



MAHARASHTRA SETTLEMENT OF ARREARS
OF TAX, INTEREST, PENALTY OR LATE FEE
ACT, 2022
[AMNESTY SCHEME, 2022]

Presented by -

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Dy. Commissioner of State Tax

Mah Amnesty Scheme 2022 for settlement of Arrears

Objects & Reasons:

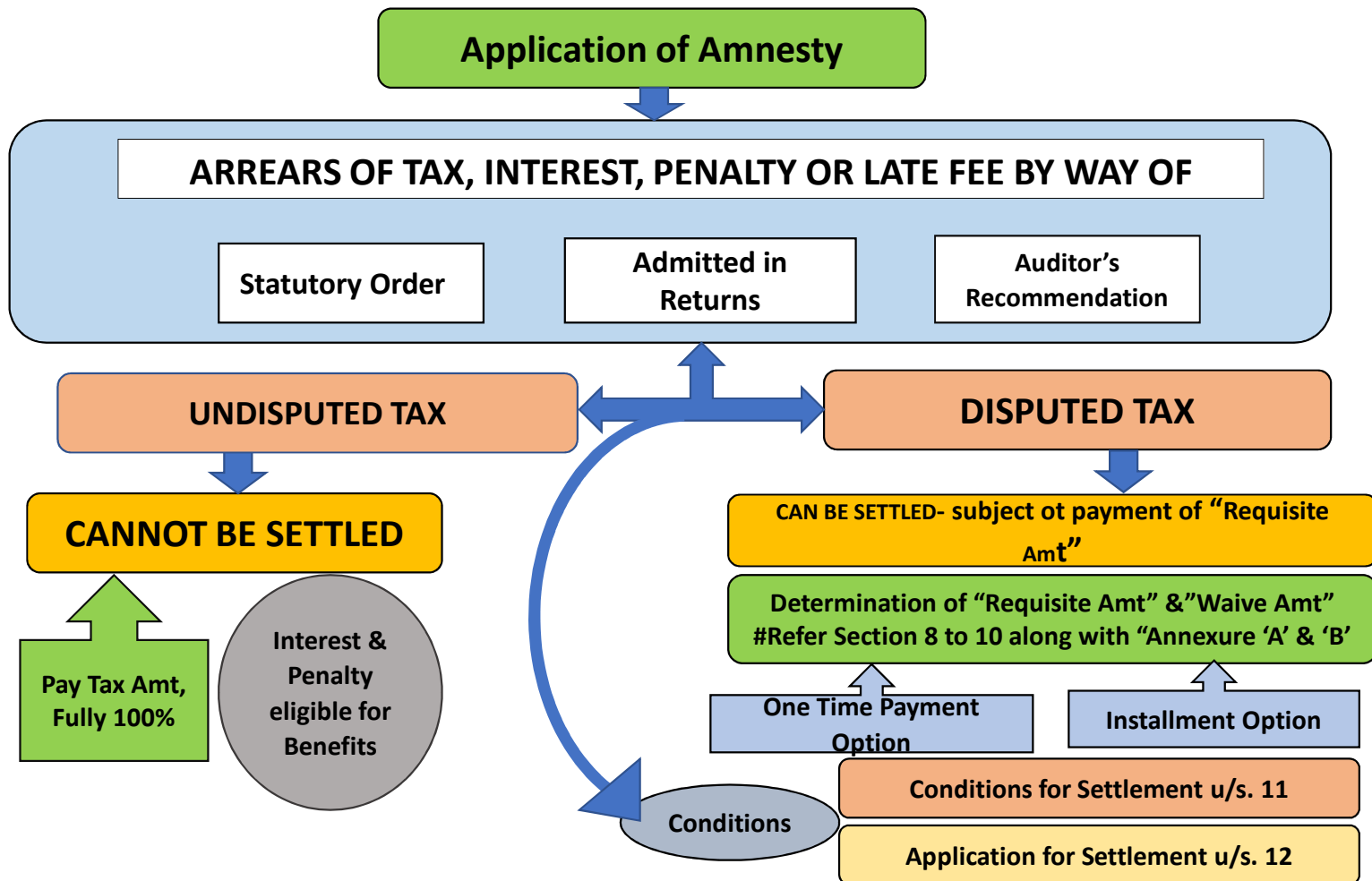
- To unlock huge arrears of Revenue for periods upto 30 June 2017;
- To reduce pending litigations under State Tax Laws, then Dept. can focus on GST;
- To provide Relief measures to dealers adversely impacted by Covid-19 Pandemic

