

MVAT Assessments u/s 23 of MVAT Act, 2002 in a glance.

Tabular presentation of MVAT Assessments procedures u/s 23 of the MVAT Act, 2002 (as amended in Maharashtra Budget, 2015) for quick reference at a glance:

SR.NO.	SECTION	DESCRIPTION	NOTICE FORM	TIME LIMIT FOR PASSING ORDER	POST ASSESSMENT REMEDY	TIME LIMIT FOR REMEDY	FORM FOR REMEDY
1.	23(1)	Ex Party Assessment, where return is not filed by dealer. Order is passed without giving reasonable opportunity of being heard to dealer.	NA	3 years from the end of F.Y., containing assessment period.	- Pay taxes - File return - Automatically Asst. Order gets cancelled.	Refer Circular 12T of 2012. No time limit specified.	Normal return Forms.
2.	23(2)	Return filed on time but Commissioner needs to check the claims of return so submit all details as asked in notice.	301	4 years from the end of F.Y. containing assessment period.	-Apply for cancellation as explained in Sec 23(11) below. OR -Rectification application u/s 24, if any mistake apparent from records. OR -If aggrieved file appeal u/s 26, AND -Apply for stay AND, -Intimate Assessing Officer for stay & appeal.	30 days of the date of service of the Asst. Order. 2 years from the end of F.Y. in which any order passed has been served. 60 days of service of order. 30 days of service of order.	316 307 310 311 314

3.	23(3)	Return not filed by the prescribed date by the dealer.	301	5 years from the end of F.Y. containing assessment period.	-Apply for cancellation as explained in Sec 23(11) below.	30 days of the date of service of the Asst. Order.	316
					OR		
					-Rectification application u/s 24, if any mistake apparent from records	2 years from the end of F.Y. in which any order passed has been served.	307
					OR		
-If aggrieved file appeal u/s 26,		310					
AND							
-Apply for stay,	60 days of service of order	311					
AND							
-Intimate officer for stay & appeal.	30 days of service of order.	314					
4.	23(3A)	Returns filed on time or returns not filed on or before prescribed date (Assessment for period ending on or up to 31.03.2008)	301	7 Years from the end Of F.Y. containing the assessment Period.	-Apply for cancellation as explained in Sec 23(11) below.	30 days of the date of service of the Asst. Order	316
					OR		
					-Rectification application u/s 24, if any mistake apparent from records.	2 years from the end of F.Y. in which any order passed has been served	307
					OR		
-If aggrieved file appeal u/s 26,		310					
AND							
-Apply for stay,	60 days of service of order	311					
AND							
-Intimate officer about stay & appeal	30 days of service of	314					

						order.	
5.	23(4)	Failed to apply for registration within prescribed period or not registered at all though liable i.e. URD Asst.	301	8 Years from the end of F.Y. containing the assessment Period.	-Apply for cancellation as explained in Sec 23(11) below. OR -Rectification application u/s 24, if any mistake apparent from records. OR -If aggrieved file appeal u/s 26, AND -Apply for stay, AND -Intimate officer about stay & appeal	30 days of the date of service of the Asst. Order 2 years from the end of F.Y. in which any order passed has been served. 60 days of service of order. 30 days of service of order.	316 307 310 311 314
6.	23(5)	Issued based/ Transaction based Audit/ Asst. or during the course of any proceedings if the commissioner is satisfied that there is tax evasion in any manner.	302	6 Years from the end of F.Y. containing the assessment Period. <u>(As amended by Maharashtra Budget, 2015)</u>	-Apply for cancellation as explained in Sec 23(11) below. <u>(As amended by Maharashtra Budget, 2015)</u> OR -Rectification application u/s 24, if any mistake apparent from	30 days of the date of service of the Asst. Order <u>(As amended by Maharashtra Budget, 2015)</u> 2 years from the end of F.Y. in which any order passed has	316 307

					records. OR -If aggrieved file appeal u/s 26, AND -Apply for stay, AND -Intimate officer about stay & appeal.	been served. 60 days of service of order. 30 days of service of order.	310 311 314
7.	23(6)	Commissioner of opinion that any turnover of sales or of purchase has not been disclosed or sales suppression or tax paid at lesser rate or wrongly set-off/ deduction claimed.	315	6 Years from the end of the year containing assessment period.	-Rectification application u/s 24, if any mistake apparent from records. OR -If aggrieved file appeal u/s 26, AND -Apply for stay, AND -Intimate officer about stay & appeal.	2 years from the end of F.Y. in which any order passed by him has been served. 60 days of service of order. 30 days of service of order.	307 310 311 314
8.	23(7)	Fresh Assessment for giving effect to direction/ findings of any order made under this act or by tribunal/ High Court/ Supreme Court.	Nil	36 months from date the intimating the said findings or directions.	Nil	Nil	Nil
9.	23(8)	Calls for all records & pass order though in similar matter Tribunal has given decision against Commissioner/ State Govt. & S.G. has filed appeal.	Nil	No order of recovery till final decision.	Nil	Nil	Nil
10.	23(9)	Cancelled WEF 26/06/2014.					

11.	23(10)	Dealer may be assessed under single notice & by single order, if assessed for more than one period covered by return so long all period are comprised in one year.	Nil	Nil	Nil	Nil	Nil
12.	23(11)	Cancellation of Asst. Order passed u/s 23(2), 23(3), 23(3A), 23(4) & 23(5). (<u>As amended by Maharashtra Budget, 2015</u>)	NA	18 months from date/ deemed date of serving cancellation order in Form 317.	Apply in Form 316 for cancellation of order ↓ Cancellation order within 3 months, if not cancelled than deemed to be cancelled at end of 3 months, ↓ Complete Fresh Asst. within 18 months from the date / Deemed Date of service of the cancellation order.	30 Days from service of assessment order, 3 months from the end of the month in which application in Form 316 received from dealer.	316 317
13.	23(12)	Fresh order in place of order cancelled on application u/s 23(11).			Complete Asst. within 18 months from the date / deemed date of service of the cancellation order.		

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