

Office of the
Commissioner of State Tax.
Maharashtra State, 1st Floor,
GST Bhavan, Mazgaon,
Mumbai-10.

TRADE CIRCULAR

To,

No. ACST(VAT-3)/Assmt/E-submi. & Hearing/B-²⁸⁴, Mumbai. Date. 14/09/20.

Trade Circular 12 T of 2020.

Sub. : e-Submission and e-Hearing in Assessment Proceedings.

Gentleman/Madam,

1. Background:

- 1.1 We all are aware about the degree of disruption caused by Covid19 pandemic in the working of all the government as well as private establishments. However, some statutory actions need to be completed in time bound manner and assessment of tax liability under tax laws is one of them which needs to be carried out within a specified time. Since in adherence to the physical distancing measures, hearing by way of personal attendance and physical submission of record in person is not feasible, it renders it necessary to devise an alternative mechanism to continue the work of assessment where an opportunity of hearing and submission of record would be available to dealer.
- 1.2 Maharashtra Goods and Services Tax Department (hereinafter referred to as MGSTD) has made available the facility to carry out both these functions electronically, wherein the officers as well as the dealers would be able to carry out their part of the assessment process without personal attendance. There

are two functionalities which are being made available for e-Submission and e-Hearing to the officers as well as dealers to carry out their corresponding action of electronic submission and participation in the e-hearing of the assessment process. The procedural guidelines pertinent to electronic submission and participation in e-hearing by dealer are enumerated hereinafter in this circular.

2. e-Submission:

- 2.1 Comprehensive assessments in many cases are still pending and majority of these pertain to the financial year of 2016-17, 2017-18. As also issue-based assessments are pending for the periods from 2014-15, 2015-16, 2016-17 and 2017-18. While assessing these cases, a key feature of the Assessment Module will play the role as a channel of communication between the assessing officer and the assesses. Assessment Module on SAP platform has a feature wherein the assessing officer needs to select a list of documents, statement of accounts, summary, etc. required to complete the assessment. It has to be selected at the time of issuing of a notice to the dealer. In the notice, if the officer selects a list as above, which he needs for assessing the dealer and then serves that notice to the dealer electronically, the said list of documents, statement of accounts, summary, etc. would be made available to the dealer on the Dealer Portal.
- 2.2 The dealer will get the said notice in his registered mail id inbox. The dealer needs to note down the number of the documents which is given below the Bar Code in the right upper corner of the document itself.
- 2.3 When the dealer logs on to the Dealer Portal and searches for the notice with the Notice Number, (The notice is the same which is sent to the dealer's registered mail id as an attachment and the number of that document needs to be entered here) the said notice would be made available to the dealer. After click of button namely 'Upload Documents' the list of documents, statement of accounts, summery, etc. included by assessing officer in the notice of assessment can be seen. Every entry in this list has an 'Upload' Button, against it the dealer can attach the PDF file of said document with a maximum size of 2 MB each.
- 2.4 Dealer can upload any document against any entry but he should be careful to upload the documents against the entry designated for that document. If there is no entry designated for that particular document, then it can be uploaded against the entry 'Any Other Document' or 'All the Relevant Books of Accounts'. If this discipline is followed by the dealer while uploading the documents, officer will have less of a hassle while verifying these uploaded

documents because he will know the type of the document from the name of the folder in which it has been attached to the case.