Maharashtra Act # 29 of 2022 dt. 28 March 2022 called as:

— “Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022” (MST Amnesty Scheme, 2022)

Duration of Scheme : 1 Apr 2022 to 30 Sept 2022

Trade Circular # 1T dt 20 Apr 2022 issued



Acts covered under Mah. Amnesty Scheme 2022

“Relevant Act” [Sec. 2(k)] : means the following Acts, namely :-

1. MVAT Act (The Maharashtra Value Added Tax Act, 2002)
 2. CST Act (The Central Sales Tax Act, 1956);
 3. BST Act (The Bombay Sales Tax Act, 1959);
 4. WCT Act (The Mah. Sales Tax on the T.O.P. in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989);
 5. LEASE Act (Mah. Tax on Transfer of Right to use any Goods for any Purpose Act, 1985);
 6. ET-MV Act (The Mah. Tax on Entry of Motor Vehicles into Local Areas Act, 1987);
 7. The Mah. Tax on the Entry of Goods into Local Areas Act, 2002;
 8. LUXURY Tax Act (The Maharashtra Tax on Luxuries Act, 1987);
 9. PT Act (The Mah. Tax on Professions, Trades, Callings & Employments Act, 1975);
 10. PTS Act (The Maharashtra Purchase Tax on Sugarcane Act, 1962);
 11. MST Act (The Bombay Sales of Motor Spirit Taxation Act, 1958);
- [Settlement of Arrears of Tax, Int, Penalty or Late fee, for periods upto 30 June 2017](#)

DEFINITION - ARREARS

- **SECTION 2(d) – CIRCULAR PARA 3**

Definition – The outstanding dues under the Relevant Acts have been defined as Arrears.

Arrears eligible for settlement under the settlement Act -

- Three types
 1. Payable as per STATUTORY ORDER
 2. Admitted in RETURN or REVISED RETURN
 3. Recommended to be payable by AUDITOR
- All arrears pertain to the period ending on or before **30th JUNE 2017**
- Arrears outstanding as on 1st April 2022 as per any statutory order for the period ending on 30th June 2017 or as per any statutory order passed during the period from 1st April 2022 to 30th September 2022 .

ARREARS - EXPLAINED

STATUTORY ORDER

- WHAT IS STATUTORY ORDER - RAISING DEMAND (TAX , INTEREST AND PENALTY)
- WHEN SEPARATE ORDERS ARE PASSED FOR ASSESSMENT AND PENALTY – IT IS MANDATORY TO OPT FOR SETTLEMENT OF BOTH ARREARS AS PER ASSESSMENT ORDER AND PENALTY ORDER.

RETURN DUES (TAX, INTEREST, LATE FEE)

- ADMITTED TAX TO BE PAID IN FULL.
- SETTLEMENT ONLY IN RESPECT OF INTEREST AND LATE FEE CALCULATE IT UPTO DATE OF PAYMENT.....

AUDITOR RECOMMENDATION

- DETERMINED AND RECOMMENDED TO BE PAYABLE AND ACCEPTED TAX TO BE PAID IN FULL.
FOR REMAINING RECOMMENDED TAX, ASCERTAIN WHETHER UN-DISPUTED / DISPUTED
- AUDITOR RECOMMENDED CASE IF ASSESSED, CHECK ACCEPTED PORTION AND TREAT IT AS UNDISPUTED.

