

COMMISSIONER OF SALES TAX, MAHARASHTRA STATE, MUMBAI

Goods and Services Tax Bhavan, Mazgaon, Mumbai 400 010

NOTIFICATION

THE MAHARASHTRA RIGHT TO PUBLIC SERVICES ACT, 2015.

No. MRPS/AMD-2015/1A/15/ADM-8.- In exercise of the powers conferred by sub-section (1) of the section 3 of the Maharashtra Right to Public Services Act, 2015 (Mah. XXXI of 2015) read with Para 3 of the Government Resolution (No. संकीर्ण-२०१५/प्र.क्र.३६०/प्रशासन-१), dated the 14th September 2015 issued by the Finance Department, the Commissioner of Sales Tax, Maharashtra State, hereby notifies in schedule appended hereto the name of services mentioned in column (2), time limit for providing the public service as given in column (3), the form of application as stated in column (4), the officers for the said purpose as given in column (5), also the First Appellate Authority and Second Appellate Authority as mentioned in column (6) and column (7), respectively, namely,-

Schedule

Sr. No.	Name of the Public Service	Time Limit for providing the Public Service (Working Days)	Application Form and Fee (if applicable)	Designated Officer	First Appellate Authority	Second Appellate Authority
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1) e-Registration						
	(1) making available e-Registration Forms electronically online on the portal of the Department <i>www.mahavat.gov.in</i>	Immediate (24*7)	Online e-Registration Form is available on the portal of the Department <i>www.mahavat.gov.in</i>	Sales Tax Officer, Registration	As Registration Form is available on the portal of the Department, there is no need of the Appeal.	As Registration Form is available on the portal of the Department, there is no need of the Appeal.
	(2) Accepting Registration Applications	Immediate (24*7). Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department <i>www.mahavat.gov.in</i> and acknowledgement is immediately given.	(a) Under Maharashtra Value Added Tax Act, 2002, e-Registration Fee is applicable at Rs. 500 (after crossing the turnover limit), under Central Sales Tax Act, 1956, e-Registration Fee is applicable at Rs. 25 , under Maharashtra Value Added Tax Act, 2002 for Voluntary e-Registration,	Sales Tax Officer, Registration	Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department. Forms not fulfilling the above mentioned criterion, are not accepted by the portal and hence there is no need of the Appeal.	Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department. Forms not fulfilling the above mentioned criterion, are not accepted by the portal and hence there is no need of the Appeal.

Schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Fee is applicable at Rs. 5000 (b) Under Maharashtra Value Added Tax Act, 2002, for Voluntary Registration, Rs. 25,000 as fixed deposit is applicable.			
(3) If the Application is complete in all the aspects then issuing Registration Certificate Number	If the Application is fully filed, valid and correct then Registration Certificate will be issued within 7 working days after verification (which includes time required for verification). If the Registration Certificate is rejected then it will be communicate to the Applicant within 7 working days.	Free of cost	Sales Tax Officer, Registration	If the Application is fully filed, valid and correct then system generates Registration Certificate Number within stipulated time. Hence there is no need of appeal against it. But if the service is not received within time period then Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.	
(2) Central Sales Tax Statutory Electronic Declarations						
(1) Making available application for statutory electronic declarations under the Central Sales Tax Act on the portal of the Department www.mahavat.gov.in	Immediate (24*7)	Free of cost	Sales Tax Officer, Central Repository Branch	As application mentioned in Column (2) is available on the portal of the Department, there is no need of the Appeal.	As application mentioned in Column (2) is available on the portal of the Department, there is no need of the Appeal.	

Schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(2) Accepting applications required for issuance of statutory electronic declarations under the Central Sales Tax Act and providing acknowledgement for the same.	Immediate (24*7). Fully filed, valid and correct applications are uploaded on the portal of the Department <i>www.mahavat.gov.in</i> and acknowledgement is immediately provided to the applicant.	Free of cost	Sales Tax Officer, Central Repository Branch	Only fully filed, valid and correct applications are uploaded on the portal of the Department. Applications not fulfilling the above mentioned conditions are not accepted by the portal and hence there is no need of the Appeal.	Only fully filed, valid and correct applications are uploaded on the portal of the Department. Applications not fulfilling the above mentioned conditions are not accepted by the portal and hence there is no need of the Appeal.
	(3) Making available to the dealers Digitally Signed Statutory Electronic Declarations on his email ID as per 2(2) mentioned above.	If the Application is fully filed, valid and correct then e-CST declarations will be issued within 7 working days after verification (which includes time required for verification) and will be forwarded on the registered email ID of the dealer.	Free of cost	Sales Tax Officer, Central Repository Branch	If the Application is fully filed, valid and correct then system generates digitally signed e-CST declarations. Hence there is no need of appeal against it. But if the service is not received within time period then Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.
(3) E>Returns						
	(1) Making available e-Return Forms under Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956 on the portal of the Department <i>www.mahavat.gov.in</i>	Immediate (24*7)	Free of cost	In case of any difficulty in getting this service, dealers can lodge the complaint on the email ID of the Help Desk (<i>helpdesk@mahavat.gov.in</i>). After that, issue is	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.

Schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)
				resolved through Designated Officers (Deputy Commissioner, Assistant Commissioner, Sales Tax Officer).		
	(2) Making available to the dealer acknowledgement of the e-Return uploaded by him on the portal of the Department www.mahavat.gov.in	Immediately after uploading of the e-Return	(1) Free of cost if filed before due date. (2) Late Fee at Rs. 1000 is applicable if filed within one month after due date. (3) Late fee at Rs. 5000 is applicable if filed after one month from due date.	Only fully filed, valid and correct e-Returns are uploaded on the portal of the Department. In case of any difficulty in getting this service, dealers can lodge the complaint on the email ID of the Help Desk (helpdesk@mahavat.gov.in). After that, issue is resolved through Designated Officers (Deputy Commissioner, Assistant Commissioner, Sales Tax Officer).	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.
(4) e-Payment						
	Dealer can make e-Payment using his login ID and password from the website of the Department www.mahavat.gov.in in challan in Form 6 prescribed under Maharashtra Treasury Rules.	Immediate (24*7)	Free of Cost	In case of any difficulty in getting this service, dealers can lodge the complaint email ID helpdesk@mahavat.gov.in of the Department. After that, issue is resolved by	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.

Schedule

(1)	(2)	(3)	(4)	(5)	(6)	(7)
				the following Officers : (1) Officers and Assistant Commissioners working in the Return and Recovery Branch. (2) Officers and Assistant Commissioners working in New Registration & Follow-up Branch. (3) Officers working in Large Taxpayer Unit.		

Mumbai,
dated 26th February 2018.

RAJIV JALOTA,
Commissioner of Sales Tax,
Maharashtra State, Mumbai.