Office of:
The Commissioner of State Tax, M.S.
8th Floor, New Building, GST Bhavan,
Mazgaon, Mumbai-400010

To

TRADE CIRCULAR

No: JCST/Mahavikas/EoDB/Integration with MAITRI/Trade Circular/2018-19/B- 1989
Mumbai Dt. 31/03/2019
Trade Circular No.: 14 T of 2019

Sub: Providing facility of Registration under Profession Tax Act, MVAT Act and CST Act through MAITRI Portal of Industries Department, Govt. of Maharashtra

Dear Madams/Sirs,

1. Government of Maharashtra has launched MAITRI (Maharashtra Industry Trade & Investment Facilitation Cell) Portal as part of Ease of Doing Business in India and Ease of Doing Business in the State of Maharashtra. This portal allows Investors seek clearances, apply for Registrations/Services, of various Departments/Agencies of the Government of Maharashtra, required for establishment and operation of ventures, through a single window.

2. Accordingly, Department of Goods and Services Tax, Maharashtra State (for the purpose of this Trade Circular, it will be referred to as "MGSTD") has integrated Registration under the Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975 (for the purpose of this Trade Circular, it will be referred to as "PT Act"), the Maharashtra Value Added Tax Act, 2002 (for the purpose of this Trade Circular, it will be referred to as "MVAT Act") and the Central Sales Tax Act, 1956 (for the purpose of this Trade Circular, it will be referred to as "CST Act") with the MAITRI Portal of the Department of Industries, Government of Maharashtra.

3. Now Applicants can also apply for registration under PT Act or MVAT Act or CST Act or all on the MAITRI Portal. This is the step towards a Single Window System for all necessary registrations required for doing business in the State of Maharashtra.

4. It is to be noted that if email ID is already used while registering on MAITRI Portal in respect of a Taxpayer, then such email ID cannot be used again for the registration of another Taxpayer through MAITRI Portal.

5. It is to be further noted that if mobile number and email ID is already used while obtaining registration under PT Act/MVAT Act/CST Act of a Taxpayer, on the portal of MGSTD (https://mahagst.gov.in),then such mobile and/or email ID cannot be used again for the registration under any of the above Acts in respect of another Taxpayer through MAITRI Portal.

6. **Procedure for obtaining registration under PT Act/MVAT Act/CST Act through MAITRI portal is explained below:**

Step-1: Registering on MAITRI portal:
   i. Visit MAITRI Portal https://maitri.mahaonline.gov.in
   ii. Click on **"LOGIN"**
   iii. Click on **"New Registration"**. Applicant will be directed to **"Registration"** page. Select correct **"Type of Constitution"** as this is very important step in the entire process.
   iv. Fill all other information to get registered on the MAITRI Portal.
   v. **Note:** The fields provided for **"Applicant's PAN"** and **"Entity PAN"** are not mandatory for registration on MAITRI Portal. However, for getting registration under various Acts administered by MGSTD (MVAT/CST/PT), field provided for applicant's PAN is mandatory if the applicant is HUF/Proprietor, and field provided for Entity PAN is mandatory if applicant is other than Proprietor/HUF.

Step-2: **Filing Combined Application Form (CAF) on MAITRI Portal:**
   I. Login using MAITRI credentials on MAITRI Portal,
   II. Click on Tab **"CAF and Services"** under Dashboard on upper-left corner.

III. Click on option **"CAF"** (Combined Application Form) which has three pages as under:
   a. Applicant Details
   b. Industry Details Part-1
   c. Industry Details Part-2
IV. Applicant is required to fill in the relevant information in above pages.
V. **Notes:-**
   a. The fields provided for **"Applicant's PAN"** in Applicant Details Page and **"Entity PAN"** in Industry Details Part-2 page are non-mandatory while filling CAF.
   b. However, if **"Entity PAN"** is entered while Registering on MAITRI under Step-1, then it will be auto-populated in CAF.
   c. Whereas, if **"Applicant's PAN"** is entered while Registering on MAITRI under Step -1, it will not be auto-populated in CAF. Applicant has to re-enter this field.
VI. Applicant has to upload Documents which are mandatory for completion of CAF.
VII. After Successful completion of CAF, applicant is required to make online Payment for availing Services of the MAITRI Portal. These services are available in **"Services Provided"** Tab under Dashboard on the upper-left corner of the screen.
VIII. It is to be noted that once CAF is filled, applicant cannot make any changes in CAF. Hence utmost care must be taken while filling in the details.

Step 3: Applying for registration under MVAT/CST/PT through MAITRI portal:

A. Applicant has to select **"Services Provided"** Tab under Dashboard on the upper-left corner of the screen.
B. **"Apply for Services"** screen displays list of Departments providing services through MAITRI Portal.
C. Applicant has to select **"Registration under Profession Tax(Individual)/Profession Tax (Employer)/MVAT/CST"** for registering under various Acts administered by MGSTD. Applicant has to click on **"Apply"** button for making application under various Acts administered by the MGSTD.

D. Since PAN is mandatory for obtaining Registration under various Acts administered by the MGSTD, if applicant has not entered **"Applicant PAN"** or **"Entity PAN"** then, applicant is provided screen to update **"Applicant PAN"** or **"Entity PAN"** on the basis of Type of Constitution.

E. If applicant has already entered PAN or, Applicant updates PAN details as per Step-3 (D) above, then applicant is directed to MAHAGST Portal Registration Page. If PAN is correct then:
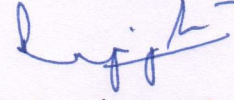
    i.   if applicant has not previously created profile on MAHAGST Portal using the same PAN, then PAN will be validated real time from NSDL and applicant will be asked a **"Security Question"**. After this step, profile of the dealer will be created on MAHGAGST Portal. Then applicant is required to click on **"Click here to Log-in"**.

    ii.   if applicant has previously created profile on MAHAGST Portal using the same PAN, and already registered under any one of the Acts administered by MGSTD then applicant will get message **"Either Temporary Profile or TIN has been generated for this PAN"**. In such cases, applicant has to login to MGSTD Portal using his User ID and Password. Thereafter, he may apply for new registration under any other act through an option provided **"New Registration"** tile.

    iii.   Rest of the registration procedure is same as described in Trade Circular 16T of 2016.

F. If the PAN is not correct, then no profile will be generated. Applicant will get message **"PAN not registered with NSDL".** As no changes are allowed in CAF, applicant cannot correct his PAN in CAF. In such cases he has to create another profile on MAITRI and he has to fill separate CAF.

7. If the applicants face any issues while obtaining registration under PT Act/MVAT Act/CST Act from the MAITRI Portal, it is requested to mail the issue(s) on the following email ID:

newregonmaitri@mahagst.gov.in

8. This Trade Circular is clarificatory in nature and cannot be made use of for interpretation of provisions of law. If any member of Trade has any doubt, he may refer the matter to this Office for further clarification.
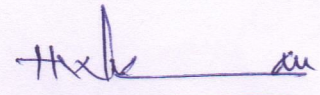
Rajiv Jalota, IAS
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Copy to:
1. Hon'ble Additional Chief Secretary, Finance Department, Mumbai
2. Special Commissioner of State Tax, Maharashtra State, Mumbai
3. All Additional Commissioner of State Tax
4. All Joint Commissioner of State Tax
5. All Deputy/Assistant Commissioner of State Tax
6. All State Tax Officers
7. All the Employees of Department of Goods and Services Tax, Maharashtra State

(H. V. Nikam)
JC, Mahavikas, Mumbai