

**GOVERNMENT OF MAHARASHTRA
DEPARTMENT OF GOODS & SERVICES TAX**

Sub: EASE OF DOING BUSINESS INITIATIVE BY THE DEPARTMENT [STATE REFORM ACTION PLAN-2020]

Introduction:

1. Department for Promotion of Industry & Internal Trade, Govt. of India (DPIIT), in coordination with States and Union Territories (UTs), has undertaken a series of reforms to improve the business climate in the country. Starting with a 98-point Reform action Plan in 2014, successive State Reforms Action Plans have been released by DPIIT covering more areas of reform. The objective of the Action Plan is to layout the series of reforms targeted at increasing transparency and improving the efficiency and effectiveness of regulatory framework and services for businesses in India. The Action Plan for the year 2020-21 consists of 301 Reform points spread across 15 Areas. Following 12 Reform Points are related to the Department of Goods & Services Tax, M.S. Reform Points along with the implementation status is given in the following Table.
2. Ranking of States will be done by DPIIT on the basis of implementation of reforms and perception survey.
3. Under Perception Survey, Users will be contacted and feedback regarding reforms implemented the Department of Goods & Services Tax, M.S. will be taken from them.

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STATE REFORM ACTION PLAN-2020

Reform No.	Area	Sub - Area	Reform	Remarks from Department
29	Investment Enablers	Online single window system Approvals/Renewals (Tax)	Ensure that the following services are provided through the online single window system- Registration under Profession Tax	In pursuance of Ease of Doing Business Initiative and helping the Taxpayers in getting timely service of Profession Tax registration along with the services provided by other Departments, Department of Goods & Services Tax, M.S. has integrated registration under PTEC/PTRC/MVAT/CST with MAITRI Portal

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				<p>(https://maitri.mahaonline.gov.in/) of the Industries Department, Govt. of Maharashtra. Now registration under PTEC/PTRC/MVAT/CST can be obtained from MAITRI Portal.</p> <p>Please use the link https://maitri.mahaonline.gov.in/Login/Login</p> <p>Department has issued Trade Circular 14T/2019 Dt. 31/03/2019 in this regard. This Trade Circular is available on the portal of the Department.</p> <p>Path: Home Page>> Acts & Rules>> Trade Circulars>> Date-wise>> The Maharashtra Value Added Tax Act, 2002>> Year-2019>> Search>> Trade Circular 14T of 2019</p>
153	Paying Taxes	GST	Set up Service Centres to assist taxpayers for e-filing of returns under the State/Union Territory GST Act	<p>In pursuance of Ease of Doing Business Initiative and helping the Taxpayers to discharge various obligations in context to Goods and Services Tax, Department of Goods and Services Tax, M.S. has established dedicated Service Centers/Help Desks in all the GST Offices throughout the State for assisting Taxpayers in e-Filing of various applications, forms etc. namely, Registration, Returns, Payments and Refunds.</p> <p>Department has issued Trade Circular 29T of 2018 Dtd. 24/10/2018 in this regard. This Trade Circular is available on the portal of the Department.</p> <p>Path: Home Page>> Acts & Rules>> Trade Circulars>> Date-wise>> The Maharashtra Value Added Tax Act, 2002>> Year-2018>> Search>> Trade Circular 29T of 2018</p>

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154	Paying Taxes	GST	Establish a helpline providing basic services such as assisting users in preparing and filing returns under the State/Union Territory GST Act	Department provided dedicated helpline 1800 225 900 to help Users.
155	Paying Taxes	GST	Constitute an authority for advance ruling under the State Goods Service Tax and publish details of application procedure and checklist on the Department's website	<p>The Maharashtra Authority for Advance Ruling is constituted by Government of Maharashtra by issuing Notification in October 2017 (No. MGST-1017/CR 193/Taxation-1 Dt. 24/10/2017). Details of the Maharashtra Authority for Advance Ruling is available on the portal of the Department and also available on the portal of Goods and Services Tax Council http://www.gstcouncil.gov.in/advance-rulings.</p> <p>Procedure and Check List is also available on the portal of the Department.</p> <p>Path: As under</p> <p>(i) Procedure: Home Page>> Dealer Services>> Information for Dealer>> GST Advance Ruling Procedure</p> <p>(ii) Notification: Home>> Act & Rules>> Goods & Services Tax>> GST Trade Circulars, Notifications & G.R.>> MGST>> Select Year as "2017">> Sr. No. 48- Constitution of Advance Ruling Authority under MGSTD Act</p>
156	Paying Taxes	GST	Constitute an appellate authority for advance ruling	If the applicant is aggrieved with the findings of the Authority for Advance Ruling (AAR), he can file an appeal with Appellate

