



The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee
Act, 2019

Act 15 of 2019

Keyword(s):

Annexure, Commissioner, Designated Authority, Goods and Services Tax Act, Oder of Settlement, Relevant Act, Requisite Amount, Return Dues, Statutory Order, Tax on the Entry Act, Un-Disputed Tax

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महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ५, अंक २७(२)]

मंगळवार, जुलै ९, २०१९/आषाढ १८, शके १९४१

[पृष्ठे १२, किंमत : रुपये २७.००

असाधारण क्रमांक ६२

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019 (Mah. Act No. XV of 2019), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

RAJENDRA G. BHAGWAT,
Secretary (Legislation) to Government,
Law and Judiciary Department.

MAHARASHTRA ACT No. XV OF 2019.

(First published, after having received the assent of the Governor in the " Maharashtra Government Gazette ", on the 9th July 2019).

An Act to provide for settlement of arrears of tax, interest, penalty or late fee which were levied, payable or imposed, respectively under various Acts administered by the Goods and Services Tax Department and for the matters connected therewith or incidental thereto.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action to provide for settlement of arrears of tax, interest, penalty or late fee, as the case may be, which were levied, payable or imposed under the Central Sales Tax Act, 1956, the Bombay Sales of Motor Spirit Taxation Act, 1958, the Bombay Sales Tax Act, 1959, the Maharashtra Purchase Tax on Sugarcane Act, 1962, the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975, the Maharashtra Sales Tax on the Transfer of the Right to use any Goods for any Purpose

74 of 1956.
Bom.
LXVI of 1958.
Bom. LI of
1959.
Mah. IX of
1962.

(१)

Act, 1985, the Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987, the Maharashtra Tax on Luxuries Act, 1987, the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989, the Maharashtra Tax on Entry of Goods into Local Areas Act, 2002 and the Maharashtra Value Added Tax Act, 2002, for the matters connected therewith or incidental thereto, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 on the 6th March 2019 ;

Mah. XVI of 1975.
Mah. XVIII of 1985.
Mah. XLII of 1987.
Mah. XLI of 1987.
Mah. XXXVI of 1989.
Mah. IV of 2003.
Mah. IX of 2005.
Mah. Ord. V of 2019.

AND WHEREAS it is expedient to replace the said Ordinance by an Act of the State Legislature with certain modifications ; it is hereby enacted in the Seventieth Year of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2019.

(2) It shall be deemed to have come into force with effect from the 6th March 2019.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) "Annexure" means the *Annexure* appended to this Act ;

(b) "appellate authority" means the authorities specified in sub-section (1) of section 13 of this Act ;

(c) "arrears of tax, interest, penalty or late fee" means the amount of tax, interest, penalty or late fee, as the case may be,—

(i) payable by an assessee as per any statutory order under the Relevant Act ; or

(ii) admitted in the return or, as the case may be, the revised return filed under the Relevant Act and which has not been paid either wholly or partly ; or

(iii) determined and recommended to be payable by the auditor, in the audit report submitted as per section 61 of the Value Added Tax Act, and whether the notice under section 32 or 32A of the Value Added Tax Act has been issued or not ; or

(iv) in respect of which a notice has been issued, in relation to any proceeding under the Relevant Act ; or

(v) determined to be payable by the assessee where no notice in relation to any proceeding under the Relevant Act is issued,

and such arrears of tax, interest, penalty or late fee, pertains to specified period ;

(d) "applicant" means a person who is liable to pay arrears of tax, interest, penalty or late fee levied or imposed under the Relevant Act and who desires to avail the benefit of settlement, by complying with the conditions, under this Act;

(e) "Commissioner" means an officer appointed as the Commissioner of State Tax under clause (a) of section 3 of the Goods and Services Tax Act, and includes the Commissioner of Sales Tax appointed under sub-section (1) of section 10 of the Value Added Tax Act ;

(f) "designated authority" means an authority appointed under section 3 ;

(g) "disputed tax" means the tax other than un-disputed tax as defined in clause (q);

(h) "Goods and Services Tax Act" means the Maharashtra Goods and Services Tax Act, 2017;

(i) "Government" or "State Government" means the Government of Maharashtra ;

(j) "order of settlement" means an order issued under this Act for settlement of arrears of tax, interest, penalty or late fee ;

Mah. XLIII of 2017.

