

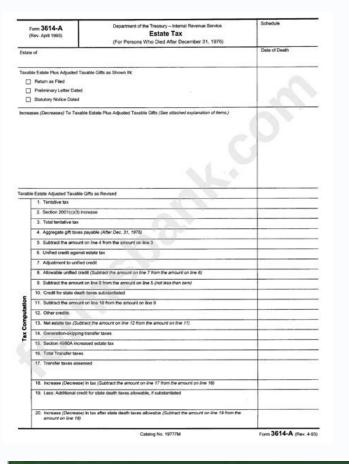


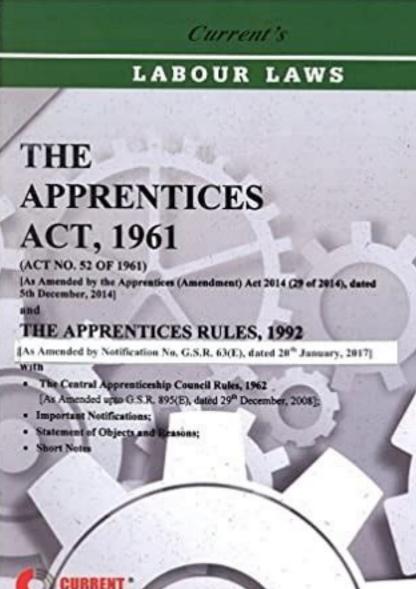
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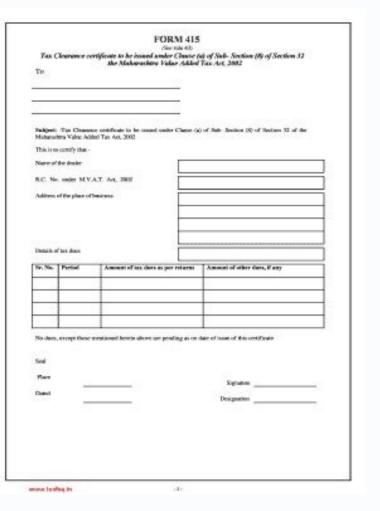
Jan 14 ,Saturday	Second Saturday
Jan 23 ,Monday	Netaji's Birthday
Jan 26 ,Thursday	Republic Day
Feb 1 ,Wednesday	Saraswati Puja
Feb 11 ,Saturday	Second Saturday
Feb 24 ,Friday	Maha Shivaratri
Mar 11 ,Saturday	Second Saturday
Mar 13 ,Monday	Holi
Apr 8 ,Saturday	Second Saturday
Apr 14 ,Friday	Biju Festival/Good Friday
Apr 15 ,Saturday	Bengali New Year's Day
Apr 21 ,Friday	Garia Puja
May 13 ,Saturday	Second Saturday
May 26 ,Friday	Birth Day of Kazi Nazrul Islam
Jun 10 ,Saturday	Second Saturday
Jun 26 ,Monday	Idu'l Fitr
Jul 1 ,Saturday	Kharchi Puja
Jul 8 ,Saturday	Second Saturday
Jul 15 ,Saturday	Ker Puja
Aug 12 ,Saturday	Second Saturday











In case of dealers, whose total receipts on account of sale are less than 50% of total gross receipts of business then set off restricted to corresponding purchases, which are sold within 6 months from the date of purchase. are also eligible for full set off. Revised Retwine for assessment, whichever is earlier. (Reduction @ 4% of purchases price in respect of goods used in notified construction, and, @ 35% of eligible amount of set off in case of ode subsciences as may be carried for which the goods has been purchased (entered in the business of case). Such addet and signed by the dealer or has used as not filed according year. (On certain other items of a case) is eligible for assessment, whichever is easier as may be carried forward in this manner till the moless of accounting year. (On certain other items of capital assets such as further equired/s and the dealer of a subscience is evolved. If another items of the accounting year. (On certain other items of goods, and in the tax of estimations of CST Act. 231 to 235. The exceedence of the second the year is evolved. If another items of the accounting year. (On certain other items of easiers (2) Restarces of easiers (2) Restarces of easiers (2) Restarces of easiers (2) Restarces of easiers. (1) Restarces and the restarces of easiers and the dealer of assessment of the carrent of the subscience of the subscience is evolved. If avable goods are precipated in the tax period all so the precipated asset as and the dealer of a subscience is easier. (2) Restarces are all the easier is and the dealer shall first make pagnent of tax from the ead of the courter of the subscience is easier. (3) Restarces are easier (3) Restarces are easier

