Office of the
Commissioner of Sales Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai- 400010.

TRADE CIRCULAR

No. VAT/MMB-2018/2/ADM-08 Mumbai Date 28/03/2018

Trade Circular No. 12 T of 2018

Subject : Return filing process on MAHAGST portal under MVAT and CST Act.
New Template (single annexure) for filing of returns under section 20(4)(b) and (c) for the year 2016-17 and onwards.

Ref. : 1. Trade Circular No 22 T of 2016 Dated 26th August 2016
2. Trade Circular No 07 T of 2018 Dated 17th February 2018
3. Trade Circular No 09 T of 2018 Dated 17th February 2018

BACKGROUND:

- Above referred Trade Circulars were issued by Maharashtra Sales Tax Department explaining the new automation process of filing of returns under Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956.
- Return filing in new automation processes and changes in procedures were explained in Trade Circular 22T of 2016 Dt. 26th August 2016
- The subject matter of Trade Circular 07 T of 2018 Dt.17/02/2018 was the Single revised return for the year 2016-17 and onwards as per section 20(4)(b) and (c) of the MVAT Act.
- The Trade Circular 9 T of 2018 Dt.26/02/2018 was issued to explain the Prior period (up to 31st March 2016) Return filing processes on new portal.

- Henceforth, the returns related to all the periods under Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956 shall get filed on the new portal www.mahagst.gov.in.
- The return filing process under MVAT and CST is divided in two separate categories viz-
  1. **Prior period returns** (For the periods up to 31st March 2016)
  2. **New automation return** (For the periods from 1st April 2016)

  Prior period return filing process requires to submit TIN wise annexures J1 and J2 along with return whereas New automation return filing process requires to file invoice level Sales and Purchases annexure.
- The present Trade Circular is being issued to bring clarity about the process of downloading of a various return templates and process of filing of returns for prior period returns and SAP new automation returns on MGSTD Web-site www.mahagst.gov.in.

2. **Profile Creation-** In order to file return or access other e-services on the mahagst portal, it is necessary to create profile and obtain the password. User manual to Create the Profile can be accessed as under-
   - Go to www.mahagst.gov.in/en
   - Click on "Menu" button available on the home page
   - Move the cursor on "Dealer Services"
   - Click on "Manuals and Procedures"
   - Scroll down to "Mahagst Portal" heading
   - Click on "User Manual for Legacy Dealer Profile Creation in SAP"

3. **Filing of returns on the mahagst portal:**

   A. Returns (For the periods up to 31st March 2016):

   I. Process flow of Preparation and Filing of Return:

   The process flow of the steps involved in the preparation of return for the period upto 31st March 2016 is given below:

✓ Creation of profile, for the dealers who have not created profile on the mahagst portal.

✓ Download Return Template from MGSTD website www.mahagst.gov.in;

✓ Save aforesaid Template on Desktop with <TIN _Period>;

✓ Fill up the Header;

✓ Prepare J1 and J2 Sales and Purchases Annexure;

✓ Validate annexures;

✓ Fill in the fields of excel Return manually;

✓ Validate excel Return and create .txt file for uploading;

✓ Go to the Login Page: Use Login Id and Password;

✓ Upload the .txt file;

✓ Submit return;

✓ Any payment which was due to be paid needs to be paid before submitting the return.

II. Downloading of Return Template: Return Form Template is an Excel utility and contains five sheets

1. Header,
2. J1 (Sales Annexure),
3. J2 (Purchase Annexure),
4. Validate,
5. Messages.

This Workbook consists of Return Forms Viz., Form-231, 232, 233, 234, 235 and CST return Form III(E). However, unless the annexures are validated the relevant return form, as chosen by the user, will not be accessible. The single return template shall be used to file the original return, revised return u/s 20(4)(a), 20(4)(b) and 20(4)(c) for the purposes of prior period returns.

