

Office of the
Commissioner of State
Tax. Maharashtra State,
8" Floor, GST Bhavan,
Mazgaon, Mumbai-10

TRADE CIRCULAR

To,

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No. JCST-HQ-7/Taxpayer Services Cell/2022-23/B-3 Mumbai. Date. 05/01/2023

Trade Circular No. 06 T of 2023.

Sub. : Taxpayer Services cell meetings with Associations of Trade,
Industry and Professionals-reg.

Gentlemen / Sir / Madam,

1. Background:

- 1.1 The taxpayer is important stakeholder in the indirect tax system of GST and therefore it is endeavor of Government to make the tax payment and compliance hassle free. With this intent, after implementation of GST, the State / Central Government has taken various steps to improve the taxpayers' experience as well as ease in compliances. Some of these initiatives include the Zonal Grievances Redressal Committees, GST Seva Kendra / Help Desks at each office locations and subject specific awareness programs, etc. GST is evolving tax system and updates in it needs to be reached to large number of business and their accounts people. Similarly, it is necessary that the problems faced by these stakeholders shall reach to the Department in proper and effective manner. Various Associations of Trade, Industry and Professional are medians, which bridge the gap, to bring the difficulties of taxpayers to the notice of Department.
- 1.2 The Grievance Redressal Committees formed corresponding to Mumbai, Pune and Nagpur CBIC Zones are represented by the various Trade, Industry and Professional associations representing their respective industries or associations at state level. Therefore these Zonal GRCs are taking care of the issues and grievances of the taxpayers at State level. However, it felt that some of the problems / grievances of the taxpayers at MGSTD Zonal, Divisional or Location level may be required to be taken care at those level itself, to make it convenient for taxpayers to represent them to save their time and stress. At location or divisional levels, sometimes it may also possible that taxpayer or professional concerned facing difficulty in administrative matters may not be aware of the proper authority to whom he / she should approach. For aforesaid reasons, the Department is of view that there is a need to augment the interaction between taxpayers / professional and Tax Authorities to hear their difficulties and suggestions to smoothen the tax system. Accordingly, the

Department has adopted the concept of arranging Taxpayer Services Cell meetings periodically.

2. Coverage of issues referred to Taxpayer Services cell and manner to get it resolved:

2.1 **Technical Glitch / issues-** The technical glitch / difficulties faced by taxpayers in availing online services like registration, payment, return, refund and other services would be covered in the nature of technical glitches. The other issues related to view facility of communication of orders / notices and utilities shall also be covered under this category. These issues could be regarding;

a. **GSTN System-** The Technical Glitch Regarding GSTN system shall be resolved by referring the same to GSTN through existing mechanism handled by Mahavikas and incoordination with respective Functional Head and SMEs after approval of Commissioner.

b. **SAP System-** The Technical Glitch Regarding SAP system shall be dealt in by Mahavikas with the help of Technical Team, respective Functional Head and SMEs after approval of Commissioner.

2.2 **Administrative Issues-** Any complaint or grievances regarding Administrative issues shall be referred to the concerned Additional CSTs for resolution

2.3 **Legal or Functional Issues-** Any clarification regarding legal issues shall be dealt in by ACST VAT-1, after approval of Commissioner, if it does not gets covered under statutory provisions.

2.4 **Policy Issues and Suggestions-** Policy issues and suggestions regarding GST shall be referred to GST Council through Mahavikas in coordination with ACST-VAT-1 after approval of Commissioner. Zonal ACSTs and Divisional JCs shall take necessary actions to resolve the grievances as per the category mentioned above.

3. The Taxpayer services cell meeting:

3.1 The meetings shall be arranged at MGSTD Zonal, Divisional and Location level as per the need that arises at those levels. For Mumbai, and Pune the meetings may be arranged only at respective Zonal Level.

3.2 **Frequency-** The Zonal and Divisional level meetings shall be held at a frequency of once in a quarter. The location level meeting may be held once in 6 months.

3.3 **Participants of the meetings-** To make more comprehensive and effective, the participants of this meetings shall be

a. Departmental authorities invited by the organizers

b. Representatives of Association of tax professionals

c. Representatives of the Trade associations

d. The members of Zonal GRCs.

e. Member from Mahavikas (Sub state Admin)

3.4 **Chairman of the Meetings-** The head of Zone, Division shall chair the meeting arranged at such respective levels. Location level meetings shall be chaired by respective Divisional Joint commissioners.

3.5 **Mode of conducting the meetings-** For the sake of convenience the meetings shall be arranged in an Offline as well as Online mode. The participants those are not able to attend physically shall be allowed to join online and the link of the meeting shall be shared to all by the

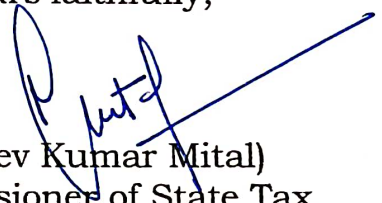
organizer.

4. Organizers:

- 4.1 Zone and Division level meetings should be organized by Head of respective Zone, Division and Location. For location level meetings the organizer shall be the Joint Commissioner of Respective Zone.
- 4.2 In case of Zonal / Divisional place the Assistant Commissioner (Adm) in the office of concerned Addl. Commissioner / Joint Commissioner is appointed as a Liasoning Officer for that division. In every non-divisional place, the Joint Commissioner of the respective division is directed to appoint Liasoning Officer for the place. The names and contact details of Liasoning Officers are to be displayed in each office. The Liasoning officer shall be responsible for calling the meetings, collecting the grievances, sending the grievances further for resolution to respective designated authorities, closing the grievances and publication of the minutes.
- 4.3 Joint Commissioner of State Tax (HQ-7) shall act as a central coordinating agency.

It is requested to bring the procedure laid down in this circular to the notice of all the members of Associations of Trade, Industry and Professionals.

Yours faithfully,


(Rajeev Kumar Mital)
Commissioner of State Tax,
Maharashtra

No. JCST-HQ-7/ Taxpayer Services Cell /2022-23/B-3 Mumbai. Date: 05/01/2023.

Trade Circular No. 06 T of 2023.

Copy forwarded to:

- 1) The Special commissioner of State Tax, Maharashtra State.
- 2) All Addl. Commissioners of State Tax in the State.
- 3) All Joint Commissioners of State Tax in the State.
- 4) The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- 5) The concerned desk of Mahavikas with the request to upload this Circular on MAHAGST website.


(Rajendra Masram)
Joint Commissioner of State Tax
(HQ-7), Maharashtra State,
Mumbai.