CASES LITIGATED BY THE STATE-ELIGIBLE FOR SETTLEMENT

Where the Dept. has filed **reference/ appeals** before the Hon. Maharashtra Sales Tax **Tribunal** or the **Hon. Courts**, the demands disputed by the Dept. are eligible for the settlement of arrears.

- Applicant to determine the tax liability (**tax, interest, penalty**) on account of the disputed issues and interest payable thereon.
- Pay the requisite amount as per *Annexure A* or *Annexure B*, as the case may be.
- **Once the amount disputed by the Department is settled –**
 - no refund or adjustment of the amount paid towards settlement
 - no recovery in respect of the waiver granted under this Act.

DEFINITION - APPLICANT

- SECTION 2(c)
- CIRCULAR PARA 5
 - ONE WHO IS IN ARREARS..... whether registered or not.....
 - Financial institution also included now.....
 - Persons who have already availed the benefits under any of the Amnesty / Settlement schemes

DEFINITION – REQUISITE AMOUNT

- Amount required to be paid towards,
 - (i) the amount of un-disputed tax, and
 - (ii) the amount of disputed tax, interest, penalty, late fee, whether levied or not,as determined under sections 8 and 9 of the Act and as specified in Annexure-A or Annexure-B appended to the Act ;

UNDISPUTED TAX

- i. the taxes collected separately under the Relevant Act;***
- ii. the taxes shown payable in the return or the revised return under the Relevant Act;***
- iii. an amount claimed by the dealer as deductions as per rule 57 of the Value Added Tax Rules or similar rules under other Relevant Act;***
- iv. an amount forfeited under the statutory order or excess tax collection shown in the return, revised return or Audit report, as the case may be, submitted under the Relevant Act;***
- v. any amount of tax determined and recommended to be payable by the auditor, in the audit report submitted as per section 61 of the Value Added Tax Act, and accepted by the assessee, either wholly or partly;***

- vi. the tax deducted at source (TDS) by the employer under the Value Added Tax Act;***
- vii. the tax collection made under section 31A of the Value Added Tax Act;***
- viii. the tax payable by the enrolment certificate holder under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975;***
- ix. the tax deducted by the employer under the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975;***
- x. the amount of disallowed set-off under rules 52A or 52B of the Value Added Tax Rules, which is eligible to be claimed in the subsequent period;***

DISPUTED TAX

“disputed tax” means the tax other than un-disputed tax!!

- Few examples of the disputed tax would be as under-
 - *disallowance of set-off*
 - *additional demand on account of non-production of declarations / forms*
 - *disallowance of claims for example disallowance of claims of branch transfer / high-seas sales / tax-free sales / export / deemed export / sale in transit*
 - *additional demand on account of dispute in rate of tax*
 - *enhancement in sales turnover*
 - *claim of labour charges disallowed in assessment and taxed under the Relevant Act*
 - *tax levied on service tax portion in case of works contract dealer paying tax under composition scheme*

Adjustment of any payment made till 31 Mar 2022 under the Relevant Act to determine Arrears of Dues for settlement (Sec. 6 of MTS Act 2022):

1. “Any Payment made in respect of a Statutory Order, either in appeal or otherwise, till 31 March 2022, shall first be adjusted towards Un-disputed tax, then Disputed tax, thereafter towards interest and the balance towards Penalty & late fee, sequentially, Notwithstanding anything contained in the Relevant Act (e.g. Sec. 40 of MVAT Act)”; **(Refer Para 3.7 of Circular)**
2. After adjustment as stated above, the Outstanding Arrears as on 1 Apr 2022, shall be considered for settlement under this Scheme;
3. Above Sequence of adjustment be followed *mutatis mutandis* for Return Dues as well as Audit Report Recommended Dues;
4. Any payment made till 31 Mar 2022, shall not be considered as payment of “Requisite amount” [Sec. 8(3) of Mah. Settlement of Arrears Act 2022]; However, It shall be adjusted as above;
5. **Any recovery made by Nodal Officer, or any payment made on any account, by dealer during the Scheme, shall be treated as Requisite Amt provided application is made for settlement; However, Part payment made in Appeal filed after 1 Apr 2022 & Not withdrawn, will not be treated as Requisite Amount; (Refer Para 9.4 of Circular);**

