

“FORM-1A

(See section 7(1) of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019)

Application for settlement of Arrears of return dues or, tax, interest or late fee as recommended by the auditor in the audit report or any other arrears as per sub-clauses (ii) and (v) of sub-section (1) of section 2.

To,

No.

Mumbai Date:

	Sub	:	Application under the Maharashtra Settlement of Tax, Interest, Penalty or, Late Fee Ordinance, 2019
	Ref	:	(a) ----- (b) -----

- 1 I _____(Designation) _____of M/s. _____here by makes an application under sub-section (1) of section 7 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019 *(hereinafter in this application referred to as the Settlement Ordinance, 2019)* under -----
-----*(name of the Relevant Act under which application is being made)* for the purpose of settlement of the arrears of the tax, interest, or late fee payable as per the return, revised return, as per the audit report or, as the case may be, un-assessed period under various Act(s) administered by the Goods and Services Tax Department .
- 2 I have carefully read and understood the conditions for the settlement of the said arrears and are fully accepted to me/us.
- 3 The application for settlement of arrears is being voluntarily made by me/us. The requisite details are as under:

(A) General information:

1. Name of the Applicant (In Block letters)	M/s												

2. Registration Number													
(a) TIN under MVAT Act													
(b) Registration No. under relevant Act													
(c) GSTIN, if any													
(d) PAN under IT Act, 1961													
(iii) E-mail id													
3. Address:-													
4. PIN CODE													
5. Mobile No.													
6. Designation of the Nodal Officer in-charge of the case for which the settlement is sought.													

(B) Categories for the settlement, amount of requisite payment and waiver therefor :

1. Category of arrears for which settlement is sought: (Please Tick appropriate category)	
(1) Return dues;	<input type="checkbox"/>
(2) Amount of tax, interest or late fee recommended to be payable by the auditor and whether or not accepted by the dealer wholly or partly;	<input type="checkbox"/>

(3) Amount of tax, interest, penalty or late fee payable as per the notice issued in any proceeding;	<input type="text"/>
(4) Amount of tax, interest, penalty or late fee payable but where NO notice is issued	<input type="text"/>

Financial year of the returns for which settlement application is filed:

Category-(1)

(1) Return/Revised return where tax, interest, or late fee is shown payable and which has not paid wholly or partly (Return dues)

(a) Settlement in respect of the returns which are filed on or before the 31st March 2019 (the applicant may file single application qua financial year provided that all such returns pertains to that financial year):

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
Total amount payable					

(b) Amount of tax, interest or late fee paid on or before the 31st March 2019.

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
Total amount paid					

(c) Outstanding amount of tax, interest or late fee as on the date of 1st April 2019 [(1)(a)-(1(b)):

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
Balance amount outstanding					

(d) Details of the settlement of arrears, requisite amount and the amount of waiver in respect of the returns that are filed on or before the 31st March 2019.

Settlement of tax, interest, penalty or late fee as per (1)(c) The Settlement details are as under:

(i) The settlement of amount outstanding as per Sr. **(1)(c)** above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period Upto 31st March 2010):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of interest					
(c)	Amount of late fee					
Total amount						

(ii) The settlement of amount outstanding as per Sr. **(1)(c)** above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below:

(For period From 1st April 2010 to 30th June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of interest					
(c)	Amount or late fee					
Total amount						

(e) Amount of tax, interest or late fee outstanding as per return in case the returns or revised returns are filed during the period 1st April 2019 to 15th July 2019

Sr. No.	Period of Return/Revised period	Type of return (original or revised)	Tax	Interest	Late fee
(i)					
(ii)					
(iii)					
(iv)					
(v)					
Balance amount outstanding					

(i) **Settlement of tax, interest, penalty or late fee as per (e) above** the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period Upto 31st March 2010): The Settlement details are as under:-

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(i)	Amount of un-disputed tax					
(ii)	Amount of interest					
(iii)	Amount of late fee					
Total amount						

(ii) **Settlement of tax, interest, penalty or late fee as per (e) above** the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is worked out as below: (For period From 1st April 2010 to 30th June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(d)	Amount of un-disputed tax					
(e)	Amount of interest					
(f)	Amount or late fee					
Total amount						

Category-(2)-----Settlement of arrears as per Audit Report						
Financial Year of the Audit Report for which settlement Application is filed:						
(2) The amount of tax, interest or late fee determined and recommended by the auditor and whether accepted by the dealer or not in the audit report (FORM-704) submitted under section 61 of the MVAT Act.						
(a) The tax, interest or late fee recommended to be payable by the Auditor in Part-1, letter of submission provided under the audit report in Form-704 (Amount in Rs.):						
Tax		Interest		Late fee		
(b) The tax, interest or late fee Accepted by the dealer out of (2)(a) above (Amount in Rs.):						
Un-disputed						
Tax		Interest		Late fee		

