

None

No. DC (A&R)3/VAT/MMB-2022/2/ADM-8 Trade Circular No. 01T of 2022. Subject Settlement of Arrears of Tax, Interest, Penalty or Late fee under various Acts administered by the Maharashtra Goods and Services Tax Department. Ref. The Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 (Mah. Act XXIX of 2022) The Goods and Services Tax Act has come into force with effect from 1<sup>st</sup> July, 2017. In order to reduce the pending litigations and unlock the outstanding dues under the erstwhile Maharashtra Value Added Tax Act [MVAT ACT], Central Sales Tax Act, 1956 [CST Act], Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and other repealed Acts, the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2022 (hereinafter referred to as the “Settlement Act. 2022”) ha.....