Debit/Credit Notes: - Section 63(5) and (6) of the MVAT Act provides that the goods returned during any period shall be reduced from the total turnover of sales/purchase of that period in which the goods returned, provided that the goods has been returned within a period of six months from the date of sale or purchase thereof as the case my be. There are separate return forms prescribed for various categories of dealers, i.e., Form Nos. Tax paid by way of works contracts in the return/s for subsequent or any other period/s within the same financial year. The dealers, who have opted for Composition Scheme u/ss. If, for the purpose of reduction on FIFO basis. Description, Quantity and Price of the Goods sold. In case of Liguor, sold by dealers holding Liguor Vendor Licence in Form FL-II, CL-III, and CL/FL/TOD/III, as per formula, if the actual sale price is less than MRP. Proper maintenance of account of all the purchases in a chronological order stating therein the date on which the goods so purchased, the name and registration number of the selling dealer, tax invoice number & date, the amount of tax paid separately. 77(1). 42(1), 42(2) or 42(4), are not entitled to issue a Tax Invoice. [Sec. In case of closure, to be disallowed and accordingly be reduced fully. The dealer, choosing to issue Tax Invoice must comply with the requirements prescribed in sec. 86(2), enumerated above. Office Equipments, Furniture & Fixtures, Electric Installations, etc., (treated as capital assets), purchased during the period from 1-4-2005 to 7-9-2006. Except above, all other intangible goods are debarred from set off. Cost of consumables such as water, electricity, fuel used in the execution of works contract, the property in which is not transferred in the course of execution of the works contract. Further all returns can be uploaded within further period of 10 days from the end of due date as per Trade Circular Nos. Name, Address and Registration Number of the Purchasing Dealer. (No such reduction, if such tax free goods is covered by Schedule 'A' and the same are exported out of India.) 2% of the purchase price of respective goods, if taxable goods sent to any other State in India as Branch Transfer or on Consignment. A duplicate copy of all such bills/cash memorandum or Tax Invoice is required to be preserved for a period of three years from the end of the year in which sale took place. In case of newly registered dealers, set off can be claimed on the goods (including capital assets) purchased before the date of registration, within the same financial year, provided that the goods so purchased is not sold or disposed of before the date of registration. of the transfer of property in the goods (whether as goods or in some other form) involved in the execution of works contract, has to be determined by effecting the following deductions from the value of entire contract, has to be determined by effecting the following deductions from the execution of works contract. of the works contract. Profit earned by the contractor to the supply of said labour and services. However the sale price of such goods has to be determined in Rule 58 of the Maharashtra Value Added Tax Rules, 2005. 3% of the purchase price of office equipment, furniture & fixture treated by the claimant dealer as capital assets. Section 86(6) requires every registered dealer to issue, at his option, either a Tax Invoice or Bill/Cash Memorandum, for every sale made by him. The amount of tax charged, to be shown separately. (Effective from 8-9-2006) Tax on earlier transaction is received in Government Treasury. Wherever such reduction in set off is required to be done, it shall be admissible in respect of; Purchase of passenger motor vehicles and parts components and accessories thereof unless the dealer is engaged in the business of trading in motor vehicles or transferring the Right to Use (Leasing). Such dealers shall issue a Bill or Cash Memorandum. However, the trading exporters (who were earlier purchasing goods against Form 14B), may purchase such goods against Form 4 of CST Act, provided all other conditions of section 5(3) of CST Act are fulfilled. Similarly other debit and credit notes, which are in the nature of increasing or reducing the sale price and/or the purchase price shall be given effect in the month in which such debit/credit note has been entered in the books of account of the vAT paid on their purchases (inputs). It may further be noted that Small dealers/retailers, hoteliers, caterers, bakers, mandap decorators etc., opting for Composition Scheme, u/ss. Thus the amount of set off, for that period, shall get increased or reduced to the extent it related to purchase return and debit/credit notes having impact on the purchase price of goods. In case of Hotels and clubs covered by this Rule, in addition to set off on goods sold as above, the set off will be available on capital assets and consumables pertaining to kitchen and service of foods and drinks. However, for refunds relating to financial years 2005-06 as well as for 2006-07, the Commissioner has issued Trade Circulars whereby the refund for these financial years could be carried forward to the subsequent year. set off is admissible, subject to retention @ 3%, w.e.f. 8-9-2006) ITC on Miscellaneous goods, debited to Profit & Loss A/c. 2% of purchase price of goods which are used in the distribution or transmission of electricity (including the goods treated as capital assets), if the claimant dealer is holding a licence for transmission or distribution of electricity under the Electricity Act, 2003. 77(3). 20(4) Input Tax Credit (ITC) (Set off):- [Sec. Purchases of building material used in the erection of immovable property (other than plant & machinery). 