

SPARTA COMMERCIAL SERVICES, INC.  
Form 10-Q/A  
September 24, 2012

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

\_\_\_\_\_  
FORM 10-Q/A  
\_\_\_\_\_

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended July 31, 2012

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from \_\_\_\_\_ to \_\_\_\_\_.

Commission file number: 0-9483

SPARTA COMMERCIAL SERVICES, INC.  
(Exact name of registrant as specified in its charter)

Nevada  
(State or other jurisdiction of incorporation or organization)

30-0298178  
(IRS Employer Identification No.)

462 Seventh Ave, 20th Floor, New York, NY 10018  
(Address of principal executive offices) (Zip Code)

(212) 239-2666  
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.  Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 504 of Regulation S-T (§229.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to file such files).  Yes  No

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company)

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).  Yes  No

As of September 18, 2012, we had 11,386,182 shares of common stock issued and outstanding.

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EXPLANATORY NOTE - AMENDMENT

The sole purpose of this Amendment No. 1 to the Quarterly Report on Form 10-Q for the quarterly period ended July 31, 2012 of Sparta Commercial Services, Inc. (the "Company") filed with the Securities and Exchange Commission on September 19, 2012 (the "Form 10-Q") is to furnish Exhibit 101 to the Form 10-Q in accordance with Rule 405 of Regulation S-T.

No other changes have been made to the Form 10-Q. This Amendment No. 1 to the Form 10-Q speaks as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update in any way disclosures made in the original Form 10-Q.

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ITEM 6. EXHIBITS

The following exhibits are filed as part of this report:

| Exhibit No. | Description  |
|-------------|--|
| 11*         | Statement re: computation of per share earnings is hereby incorporated by reference to “Financial Statements” of Part I - Financial Information, Item 1 - Financial Statements, contained in this Form 10-Q. |
| 31.1*       | Certification of Chief Executive Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a)  |
| 31.2*       | Certification of Principal Financial Officer pursuant to Securities Exchange Act Rule 13a-14(a)/15d-14(a)  |
| 32.1*       | Certification of Chief Executive Officer pursuant to 18 U.S.C. Section 1350  |
| 32.2*       | Certification of Principal Financial Officer pursuant to 18 U.S.C. Section 1350  |
| 101.INS**   | XBRL Instance Document   |
| 101.SCH**   | XBRL Taxonomy Extension Schema   |
| 101.CAL**   | XBRL Taxonomy Extension Calculation Linkbase   |
| 101.DEF**   | XBRL Taxonomy Extension Definition Linkbase  |
| 101.LAB**   | XBRL Taxonomy Extension Label Linkbase   |
| 101.PRE**   | XBRL Taxonomy Extension Presentation Linkbase  |

\* These exhibits were previously included or incorporated by reference in the Company’s Quarterly Report on Form 10-Q for the quarterly period ended July 31, 2012, filed with the Securities and Exchange Commission on September 19, 2012.

\*\* Furnished herewith. Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, and otherwise are not subject to liability under those sections.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, in the capacities and the dates indicated, thereunto duly authorized.

SPARTA COMMERCIAL SERVICES, INC.

September 24, 2012

By: /s/ Anthony L. Havens  
Anthony L. Havens  
Chief Executive Officer

September 24, 2012

By: /s/ Anthony W. Adler  
Anthony W. Adler  
Principal Financial Officer