

FORM-604

[See Rule 67 (2)]

Intimation under sub-section (7) of section 63 of the Maharashtra Value Added Tax Act, 2002.

To,

No. -----/-----/Intimation/Sec-63(7)/B-----Mumbai, Dated:-

Registration Number (TIN) under MVAT Act, 2002.															
Registration Number (TIN) under CST Act, 1956.															
Period	From							To							

Sub.- Intimation under sub-section (7) of Section 63.

Gentlemen/Sir/Madam,

You are aware that this office has initiated proceedings as per the provisions of section _____ of the Maharashtra Value Added Tax Act, 2002. As a result of scrutiny and verification of:-

1. Returns filed by you,
2. Books of account maintained by you, and
3. Other documents etc,

it is observed that the tax payable disclosed by you in the returns/ books of account, set-off or refund claimed by you appears to be incorrect as stated below:-

TABLE-1

SUMMARY OF ADDITIONAL TAX LIABILITY OR REFUND

Sr. No.	Particulars	As per return	As observed under Audit	Difference
(1)	(2)	(3)	(4)	(5)
(1)	Gross Turn-over of Sales (Rs.)			
(2)	Gross Turn-over of purchases (Rs.)			
(3)	Total Taxes payable (Rs.)			
(4)	Interest payable u/s. 30(2) (Rs.)			
(5)	Total Amount Payable (Rs.)			
(6)	Less:-			
(7)	(a) Set-off claim (Rs.) (b) Taxes paid with return (Rs.) (c) Other available Credits (Rs.)			
(8)	Balance Amount payable (Rs.)			
(9)	Add: Interest u/s. 30(4)* (Rs.)			
(10)	Balance Amount Refundable (Rs.)			

TABLE-2

REASONS FOR ADDITIONAL TAX LIABILITY OR REFUND

Sr. No.	Findings as per verification or scrutiny.	As observed after verification or scrutiny of books of account	Additional Tax amount
(1)	(2)	(3)	(4)
1.	Tax related findings		
a)	Difference in taxable turnover (Rs.)		
b)	Turn-over on which dealer has applied		

Sr. No.	Findings as per verification or scrutiny.	As observed after verification or scrutiny of books of account	Additional Tax amount
(1)	(2)	(3)	(4)
	incorrect rate of tax (Rs.)		
c)	Disallowance of claim of Goods return (Rs.)		
d)	Sales of capital Assets (Rs.)		
e)	Excess collection of taxes, if any (Rs.)		
f)	Disallowance of claim on account of incorrect deductions (Rs.)		
g)	Others (Please Specify) (Rs.)		
(i)			
(ii)			
(iii)			
(iv)			
2.	Set-off related		
a)	Non-production of tax invoices (Rs.)		
b)	Credit notes not considered (Rs.)		
c)	Turn-over of Purchases return.		
d)	Reduction under rule 53 not considered or considered wrongly. (Rs.)		
e)	Denial of set-off under rule 54 not considered (Rs.)		
f)	Others (Please Specify) (Rs.)		
(i)			
(ii)			
(iii)			
(iv)			
3.	Additional Tax liability on account		

Sr. No.	Findings as per verification or scrutiny.	As observed after verification or scrutiny of books of account	Additional Tax amount
(1)	(2)	(3)	(4)
	of 1 & 2 above		
4.	Add:- Interest u/s. 30(2) (Rs.)		
5.	Add:- Interest u/s. 30(4) * (Rs.)		
6.	Total additional amount payable (Rs.)		
7.	Add: Excess refund granted to the dealer. (Rs.)		
8.	Total amount payable (Rs.)		
9.	Total amount Refundable (Rs.)		

*If dealer agrees with the contents of this intimation then the liability on account of interest u/s. 30(4) is to be discharged at the time of filing of return or revised return.

In view of this if you agree with the aforesaid findings you are advised to file a return or, as the case may be, revised returns within 30 days from the receipt of this intimation in respect of the period from ----- to ----- after taking into account the contents of the intimation.

If you fail to file return or revised return your case shall be taken for assessment and may attract penal provisions as per section 29(3).

Yours faithfully,

Date:

Place:

Signature and Designation.