ADJUSTMENT AND DETERMINATION OF ARREARS

- Any payment made on or before the 31st March 2022 –
 - first to be adjusted towards the amount of un-disputed tax, then disputed tax, thereafter, towards the interest and the balance towards penalty and the late fee, sequentially;
 - **THE ABOVE SEQUENCE APPLICABLE, DESPITE ANYTHING ELSE SHOWN BY THE APPLICANT.**
- After adjustment as above, the amount remaining outstanding for the specified period, if any, as on the 1st April 2022

OR

- any demand raised for the specified period by any statutory order during the period from 1st April 2022 to 30th September 2022.
- STATUTORY ORDERS PASSED DURING 1st April 2022 to 30th September 2022 ARE ELIGIBLE TO BE SETTLED BUT DUES AS PER RETURNS AND AUDIT REPORT FOR THE PERIODS UPTO 30 JUN 2017 FILED DURING 1st April 2022 to 30th September 2022 ARE NOT ELIGIBLE.

WRITE OFF

- **Sec. 7: Write off of certain Arrears:** any arrears determined as per any statutory order for the specified period, as on the 1st April 2022, which are INR 10,000 or less, per financial year under the Relevant Act shall be written off, including post assessment interest on it;
- Arrears under different Acts not to be clubbed together for arriving the limit of rupees ten thousand.
- **Note 1:** Concerned JC will write off, suo motu;
- Dealers to be intimated of Write-offs, (Para 6 of Circular);
- **Note 2:** No such write off, if dues are as per: Returns/ Vat Audit Report/ Statutory order passed after 1 Apr 2022; (Para 3.5 & 3.6 of Circular)

OPTIONS TO DISCHARGE REQUISITE AMOUNT

There are two options for payment of requisite amount

1. ONE TIME PAYMENT OPTION

A) LUMP SUM OPTION : AS PER STATUTORY ORDER ARREARS IS OF RS. TEN LAKHS OR LESS NO NEED TO CALCULATE REQUISITE AMOUNT SEPARATELY FOR TAX, INTEREST, PENALTY OR LATE FEE. JUST PAY LUMSUM 20% AND WAIVER WILL BE 80% OF ARREARS.

B) APPLICANT CAN CALCULATE REQUISITE AMOUNT OF THE ARREARS OF TAX, INTEREST, PENALTY OR LATE FEE AND, MAKE PAYMENT ONE TIME FOR THE SETTLEMENT OF ARREARS AS SPECIFIED IN ANNEXURE-A OR ANNEXURE-B AS THE CASE MAY BE.

2. INSTALLMENT PAYMENT OPTION –

- IN CASE THE ARREARS IN EXCESS OF **RS. FIFTY LAKHS**, THEN THE APPLICANT MAY OPT TO PAY THE REQUISITE AMOUNT UNDER INSTALLMENT OPTION.
- MINIMUM 25% OF REQUISITE AMOUNT TO BE PAID DURING THE PERIOD COMMENSING FROM THE 1ST APRIL 2022 AND ENDING ON 30TH SEPTEMBER 2022.
- REMAINING OF REQUISITE AMOUNT IN 3 EQUAL QUARTLY INSTALLMENTS FROM THE DATE OF APPLICATION.
- ALL INSTALLMENT SHALL BE PAID WITHIN 9 MONTHS FROM THE DATE OF APPLICATION.