(k) “ Relevant Act ” means the following Acts, as applicable in respect of arrears of tax, interest, penalty or late fee prior to the 1st July 2017, namely :—

- 74 of 1956. (i) the Central Sales Tax Act, 1956 ;
- Bom. LXVI of 1958. (ii) the Bombay Sales of Motor Spirit Taxation Act, 1958 ;
- Bom. LI of 1959. (iii) the Bombay Sales Tax Act, 1959 ;
- Mah. IX of 1962. (iv) the Maharashtra Purchase Tax on Sugarcane Act, 1962 ;
- Mah. XVI of 1975. (v) the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 ;
- Mah. XVIII of 1985. (vi) the Maharashtra Sales Tax on the Transfer of Right to use any Goods for any Purpose Act, 1985 ;
- Mah. XLII of 1987. (vii) the Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987 ;
- Mah. XLI of 1987. (viii) the Maharashtra Tax on Luxuries Act, 1987 ;
- Mah. XXXVI of 1989. (ix) the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989 ;
- Mah. IV of 2003. (x) the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 ; and
- Mah. IX of 2005. (xi) the Maharashtra Value Added Tax Act, 2002,
- and also includes the rules made or notifications issued thereunder ;

(l) “ requisite amount ” means an amount required to be paid during the First Phase or, as the case may be, the Second Phase under this Act and shall be the aggregate of the following amount paid during the said Phases under this Act towards,—

(i) un-disputed amount of tax, and

(ii) the amount of disputed tax, interest, penalty, late fee, post assessment penalty or post assessment interest, whether levied or not, as determined under section 10 of the Act and as specified in *Annexure-A* or *Annexure-B* appended to the Act ;

(m) “ return dues ” means the amount of tax, interest or late fee, admitted in the return or the revised return filed under the Relevant Act in respect of the specified period but which has remained un-paid either wholly or partly, at any time on or before the 16th August 2019 ;

(n) “ specified period ” means any period ending on or before the 30th June 2017 ;

(o) “ statutory order ” means any order passed under the Relevant Act, raising the demand of tax, interest, penalty or late fee payable by the applicant ;

Mah. IV of 2003. (p) “ Tax on the Entry Act ” means the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 ;

(q) “ un-disputed tax ” means,—

(i) the taxes collected separately under the Relevant Act ; or

(ii) the deductions allowed by the authorities in the statutory order for the taxes collected separately under the Relevant Act ; or

(iii) the taxes shown payable in the return or the revised return under the Relevant Act ; or

(iv) an amount claimed by the dealer as deductions or allowed by the designated authority as per rule 57 of the Value Added Tax Rules or similar rules made under other Relevant Act ; or

(v) an amount forfeited under the statutory order or excess tax collection shown in the return, revised return or, Audit report, as the case may be, submitted under the Relevant Act ; or

(vi) any amount of tax determined and recommended to be payable by the auditor, in the audit report submitted as per section 61 of the Value Added Tax Act, and accepted by the assessee either wholly or partly ; or

(vii) the tax deducted at source (TDS) by the employer under the Relevant Act ; or

(viii) the tax collection made under section 31A of the Value Added Tax Act ;

(r) " Value Added Tax Act " means the Maharashtra Value Added Tax Act, 2002; Mah. IX of 2005.

(s) "Value Added Tax Rules" means the Maharashtra Value Added Tax Rules, 2005 made under the Value Added Tax Act.

(2) Words and expressions used in this Act but not defined herein shall have the same meanings as respectively assigned to them under the Relevant Act.

