

FORM IV

(See sub-section (1) or (2) of Section 12 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late fee Act, 2019)

Read

- (1) the application in Form-1A filed under section 7 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 filed by M/s----- holder of Registration No.----- PAN----- against statutory order passed on-----for a period-----.
- (2) Section 7, 8 and 12 of the Maharashtra Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 (hereinafter referred as “Settlement Ordinance”)

ORDER OF SETTLEMENT/REJECTION

(Under sub-section (-----) of section 12 of the Settlement Ordinance)

- 1. WHEREAS, M/s_____ (Name and address of the applicant) has filed an application under section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 for settlement of tax, interest, penalty or late fee under the------(Name of the Relevant Act) against the----- (State class of arrears as given in clauses (i) to (v) of sub-section (1) of section 2.
- 2. The period and financial year for which settlement is sought is a as under:

(1) Period for which settlement is sought																	
From	D	D	M	M	Y	Y	Y	Y	To	D	D	M	M	Y	Y	Y	Y
(2) Financial year for which settlement is sought																	

(1) In case the appeal is **withdrawn for certain issues (partly withdrawn)** then the list of such issues and tax, interest, penalty or late fee is determined as under:

Sr. No.	Details of the issue in Brief	Tax	Interest	Penalty	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
(vi)					
(vii)					
(viii)					
(ix)					
(x)					
Total arrears for which appeal is withdrawn					

(2) the amount of tax, interest, penalty or late fee for which the applicant has withdrawn the appeal and **opted for settlement. The details are as under**

Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

(3) The applicant has filed the appeal and same has been withdrawn fully or the applicant has not filed the appeal against any statutory order **The details are as under**

Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

(4) The applicant has filed the application for settlement other than (2) and (3) above. The details are as under				
Tax		Interest	Penalty	Late fee
Un-disputed	Disputed			

Settlement of arrears towards Tax Deducted at Source:	
(1) Tax deducted at source (TDS) by the employer under MVAT Act and the said TDS amount has not been paid with or without interest (Amount in Rs.)	
TDS (Un-disputed amount)	Interest
-Settlement of arrears towards Tax Collected at Source:	
(2) Tax collection at source (TCS) by specified authorities as per section 31A of the MVAT Act but which has remained un-paid: (Amount in Rs.)	
TCS (Un-disputed amount)	Interest

- I have gone through the contents of the application which was found correct and complete/which has not been found correct and complete. Therefore a Defect Notice was issued on -----which is complied with/not complied with.
- The applicant has made the payment of requisite amount as determined under section 10 read with section 4 of the Ordinance and the Annexure-A and Annexure-B appended to said Ordinance.

(a) The requisite amount for the settlement in respect of arrears of tax, interest, penalty or late fee and waiver as per section 10 read with section 4 of the Ordinance is determined as under:

Sr. No.	Particulars	Outstanding amount eligible for settlement		Payment of requisite amount		Amount of waiver granted	
		First Phase	Second Phase	First Phase	Second Phase	First Phase	Second Phase
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(1)	Amount of undisputed tax						
(2)	Amount of TDS						
(3)	Amount of TCS						
(4)	Amount of disputed tax						
(5)	Amount of interest						
(6)	Amount of penalty						
(7)	Amount of late fee						
(8)							
Total amount							

5. The applicant has paid the requisite amount at Rs.----- and he has complied/partly complied with all/some conditions stated in section 7, 8 and other provisions of the Ordinance.

6. Therefore, I Shri------(Designation)----- hereby state that the applicant is eligible for the waiver of the amount as given in column (g) or (h) of the Table as above and the corresponding post-assessment interest or, as the case may be, post-assessment penalty.

7. The recovery officer under the relevant Act shall take necessary entries to give effect to the waiver and the payments considered in this order.

OR

1. I have gone through the application for settlement and I am prima-facie of the opinion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Ordinance. Therefore, a show-cause notice was issued on----- which was properly served on----- . Shri-----of M/s ----- ----attended/nobody attended and submitted/not submitted a written reply or attended and made an oral submission as reduced in writing by me.
2. In view of the facts of the case, I have come to the conclusion that the application for settlement of arrears of tax, interest, penalty or late fee is not in accordance with the provisions of this Ordinance and therefore same is rejected.

Signature

Name and the designation of the authority

Date:

Place:

Seal :

Copy to: -

- (a) the Applicant
- (b) the Appellate Authority in case the appeal is filed and concerned recovery officer.
- (c) recovery file