

Office of the  
Commissioner of Sales Tax  
8th floor, Vikrikar Bhavan,  
Mazgaon, Mumbai - 400 010.

**TRADE CIRCULAR**

No.VAT/AMD-2011/7/Adm-6  
Trade Circular No. 30 T of 2016.

Mumbai, dated 01/10/2016.

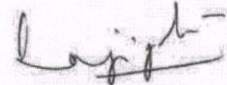
**Sub:** Extension of due date for filling of refund application for the year 2014-15

**Ref:** Difficulties faced by trade due to technical problems in system of MSTD.

The due date for submission of refund application in Form e-501 u/s 51 of MVAT Act, 2002 for the period 2014-15 was 30.09.2016. The facility of uploading e-501 was not available on system from 28.09.2016 to 30.09.2016 resulting into inability to upload the refund application. Representations were received for extension of this date. Considering the difficulties faced by the trade, the due date for submission of refund application in Form e-501 for the year 2014-15 has been extended by 7 days and now the dealer can upload the refund application upto 08.10.2016.

2. Needless to state that no further extension shall be provided.

3. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.



**(Rajiv Jalota)**

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

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Copy forwarded to:

Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.

Copy for information:

Dy. Secretary (Taxation), Finance Department, Mantralaya, Mumbai- 4000032.



**(D.M. Thorat)**

Joint Commissioner of Sales Tax (HQ-1)  
Maharashtra State, Mumbai.