

Instructions:

1. Log on to website www.mahagst.gov.in
2. Click on the CST – The Central Sales Tax Act, 1956 tile on the homepage, where the option “New Dealer Registration” is available. On selecting it, the Instructions page will be displayed.
3. Download the User Manuals and Instructional Videos for guidance.
4. The applicant shall click on “Proceed”, after which they will be redirected to the “Create Temporary Profile” page.
5. On the Create Temporary Profile page, applicant can choose “Maharashtra, 2002 (VAT) / 1956 (CST)” from the dropdown menu in the Enter Type of Registration field. (Note – Before applying for CST registration, the dealer must first obtain VAT registration.)
6. Input the Permanent Account Number (PAN) in the PAN field.
7. Click on “Verify” to validate the PAN from the NSDL database.
8. On successful validation, the system auto-fetches the Constitution as per PAN and Legal Name of Applicant (if available otherwise applicant fill the name in Legal name field as per PAN records).
9. Provide Contact Details which will be used for future communication.
10. Enter Email ID and click on “Send OTP” and Enter the received OTP in the field for verification.
11. Enter Mobile Number and click on “Send OTP”, Enter the OTP received on mobile field to verify.
12. After successful verification of all details, click on “Create Profile”. Then system validates all inputs.
13. The system will generate the Temporary Profile credentials and share them on the registered email ID.
14. A confirmation message will appear on the screen indicating successful profile creation, and the applicant can click on the “Continue” button to proceed with the registration process.
15. Applicant should start to fill all the field mention in the CST form step by step.
16. Information in the form should be completely filled either by entering in the relevant fields or selecting from the drop-down lists.
17. Fields marked with '*' are mandatory fields.
18. PAN is a mandatory requirement before applying for registration.
19. The online application form will not be accepted if it is not complete in all respects and the required documents are not submitted along with the application.

20. In case the data in any of the fields is not entered, then the applicant would get error message and would be prompted to enter the said data.
21. The applicant should select the ‘Status of the signatory’ to the application and provide relevant details. Depending upon the constitution of the dealer, the application should be signed:
22. The signatory, manager/authorized person(s) are required uploading the signature at relevant place/places while filing the application and submit the relevant documents.
23. Registration Fee need to be pay as per present procedure and upload paid challan MTR-6 while submitting the application form.
24. After filing the application Form, click on “Submit” button. After successful submission of Form, an acknowledgment bearing “Application Reference Number” will be available for download on confirmation page. The Acknowledgment will be communicated via e-mail as attached PDF Format.
25. The MGSTD portal shall carry out preliminary verification/validation, including real-time PAN validation with NSDL portal, and Electricity bill utilities with respective service providers such as Tata Power, MSDCL, BEST, Reliance Energy and Toronto and issuance of TIN by MGSTD Department through inter-portal connectivity before submission of the application form
26. The Central Sales Tax Act, 1956 Rules, notifications, forms and the trade circulars issued by the department are available on the official web site of the department www.mahagst.gov.in.

Grant of Registration Certificate

1. If the application is correct and complete in all respect along with relevant documents then Registering Authority will generate TIN after verification. In case the application is eligible for granting registration, then the date of uploading the application shall be considered as the date of application for the purpose of determining the effective date of RC
2. Registration certificates will be sent via email. The applicants need not visit MGSTD offices for procurement of Registration Certificates as the same would be made available on the portal in downloadable format with digital signature of appropriate certifying authority.

Rejection of the Application

1. If the application is found defective, then defect memo will be issued and e-mail to applicant. The applicant needs to rectify the defects within 07 days.

2. In case the applicant rectifies the defects within 07 days, the Officer will verify and if found satisfactory then TIN would be generated. In this case the date of first application would be taken for the purpose of determining the effective date of RC.
3. If the applicant does not rectify the defects shown in defect memo within 07 days, then the application shall be rejected and the temporary profile will be de-activated after 15 days.

DOCUMENTS TO BE FURNISHED

1. The PAN Card is mandatory to apply for New Registration.
2. Principle Place of Business Electricity bill is mandatory.
3. Bank Account Details – Cancelled cheque or Bank passbook copy.
4. Details of Authorized signatory form 105 is mandatory.
5. Signature, Photo and Annexure-B is mandatory.
6. In case of partnership firm proof of residence must be provided for all partners.
7. In case of corporate bodies, the details of place of residence and PAN, etc. shall be required to be furnished only for the signatory to the application.
8. In case of partnership firm, photograph of only applicant partner needs to be submitted.
9. Please refer Trade Circular No 42 T of 2008 dated 26.12.2008.