(c) The tax, interest or late fee payable but NOT accepted:						
Tax		Interest	Late fee			
Un-disputed	Deputed					

Category-(3)-----Settlement of arrears as intimated in Notice for Assessment or Notice in Form 63(7) of MVAT Act:						
Financial Year of arrears intimated for which settlement Application is filed:						
(3) Amount of tax, interest, penalty or late fee as per notice issued for transaction (issue) based assessment or comprehensive assessment where the assessee desires to settle the demand communicated in notice or the intimation issued under section 63(7) of the MVAT Act.						
The assessee need to settle the tax, interest, penalty or late fee together and individual settlement shall not be allowed) (Amount in Rs.)						
Tax		Interest	Penalty	Late fee		
Un-disputed	Disputed					

Category-(4)-----Settlement of arrears towards Tax Deducted at Source:						
Financial Year of arrears of TDS for which settlement Application is filed:						
(4) Tax deducted at source (TDS) by the employer under MVAT Act but remained un-paid or interest or both (Amount in Rs.)						
TDS (Un-disputed amount)		Interest				
Category-(5)-----Settlement of arrears towards Tax Collected at Source:						
Financial Year of arrears of TDS for which settlement Application is filed:						
(5) 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				

(6) Settlement of dues following under category (2) to (5):						
(i) The settlement of dues outstanding as (2) to (5) above, the payment of requisite amount to be made and waiver under First Phase or Second Phase is as below: [Period upto 31 st March 2010]						
Sr. No.	Particulars	Outstanding amount	Payment of requisite amount		Amount of waiver sought	
			First Phase	Second Phase	First Phase	Second Phase
(a)	Amount of un-disputed tax					
(b)	Amount of TDS					
(c)	Amount of TCS					
(d)	Amount of disputed tax					
(e)	Amount of interest					
(f)	Amount of late fee					
Total amount						

(ii) The settlement of dues outstanding as per (2) to (5) above, the payment of requisite amount to be made and waiver under **First Phase or Second Phase** is as below: [Form 1st April 2010 to 30th June 2017):

Sr. No.	Particulars	Outstanding amount	Payment of requisite amount	Amount of waiver sought
(g)	Amount of un-disputed tax			
(h)	Amount of TDS			
(i)	Amount of TCS			
(j)	Amount of disputed tax			
(k)	Amount of interest			
(l)	Amount of late fee			
Total amount				

4 Kindly consider my/our request under the Settlement Ordinance and issue orders of the settlement accordingly. I have submitted the necessary/required documents with this application.

Place:

Date:

(Name and Signature of the Applicant)

DECLARATION.

I (Name in Block Letters), -----of M/s ----
----- solemnly declare that the information given in this application, statements accompanying is correct and complete to the best of my knowledge and belief and amount of arrears of tax, interest, penalty or late fee and requisite amount is determined as per section 10 read with section 4 and Annexure-A or Annexure-B of the Ordinance. Also the other particulars shown in respect of each class arrears mentioned in sub-clauses (ii) to (v) of sub-section (1) of section 2 of the Ordinance are truly stated and it relate to the matter indicated in this application.

I further declare that I am making this application in my capacity as..... and that I am competent to make this application. The terms and conditions laid in the said Ordinance are fully accepted by me.

Also, the other particulars shown therein are truly stated and relate to statutory order indicated in the application.

Place:

Date:

(Name and Signature of the Applicant)

Note-

The following documents are attached with this application: -

- (a) A copy of the return/revised return/audit report recommendations against which settlement is sought for.
- (b) Copy of the Notice in relation to the initiation of any proceeding in respect of which the settlement is sought.
- (c) In case no notice is issued then the self assessed tax, interest or late fee liability in respect of which settlement is sought.
- (d) Declarations undertaking under the Settlement Ordinance.
- (e) Copies of challans of payment of against the aforesaid dues made till the 31st March 2019 and the payment of the requisite amount.

ACKNOWLEDGEMENT.

(For office use only)

Application No

Date

Received (in duplicate) application in Form IA for Settlement of arrears as per return dues, on recommendations made by the auditor in audit report for additional liability of tax, interest or late fee or, as the case may be, for the un-assessed period the amount of tax, interest, penalty or late fee as per notice and as per the self-assessed liability of tax, interest or late fee determined by the applicant assessee under the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Ordinance, 2019, in aforesaid respect dated.....in case of M/s. -..... Holder of TIN/RC/GSTIN/PAN.....

Place:

Date:

Signature.

Name of the Designated Authority