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	POST ASSESSMENT	TIME LIMIT FOR REMEDY	FORM FOR
				PASSING ORDER	REMEDY		REMEDY
1.	23(1)	Ex Party Assessment,	NA	3 years from	- Pay taxes	Refer Circular	Normal
		where return is not filed by dealer.		the end of F.Y.,	File returnAutomatically	12T of 2012. No time limit	return Forms.
		Order is passed		containing	Asst. Order	specified.	1011113.
		without giving		assessment	gets cancelled.	op come an	
		reasonable		period.			
		opportunity of being					
		heard to dealer.					
2.	23(2)	Return filed on time	301	4 years from	-Apply for	30 days of	316
		but Commissioner		the end of	cancellation as	the date of	
		needs to check the		F.Y.	explained in	service of the	
		claims of return so submit all details as		containing assessment	Sec 23(11) below.	Asst. Order.	
		asked in notice.		period.	OR		
		usked in notice.		periou.	-Rectification	2 years from	
					application u/s	the end of	307
					24, if any	F.Y. in which	
					mistake	any order	
					apparent from	passed has	
					records.	been served.	
					OR -If aggrieved		
					file appeal u/s		310
					26,	60 days of	310
					AND	service of	
					-Apply for stay	order.	311
					AND,		
					-Intimate	30 days of	
					Assessing	service of	314
					Officer for stay	order.	
			1 11 111	. ,	& appeal.		
			nttp://ta	xguru.in/			

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

						order.	
5.	23(4)	Failed to apply for registration within	301	8 Years from the end of	-Apply for cancellation as	30 days of the date of	316
		prescribed period or not registered at all though liable i.e.		F.Y. containing the	explained in Sec 23(11) below.	service of the Asst. Order	
		URD Asst.		assessment	OR		
				Period.	-Rectification	2 years from	307
					application u/s 24, if any	the end of F.Y. in which	
					mistake	any order	
					apparent from	passed has	
					records.	been served.	
					OR		
					-If aggrieved		310
					file appeal u/s	60 1 6	
					26, AND	60 days of service of	311
					-Apply for stay,	order.	311
					-Intimate	30 days of	314
					officer about	service of	314
					stay & appeal	order.	
6.	23(5)	Issued based/	302	6 Years from	-Apply for	30 days of	316
		Transaction based		the end of	cancellation as	the date of	
		Audit/ Asst. or		F.Y.	explained in	service of the	
		during the course of any proceedings if		containing the	Sec 23(11) below. (As	Asst. Order (As amended	
		the commissioner is		assessment	amended by	by	
		satisfied that there is		Period. (As	<u>Maharashtra</u>	<u>Maharashtra</u>	
		tax evasion in any manner.		amended by Maharashtra	Budget, 2015)	Budget,	
		manner.		<u>Budget,</u> 2015)	OR	<u>2015)</u>	
					-Rectification	2 years from	
					application u/s	the end of	
					24, if any mistake	F.Y. in which any order	307
					apparent from	passed has	

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					records.	been served.	
					OR		
					-If aggrieved		310
					file appeal u/s	60 days of	
					26,	service of	
					AND	order.	
					-Apply for stay,		311
					AND		
					AND	20.1	
					-Intimate	30 days of	24.4
					officer about	service of	314
					stay & appeal.	order.	
7.	23(6)	Commissioner of	315	6 Years from	-Rectification	2 years from	307
		opinion that any		the end of	application u/s	the end of	
		turnover of sales or		the year	24, if any	F.Y. in which	
		of purchase has not		containing	mistake	any order	
		been disclosed or		assessment	apparent from	passed by	
		sales suppression or		period.	records.	him has been	
		tax paid at lesser			OR	served.	
		rate or wrongly set-			-If aggrieved		310
		off/ deduction			file appeal u/s		
		claimed.			26,	60 days of	
					AND	service of	311
					-Apply for stay,	order.	
					AND		
					-Intimate	30 days of	314
					officer about	service of	
					stay & appeal.	order.	
8.	23(7)	Fresh Assessment	Nil	36 months	Nil	Nil	Nil
		for giving effect to		from date			
		direction/ findings of		the			
		any order made		intimating			
		under this act or by		the said			
		tribunal/ High Court/		findings or			
		Supreme Court.		directions.			
9.	23(8)	Calls for all records	Nil	No order of	Nil	Nil	Nil
		& pass order though		recovery till			
		in similar matter		final			
		Tribunal has given		decision.			
		decision against					
		Commissioner/ State					
		Govt. & S.G. has filed					
		appeal.					
10.	23(9)		Can	celled WEF 26/0	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). (As amended by Maharashtra Budget, 2015)	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
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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