Designated Authority. 3. (1) The Commissioner of State Tax shall be the Commissioner for the purposes of this Act.

(2) The officers specified in sub-section (2) of section 10 of the Value Added Tax Act or, as the case may be, under section 3 of the Goods and Services Tax Act, shall be the designated authorities for the purposes of this Act. The sub-ordination of the said officers shall be as per rule 5 of the Value Added Tax Rules.

(3) The Commissioner may, by notification published in the *Official Gazette*, delegate his powers to the designated authorities as specified in sub-section (2) and such authorities shall, within their jurisdiction, exercise the powers over such area or areas, as notified, from time to time, under section 10 of the Value Added Tax Act or, as the case may be, under sub-section (2) of section 4 and section 5 of the Goods and Services Tax Act.

Duration of Phase under Act. 4. The duration for the payment of requisite amount and the submission of application under this Act shall be as given in the Table below :-

Table

Sr.No.	Particulars	First Phase	Second Phase
(1)	(2)	(3)	(4)
(a)	Payment of requisite amount to be paid.	Commencing on or after the 1st April 2019 and ending on or before the 31st July 2019.	Commencing on or after the 1st August 2019 and ending on or before the 31st August 2019.
(b)	Duration for submission of application.	Commencing on or after the 1st April 2019 and ending on or before the 31st July 2019.	Commencing on or after the 1st August 2019 and ending on or before the 31st August 2019.

5. (1) Notwithstanding anything contained in the Relevant Act or under this Act, —
- (a) any payment made in respect of the statutory order either in the appeal or otherwise, on or before the 31st March 2019, shall first be adjusted towards the amount of tax in the ratio of undisputed tax and disputed tax and thereafter towards the interest and the balance amount remaining unadjusted, shall then be adjusted towards the penalty and the late fee, sequentially;
- (b) after adjustment of amount as specified in clause (a), the amount remaining outstanding, if any, as on the 1st April 2019, shall only be considered for the settlement and the requisite amount payable towards the settlement of aforesaid outstanding amount and the waiver, therefor, shall be as determined in accordance with *Annexure-A* or *Annexure-B* :
- Provided that, the ratio for adjustment under clause (a) shall be determined by the designated authority.
- (2) The provisions of foregoing clauses shall be applicable *mutatis mutandis* to the return dues or, as the case may be, as per the recommendations made in respect of tax, interest or late fee by the auditor in the audit report.
- (3) No arrears of tax, interest, penalty or late fee, if any, shall be settled under the Act, in case the statutory orders are made or returns or the revised returns are filed after the 16th August 2019.
6. (1) Subject to the other provisions of this Act, an applicant whether registered or not under the Relevant Act, shall be eligible to make an application for settlement of arrears of tax, interest, penalty or late fee in respect of the specified period, whether such arrears are disputed in appeal under the Relevant Act or not.
- (2) The applicant, who has availed benefits under any of the Amnesty Scheme, as declared by the Government under any Government Resolution or under the Maharashtra Settlement of Arrears in Disputes Act, 2016, shall also be eligible to make an application under this Act.
- (3) For the settlement under this Act the condition stated in section 7 and other provisions of this Act shall be complied with.
7. (1) The applicant shall make a separate application for each class of arrears given in clause (c) of sub-section (1) of section 2, under the Relevant Act, on or before the last date provided for the period of Phases mentioned in *Annexure-A* or *Annexure-B*.
- (2) The application shall be made to the designated authority in such form and in such manner, as may be specified by order by the Commissioner.
- (3) Subject to the other provisions of this Act, where an applicant desires to settle the arrears of return dues under the Relevant Act, in respect of the specified period, then he shall submit a separate application for each of such return or revised return under each Relevant Act :
- Provided that, where an applicant desires to settle the return dues in respect of more than one return or revised return pertaining to a financial year, then he may make a single application :
- Provided further that, no application in respect of the revised return, shall be entertained where such revision of return is carried out after the commencement of this Act and where such revision results into reduction of the tax or interest or both admitted in the said return including due to the adjustment of set-off:
- Provided also that, nothing in the second proviso shall be applicable in case of reduction of such tax or, as the case may be, the interest which is as a result of any payment of tax or interest or both made in cash during the intervening period of filing the original return and revision of such return, after the commencement of this Act.

