

Amnesty Scheme to settle pre-GST regime disputes – Maharashtra

With the aim to reduce litigation and collect state revenue, Maharashtra in its cabinet meeting has approved an amnesty scheme to settle pre-GST regime state tax disputes i.e. for the period on or before 30 June 2017.

The scheme would be applicable for two disputed periods i.e. for period up to 31 March 2010 and for 1 April 2010 to 30 June 2017.

Gist of the benefit is as under:

Dispute period	Nature of	Phase I		Phase II	
	liability	1 April 19 – 30 June 19		1 July 19 – 31 July 19	
		Payment	Waiver	Payment	Waiver
Up to 31 March 2010	Tax	50%	50%	60%	40%
	Interest	10%	90%	20%	80%
	Penalty	5%	95%	10%	90%
1 April 2010 to	Tax	70%	30%	80%	20%
30 June 2017	Interest	20%	80%	30%	70%
	Penalty	10%	90%	20%	80%

*percentage of the disputed amount

Our comments

As anticipated and in line with other states, the Maharashtra state government has introduced this scheme for mutual benefit both for the revenue and the taxpayers. Businesses can now assess its litigation status and opt for the above scheme accordingly. More details will be available once the bill is passed.

In order to get a better understanding about the scheme and how to utilise it, please contact:

1. Sachin Menon, Partner and National Head of Indirect Tax

Email ID - sachinmenon@kpmg.com

2. Santosh Dalvi, Partner and Deputy Head Indirect Tax

Email ID - sdalvi@kpmg.com

www.kpmg.com/in

Ahmedabad

Commerce House V, 9th Floor, 902, Near Vodafone House, Corporate Road, Prahlad Nagar, Ahmedabad – 380 051. Tel: +91 79 4040 2200

Bengaluru

Maruthi Info-Tech Centre 11-12/1, Inner Ring Road Koramangala, Bengaluru – 560 071. Tel: +91 80 3980 6000

Chandigarh

SCO 22-23 (1st Floor), Sector 8C, Madhya Marg, Chandigarh – 160 009. Tel: +91 172 664 4000

Chennai

KRM Towers, Ground Floor, 1, 2 & 3 Floor, Harrington Road, Chetpet, Chennai – 600 031. Tel: +91 44 3914 5000

Gurugram

Building No.10, 8th Floor, DLF Cyber City, Phase II, Gurugram, Haryana – 122 002. Tel: +91 124 307 4000

Hyderabad

Salarpuria Knowledge City, 6th Floor, Unit 3, Phase III, Sy No. 83/1, Plot No 2, Serilingampally Mandal, Ranga Reddy District, Hyderabad – 500 081. Tel: +91 40 6111 6000

Jaipur

Regus Radiant Centre Pvt Ltd., Level 6, Jaipur Centre Mall, B2 By pass Tonk Road, Jaipur – 302 018. Tel: +91 141 - 7103224

Kochi

Syama Business Centre, 3rd Floor, NH By Pass Road, Vytilla, Kochi – 682 019. Tel: +91 484 302 5600

Kolkata

Unit No. 604, 6th Floor, Tower – 1, Godrej Waterside, Sector – V, Salt Lake, Kolkata – 700 091. Tel: +91 33 4403 4000

Mumbai

1st Floor, Lodha Excelus, Apollo Mills, N. M. Joshi Marg, Mahalaxmi, Mumbai – 400 011. Tel: +91 22 3989 6000

Noida

Unit No. 501, 5th Floor, Advant Navis Business Park, Tower-A, Plot# 7, Sector 142, Expressway Noida, Gautam Budh Nagar, Noida – 201 305. Tel: +91 0120 386 8000

Pune

9th floor, Business Plaza, Westin Hotel Campus, 36/3-B, Koregaon Park Annex, Mundhwa Road, Ghorpadi, Pune – 411 001. Tel: +91 20 6747 7000

Vadodara

Ocean Building, 303, 3rd Floor, Beside Center Square Mall, Opp. Vadodara Central Mall, Dr. Vikram Sarabhai Marg, Vadodara – 390 023. Tel: +91 265 619 4200

Vijayawada

Door No. 54-15-18E, Sai Odyssey, Gurunanak Nagar Road, NH 5, Opp. Executive Club, Vijayawada, Krishna District, Andhra Pradesh – 520 008. Tel: +91 0866 669 1000

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2019 KPMG, an Indian Registered Partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International.