The user will be required to download "Return Form Template"in the following manner:

✓ Go to www.mahagst.gov.in/en

✓ Click on "Menu" button available on the home page

✓ Move the cursor on "Dealer Services"

- ✓ Click on "Manuals and Procedures"
- ✓ Scroll down to Sr. No. 5 "TEMPLATE and User manual (Prior Period up to 31/03/2016) e-Returns VAT/CST" heading"
- ✓ Click on "Prior-Return-Forms-Template-V.1.0.000"

III. Preparation of Return:

Links to user guide and query form are provided in the return template in header sheet. User can refer user guide to resolve basic problems experienced while preparing the return.

STEPS TO PREPARE RETURNS FOR THE PERIOD UPTO 31st MARCH 2016:

a. Fill in the information in Header;

b. Fill in information in J1 and J2 (Sales and Purchase Annexure);

c. "Validate" the Annexures, the messages sheet will display messages about errors, if any;

d. Please click on "Refresh" button provided before editing the "J1, J2 (Sales and Purchase annexure)";

e. Post validation of the (J1) Sales and (J2) Purchase Annexure, appropriate "Excel Return" form will get auto populated. All the fields in the return will be required to fill manually;

f. Validate excel Return and create .txt file for uploading;

IV. Uploading of .txt file and submission of return:

- Go to www.mahagst.gov.in/en;
- Click on "Menu" button available on the home page;
- Move the cursor on "Login for e-Services" tile;
- Click on "Log in for VAT & Allied Acts";
- Enter your Login credentials;

  User: TIN without suffix

  Password: xxxxxxxx
- Click on "Log On";

  You will be able to see "E-services" page;

- Click on “Returns”;

  It will redirect you to Returns Home page.
- Click on tile number 6 “Prior Period Return for VAT / CST (Till March 2016)”;

  It will redirect you to select return type.

  If you want to submit original return,
- Click on “Periodic Return”;

  it will redirect to Filing – VAT / CST page.

  If you are submitting MVAT then select (“MVAT” or “MVAT & CST”), If you are submitting CST, then select (CENTRAL SALES TAX ACT).
- Click on “Next” button.

  It will redirect to period selection page of Periodic Return.
- Select “Financial Year”
- Select “Periodicity”
- Select “Unfiled Periods” for which you want to file prior period return.
- Click on “Next” button

  It will redirect to upload new .txt file.

  You will be asked to upload new .txt file.
- Click on “Yes” button to upload new .txt file

  It will redirect to .txt file uploading page
- Click on “Browse” and select the .txt file generated on your desktop from the Return Template.
- Click on “Open” to upload the file
- Click on “OK” to confirm
- Click on “Upload File” to upload file from system.

  you will be redirected to “RETURN SUBMISSION RECEIPT” page.
- Once your .txt file is uploaded successfully, Return Submission Acknowledgement will be displayed on the screen. Return PDF and Acknowledgement will be sent to you on your e-mail id provided in Return template. SMS will be

sent on your mobile number provided in Return template once it is submitted.

V. **HELP:**

Links for user manual and query form are provided in the return template in header sheet. User can refer user manual to resolve basic problems experienced while submitting the return.

User manual is also available on mahagst portal through the path given below-

www.mahagst.gov.in/en -> "Menu" -> "Dealer Services" -> "Manuals and Procedures" -> Sr. No. 5 "TEMPLATE and User manual (Prior Period up to 31/03/2016) e-Returns VAT/CST" heading" -> "User Manual"

VI. Filing of Supplementary Annexures J1 and J2:

In certain cases, supplementary annexure J1 or as the case may be J2 was required to be filed on the mahavat portal. Now filing of supplementary annexure shall be available through revision of return. The dealer will be required to submit TIN wise turnover for the return period with the revised return.

VII. Other instructions issued in the Trade Circular No 09 T of 2018 Dt. 26th February 2018 shall remain unchanged.

B. New automation returns (For the periods from 1st April 2016):

I. **Process flow of Preparation and Filing of Return:**

The process flow of the steps involved in the preparation of Return for the period from 1st April 2016 is given below:

- Creation of profile, for the dealers who have not created profile on the mahagst portal.