- 2.5 The document, statement of accounts, summery, etc. uploaded against the notice of assessment would be available to assessing officer in the same case where the notice was issued from.
- 2.6 Few documents such as CST Declarations, Form 402, 407, 408, 409, Refund Adjustment Orders, Certificate u/s 8(3), Electricity Generation Company Certificate or any other documents which need to be submitted in original would have to be submitted in original in physical copy and the same should not be uploaded as a pdf attachment.
- 2.7 This facility to submit the documents and other Statements and Summaries through online process is being provided to the dealer for enabling him to complete the process of assessment without visiting the place of the assessing officer in person. It does not mean that physical verification of the documents and books of accounts is completely barred. If an officer has reason to believe that the physical verification of the books of accounts or any other documents is warranted in a case, he will be free to do so and the dealer would not have any ground to object to such physical verification. In case of Issue Based Assessments, officers have already been instructed to carry out verification through e-submission mode as far as possible.
- 2.8 Once a document has been uploaded in the PDF format following the above-mentioned process, the dealer would not be asked to furnish the said document in physical form unless the document belongs to the type of documents mentioned in point no 2.6 or unless the officer has reason to question about the authenticity of the said document. In such a scenario, the dealer would have to submit the documents in question physically before the assessing officer. Otherwise, s-submission would amount to sufficient compliance of submission of the documents and statements of accounts etc.
- 2.9 The complete user manual has been attached to this circular for the ready reference to understand the process of e-submission, which may be referred in case of any difficulty.

3. E-Hearing:

- 3.1 MGSTD has obtained licenses of the Microsoft Teams App, wherein the officers would be able to conduct e-hearing with the parties involved in the assessment proceeding such as CA, STP, Advocate, Transporter, suppliers, customer, debtor, creditor, auditor or any person concerned. Microsoft Teams App has already been in use quite extensively for meeting and reviews in the department.

- 3.2 In order to conduct the e-hearing the assessing officer would communicate to the dealer regarding the date and time of the hearing to be arranged on Teams. If any mail Id other than the registered one is to be used for sending the invite to the dealer for Teams Meeting, it would be obtained from the dealer before actually sending the invite to him.
- 3.3 Officer would then arrange a hearing by creating an event in the Microsoft Teams calendar at the convenient time on the convenient date. He will then send the invites to the dealers on their registered mail ids only. If any other mail id has to be used for sending invite, officer would obtain the request for the same from the dealer through email.
- 3.4 If the dealer authorizes his representative to attend the e-hearing on his behalf, officer would ask for a Letter of Authority from the dealer through the e-Submission mode as described above or any other mode which is available to him and keep the said Letter of Authority on record.
- 3.5 If the officer or the dealer wants to involve any third party as mentioned above in the hearing process, the officer would send an invite to the said third party on the mail id obtained from the dealer in case the third-party hearing is on the behalf of dealer.
- 3.6 Once the parties invited join the Teams Meeting, officer would carry on the hearing process just like he does when the person and/or his representative attends in person.
- 3.7 At the end of every hearing through the e-hearing mechanism, the officer shall conduct a hearing activity in SAP Assessment Module, write the proceeding sheet of the e-hearing and attach that proceeding sheet to the Hearing Activity which would be sent to the dealer on his registered mail id. The officer may also ask the dealer to download the proceeding sheet received by him, digitally sign it or print it and manually sign it, scan the signed proceeding sheet and upload it against the entry 'Signed Proceeding Sheet' at the end of every hearing process through the e-submission process as described above.
- 3.8 This process can be repeated any number of times but care should be taken that every time a e-Hearing is conducted, officer conducts a corresponding hearing in the SAP Assessment Module and follow the above instructions regarding proceeding sheet. If the officer does not conduct a hearing process in the SAP Assessment Module, the dealer should insist on conduct of the same so that the submission he has made during such a process is recorded officially. Dealer as well as officers would be accountable for the submission and hearing conducted through e-Hearing process in the same way they are accountable for the hearing conducted in person.
- 3.9 Training for the officers as well as the dealers would be conducted to help

them understand the nuances of the e-hearing process and to ensure smooth conduct of e-hearings.

The guidelines of this circular are procedural in nature and hence cannot be made use of interpretation of provisions of the law. These are further subject to any change due to unforeseen circumstances of COVID-19 or as decided by the Department, which would be informed in due course. It is requested to bring it to the member to bring the contents of this circular to the notice of all the members of your association.


