

Office of the
Commissioner of Sales Tax
Maharashtra State, 8th floor,
Vikrikar Bhavan, Mazgaon,
Mumbai 400010.

Trade Circular

To

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No. VAT/U.O.R.No.105/JC(Reg.)

Mumbai, dated ♦ 23.01.2009

Trade Circular No. 2 T of 2009

Sub.: Procedure for online submission of application [Statement of Requirement]
for the statutory forms (C/F/H/EI/EII) under the Central Sales Tax Act,
1956 and delivery at the place of business of the dealer.

- Ref.: 1. Trade Circular No.4T of 2006 dated 09/01/06.
2. Trade Circular No.10T of 2006 dated 29/03/06.
3. Trade Circular No.17 T of 2006 dated 28/06/06.
4. Trade Circular No.1 T of 2008 dated 25/01/08
5. Trade Circular No.15 T of 2008 dated 19/04/08

Dear Sir/Madam,

The procedure for issuance of statutory forms under the CST Act, 1956 has earlier been revised by Trade Circulars at Ref.No.1,2,3,4,5. above. Accordingly, Central Repository section has been established at all locations in the State for issuance of these forms. As a move towards e-governance, the facility for online filing of application for issuance of forms has also been introduced in the Central Repository all over the state. As a step towards achieving 100 % e- Governance, the procedure of issuance of statutory forms under the

Central Sales tax Act, 1956 is being further changed. To make the entire process faceless and hassle-free; the following revised procedure is being introduced.

(2) The revised procedure for filing on-line application is made applicable to all locations of central repository offices in the state and shall be made effective from **2nd February 2009**. Under the revised procedure it now becomes mandatory for all registered dealers to make an online application for obtaining CST declarations. The utility for making an online application is made available on the sales tax Department's website **www.mahavat.gov.in**. The dealer required to obtain the statutory declarations has to first enroll for e- services facility. The enrollment for e-services is necessary to take the benefit of various e-services provided by the Department, like e-return, e-registration, e-annexure, e-declaration, e-704 etc. Presently many dealers have enrolled for e- services for filing of e-returns; they can use the same login & password which they have created for filing of e-return. The other dealers who are yet to enroll for e-services facility have to first enroll themselves on the website of the department at **www.mahavat.gov.in**. The detailed procedure of enrollment for e- services is explained separately **in another Trade Circular**.

(3) The procedure to use the system of online application for CST declaration is self explanatory. However, help desks are being created at every Central Repository locations in case of any difficulty. The dealer may also approach to the concerned Central Repository officers in case of any specific query.

(4) After submitting the application for CST declarations online, the same would be accessed by the concerned Sales Tax Officer In-charge of the Central Repository. The officer will verify the following points.

(a) Whether the applicant dealer has applied for more than one form for the same accepting dealer for the same period.

(b) Whether the applicant dealer has filed all the returns for the earlier period and the

turnover of O.M.S. Purchases are properly disclosed in the return.

(c) Are any dues outstanding with the dealer.

(d) Whether the transaction covering the commodity is appearing in the dealers registration record.

Upon verifying these details the concerned officer of Central Repository would either approve or reject the application giving reasons. In some instances the concerned officer may hold the approval for issuance of declarations if it is found that,

a) The dealer has not filed the return /returns for earlier period or the return is not available on the sales tax department automation system (mahavikas)

b) If the concerned officer is of the opinion that further verification is necessary before issuance of declaration.

However, in any case, the dealer would be intimated about approval, hold or rejection through the e-mail address provided by him at the time of enrollment to e-services.

(5) Since the application is submitted online, the dealer is not required to submit any document in printed copy or otherwise separately. Once the application is submitted online, it is expected that an e-mail or sms, shall reach to dealer within 7 working days stating the decision regarding approval, rejection or holding the declaration. Once the application is approved the dealer should get declaration in another 10 days by post or courier. It will be the endeavour of the department to reduce this period as far as possible. However, dealer should make enquiries only after the above period is over. It may please be noted that request for any early issuance of declaration shall not be entertained in any case.

(6) If the application is kept on hold the dealer should comply the requirements mentioned in e- mail or communicated otherwise by the respective officers of the Central Repository.

(7) Once the application has been approved, the Central Repository staff would print the required number and type of statutory forms, sign and dispatch them to the dealer's main place of business either through courier or Post. The dealer or his authorized representative available on the main business premises would be required to give acknowledgment / receipt of envelope containing the forms with dated signature

indicating his name and designation and duly stamped with office seal / designation stamp.

- (8) In case of non-delivery or wrong delivery of the forms, the dealer is required to approach the concerned Central Repository with full details after 17 working days of making online applications so that, necessary action can be taken as per due procedure.
- (9) Sub Rule (6) of Rule 4 of the Central Sales Tax (Bombay) Rules, 1957 prescribes fees payable in the form of court fee stamp to be paid at the time of obtaining Forms or declarations. It has now been administratively decided that no fees shall be charged for issuance of any declarations and delivery of forms. Thus dealers need not pay any amount as prescribed in the rule for obtaining declaration or any amount towards delivery charges.
- (10) This new procedure for issuance of declaration is available online for the declarations pertaining to period from 01.04.2008 onward. Any application seeking declarations for the period prior to 01.04.2008 shall be made as per the existing manual system only (on CD). However such application shall be made prior to 31.03.2009. It may please be noted that the declarations prior to period 01.04.2008 shall not be issued after 31.03.2009.
- (11) It may be noted that the present procedure of manual submission of application (on CD) & online application facility available on the website of Govt. of Maharashtra (www.vat.maharashtra.gov.in) will be discontinued w.e.f. 02.02.2009.
- (12) The procedure for the cancellation, rectification and issuance of duplicate declarations will remain same as earlier.
- (13) This circular cannot be made use of for legal interpretation of provisions of law. If any member of the trade has any doubt, he may refer the matter to this office for clarification.

You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours

faithfully,

BHATIA)

Sales Tax,

Mumbai

(SANJAY

Commissioner of

Maharashtra State,