➢ Download Annexure Template from MGSTD website www.mahagst.gov.in;
➢ Save aforesaid Template on Desktop with <TIN _Period>;
➢ Fill up the Header;
➢ Prepare invoice wise Sales and Purchases Annexure;
➢ Validate annexures;
➢ Manual input in excel Return;
➢ Validate excel Return and create .txt file for uploading;
➢ Go to the Login Page: Use Login Id and Password;
➢ Upload the .txt file;
➢ Submit return;
➢ Make Payment, if any.

II. Downloading of Return Template: Return Form Template is an Excel utility and contains six sheets i.e. Header, Sales Annexure, Purchase Annexure, Validate, Messages and Rough Sheet. This Workbook consists of Return Forms Viz., Form-231, 232, 233, 234, 235 and CST return Form III(E). However, unless the annexures are validated the relevant return form, as chosen by the user, will not be accessible.

Two types of return templates are provided for the purpose of filing the returns under SAP new automation returns for the period from 1st April 2016.

i) The **first** return template shall be used to file-

a. Original return (Periodic)
b. Revised return u/s 20(4)(a) (Periodic)
c. Revised return u/s 20(4)(b) (Periodic)

The present template to file single annual revised return requires a dealer to fill in the 12 monthly excel sheet contained in the annexure of sales and purchases

Single sheet Annual Revised Return for data size upto 100 MB:

Representations from Trade and Associations have been received with a request to provide a single sales and single purchase annexure for the year for small dealers to file a single annual revised return for the year u/s 20(4)(b)&(c).

The said representations have been considered and a separate template has been made available in which a single annual revised return can be filed by filing a single annexure of sales and purchases. However, this facility is available where the size of the validated .txt file to be uploaded remains below 60 MB. The dealers whose invoices (transactions) of sales and purchases for the whole of the year are less than 3,00,000 each may be able to keep the file size less than 60 MB.

In order to download the "Return Form Template". Which contains single sheet of sales and single sheet of purchases annexures, following path is to be followed:

- Go to www.mahagst.gov.in/en
- Click on "Menu" button available on the home page
- Move the cursor on "Dealer Services"
- Click on "Manuals and Procedures"
- Scroll down to Sr. No. 3 "VAT/CST Return Template – Original, Revised U/s 20(4) (a), Periodic U/s 20(4)(b) and Annual revised U/s 20(4)(b)&(c) (upto 3 lacs invoices)" heading
- Click on " Return Template (latest version 4.0.000)"

ii) The **Second** return template shall be used to file-

a. Revised return u/s 20(4)(b) (Annual, invoices <u>more than</u> 3,00,000 sales and 3,00,000 purchase, upto 100MB)

b. Revised return u/s 20(4)(c) (Annual, invoices <u>more than</u> 3,00,000 sales and 3,00,000 purchase, upto 100MB)

This template requires filing of 12 monthly excel sheets in order to file single annual revised return.

The user will be required to download "Return Form Template". Follow the path given below:

- Go to www.mahagst.gov.in/en
- Click on "Menu" button available on the home page
- Move the cursor on "Dealer Services"
- Click on "Manuals and Procedures"
- Scroll down to Sr. No. 4 "VAT/CST Return Template - Annual Revised Return U/s 20(4) (b) & (c) (More than 3 Lacs invoices)" heading
- Click on " Annual Revised Return Template"

iii) **Please Note:** if the .txt file is having size more than 100 MB then the user will be required to send a request on **annualreturns@mahagst.gov.in**

III. Preparation of Return:

Links to user guide and query form are provided in the return template in header sheet. User can refer user guide to resolve basic problems experiencing while preparing the return.

