

Shashank Dhond

All our readers will not have vacation this year. The officers are sending notices for settlement of dues and in turn the clients are pestering for consultation. The State of Maharashtra has come out with the scheme, however, this time they have made the scheme easy for them and difficult for the dealers. The scheme should have been issue based. The Government is aware that the lower authorities pass the Orders ignoring the judgments of the Tribunal/ Courts. Judgments are applied only at Tribunal level. In some cases, for instance the VAT on Service Tax, the recovery relating to that issue is protected but disputes involving huge demands are challenged before the Appellate Authorities. The scheme envisages the withdrawal of entire appeal. In our view, this is unjustified. Such conditions are appropriate when the quasi-judicial authorities pass the orders within the four corners of law. Therefore, it is doubtful how many such dealers will respond to the scheme.