Office of the

Commissioner

of Sales Tax,

8th floor,

Vikrikar Bhavan,

Mazgaon,

Mumbai- 400 010.

Trade Circular

To,

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No. B-24/Form issuance/CR

Trade Circular No 44 T of 2007 Mumbai, dated 14.06.07

Subject - Procedure for submission of soft copy of 'Statement of Requirement' of application in manual system of issuance of statutory forms (C/F/H/EI/EII) under the Central Sales Tax Act, 1956.

Ref – 1. Trade Circular No.4T of 2006 dated 09/01/2006

2. Trade Circular No.17T of 2006 dated 28/06/2006

With the introduction of Value Added Tax (VAT) w.e.f. 1st April 2005 in Maharashtra and thereafter, with the amendment to the Central Sales Tax (Registration and Turnover)Rules 1957 w.e.f. 1st October 2005 ,the Sales Tax Department has modified the procedure for issuance of statutory forms under the CST Act w.e.f. from 16th January 2006.Under this process central repositories were set up at all locations of the Department having Registration branch. Accordingly, above referred trade circular No. 4T of 2006 dated 09/01/2006 was issued to explain the procedure for issuance of statutory forms.

2. As a move towards e-governance, the facility of online filing of application for issuance of forms has also been introduced at all locations of Central Repositories of the State vide trade circular No.17T of 2006 dt 28/06/2006. This facility helped a lot to dealers as it has simplified the whole process of issuance of statutory forms by making it time efficient ,hassle-free and dealer friendly.

3. Many representations have been received to simplify the manual process of issuance of forms. It is opined by number of dealers/Chartered Accountants/practitioners that they are required to wait for long time to receive the requisite forms as application made by dealer passes through various 3 to 4 steps. Hence, after considering these representations, it is found that the main hurdle lies at filling in the given details from 'Statement of Requirement' in the requested statutory forms.

4. It is, therefore, decided to request the dealers to submit the 'Statement of Requirement' in soft copy in Excel format. Thus, after verifying the details in the soft copy of ' Statement of Requirement' submitted by the dealer, the concerned Sales Tax Inspector would print the required number and type of statutory forms, sign and hand over the same to the concerned dealer. This would save the time taken by the clerk to fill in the details of 'Statement of Requirement' in the requested statutory forms.

5. Initially this revised procedure of printing of requested statutory forms in manual system would be **available at Central Repository, Mumbai from 20th June 2007 and later on ,it would be extended to Pune, Thane, Kolhapur, Aurangabad, Nagpur, Nanded, Amravati locations from 15th July 2007 and from 16th August 2007, it will be implemented at the rest of the locations of Central Repositories of the State.** The detailed procedure to submit the soft copy of 'Statement of Requirement' is given below

6. The dealer applying manually to get statutory forms is henceforth required to **submit separately a soft copy of 'Statement of Requirement'** alongwith hard copy of the application. It may be noted that the dealer has to submit the same hard copy of application as he usually submits to the Central Repository alongwith the requirements mentioned in the above referred circular No.4T of 2006.

7. The soft copy of 'Statement of Requirement' can be downloaded from the Department's website **www.vat.maharashtra.gov.in** which is available in the M.S.Excel format.

8. **Instructions to fill up 'Statement of Requirement' in excel format**

The dealer can download the 'Statement of Requirement' from the Department's website or he can prepare the same on his own in the prescribed M.S. Excel format. The dealer should follow the instructions to fill up the information in the 'Statement of Requirement' as given below :

a) In the prescribed 'Statement of Requirement', the dealer should mention the **Name of Company** in a separate cell and then, he should write his **CST TIN No.** irrespective of period of transaction in a separate cell. Those dealers who had not applied for TIN number or whose registration certificate is cancelled prior to 1st April 2006, can mention his CST RC No. For the period prior to 1st April 2006 and after 1st April 2006, the dealer should submit separate soft copy of 'Statement of Requirement'

b) In the column of **form type**, the dealer should write type of form as C / H / F / E-I / E-II. .While writing E-I and E-II , care should be taken that after E there should be – (dash), followed by roman I or roman II as the case may be.

c) In the column of **CST RC / CST TIN** of the form accepting dealer , the dealer should mention either of the number.

d) In the column of **period of transaction**, there will be two sub-columns as ‘from’ and ‘to’. The dealer should write first three letters of first month and last two digits of the year of the requested quarter in the ‘from’ as well as in the ‘to’ column e.g. For the quarter, January 2007 to March 2007 , the dealer should write it as Jan 07 in ‘from’ column and Mar 07 in ‘to’ column. As far as F form is concerned, in both ‘from’ and ‘to’ columns, same month may be written, as F form is issued on month basis. e.g. January 2007 should be written as Jan 07.

e) **No row / column should be kept blank** in the excel sheet of ‘Statement of Requirement’.

