

8<sup>th</sup> floor, Vikrikar Bhavan,  
Mazgaon, Mumbai-400010.

**TRADE CIRCULAR**

To  
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No.VAT /AMD-1012/1B/Adm-8  
Trade Cir. No. 6 T of 2012

Mumbai, Dt. 21/04/2012

**Sub:** Carry forward of the refund upto Rs. 1 lakh for the financial year 2011-12 to the F.Y. 2012-13

**Ref:** (1) Trade Circular No. 15T of 2010 dated 15.4.2010.  
(2) Trade circular No. 6T of 2011 dated 15.4.2011.

Gentlemen/Sir/Madam,

You are aware that the sub-section (2) of section 50 of the Maharashtra Value Added Tax Act, 2002 prohibits the carry forward of the refund for the return period ending March-2012 of Financial Year to first return of the next Financial Year i.e. 2012-13.

2. In view of the difficulties that are being faced by the trade, it was administratively decided to allow carry forward of the refund for the return period ending March-2010 to first return of the next Financial Year i.e. 2010-11 and likewise this concession was also provided for the year 2011-12 vide Trade Circulars cited at reference.

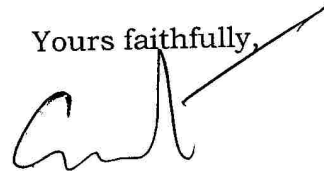
3. The department has received representations from the Trade and Associations with a request to allow the carry forward of the refund claim for the return period ending March 2012 to the next year 2012-13.

4. In view of the above, it is decided on the administrative grounds to allow carry forward of the refund claim upto rupees one lakh for the return period ending March-2012 to the first return of the next financial year i.e. 2012-13. In case, any dealer, who has already filed the claim of refund, for the period/ periods of 2011-12 in Form-501 and desires to withdraw such claim so as to carry forward his refund then such dealer shall file a revised return showing carry forward of such refund. It would be necessary for him to make an application to the concerned authority for withdrawal of refund

application in Form 501. In other words, the concession to carry forward the refund as stated above will be considered only if the application for refund is withdrawn.

5. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of trade has any doubt, he may refer the matter to this office for further clarification.
6. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,



**(Sanjay Bhatia)**  
Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No.VAT /AMD-1012/1B/Adm-6  
Trade Cir. No. 6 T of 2012

Mumbai, Dt. 21-04-12

1. Copy forwarded To:

- Special Commissioner of Sales Tax, Maharashtra State.
- Special Inspector General of Police, (Vigilance), Maharashtra State.
- All the Addl. Commissioners of Sales Tax in the State.
- All the Joint Commissioners of Sales Tax in the State.
- The Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.
- All the Sr. Dy. Commissioners of Sales Tax in the State.
- All the Dy. Commissioners of Sales Tax in the State.
- All the Asstt. Commissioners of Sales Tax in the State.
- All the Sales Tax Officers in the State.

2. Copy forwarded with compliments for information to:

- The Deputy Secretary, Finance Department, Mantralaya, Mumbai.
  - The Under Secretary, Finance Department, Mantralaya, Mumbai.
  - 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.



**(G.B. Indurkar)**  
Joint Commissioner of Sales Tax,  
(HQ)1, Maharashtra State, Mumbai.