

## Instruction

1. Log on to website [www.mahagst.gov.in](http://www.mahagst.gov.in)
2. Go to "VAT - Maharashtra Value Added Tax Act, 2002" Section.
3. Click on the option "New Dealer Registration under VAT Acts"
4. then "Instructions" page and User Manuals for VAT New Registration options given to download. Detailed guidelines regarding application process flow, list of required documents are provided in the instruction sheet. Click "Proceed" .
5. After that "Create Temporary Profile" page will appear.
6. Select "VAT and CST" Act from the check boxes provided in the field "Acts for Registration".
7. Fields marked with \*\* are mandatory fields.
8. PAN, Mobile No and Email ID are a mandatory requirement before applying for registration.
9. Enter PAN and click on "Verify" and after successfully verification constitution of PAN will auto be fetched.
10. Enter Valid Email ID and click on Enter OTP. OTP will be received on Email ID and Verify Email ID and submit. (All future communication)
11. Enter Valid Mobile No and click on Enter OTP. OTP will be received on Mobile No. and Verify Mobile No and submit. (All future communication)
12. Click on "create profile" After successfully creation of temporary profile and will valid till 15 days for applying the online registration with PAN suffix V is USER ID and password. Example. 27332974557V
13. Applicant will login by using credentials as temporary profile or directly by clicking continue button while temporary profile creations.
14. After that "e-Registration" Act selection page will appear for which type of Act registration is required. In this page dealer can select both Acts for registration in single application.
15. VAT Registration Form 101 under VAT Act will open.
16. Information in the form should be filled either by entering in the relevant fields or selecting from the drop-down lists.
17. Basic details should be filled
18. Fields marked with '\*' are mandatory fields.
19. PAN is a mandatory requirement before applying for registration.
20. Selection of constitution in the form should be as per the PAN 4th letter.
21. Reason for Registration (As per reason fees will reflect while payment before submission of application) and date of Commencement of business.
22. Enter other Registration details and licences.
23. Details of Principle Place of Business along with electricity details.
24. Enter Additional Place of business and Details of Bank Accounts details.
25. Enter details of Proprietor/Partner 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.
26. The details of manager/authorized person(s) are required to sign digitally or by uploading the signature at relevant place/places while filing the application and submit the relevant documents.

27. Enter other State place of business, if any
28. Once the displayed form is filled completely and submitted, the data of unified fields of other forms will be needed to enter/select by the applicant across all such forms.
29. 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.
30. In case of 'Exceeding the prescribed turnover limit' dealer is expected to enter the detail of bill by which his limit of turnover is exceeded.
31. The dealer has to select one main nature of business and single or multiple part nature of business.
32. 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.
33. The details of Manager/Authorized Signatory in Form 105 should be filled, sign digitally or by signature (upload Form 105) and submit.
34. On Declaration/Verification page submit mandatory details and document.
35. 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 submitted application form which will be communicated via e-mail as attached PDF Format.
36. In case, a dealer has opted for all Acts then the forms will be displayed in the sequence MVAT and CST.
37. Registration Fee need to be pay as per present procedure and upload paid challan MTR-6 while submitting the application form. In case of Voluntary Registration, registration fee is Rs. 5,000/-.
38. The application for Registration Certificate on grounds other than Voluntary Registration Scheme should be electronically uploaded within 30 days from the date of the event making the dealer liable for registration. However, the application for Registration Certificate on account of transfer of business due to death should be electronically uploaded within 60 days. In case the application is in time, the Registration Certificate shall be granted from the date of the said event. If the application is electronically uploaded late, then Registration Certificate shall be granted from the date of application if the application is complete, valid and supported by all relevant documents.
39. In case of application for Registration Certificate on grounds of change in constitution or transfer of business, the application in form 103 for the cancellation of the Registration Certificate of earlier business should also be submitted along with the original Registration Certificate of earlier business at the time of verification on appointed date and time.
40. The MGSTD portal shall carry out preliminary verification/validation, including real-time PAN validation with NSDL portal, Aadhaar No. validation with UIDAI portal, IGR details with IGR portal and Electricity bill utilities with respective service providers such as Tata Power, MSEB, BEST, Reliance Energy and

Toronto and issuance of TIN by MGSTD Department through inter-portal connectivity before submission of the application form

41. The Maharashtra Value Added Tax Act, 2002 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](http://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 7 days.
2. In case the applicant rectifies the defects within 7 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 7 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.