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			under the State Goods Service Tax and publish details of application procedure and checklist on the Department's website	<p>Authority for Advance Ruling (AAAR). The Government of Maharashtra has constituted an Authority known as “The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax” vide Notification No. MGST-1018/C.R.38/Taxation-1 (Dt 10/05/2018). Details of AAAR is available on the portal of the Department and also available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings</p> <p>Procedure and Check List is also available on the portal of the Department.</p> <p>Path:</p> <p>(i) Procedure: Home Page>> Dealer Services>> Information for Dealer>> GST Appeal for Advance Ruling Procedure</p> <p>(ii) Notification: Home>> Act & Rules>> Goods & Services Tax>> GST Trade Circulars, Notifications & G.R.>> MGST>> Select Year as “2018”>> Sr. No. 105-Appellate Authority for GST Advance Ruling</p>
157	Paying Taxes	Profession tax	Publish a list of all state, municipal and panchayat levies and include the relevant information pertaining to the rates and tariff levied by the State and local bodies on the online portal	<p>➤ Following Acts are administered by the Department;</p> <p>(i) The Maharashtra Goods and Services Tax (MGST) Act, 2017</p> <p>(ii) The Central Goods and Services Tax (CGST) Act, 2017</p> <p>(iii) The Integrated Goods and Services Tax (IGST) Act, 2017</p> <p>(iv) The Maharashtra Value Added Tax (MVAT) Act, 2002</p> <p>(v) The Central Sales Tax (CST) Act, 1956</p> <p>(vi) The Maharashtra Tax on Professions, Trades, Callings and Employments Act, 1975.</p> <p>(vii) The Central Chit Fund Act, 1982</p>

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				<ul style="list-style-type: none"> ➤ List of the Acts administered by the Department is available on the Portal of the Department in 'Citizen Charter'. <p>Path: Home Page>> About Us>> Citizen Charter>> Important Acts Administered</p> <ul style="list-style-type: none"> ➤ Tax Rate Schedule for various Acts is available on the Portal of the Department: <p>Path: Home Page>> Acts & Rules>> Rate Schedule>> Select Act</p>
158	Paying Taxes	Profession tax	Ensure information on fees, procedure and a comprehensive list of all documents that need to be provided are available on the web site	<ul style="list-style-type: none"> (i) There is no fee for PTRC and PTEC registration. (ii) Information about registration fee, procedure and a comprehensive list of all documents that needed for registration is available at one place on the portal of the Department. (iii) Pl click on  <p>Path: Home Page>> Dealer Services>> Manuals & Procedures>> Profession Tax_Registration_Manual_Documets_Fee_Rate Schedule</p>
159	Paying Taxes	Profession tax	Define clear timelines mandated through the Public Service Delivery Guarantee Act (or equivalent) legislation for approval of complete application	In pursuance of Ease of Doing Business Initiative and helping the Taxpayers in getting timely service of Profession Tax registration, Department has notified registration under Profession Tax under the Maharashtra Right to Public Services Act, 2015. If the registration application is correct and complete then registration under Profession Tax is to be given within one days (if applied for PTRC or PTEC or both alone).