48, Rules 51 to 56] Eligibility: - All registered dealers, whether manufacturer or traders, are eligible to take full set off of the taxes paid on inputs; i.e., Value Added Tax paid, within the State of Maharashtra, on purchases of Raw Material, Finished Goods and Packing Material, or any goods debited to profit and loss account. Tax Liability for the purpose means aggregate of taxes payable by a registered dealer, in respect of all places of business within the State of Maharashtra, under the Central Sales Tax Act and MVAT Act after adjustment of amount of set off claimed. For half vearly it is extended to 30 days from 1-5-2010. Amounts paid by way of price for sub-contractors. There is no set off for any other taxes paid such as excise duty, import duty, service tax, octroi or such other levy or levies. [No such reduction, if tax free goods so manufactured (covered by Schedule 'A') are exported out of India]. A valid Tax Invoice is must to claim set off. Such transactions are not liable for VAT. Exports are treated as zero-rated. Name, Address and Registration Number of Selling Dealer. However full input tax credit is available for the value added tax paid in Maharashtra. Section 42 provides for Composition Schemes for various classes of dealers, as may be notified by the State Government from time to time. The rate of tax, on such deemed sales of goods, used in the execution of works contract, shall remain same as prescribed in the aforesaid schedules to the respective goods. The due date for filing return and for payment of taxes continues to be same i.e. within 21 days from the end of month/quarter as the case may be. made available on website. Charges for obtaining on hire or otherwise, machinery and tools for the execution of the works contract. Other similar expenses relatable to the said transfer of property. 42(1), 42(2) and 42(4) of MVAT Act, are not entitled for any set off. (Such assets, if purchased on or after 8-9-2006, are eligible for set off subject to retention @ 4% or 3% as the case may be). It shall also contain a declaration as provided u/r. Condition for grant of set off to be allowed only to a registered dealer. undertakes construction of immovable property by way of works contracts, is eligible to claim setoff on purchase of such goods. Inter-state Sales: - The transactions of inter-state sales and inter-state movement of goods are governed by the CST Act. If there is any mistake in it, the dealers are required to approach the concerned officer for correction in it. Cost of establishment of the contractor to the extent to which it is relatable to supply of the said labour and services. In case of Manufacturer of goods (not a job worker) covered by this Rule, set off can be claimed on plant and machinery & its PCA & packing materials only in respect of period of first 3 years from effective date of certificate of registration. 2% of the purchase price of respective packing material used in the packing of tax-free goods. ITC on Capital Goods: - Tax paid on certain items of capital goods (defined) such as machinery, components, parts and spares etc. However full set off is available of input tax paid on purchases, from within the state of Maharashtra, used in such exports. Specified percentage of set off, if taxable goods used in Works Contract for which the dealer has chosen to pay tax under the Composition Scheme. Purchase of branch transfers/consignments, and a dealer in motor spirit. 16T of 2008, dated 23-4-2008 and 31T of 2008, dated 8-9-2008. (Except in case of branch transfers/consignments) where there will be retention @ 4% or 3% or 2% as the case may be). There is no separate Act governing works contract transactions, all such transactions, all such transactions are now taxable as deemed sales under the MVAT Act. Copyrights, if resold within 12 months from the date of purchase. The dealers opting for such composition schemes shall pay tax at such rates, with such conditions, as may be prescribed in the scheme. The unadjusted credit c/f of one period shall become the credit b/f for the next period. The balance, if any, thereafter shall be claimed as a refund in Form 501 from the department, within a period of three years from the end of the year for which it relates. Entry Tax: - The amount of entry tax, paid by a registered dealer on the goods the sale of which is liable for VAT under MVAT, will be eligible for full set off. All these forms have to be submitted electronically within the prescribed due date. It may be noted that failure to file return as per prescribed due date. It may be noted that failure to file return as per prescribed due date. 5,000/- per return and order of penalty is not subject to any appeal. Soft wares in the hands of a trader in Soft wares. There is no set off of CST paid on inter-state purchases. The dealers are required to file return as per the periodicity determined by the department. A dealer has to use appropriate form as may be applicable to him. Credit C/f and Credit B/f: - If during a tax period (month/quarter/six months) the tax on total turnover of sales is less than the amount of credit may either be adjusted by the dealer against his tax liability under the CST Act for the same period. It may further be noted that from 1st June, 2010 it is now mandatory for the dealers required to file monthly returns to make payment of taxes electronically. Thus no tax is payable on export of goods out of India. Reduction in set off: The amount of set off, available to a registered dealer, shall be reduced to the extent as provided, under the following circumstances: - 3% of the purchase price of respective goods, if taxable goods used as fuel.

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