Annexure 'A' : Applicable for Arrears for periods from 1 Apr 2005 to 30 Jun 2017

| Sr. No. | Particulars (Sec. 8 to 10) | One Time Payment Option(OTP Option) | | Instalment Option, where Arrears > INR 50 Lakhs | |
|---------|---|-------------------------------------|------------------|---|------------------|
| | | Amount to be paid | Amount of waiver | Amount to be paid | Amount of waiver |
| 1 | Un-disputed tax | 100 % | 0 % | 100 % | 0% |
| 2 | Disputed tax | 50 % | 50 % | 56 % | 44 % |
| 3 | Interest Payable as per Statutory Order / Return/ Revised return | 15 % | 85 % | 15 % | 85 % |
| 4 | Penalty (O/s) as per Statutory Order | 5 % | 95 % | 5 % | 95 % |
| 5 | Post Assmnt Interest & Penalty, which is leviable but not levied till Date of Appln | 0 % | 100 % | 0 % | 100 % |
| 6 | Late fees Payable in respect of Returns filed upto 31 Mar 2022 | 5 % | 95 % | 5 % | 95 % |

Annexure 'B' : Applicable for Arrears for periods upto 31 March 2005

| Sr. No. | Particulars (Sec. 8 to 10) | One Time Payment Option(OTP Option) | | Instalment Option, where Arrears > INR 50 Lakhs | |
|---------|---|-------------------------------------|------------------|---|------------------|
| | | Amount to be paid | Amount of waiver | Amount to be paid | Amount of waiver |
| 1 | Un-disputed tax | 100 % | 0 % | 100 % | 0% |
| 2 | Disputed tax | 30 % | 70 % | 34 % | 66 % |
| 3 | Interest Payable as per Statutory Order / Return/ Revised return | 10 % | 90 % | 10 % | 90 % |
| 4 | Penalty (O/s) as per Statutory Order | 5 % | 95 % | 5 % | 95 % |
| 5 | Post Assmnt Interest & Penalty, which is leviable but not levied till Date of Appln | 0 % | 100 % | 0 % | 100 % |
| 6 | Late fees was Not Leviable | NA | NA | NA | NA |

REQUISITE AMOUNT – ENTRY TAX ACT

- WHERE Arrears are as per any statutory order –
 - amount equal to the entry tax payable as per statutory order or the amount of set-off reduced or denied, if any, as provided under rule 53 or 54 of the Value Added Tax Rules or, as the case may be, the Bombay Sales Tax Rules, 1959, WHICHEVER IS LESS.
- Statutory order under MVAT or BST Act not mandatory.
- For interest, penalty - payment as per period involved

DURATION FOR SUBMISSION OF APPLICATION AND PAYMENT OF REQUISITE AMOUNT

| Sr# | Particulars | Option 1: OTP Option | Option 2: Instalment Option, where Arrears > INR 50Lakhs |
|-----|--|----------------------------------|--|
| (b) | Duration in which Amt to be Paid | 1 Apr 2022 to 30 Sept 2022 | Minimum 25% of RA to be paid during 1 Apr 2022 to 30 Sept 2022 |
| | | | <ul style="list-style-type: none"> ➤ Remaining Amt in 3 Equal Quarterly Instalments from the Date of Application; (i.e. say before 14 July 2023) ➤ All Instalments shall be paid within 9 months from the Date of Application; (i.e. say before 14 July 2023) ➤ Proviso 1: Late paid Instalment, attracts Interest @ 12%per annum; ➤ Proviso 2: If All Instalments are not paid within 9 months from the Date of Application, Proportionate Benefit as specified in Sec. 8 & 9 shall be granted; |
| (a) | Duration in which Application (in Form I/IA) to be submitted | 1 Apr 2022 to 14 Oct 2022 | Appln between: 1 Apr 2022 to 14 Oct 2022; Furnishing self-certified Challans of Instalments paid with details in Form VII; |

Consequence of Short Payment of “Requisite Amt”