(Sanjeev Kumar)

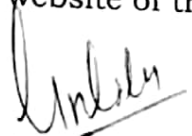
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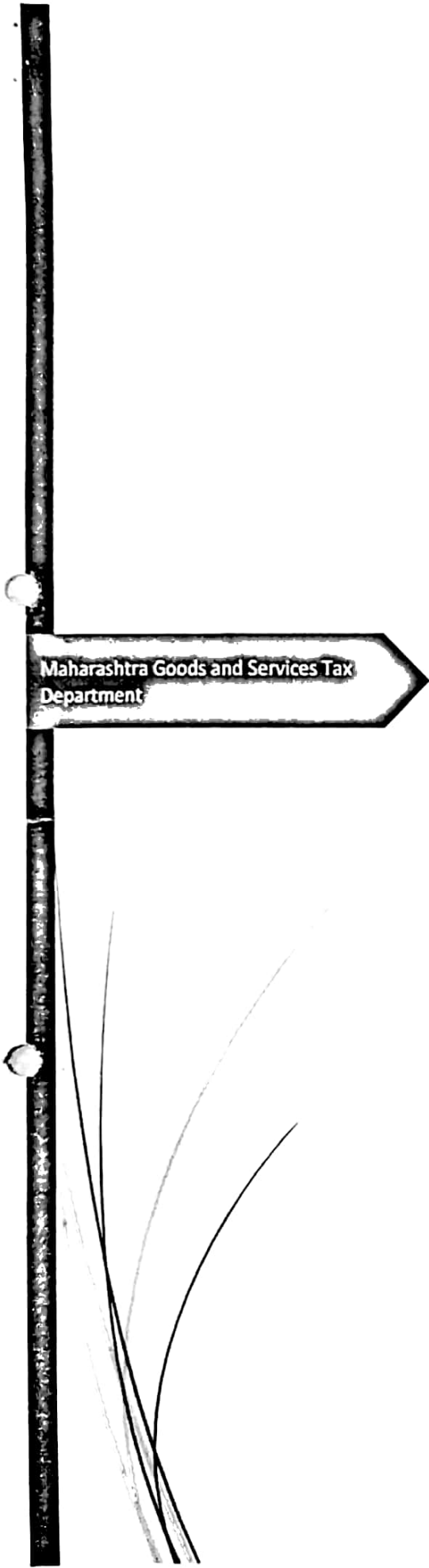
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Copy forwarded with compliments for information to,

- 1) The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
- 2) The Senior Account Officers, State Tax Revenue Audit, Mumbai and Nagpur.
- 3) Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with request to upload this internal circular on the website of the department


(G. V. Bilolikar)

Additional Commissioner of State Tax,
VAT-3, Maharashtra State, Mumbai.



