

**FORM 310**  
(See rule 31(4))

**Appeal against an order of assessment, interest, penalty or fine under section 26 of the  
Maharashtra Value Added Tax Act, 2002**

To


I, the undersigned hereby file appeal against the Order, the details are as follows:

1	Name of the dealer				
2	Registration Certificate Number under M.V.A.T.Act, 2002				
3	Registration Certificate Number under C.S.T.Act, 1956				
4	Address of the place of business				
5	Date of the Order against which appeal is filed				
6	Date of receipt of the Order				
7	Name and designation of the Officer who has passed the Order				
8	Period of the Order	From		To	
		m		o	
9	For the period from _____ to _____ the appellant has been assessed to tax, interest, penalty or fine under the Maharashtra Value Added Tax Act, 2002 and the details of the amount in dispute against which this appeal has been preferred is as follows:				
	<b>Tax levied or interest penalty</b>	<b>As assessed</b>	<b>As admitted by the appellant</b>		

	or fine imposed  (1)	Tax assessed or interest or penalty or fine imposed (Rs.)  (2)	Tax leviable or interest or penalty or fine leviable  (Rs.)  (3)
	1. Net turnover of sales		
	2. Interest u/s 30(1)		
	3. Interest u/s 30(2)		
	4. Interest u/s 30(3)		
	5. Penalty u/s		
	6. Amount forfeited		
	7. Fine		
	<b>Total</b>		
10	(a)(i) the order appealed against has resulted in demand of _____ (ii) The appellant in this appeal seeks refund of _____ Quantum of relief sought (i+ii) _____		Rs. _____ Rs. _____ Rs. _____
	(b)(i) the order appealed against has resulted in refund of _____ (ii) The appellant in this appeal seeks a total refund of _____ Quantum of relief sought (ii-i) _____		Rs. _____ Rs. _____
	(c)(i) the order appealed against has resulted in demand of _____ (ii) The appellant in this appeal admits demand of _____ Quantum of relief sought (i-ii) _____		Rs. _____ Rs. _____ Rs. _____

- The turnover of sales as shown in column 3 of the table above was the whole turnover of the appellant during the period.  
The had no other turnover either subject to tax or otherwise during the same period.
- The notice of demand is attached hereto.
- A certified copy of the order appealed against is attached.
- The appellant has paid the tax assessed including any amount forfeited and penalty or fine imposed under the Order appealed against as shown below.

Paid before  
assessment

Paid after  
assessment

Paid after first  
appeal, if any

Balance dues, if any  
at the time of filing  
first/second appeal

Chalan	Date	Amount(Rs.)

5. The appellant's first appeal against the order passed by \_\_\_\_\_  
has been rejected/dismitted/party allowed by \_\_\_\_\_

6. Enter here the grounds relied on for the purpose of this appeal):-

7. The appellant, therefore prays:-  
that he may be assessed accordingly or that he may be declared not to be chargeable  
under the said act or that the assessment may be cancelled and/or remanded.  
that the order(s) of the \_\_\_\_\_  
levying interest of Rs. \_\_\_\_\_ under section 30 or  
imposing the penalty of Rs. \_\_\_\_\_ under section \_\_\_\_\_ and of Rs. \_\_\_\_\_ under  
section \_\_\_\_\_  
that the order of the \_\_\_\_\_ forfeiting Rs. \_\_\_\_\_ under section  
\_\_\_\_\_ or  
that the order of the \_\_\_\_\_ imposing a fine of Rs. \_\_\_\_\_ under section  
\_\_\_\_\_ may be set aside.

The appellant \_\_\_\_\_ named above does hereby declare that  
what is stated herein is true to the best of my knowledge and belief.

Place \_\_\_\_\_

Signature \_\_\_\_\_

Dated \_\_\_\_\_

\_\_\_\_\_  
(To be signed by the appellant or by the  
person duly authorised in writing in this behalf by  
the appellant)

Note:-

- (1) If this is a second appeal against an order in appeal the figures in column 2 of the table below paragraph 1 should be the figures, if any, arrived at by the first appellate authority.
- (2) The amount in dispute means the difference between the amount of tax or penalty or interest, if any, of sum forfeited demanded and the amount admitted by the dealer to be payable.
- (3) Quantum of relief sought means
  - (a) The aggregate of the amount of tax or penalty or interest or fine, if any, or sum forfeited, demanded and the amount claimed by the appellant to be refundable or
  - (b) The difference between the amount of refund claimed by the appellant and the amount of refund granted in the order against which appeal is filed.
  - (c) The difference of the amount of tax or penalty or interest, if any or sum forfeited, demanded and amount accepted by the appellant to be payable.

Note :- \*Strike off whichever is not required.