- Section 8(6) & 8(7) of MTS Scheme Act 2022: In case of short payment:
 - **No rejection of application, merely for short payment of requisite amt;**
 - **Proportionate waiver shall be calculated & allowed by Designated Authority, under the option opted by Applicant; Give hearing opportunity to Applicant (Para 9.3, 13.4 & 14 of Circular);**
 - **Balance demand recoverable as per Relevant Act (Para 14 of Cir);**
- **Sequence of adjustment of such payment:**
 - Un-disputed tax shall be paid fully, No waiver;
 - Hence, such amount paid shall first be adjusted towards Undisputed tax and the remaining amount, if any, proportionately towards Disputed tax, interest, penalty or late fee;

Conditions for Settlement of Arrears (Sec. 11 of MST Scheme Act 2022)

- Mandatory to withdraw pending appeal, if any.
- Submission of acknowledgement of application for withdrawal of appeal alongwith the application for settlement is sufficient proof towards withdrawal of appeal.
- Where the Penalty/Interest order passed separately, is in appeal, but it is associated with levy of tax/ disallowance of certain claims which is also in separate appeal then both appeals need to be withdrawn;
- Appeal = Appeal, Reference, Writ petition, SLP (Para 10.1 of Circular);
- **OR** get the Appeal decided during the Scheme Period (Para 10.2 of Circular);
- Where audit objections are there, Appellate Authority will not allow withdrawal of appeal but they shall dispose off such appeals expeditiously; (Para 10.4 of Circular);
- Where excess set-off or refund under MVAT Act was adjusted against liability under CST Act/ Entry Tax Act and in such case when Appeal is pending under MVAT, CST, ET Act, then Withdraw all such Appeals, fully & un-conditionally; (Para 10.3 & Example 6 of Circular);

Notice to cure defect in Application(Para 13.1 of Circular)

- If Application is incorrect/ incomplete or there is a deficiency in payment of Requisite amt, **Defect Notice, Only Once**, to be issued by Designated Authority **within 15 days** of application, intimating the defect & payment to be made;
- Applicant shall **cure the defect within 15 days** of getting defect notice & submit the relevant Docs/Paid Challan (Para-d);
- Payment after the date specified in this Act, is not permitted;
- Upon receipt of satisfactory compliance in response to defect notice, Designated Authority shall pass Settlement order as per Sec. 13 of this Act (Para-e);
- If Applicant fails to comply to Defect notice, Designated Authority shall pass appropriate order as per Sec. 13 of this Act (Para-h)

Acceptance /Rejection of Application for Settlement(Sec.13)

- The designated authority shall consider the compliance along with the original application filed by the applicant.
- Upon satisfaction of the correctness and completeness of the original application and compliance, the designated authority shall pass order under section 13 of this act.(FORM-III)
- In case the applicant fails to correct the defects, the designated authority may, for reasons to be recorded in writing and after giving him the opportunity of being heard, pass an appropriate order under section 13 of this act.
- On rejection of such application and if the applicant had withdrawn the appeal to apply for settlement then the said **original appeal under the Relevant Act shall be reinstated on application made in this behalf to the appellate authority** under the Relevant Act subject to the provisions of section 14.

Rectification of order of Settlement (Sec.13(3))

Rectification of Order:

- ❖ The designated authority may, on his own motion or on application (*Form IV*) of the applicant, within *six months* from the date of the receipt of the order of settlement by the applicant, rectify any error apparent from the record :
- ❖ Provided that, the application for rectification shall be made within *sixty days* from the date of the receipt of the order of settlement by the applicant :
- ❖ Provided further that, no order adversely affecting the applicant shall be passed without giving him a *reasonable opportunity of being heard*.

Appeal against any Order passed under this Act (Sec. 14)

- Appeal shall be filed within sixty days from the date of receipt of any order passed under this Act. Appeal filed thereafter not to be entertained.
No condonation of any delay;
- No second appeal against an order passed by the appellate authority. (Para 18 of Circular);
- Appellate authorities-
 - (a) the concerned Deputy Commissioner of State Tax (Administration), if order is passed by the authority subordinate to him;
 - (b) the concerned Joint Commissioner of State Tax (Administration), if order is passed by the Deputy Commissioner of State Tax;
 - (c) the concerned Additional Commissioner of State Tax, if order is passed by the Joint Commissioner of State Tax.