Adjustment of any payment made under Relevant Act and settlement of arrears of tax, interest, penalty or late fee, if any.

Eligibility for settlement.

Conditions for settlement of arrears.

Mah. XVI of 2016.

(4) Every such application shall be accompanied by the proof of payment of the requisite amount as determined under section 10 and the documents stated in the application form.

(5) Where any appellate authority including Tribunal or the Court has remanded case back to any authority under the Relevant Act, for giving effect to the directions given therein and such order has not been passed on or before the 16th August 2019, then such cases shall not be eligible for settlement under this Act:

Provided that, the applicant may be eligible to settle the amount of tax, interest, penalty or late fee as per the directions given by the said authority or the Court and in case, no such specific directions are given then such tax, interest, penalty or late fee shall be determined by the applicant.

(6) Under any circumstances, the applicant shall not be entitled to any waiver in respect of un-disputed tax.

(7) Subject to the other provisions of this Act, the applicant shall be entitled to the waiver of disputed tax, interest, penalty or the late fee, to the extent as determined in accordance with section 10.

(8) No application under this Act shall be entertained in respect of the applicant, who has taken the credit of set-off under the Relevant Act, in the Electronic Credit Ledger, provided under the Goods and Services Tax Act, unless the credit equivalent to the amount for which the settlement application is filed is reversed by debiting the Electronic Credit Ledger or the Electronic Cash Ledger, on or before the date of submission of application for settlement.

(9) The applicant shall comply with the provisions of section 8.

Withdrawal of appeal.

8. (1) (a) Notwithstanding anything contained in any provisions of the Relevant Act, the appeal pending before the appellate authority or the Tribunal or the Court, shall be withdrawn un-conditionally by the applicant on the date on which such appeal withdrawal application is submitted to the aforesaid authorities or the Court;

(b) the submission of acknowledgement of such application to the designated authority, alongwith the application for settlement shall be treated as sufficient proof towards withdrawal of the said appeal.

(2) In case, the applicant desires to withdraw the appeal, in respect of certain issues and desires to continue the same for certain other issues, then the applicant, shall specifically state details thereof in withdrawal application filed before the said authorities or the Court, and the provisions of sub-section (1) shall apply *mutatis mutandis* so far as they relate to the withdrawal and submission of proof of the same.

(3) The provisions of section 5 shall be applicable in the cases where the applicant withdraws appeal as mentioned in sub-section (2) above.

Powers of Commissioner to notify transactions that may constitute an issue.

9. (1) For the purposes of this Act, the Commissioner, may from time to time, by notification published in the *Official Gazette*, notify the transactions that may constitute an issue.

(2) The decision of the Commissioner so far as it relates to the classification of any transactions as an issue or otherwise shall be final and no appeal shall lie against such decision, before any appellate authority or the Court.

Determination of requisite amount and extent of waiver.

10. (1) Where the arrears of tax, interest, penalty or late fee under the Relevant Act pertains to,—

(a) the period ending on or before the 31st March 2010 and where the said tax is un-disputed or disputed, then the extent of the payment of such un-disputed tax, disputed tax, interest, penalty or late fee and applicable waiver in respect of disputed tax, interest, penalty or late fee for the First Phase and Second Phase as given in section 4, shall be as specified in *Annexure-A*;

(b) the period commencing on or after the 1st April 2010 and ending on or before 30th June 2017 and where the said tax is un-disputed or disputed, then the extent of the payment of such un-disputed tax, disputed tax, interest, penalty or late fee and applicable waiver in respect of the disputed tax, interest, penalty

or late fee for the First Phase and Second Phase as given in section 4, shall be as specified in *Annexure-B*.

