

TRADE CIRCULAR

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No. JCST (MAHAVIKAS) / F 704 Physical Submission / FY – 2019-20 / Mumbai, dt. 29.1.2021
Trade Circular No. 25T of 2021

Subject: Physical Submission of Audit Report in Form 704 for the financial year 2019-20

Reference: 1) Government Notification No. VAT/ AMD -1009/1B/Adm-6 dated 26.08.2009.
2) Government Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013
3) Trade Circular No 25 T of 2018 dated 24.09.2018
4) Trade Circular No 08 T of 2019 dated 08.03.2019
5) Trade Circular No 02 T of 2020 dated 24.02.2020

The last date for submission of audit report u/s 61 of the MVAT Act 2002, for the period 2019-20 is 28th February, 2021. Since 28th February, 2021 is falling on Sunday, it is hereby clarified that, the due date for the same would be 1st March, 2021.

After uploading their audit reports for the period 2019-20, the dealers shall submit the following documents:

- i. The Statement of submission of Audit Report in the format given in the Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013. The Statement of submission should be duly certified with signature, stamp, seal of the dealer with date, and
- ii. The copy of Acknowledgement generated after uploading of Audit Report in Form-704, duly certified with signature, stamp, seal of the dealer and Auditor, with date.

(2) The aforesaid documents shall be submitted to the concerned Nodal Officers viz. Dy Commissioner of State Tax, Asst. Commissioner of State Tax or State Tax Officer. The List of Nodal Officers is available on website www.mahagst.gov.in , in What's New Section. (Please see Cases Allocation Chart)

The last date for electronic uploading of form e704, for the financial year 2019-20, is **1st March, 2021** and the last date for submission of abovementioned physical documents is **12th March, 2021**.

(3) If any member of the trade has any doubt he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of all the members of your association.

Parimal Singh 29/1

(Parimal Singh)

Special Commissioner of State Tax,
Maharashtra State, Mumbai.

Copy forwarded to :

1. All the Addl. Commissioners of State Tax in the State.
2. All the Joint Commissioners of State Tax in the State.
3. All the Dy. Commissioners of State Tax in the State.
4. All the Assistant Commissioners of State Tax and State Tax Officers in the State.

2. Copy forwarded with compliments for information to:

1. The officer on Special Duty, Finance Department, Mantralaya, Mumbai.
2. The Under Secretary, Finance Department, Mantralaya, Mumbai.
3. The Accounts Officer, Sales Tax Revenue Audit, Mumbai & Nagpur.
4. Copy to all the Desks and Desk officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.


(Subhash Morale)

Additional Commissioner of State Tax
(VAT-2), Mumbai