Maharashtra Goods and Services Tax
Department

USER MANUAL

Audit and Assessment – Dealer Application



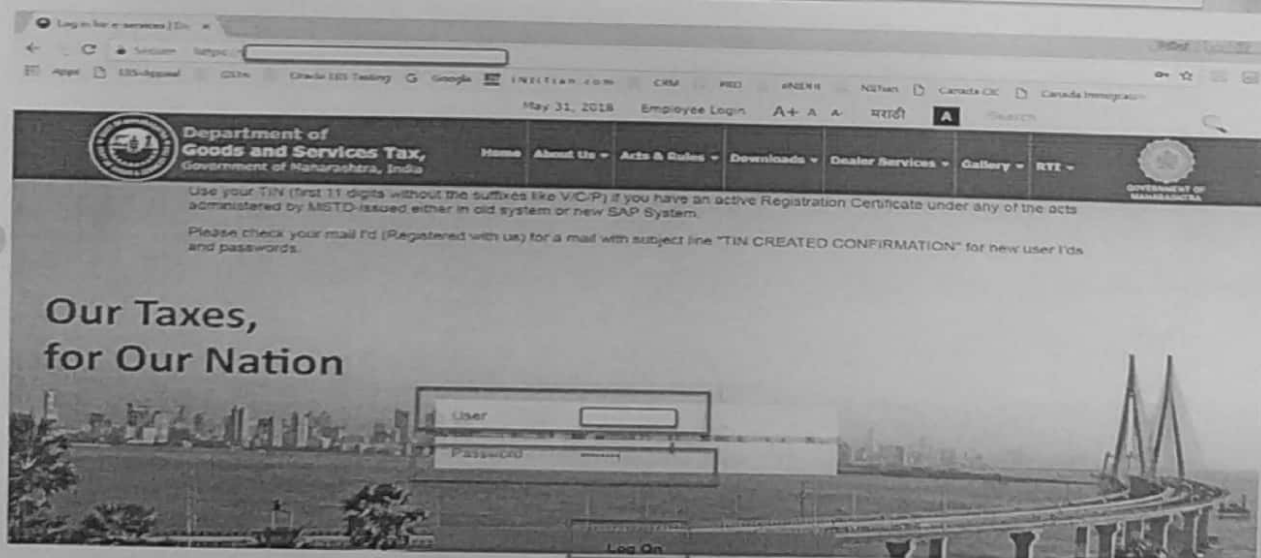
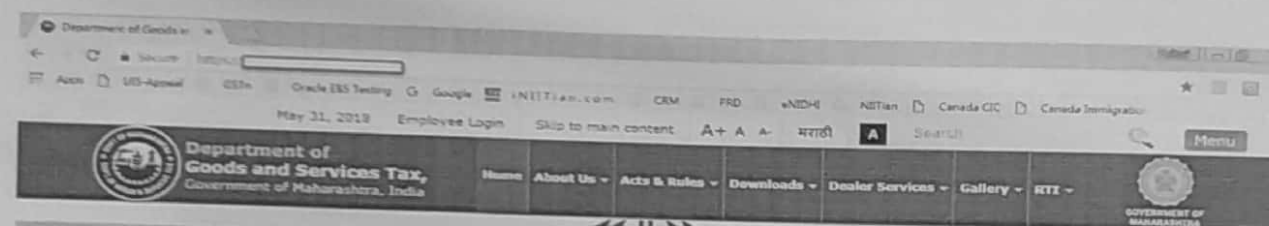
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1. Login

a. Login

- Enter GST application URL in Chrome/IE browser
- Place the cursor on "Login for e-services" and then click on "Login in for VAT & Allied Acts" tile
- Enter User & Password details
 - User:
 - Password:
- Click on "Log On" button