(2) The applicant who is liable to pay entry tax under the Tax on the Entry Act, then, notwithstanding anything contained in this Act or the Relevant Act, for the purpose of settlement under this Act,—

(a) the requisite amount shall be the amount equivalent to the amount of entry tax,—

(i) determined in the statutory order, or

(ii) in case no such order is passed, then entry tax that would have become payable under the Tax on the Entry Act, or

the amount reduced or denied by the amount of set-off as provided under rule 53 or 54, respectively, under the Value Added Tax Rules or, as the case may be, under the Bombay Sales Tax Rules, 1959, whichever is less ;

(b) in case the said applicant has paid the amount as determined under clause (a), on or before the last date specified in section 4, considering the Phases for which the settlement is desired, then the balance amount of tax remaining payable shall be waived by passing order under this Act and the said applicant shall not be entitled to claim the set-off of any amount including the amount paid on or before the 31st March 2019 under Value Added Tax Rules, or, as the case may be, under the Bombay Sales Tax Rules, 1959 :

Provided that, the payment made on any account on or before the 31st March 2019 shall not be considered as a payment towards the requisite amount ;

(c) the interest as per any statutory order and in case no such order is passed, the interest calculated on the basis of amount of tax payable under the Tax on Entry Act, shall be considered for determining the requisite amount and waiver in that respect in accordance with the *Annexure-A or Annexure-B*, as the case may be, depending upon the Phase during which the application for settlement of arrears is submitted and the payment on account of requisite amount so made;

(d) the requisite amount and waiver in respect of the penalty imposed as per any statutory order shall be determined in accordance with the *Annexure-A or Annexure-B*, as the case may be, depending upon the Phase during which the application for settlement of arrears is submitted and the payment on account of requisite amount so made.

(3) The payment of the requisite amount as determined under this section, shall be made in the form of Chalan prescribed under the Relevant Act or, as the case may be, in Form-MTR-6 prescribed under the Value Added Tax Rules and shall be made on or before the last day specified in section 4, as applicable to the First Phase or the Second Phase.

(4) Where the applicant has made the payment which is less than the requisite amount as determined under this section or section 11, then, the designated authority shall compute the proportionate amount of waiver admissible under the First Phase or, as the case may be, under the Second Phase in proportion to the requisite amount paid by the applicant and pass the order of settlement accordingly :

Provided that, in case the applicant has made the payment which is less than the requisite amount determined under this section or section 11, then, the amount so paid shall first be adjusted towards the undisputed tax and the amount remaining, if any, after such adjustment shall then be adjusted towards the disputed tax, interest, penalty or the late fee, proportionately.

(5) No application shall be rejected merely on the ground that the payment made by the applicant during the First Phase or the Second Phase under the Act is less than the requisite amount.

11. (1) The designated authority shall verify the correctness of the particulars furnished in the application and documents submitted with the application, with reference to the records available with the assessing authority or, as the case may be, any other authority with whom such records is available. The designated authority shall verify and confirm that the application is accompanied with documents mentioned in the application form.

Verification of correctness and completeness of application and issuance of defect notice, if necessary.

(2) On verification of the application, in case it is noticed that, the said application is incorrect or incomplete or the requisite amount paid is deficient, then, the designated authority shall issue defect notice, as far as possible within fifteen days from the date of receipt of the application, and intimate the applicant about the defects in the application alongwith the details of the requisite amount to be paid :

Provided that, the defect notice in respect of an application shall be issued only once.

(3) The applicant shall, within fifteen days of the receipt of the defect notice, correct the defects and make the payment, if any, and submit such application to the designated authority:

Provided that, in no case, the applicant shall be permitted to make such payment, as specified in the defect notice, after the 31st August 2019.

(4) The designated authority on receipt of such application shall, verify the correctness and completeness of the application and compute the requisite amount and extent of the waiver considering the Phase in which payment of the requisite amount is made.