Sample copy of ‘Statement of Requirement’ is attached herewith.

9. The storage devices such as **CD(compact disc) or pen drive/USB drive** may be used to submit the ‘ Statement of Requirement’ .Care should be taken that such hardware devices used for carrying the ‘ Statement of Requirement’ must be virus free.

10. The dealers who are unable to submit the‘ Statement of Requirement’ in soft copy, **a facility for data entry of ‘ Statement of Requirement’ will be provided at the Central Repository, Mazgaon at an extra cost.** The dealer has to submit the hard copy of‘ Statement of Requirement’ to the data entry operator for preparing the soft copy of‘ Statement of Requirement’ .The charges for data entry will be borne by the dealer which will remain fixed at Rs 12 for first 16 forms mentioned in the ‘Statement of Requirement’ while onward 16 forms, for every 8 forms, Rs 6 will be charged extra. The dealer has to pay these charges to the data entry service provider as department is providing this facility for convenience of dealers. These charges will be for generation of soft copy as well as hard copy of ‘Statement of Requirement’ given by dealer.

11. The dealer will consequently submit the application to the concerned staff after taking the serial number from inward clerk .The concerned staff will allocate the application to the respective Sales Tax officer who after verification of application and required documents, will collect the soft copy of ‘Statement of Requirement’ from dealer and forward to Sales Tax

Inspector who will print the requested statutory forms, sign and hand over it to the concerned dealer.

12. It may be noted that hereafter, manual filling of statutory forms will be discontinued and only printed statutory forms will be issued .The dealer has to bring the soft copy of 'Statement of Requirement' or get it generated from data entry operator for receiving the requested statutory forms.

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 further clarification.

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

Yours faithfully,

(**SANJAY BHATIA**)

Commissioner of Sales Tax,

Maharashtra State, Mumbai.

Statement of Requirement of Statutory forms		
(To be filled in capital letters)		
Name of the Form Issuing Dealer	MyCompany	
CST TIN	27XXXXXXXXXC	
Date of Application (dd-mmm-yyyy)	12-May-2007	

Form type	Name of form accepting dealer	CST RC/CST TIN of the form accepting dealer	Period of Transaction		Total number of transactions	Total value of transaction including tax
1	2	3	4 (From)	5 (To)	6	7
C	ACB Limited	26XXXXXXXXX	Jan-07	Mar-07	9	3258.27
E-I	ACB Limited	26XXXXXXXXX	Apr-07	Jun-07	1	3258.27
H	ACB Limited	26XXXXXXXXX	Apr-07	Jun-07	4	3258
E-II	ACB Limited	26XXXXXXXXX	Apr-07	Jun-07	2	3258
F	ACB Limited	26XXXXXXXXX	Apr-07	Apr-07	7	3258

NOTE:-

1.*, AND # WILL NOT BE PART OF SOFT COPY
2. COLUMN 9A AND 9B WILL BE FILLED IN BY DEPARTMENT´S OFFICIALS
3.THE SOFT COPY SHOULD BE NAMED AS TIN NO._DATE.xls (eg.27020000713C_20JUN2007)
4.RC NUMBER SHOULD BE QUOTED IN TIN FORMAT ONLY(ie. 27XXXXXXXXC)
5.COLUMN NO. 3,4,5,8 SHOULD BE OF "TEXT FORMAT"& COLUMN NO. 6&7 SHOULD BE OF "NUMBER FORMAT TYPE RC/TIN NO. WILL BE PICKED UP BY SYSTEM
6.SEPARATE STATEMENT OF REQUIREMENT WILL BE REQUIRED FOR PERIOD UPTO 31st MARCH 2006 AND 1ST APR
7.E-I AND E-II SHOULD BE WRITTEN AS IT IS. (i.e. E FOLLOWED BY ' - ' FOLLOWED BY ROMAN ' I ' (ONE), SIM II ' (TWO).
8.DATE SHOULD BE WRITTEN STRICTLY IN THE FORMAT WRITTEN ABOVE.