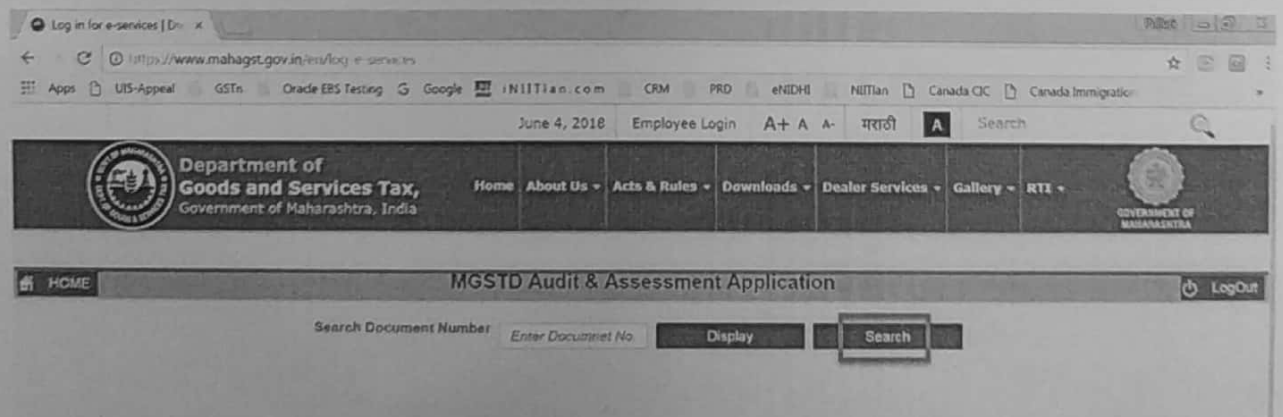
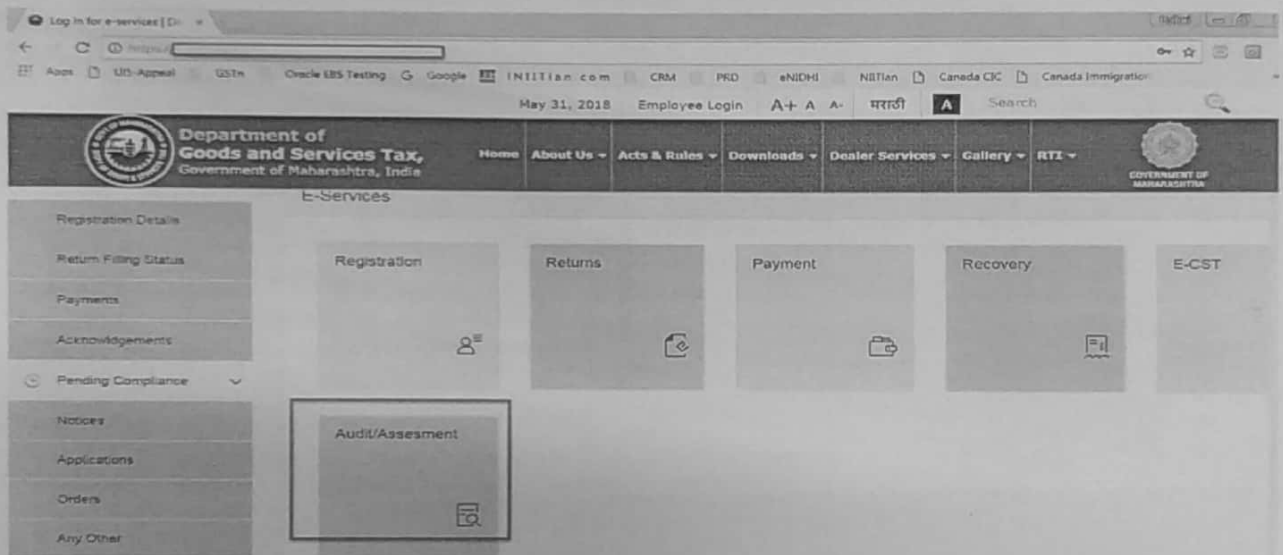




2. Form 302 – Search Document

a. Form – 302 – Search Document

- Click on "Audit & Assessment" link under E-Services
- Click on "Search" button – Please note that Officer can directly enter the Document Number if he knows
- Select Act from Dropdown list
- Select Assessment Notice from Dropdown list
- Select Date Of Issue - From date
- Select Date Of Issue - To date
- Click on "Submit" button - System should display document numbers which are raised during this period
- Click on any "Document Number" link - System should display Notice 302 PDF
- Click on any "Download" icon to download the Notice 302 form





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*Select An Act: Document Type

Date of Issue - from: VALUE ADDED TAX ACT

Date of Issue - To: CENTRAL SALES TAX ACT

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Assessment Notice

Assesment Order



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Date of Issue - To: 04-06-2018

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3. Upload & Delete Document

a. Upload Document

- Click on "Upload Document" button
- Click on "Attachment" button for any below 4 sections

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- ☐ Challans of Tax/Interest/Penalty/TDS payment.
- ☐ All Relevant Books Of Accounts
- ☐ Any Other Documents

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