STEPS IN PREPARATION OF SAP NEW AUTOMATION RETURN

a. Fill in the information in Header;

b. Fill in information in Sales and Purchase Annexure;

c. "Validate" the Annexures, the messages sheet will display messages about errors, if any;

d. Please click on "Refresh" button provided before editing the Sales and Purchase annexure;

e. Post validation of the Sales and Purchase Annexure, appropriate "Excel Return" form will get auto populated. All the fields in the return will be required to fill manually;
f. Validate excel Return and create .txt file for uploading.

IV. Uploading of .txt file and submission of return:

- Go to www.mahagst.gov.in/en;
- Click on "Menu" button available on the home page;
- Move the cursor on "Login for e-Services" tile;
- Click on "Log in for VAT & Allied Acts";
- Enter your Login credentials;

  User: TIN without suffix

  Password: xxxxxxxx
- Click on "Log On";

  You will be able to see "E-services" page;
- Click on "Returns";

  It will redirect you to Returns Home page.
- Click on tile number 1 "Return Submission for VAT / CST (From 1st April)";

  It will redirect you to select return type.

  - Periodic Return
  - Periodic Revised Return
  - Single Revision for a Year (Annual Return)

  If you want to submit original return,
- Click on "Periodic Return";

  it will redirect to Filing – VAT / CST page.
- If you are submitting MVAT then select ("MVAT" or "MVAT & CST"), If you are submitting CST, then select (CENTRAL SALES TAX ACT).
- Click on "Next" button.

  It will redirect to unfiled period page.

  .txt file for "Unfiled Periods" can get uploaded
- Click on "Next" button

It will redirect to upload new .txt file.

You will be asked to upload new .txt file.

- Click on "Yes" button to upload new .txt file
- It will redirect to .txt file uploading page
- Click on "Browse" and select the .txt file generated on your desktop from the Return Template.
- Click on "Open" to upload the file
- Click on "OK" to confirm
- Click on "Upload File" to upload file from system.
- Click on "OK" once the file is Uploaded Successfully
- Click on "Proceed"

it will redirect to the Page of submit of Return.

- Click on "Submit"
- Click on "Yes" to confirm the submission

You will redirect to acknowledgement message screen.

- ❖ Once your Return is uploaded successfully, Return Submission Acknowledgement will be displayed on the screen.
- ❖ Return PDF and Acknowledgement will be sent to you on your e-mail id provided in Return
- ❖ template
- ❖ SMS will be sent on your mobile number once it is submitted.

V. HELP:

Links for user manual and query form are provided in the return template in header sheet. User can refer user manual to resolve basic problems experiencing while submitting the return.

User manual is also available on mahagst portal on the path given below-

www.mahagst.gov.in/en -> “Menu” -> “Dealer Services” -> “Manuals and Procedures” -> Sr. No. 3 or Sr. No. 4 -> "User Manual”

VI. Other instructions issued in the Trade Circular No 22 T of 2016 Dt. 26th August 2016 and Trade Circular No 07 T of 2018 Dt. 17th February 2018 shall remain unchanged.

4. Payment with return: -

The dealers are requested to make the payment of taxes due as per return through the mahagst portal as explained in the Trade Circular 48T of 2017 issued on Dt. 23/11/2017.

At the cost of repetition, it is again clarified that unless the payment is made through the mahagst portal, it will not be credited to your account.

Hereinafter, it may be noted that the payments made through other than mahagst portal will not be credited to the user account.

5. Help Desks:-

(1) Dealers are requested to use the Instructions and User Guides to resolve basic problems experiencing with the new return filing process.

(2) If you need assistance with any of the steps of return filing process, or you cannot resolve your issue, please contact your Nodal Officer or Help Desk for further assistance.

Rajiv Jalota

(RAJIV JALOTA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. VAT/MMB-2018/2/ADM-08 Mumbai Date 28/03/2018

Trade Circular No. 12 T of 2018

Copy forwarded to: Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Department web-site

Copy for information: Deputy Secretary (Taxation), Finance Department, Mantralaya, Mumbai- 400032.

(D. H. MANDHARE)
Additional Commissioner of Sales Tax,
(PT and Allied Acts),
Maharashtra State, Mumbai