular No.4T of 2009 dated 23 January 2009*
3. *Circular No.2T of 2009 dated 23 January 2009*
4. *Circular No: F.3(33)/P-II/VAT/Misc./2006/743 dated 15 January 2009*

CST Act – Central Sales Tax Act, 1956

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