



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ५, अंक ९]

बुधवार, मार्च ६, २०१९/फाल्गुन १५, शके १९४०

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असाधारण क्रमांक १५

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 Ordinance, 2019 (Mah. Ord. V 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.

[Translation in English of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 (Mah. Ord. V of 2019), published under the authority of the Governor].

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 6th March 2019.

MAHARASHTRA ORDINANCE No. V OF 2019.

AN ORDINANCE

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 are not in session ;

AND WHEREAS the Governor of Maharashtra is satisfied that circumstances exist which render 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 Act,

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

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;

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.

NOW , THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title and
commencement.

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

(2) It shall come into force at once.

Definitions.

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

(a) “Annexure” means the *Annexure* appended to this Ordinance;

(b) “appellate authority” means the authorities specified in sub-section (1) of section 13 of this Ordinance;

(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 accepted by the assessee either wholly or partly, 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 Ordinance;

(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;

Mah. XLIII
of 2017.

(i) “Government” or “ State Government ” means the Government of Maharashtra;

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

(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 Ordinance and shall be the aggregate of the following amount paid during the said Phases under this Ordinance 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 Ordinance and as specified in Annexure-A or Annexure-B appended to the Ordinance;

(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 15th July 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, interest or late fee 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 Ordinance 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 Ordinance.

(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 Ordinance. The subordination 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 Ordinance. **4.** The duration for the payment of requisite amount and the submission of application under this Ordinance 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 30th June 2019.	Commencing on or after the 1st July 2019 and ending on or before the 31st July 2019.
(b)	Duration for submission of application.	Commencing on or after the 1st April 2019 and ending on or before the 30th June 2019.	Commencing on or after the 1st July 2019 and ending on or before the 31st July 2019.

5. (1) Notwithstanding anything contained in the Relevant Act or under this Ordinance, —

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

(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 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*.

(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 and that are accepted by the dealer.

(3) No arrears of tax, interest, penalty or late fee, if any, shall be settled under the Ordinance, in case the statutory orders are made or returns or the revised returns are filed after the 15th July 2019.

6. (1) Subject to the other provisions of this Ordinance, 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.

Eligibility for settlement.

(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 Ordinance.

Mah. XVI of 2016.

(3) For the settlement under this Ordinance the condition stated in section 7 and other provisions of this Ordinance 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*.

Conditions for settlement of arrears.

(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 Ordinance, 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 Ordinance 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 Ordinance.

(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 15th July 2019, then such cases shall not be eligible for settlement under this Ordinance:

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 Ordinance, 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 Ordinance 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.

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

9. (1) For the purposes of this Ordinance, 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 Ordinance or the Relevant Act, for the purpose of settlement under this Ordinance,—

(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 Ordinance and the said applicant shall not be entitled to claim the set-off 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.

(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 Ordinance 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 July 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 Ordinance 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 Ordinance, 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 Ordinance: No refund under Ordinance.

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 Ordinance shall be treated to have been paid under the Relevant Act.

Power of
Commissioner
under Ordinance.

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 Ordinance.

(2) The Commissioner may, by an order specify the forms for the purpose of this Ordinance 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 Ordinance, the Government may, as occasion arises, by an order published in the *Official Gazette*, do anything not inconsistent with the provisions of this Ordinance, which appears to it to be necessary or expedient for the purpose of removing the difficulty.

(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.

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)	Amount of 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.	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 July 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)	Amount of 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.	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 July 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).

STATEMENT

The Maharashtra Goods and Services Tax Act, 2017 has been made applicable in the State with effect from the 1st July 2017. Prior to the application of Goods and Services Tax in the State various Tax Laws were in force. Some of the Tax Laws have been repealed and subsumed in the Goods and Services Tax.

2. After the application of the Goods and Services Tax Law, the work-load under the said Act has increased. The large number of cases and litigations are pending under the repealed Laws which involves locking of substantial amount of tax. The Government is, therefore, considers it expedient to provide for a scheme for settlement of arrears of tax, interest, penalty or late fee under the Relevant Act which were levied or imposed, for the periods ending on or before the 30th June 2017. The scheme envisages the safeguarding of the revenue fully in respect of taxes that are treated as un-disputed tax and with an incentive towards the partial waiver of disputed tax, interest, penalty or the late fee, subject to the conditions laid down in the scheme for the settlement of arrears.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action 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, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,
Dated the 6th March 2019.

CH. VIDYASAGAR RAO,
Governor of Maharashtra.

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

U. P. S. MADAN,
Additional Chief Secretary to Government.