



Office of the
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

No. JC(HQ-1)/DC-09/Late fee/2025/35 Mumbai, Dated: 21/11/2025
Trade Circular No. 16 T of 2025

Subject: Exemption from payment of late fee u/s. 20(6) of MVAT Act, 2002 and u/s. 6(3) of the PT Act, 1975 for filing of returns for the period of October 2025.

Reference: 1. Notification No. VAT.1513/CR-124/ Taxation-1, dated 1st January 2014.

2. Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014.

Background

The Maharashtra Goods and Services Tax (MGST) Department is presently engaged in enhancing its automation framework to strengthen tax governance and improve taxpayer services. For this purpose, a new System Integrator has been appointed to implement and stabilize the upgraded system for the Maharashtra Value Added Tax Act, 2002 (hereinafter referred to as MVAT Act), the Central Sales tax Act, 1956 (hereinafter referred to as CST Act) and the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (hereinafter referred to as PT Act).

- During the transition to new automation system, certain technical difficulties may be experienced by dealers in uploading their returns. To mitigate such hardship to the trade and ensure smooth compliance during transition period, it has been decided to exempt whole of the late fee payable by any dealer, who files monthly return for month of October 2025 under the provisions of the MVAT Act, CST Act and PT Act as prescribed below.
- In exercise of the powers conferred by Notification No. VAT.1513/CR-124/Taxn-1 dated 1st January 2014, issued by the State Government u/s. 20(6) of the MVAT Act and by Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014, issued by the State Government u/s. 6(3) of the PT Act, the whole of the late fee payable by any dealer, who files monthly return for the period **October 2025**, shall be exempted subject to the conditions laid down in this circular, if such return is filed on or before the dates specified in the table below:

The schedule for filing return

Sr. No.	Return Type	Original Due Date	Last Date for Uploading
1	Monthly Returns under MVAT Act and CST Act	21st November 2025	27th November 2025
2	Monthly Returns for PTRC under PT Act	30th November 2025	6th December 2025



4. Conditions to avail the benefit of exemption in late fee:

- a. The tax payable for the said return period shall be paid by the dealer on or before the due date prescribed under the respective Acts.
 - b. The return shall be filed by the dealer on or before the date specified in schedule above.
5. It is hereby informed that the electronic payment system available on the **MAHAGST** portal is fully functional. Hence, all dealers are requested to discharge their tax liabilities within the prescribed due date for payment of tax, as required under the applicable provisions of law.
 6. The exemption in late fee granted herein is restricted only to the delayed filing of returns, and not to delayed payment of tax. Dealers are therefore advised to make payment of tax within the original due date (i.e. 21st November, 2025 for MVAT Act and CST Act and 30th November 2025 for PT Act) in order to avoid interest liability.
 7. It is further clarified that the waiver of late fee under section 20(6) of the MVAT Act and under section 6(3) of the PT Act, shall be applicable only in respect of returns for the month of October 2025 that are filed on or before the dates specified in schedule above. Returns filed after 27th November 2025 for MVAT Act and CST Act and 6th December 2025 for PT Act shall attract the late fee as prescribed under the relevant provisions of the MVAT Act and PT Act.
 8. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature.
 9. The Trade Associations are requested to bring the contents of this Circular to the notice of all their members.



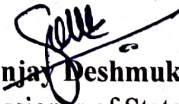
(Asheesh Sharma)

Commissioner of State Tax,
Maharashtra State, Mumbai.

No. JC(HQ-1)/DC-09/Late fee/2025/35 Mumbai, Dated: 21/11/2025

Trade Circular No. 16T of 2025.

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas), Mumbai with a request to upload this Trade Circular on the Department's website.



(Sanjay Deshmukh)

Joint Commissioner of State Tax (HQ)-1,
Maharashtra State, Mumbai.