Vinayak Agashe

Introduction The term administrative relief is quite familiar amongst taxpayers, especially those dealers who were doing business during the regime of BST Act 1959 and MVAT Act 2002. In those days, if a dealer was faced with any natural calamity which resulted in delay in legal compliance, taxpayer used to apply for administrative relief. The said application was generally considered favorably by the appropriate authority and the delay was condoned. After the COVID-19 pandemic which has severely affected the business of many dealers adversely, it may be the right time for the Administrative Relief for the taxpayer for condoning the delays in filing returns. Object The object behind exercising these powers is to give justice to the unfortunate dealer without forcing him to approach judicial courts, especially Honorable High Court or Supreme Court. Under GST Regime.......

1/1