(5) In case the applicant fails to correct the defects so communicated including the additional payment, if any, then, the designated authority may, for reasons to be recorded in writing and after giving him an opportunity of being heard, pass an appropriate order :

Provided that, the designated authority, subject to the provisions of the Act shall not deny the proportionate benefits as may be available to the said applicant considering the Phase in which the requisite amount is paid.

Settlement of arrears and passing of order of settlement.

12. (1) If the designated authority is satisfied that the applicant has paid the requisite amount determined in accordance with section 10, the designated authority shall pass an order and provide the copy of the said order to the applicant and thereupon, notwithstanding anything contained in the Relevant Act, such applicant shall be discharged of his liability to the extent of the amount of waiver specified in the order of the settlement.

(2) Where, the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Act, then, the designated authority may, by order, in writing, reject the application, after giving an opportunity of being heard to the applicant.

(3) The designated authority may, on his own motion or on application of the applicant, within six months from the date of the receipt of the order of the settlement by the applicant, rectify any error apparent from the record :

Provided that, no order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard.

Appeals.

13. (1) An appeal against the order passed under section 12 shall lie to,—

(a) the Deputy Commissioner of Sales Tax, if the order is passed by the authority sub-ordinate to him;

(b) the concerned Joint Commissioner of Sales tax, if the order is passed by the Deputy Commissioner of Sales Tax, concerned.

(2) The appeal shall be filed within sixty days from the date of receipt of the order mentioned in section 12 and no appeal filed thereafter shall be entertained unless the delay is condoned by the authorities mentioned in sub-section (1).

14. (1) No appellate authority including Tribunal, shall proceed to decide any appeal under the Relevant Act relating to the specified period, in respect of and to the extent of one or more issues or all the issues for which an application is made by the applicant under section 7. Powers of authorities.

(2) Notwithstanding anything contained in the Relevant Act, the assessing authority, the appellate authority including the Tribunal, revisional authority, reviewing authority, shall proceed to decide such assessment, appeal, revision or review in accordance with the Relevant Act,-

(a) to the extent of the issues for which no application for settlement is made by the applicant; or

(b) in case an order of settlement referred in sub-section (2) of section 12 is made rejecting the application for settlement by the designated authority, in case no appeal is filed under section 13.

15. An order of settlement issued under sub-section (1) of section 12 shall be conclusive as to the settlement of arrears covered under that order, and the matter covered by such order of settlement shall not be re-opened in any proceeding or review or revision or any other proceedings under the Relevant Act. Bar on re-opening of settled cases.

16. (1) Notwithstanding anything contained in section 15, where it appears to the designated authority that, the applicant has obtained the benefit of settlement, by suppressing any material information or particulars or by furnishing any incorrect or false information or, if any, suppression of material facts, concealment of any particulars is found in the proceedings related to search and seizure under the Relevant Act, then the designated authority may, for reasons to be recorded in writing and after giving the applicant an opportunity of being heard, may within two years from the end of the financial year in which the order of the settlement has been served, revoke the said order issued under sub-section (1) of section 12. Revocation of order of settlement.

(2) If an order of settlement is revoked under sub-section (1), the assessment, revision, review or appeal, as the case may be, under the Relevant Act, covered by such order of settlement, shall, notwithstanding anything contained in sections 8 and 15, stand revived or reinstated immediately upon such revocation, and such assessment, revision, review or appeal, as the case may be, shall be decided in accordance with the provisions of the Relevant Act, as if no order of settlement of the arrears of tax, interest, penalty or late fee has ever been made, and notwithstanding the period of limitation provided under the Relevant Act, such assessment, revision, review or appeal, as the case may be, shall be made by the respective authorities, within two years from the date of passing the order of such revocation:

Provided that, an appeal shall be re-instated on application made in this behalf to the appellate authority within sixty days from the date of communication of the order of revocation.

17. After an order is passed by the designated authority, the Commissioner may, on his own motion, at any time within twelve months from the date of service of order, call for the record of such order and after noticing an error in such order, in so far as it is prejudicial to the interest of revenue, may serve on the assessee a notice and pass an order to the best of his judgment, where necessary. Review.