Review of order of Settlement

Review of Order (Section 15):-

- Any order passed under this Act may be reviewed by the Commissioner, on his **own motion**, at any time *within twelve months* from the date of service of order.
- After noticing any error in such order, in so far as it is **prejudicial to the interest of revenue**, the Commissioner may serve on the applicant a notice in *Form VI* and pass an order to the best of his judgment, where necessary within the time limit prescribed in sub-section (1).

Bar on reopening of settled cases under Relevant Act

(Section 16 of MTS Scheme Act 2022)

- Order of settlement shall be conclusive as to settlement of arrears/ matter covered under that order;
- Such matter shall not be reopened in any proceeding of review, revision, or any other proceedings under the Relevant Act;
- On account of **specific observations made by CAG**, any proceeding under the Relevant Act may be initiated;

No refund under Settlement Scheme (Para 17 of Circular);
(Section 18 of MTS Scheme Act 2022)

- *Under no circumstances, the applicant shall be entitled to get the refund of any amount paid under this Act.*
- *Proviso: In case of Revocation/ Rejection of Settlement order, the amount paid by the applicant under this Act, shall be treated to have been paid under the Relevant Act.*

Revocation of order of Settlement (Para 16 of Circular);

Section 17 of MTS Scheme Act 2022: Settlement order can be revoked, where it appears to the Designated Authority that benefit of settlement is obtained:

1. by suppressing any material information or particulars;
 2. by furnishing any incorrect or false information;
 3. by suppression of material facts;
 4. by concealment of any particulars in search & seizure proceedings
- Before passing revocation order, hearing opportunity must be given to the applicant (by issuing Notice in Form VIII) and reasons must be recorded in writing;
 - Limitation period for revocation is 2 years from the end of F.Y. in which order of settlement is served. **i.e. say FY 2022-2023 + 2 Yrs = 31 Mar 2025;**
 - Once the order of settlement is revoked, the proceeding (assessment, reassessment, rectification, revision, or appeal etc) under Relevant Act stands revived/reinstated immediately upon revocation;
 - Limitation for passing order under Relevant Act :- Order in such revived or reinstated proceeding must be passed within 2 years from the date of revocation order.
 - Original appeal under Relevant Act shall be reinstated on application made to Appellate Authority;

Power of Commissioner & Govt.

(Section 19 & 20 of MTS Scheme Act 2022)

Commissioner's powers:

- To issue instructions & directions as deem fit, to Designated Authority for carrying out the purpose of this Act;
- To prescribe Forms & manner of its submission under this Act.

Government's powers:

- To do anything consistent with the provisions of this Act, which appears to it to be necessary or expedient **for the purpose of removing the difficulty in giving effect to the provisions of this Act**, by an order published in the *Official Gazette*, within one year from the date of commencement of this Act;
- Every such order made, shall be laid, as soon as may be, before each House of the State Legislature

Forms to be used for the Settlement

- **Form I** - Application for settlement of arrears as per the statutory order
- **Form IA** - Application for settlement of arrears other than the statutory orders like return/revised return dues, dues as per recommendations in audit report etc.
- **Form II** - Application for withdrawal of appeal.
- **Form III** - Order of Settlement or Order of rejection
- **Form IV** - Notice for Rectification of Mistakes
- **Form V** - Application for Rectification of Mistakes
- **Form VI** - Notice for review
- **Form VII** - Furnishing of details of amounts paid by way of instalments under Instalment option
- **Form VIII** - Notice for revocation

