

TAX FLASH NEWS

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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 liability	Phase I 1 April 19 – 30 June 19		Phase II 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 30 June 2017	Tax	70%	30%	80%	20%
	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:

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