18. Under no circumstances, the applicant shall be entitled to get the refund of the amount paid under this Act: No refund under Act.

Provided that, in case of revocation of an order of the settlement in accordance with the provisions of section 16, the amount paid by the applicant under the Act shall be treated to have been paid under the Relevant Act.

Power of
Commissioner
under Act.

19. (1) The Commissioner may, from time to time, issue instructions and directions as he may deem fit to the designated authorities, for carrying out the purposes of this Act.

(2) The Commissioner may, by an order specify the forms for the purpose of this Act and the manner in which the form shall be submitted.

Power to
remove
difficulty.

20. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion arises, by an order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made, before each House of the State Legislature.

Repeal of
Mah.
Ord. V
of 2019 and
saving.

21. (1) The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019, is hereby repealed.

Mah.
Ord. V of
2019.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of this Act.

Annexure-A
(See section 10)

For the periods upto the 31st March 2010

Sr. No.	Amount	First Phase		Second Phase	
		Amount to be paid	Amount of waiver	Amount to be paid	Amount of waiver
(a)	(b)	(c)	(d)	(e)	(f)
(1)	Un-disputed Tax Amount.	100% of the amount in column (b).	NIL	100% of the amount in column (b).	NIL
(2)	Disputed Tax Amount.	50% of the amount in column (b).	50% of the amount in column (b).	60% of the amount in column (b).	40% of the amount in column (b).
(3)	Interest payable under the Relevant Act or interest payable as per any statutory order or returns or revised returns.	10% of the amount in column (b).	90% of the amount in column (b).	20% of the amount in column (b).	80% of the amount in column (b).
(4)	Outstanding penalty amount as per any statutory order or penalty imposable under the Relevant Act.	5% of the amount in column (b).	95% of the amount in column (b).	10% of the amount in column (b).	90% of the amount in column (b).
(5)	Amount of post assessment interest or penalty or both leviable but not levied upto the date of application by the dealer under Relevant Act.	0% of the amount in column (b).	100% of the amount in column (b).	0% of the amount in column (b).	100% of the amount in column (b).
(6)	Late fee payable in respect of returns filed during the period commencing from the 1st April 2019 to 31st August 2019.	0% of the amount in column (b).	100% of the amount in column (b).	0% of the amount in column (b).	100% of the amount in column (b).

Annexure-B

(See section 10)

For the period commencing on or after the 1st April 2010 and ending
on or before the 30th June 2017

Sr. No.	Amount	First Phase		Second Phase	
		Amount to be paid	Amount of waiver	Amount to be paid	Amount of waiver
(a)	(b)	(c)	(d)	(e)	(f)
(1)	Un-disputed Tax Amount.	100%. of the amount in column (b).	NIL	100% of the amount in column (b).	NIL
(2)	Disputed Tax Amount.	70% of the amount in column (b).	30% of the amount in column (b).	80% of the amount in column (b).	20% of the amount in column (b).
(3)	Interest payable under the Relevant Act or interest payable as per any statutory order or returns or revised returns.	20% of the amount in column (b).	80% of the amount in column (b).	30% of the amount in column (b).	70% of the amount in column (b).
(4)	Outstanding penalty amount as per any statutory order or penalty imposable under the Relevant Act.	10% of the amount in column (b).	90% of the amount in column (b).	20% of the amount in column (b).	80% of the amount in column (b).
(5)	Amount of post assessment interest or penalty or both leviable but not levied upto the date of application by the dealer under Relevant Act.	0% of the amount in column (b).	100% of the amount in column (b).	0% of the amount in column (b).	100% of the amount in column (b).
(6)	Late fee payable in respect of returns filed during the period commencing from the 1st April 2019 to 31st August 2019.	0% of the amount in column (b).	100% of the amount in column (b).	0% of the amount in column (b).	100% of the amount in column (b).