FAQ REGARDING FILING OF AMNESTY APPLICATION AND UPLOADING .TXT FILE

- **How to make payment of Requisite Amt for Amnesty Scheme 2022 under Relevant Act :**
 - To make online payment for Amnesty scheme-2022, visit to **mahagst portal** <https://mahagst.gov.in>;
 - At home page, a payment tile is given by clicking on the same, option of “e payment for amnesty” will be seen;
 - By clicking the same, payments can be made under amnesty scheme-2022. There are various options for payment. Tax payer can make payments by using valid TIN, PAN or UIN as applicable;
 - Refer User Manual for Amnesty Scheme 2022 provided at: <https://mahagst.gov.in>;
 - **Download Offline Excel Template Form-I & Form-IA provided under “Electronic forms” under “download segment” of mahagst Portal: <https://www.mahagst.gov.in> :**
- **Form-I** : Amnesty application against Arrears of any Statutory Order;
- **Form-IA** : Amnesty application against Arrears of Return/ Recommendation by auditor in Form-704
 - In Form-I and in Form-IA, detailed Instructions are given on the First sheet of both Forms; Refer it & fill the application form correctly; Mandatory fields shall be filled appropriately;

FAQ REGARDING FILING OF AMNESTY APPLICATION AND UPLOADING .TXT FILE

Steps for filing online Application for Amnesty are as under:

- Downloading Application for Settlement (Amnesty) in Form-I and Form-IA Template.
- Filling Template as per application type i.e. Form-I or Form-IA as per the class of arrears.
- Validation of the application Form; Creation of .txt file of Amnesty template which was filled and validated by user.
- Access mahagst portal by using log-in credentials. The URL is <https://mahagst.gov.in>.
- Uploading of Form-I/Form-IA .txt file created earlier.
- Uploading of Application related documents;
- Submission of application;
- Acknowledgement of Amnesty Application
- Profile creation for Active TIN/ Inactive TIN/ **Non-TIN holder: Refer** procedure published on mahagst portal in “Manuals & Procedure” section

FAQ REGARDING FILING OF AMNESTY APPLICATION AND UPLOADING .TXT FILE ...

Details of the path for uploading of .txt file on mahagst portal?

- For filing amnesty application online, click on Tile “Amnesty Scheme 2022” after logging in your profile in SAP portal; the Amnesty Form page will open; Click on the download form button; In this Amnesty Form page following selection points are provided:
 1. Select “Act”-from drop down, for which amnesty application is to be filed.
 2. Select Financial year (Period) for which application is to be made- Select the period from drop down is provided.
 3. Select the correct type of application Form that you have to apply for Amnesty (Form-I or Form-IA) from given drop down.
 4. In attachment section click “Browse” button to select the .Txt file of application.
- After browsing and attaching required .Txt file; the attachment success message will show. Click on “Upload File” Button. The attached form .Txt file will be uploaded;

FAQ REGARDING FILING OF AMNESTY APPLICATION AND UPLOADING .TXT FILE ...

Procedure to upload relevant documents online: Various documents such as

1. Statutory Orders,
 2. Self certified RA paid challans,
 3. Ack of appln of Appeal withdrawal, Appeal withdrawal order,
 4. Returns, Form 704, etc. needs to be uploaded while making application;
- After successful uploading of .txt file, by clicking “Upload file” button, the success message will be shown, Close the message; Then document upload page will open. For document uploading, get the documents ready on your computer. Only PDF format documents of **the size 2mb each** can be uploaded. **Maxm 10 documents** are allowed to be uploaded. Click on “Browse” button in Upload forms page. Select the proper document and double click on it. The document will get attached & success message will be seen. Only one document gets attached at one time. Now close the message and click “Upload File” button;
 - After completion of document uploading **Click on “Submit” button**; Unless you click on submit button your amnesty application could not get filed; If “Submit Button” is not clicked then your amnesty application will remain in “Draft status” and shall not be considered as Successful application;
 - Documents uploaded success message will be seen. Close the message. The uploaded document will be seen on this page.
 - Acknowledgement will be communicated at email provided & msg at Mobile # provided.

THANK YOU