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				Department has issued Notification No. MRPS/AMD/928/ADM-11 Dt. 15/03/2019 in this regard. This Notification is available on the portal of the Department. Path: Home Page>> Act & Rules>> Notifications>> The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975>> Select Year as "2019" & Search>> Sr. No. 15- Notification under the Maharashtra Right to Public Services Act, 2015
160	Paying Taxes	Profession tax	Design and implement an online single window system and mandate the following features without the requirement of physical visit to the department: i. Submission of application ii. Payment of application fee iii. Track status of application iv. Download the final signed certificate v. Third party verification	<ul style="list-style-type: none"> (i) Entire PT registration process on MAITRI portal is start to end online. (ii) Applicant is not called for any reason during the entire registration process. (iii) Submission of registration application & uploading required document is online process only. (iv) No physical application or relevant documents are accepted. (v) There is no Registration Fee for PT registration. (vi) Applicant can track status of application on MAITRI portal. (vii) Final digitally signed Registration Certificate is sent via registered email. He can download RC on the MGSTD/MAITRI portal. (viii) Third party verification is available on both MAITRI & MGSTD portal.
161	Paying Taxes	Profession tax	Design and implement a system for online filing of returns and for online	Returns: <ul style="list-style-type: none"> (i) Return filing process for PTRC returns is start to end online. (ii) There is no return under PT-EC.

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			payment of tax as provided under the State Act and rules thereunder	<p>(iii) No physical returns accepted by the Department.</p> <p>(iv) e-Return for PTRC holders is made mandatory through Notification No. VAT/AMD.1010/IB/PT/Adm-6, Dt 14th July 2011.</p> <p>(v) Return Template and User Manual for filing PTRC return is available on the portal of the Department https://mahagst.gov.in . Path for finding Return Template and User Manual: www.mahagst.gov.in >> Dealer Services >> Manuals and Procedure >> Sr. No. 14. PTRC Returns Template & User Manual for PTRC Returns.</p> <p>Payment of Profession Tax:</p> <p>(i) Payment process under Profession Tax Enrolment Certificate (PT-EC) and Profession Tax Registration Certificate (PT-RC) is start to end online.</p> <p>(ii) e-Payment under Profession Tax can also be done through the Android and iOS Mobile Application “MahaPT”.</p> <p>(iii) There are two e-Payment Gateways available to Taxpayers to make e-Payment:</p> <p>GRAS (Government Receipt Accounting System): It covers 22 Nationalized Banks</p> <p>SBl ePay: It covers 40 banks which includes Nationalized Banks, Private Banks and Co-operative Banks.</p> <p>Payment Across the Bank Counter: The Tax payer who does not have bank account in any of the authorized banks for payment of Profession Tax, or does not have net banking facility, can use this facility to make payment of any</p>

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				amount payable to the Department. It is to be noted that banks accepting Payment Across the Counter makes e-Payment on behalf of the Taxpayer.
162	Paying Taxes	Profession tax	Mandate that the final profession tax registration certification (where applicable) will be issued within at most one (1) working day from the date of submission of application form	<p>In pursuance of Ease of Doing Business Initiative and helping the Taxpayers in getting timely service of Profession Tax registration, Department has notified registration under Profession Tax under the Maharashtra Right to Public Services Act, 2015. If the registration application is correct and complete then registration under Profession Tax is to be given within one days (if applied for PTRC or PTEC or both alone).</p> <p>Department has issued Notification No. MRPS/AMD/928/ADM-11 Dt. 15/03/2019 in this regard. This Notification is available on the portal of the Department.</p> <p>Path: Home Page>> Act & Rules>> Notifications>> The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975>> Select Year as "2019" & Search>> Sr. No. 15- Notification under the Maharashtra Right to Public Services Act, 2015</p>
163	Paying Taxes	Profession tax	Publish an online dashboard available in public domain updated regularly (weekly/fortnightly/monthly) for application submission & approvals for profession tax. The dashboard should clearly	<p>(i) PT/MVAT/CST Registration Dashboard is developed by the Department and is available on the portal of the Department https://mahagst.gov.in under the Tile "May I Help You".</p> <p>(ii) Dashboard shows minimum time taken, maximum time take, average time taken for PT/MVAT/CST registration.</p> <p>(iii) There are three views Table, Tile & Graphic.</p>

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			highlight the number of registrations done.	