



कर सल्लागार असोसिएशन रत्नागिरी जिल्हा  
(TAX PRACTITIONERS' ASSOCIATION OF RATNAGIRI DISTRICT)

Soc. Reg. No. : Maharashtra / 5799 / Ratnagiri dt 5 - 1 - 2017

Trust Reg. No. : F / 5761 / Ratnagiri dt 11 - 4 - 2017

Q B - 5, Surabhi Aptt. S.V. Road, Marutimandir, Ratnagiri - 415 612

www.ratnagirikarsallagar.com ✉ ratnagiritaxconsultants@gmail.com

**President**  
CA Varadraj Pandit  
☎ 9423817854

**Vice President**  
Mr. Rajesh Gangan  
☎ 9423291382

**Secretary**  
CA Vaibhav Deodhar  
☎ 8975321606

**Treasurer**  
CA Abhijit Patwardhan  
☎ 9422382639

Date: 09/02/2024

To,

The Deputy Commissioner,

SGST, Ratnagiri.

Sub :- Representation in respect of technical issues in obtaining Vat registration of liquor dealers.

Respected Sir,

With reference to the discussion in meeting with Hon'ble Additional Commissioner of Kolhapur Division held in last month at Ratnagiri office, we hereby informing some technical difficulties in respect of Liquor dealers-

- 1) The liquor dealers (FL-III) are liable to vat as far as foreign liquor is concern. But in some cases it is noticed that the Vat registration of the dealers are canceled by the department w.e.f 01.07.2017. These dealers are trying to obtain fresh vat registration on MAHAVIKAS portal but the portal has not allowing obtaining fresh registration on same PAN. The system is showing error that 'the dealer profile is already exist'. So these dealers are suffering for obtaining vat registrations.
- 2) The Vat amnesty declared by the Maharashtra Government is not applicable for the dues in respect of 01.07.2017 onwards. So in these cases, after obtaining fresh registration the system has showing late Fee of Rs.5000/- per return period. In these cases, there is no fault on part of the Liquor dealer but still he is compel to pay the late fee per return period.

**Committee Members**

Adv. Abhijit Berde | Mr. Rajendra Bhawe | Adv. Ravindra Salvi | Mr. Chandrashekhar Sapte  
CA Chaitanya Vaidya | Adv. Ujwal Bapat | CA Hrishikesh Phadke



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- 3) Also in case of new vat registered cases, the system is showing monthly vat return liability but after amendment to the MVAT Act, 2002 there is only quarterly and annual return liability. So the system is showing late fee for each period.
- 4) Due to mismatch of periodicity on Mahavikas, the Government has issued Trade Circular for giving relief to these vat dealers in payment of late fee. But still the portal has not updated in respect of the late relief as provided in the trade circular.

We hope that you will consider our representation in positive manner.

Thanks,


For,

**Tax Practitioner's Association of Ratnagiri District**

  
**President**

  
**Vice President**

  
**Secretary**

  
09/02/24  
कर सहायक  
जीएसटी कार्यालय  
रत्नागिरी

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