

Office of the
Commissioner of Sales Tax
Maharashtra State, Mumbai,
8th Floor, New Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

Trade Circular

To,

No. DC(C & S)/TIN/B-
Trade Circular No. 20 T of 2006

Mumbai, dated: 19.08.2006

Sub: Allotment of C. S. T. TIN to the dealers in certain cases.

Gentlemen / Sir / Madam,

As a measure to bring in uniformity in the implementation of the VAT regime, a uniform format for registration certificate numbers for local Sales Tax Act as well as Central sales Tax Act has been introduced in the form of 12 character alpha numeric code called Tax Payer's Identification Number (TIN).

2. This office has received several representations regarding grant of Tax Payer's Identification Number (TIN) in respect of Central Sales Tax Certificates held by the following categories of dealers:-

- a) Dealers who failed to apply for TIN under the local VAT Act on or before 31.12.2005 and their VAT / B. S. T. registration stands cancelled w. e. f. 01.01.2006 but their C. S. T. R. C. is in force.
- b) Dealers covered by (a) above, who subsequently obtained fresh registration certificate s and Tin under the MVAT Act.
- c) Dealers who hold only C. S. T. R. C. and failed to apply for TIN on or before 31.12.2005. However, the old C. S. T. R. C. is in force.

3. It is hereby clarified that the above categories of dealers are required to obtain TIN under the C. S. T. Act, 1956. the procedure shall be as given below.

- i) Dealers covered by category (a), (b) and © above shall apply in the prescribed application form (format enclosed) for allotment of TIN in respect of the C. S. T. Act, 1956.
- ii) All applicants shall also be required to enclose t he existing C. S. T. R. C. in original and unused statutory declaration forms while applying for C. S. T. TIN.
- iii) All the existing dealers must apply for allotment of TIN in the prescribed form to their respective Assessing

Officers (as under the erstwhile Bombay Sales Tax Act, 1959). In case of the dealers who have not assigned any Assessing Officer as yet, the application should be made to the concerned Divisional Joint Commissioner (Adm.). All the dealers who have obtained registration on or after 01.04.2006 should apply to the concerned registering authority.

iv) In case the dealer is holding more than one C. S. T. R. C. then for his all places of business, he has to apply for a single TIN to the officer in charge of the principal place of business.

v) If the dealer has lost his original C. S. T. R. C., then he may apply to the concerned Assessing Officer / Joint Commissioner (Adm.)/ Registering authority, along with the prescribed fee along with an affidavit to the effect that he has lost his C. S. T. R. C.

4) The dealers desirous of obtaining C. S. T. TIN should apply as aforesaid on or before 30.9.2006. The C. S. T. TIN issued in this manner shall be effective from 1st April 2006. Failure to apply within the above prescribed time limit shall result in cancellation of the existing C. S. T. R. C. with effect from 1.10.2006.

5) This Circular cannot be made use of for legal interpretation of provisions of law, as it is a clarificatory in nature. If any member of the Trade has any doubt, he may refer the matter to this office for further clarification.

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

(B. C. KHATUA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai

Sr. No.

**APPLICATION FORM FOR GRANT OF FRESH CERTIFICATE OF REGISTRATION AND ALLOTMENT
OF TAXPAYER IDENTIFICATION NUMBER (TIN)**

(Please read the instructions carefully before filling the application form)

INSTRUCTIONS

The application form must be filled in **English bold** letters and numerals.

Application for TIN will not be accepted if the same is not complete in all respects.

A **black ball point pen** should be used to fill in the form.

No field should be left blank. If the field is not applicable dealer should write N. A.

Wherever boxes are provided, only one letter should be written in each box, one box should be left blank between two words.

Wherever the space provided for a particular field is not sufficient, the dealer should photocopy the relevant page, fill-in the required information and attach along with the application.

In the commodities fields (Sr. no. 9 and 10), the dealer must write the name of the top 5 commodities dealt in descending order. The description of the commodities should be specific and not of general nature. However, in case of departmental stores / kirana merchants / general stores etc., the dealer should write 'FMCG' / 'Kirana'.

In serial no 12, 13 and 14, series number of declarations must be written. This number is written before the serial number. For example in declaration form number MAH/01/1656543, the series number is MAH01 and serial number is 1656543. Please do not write the symbol slash [/] while filling up the items 12,13 and 14.

The original Registration Certificate(s) under the C. S. T. Act must be submitted along with the application.

Unutilized statutory declaration / certificate forms under the C. S. T. Act must be surrendered along with the application.

-

Acknowledgement

Serial No in the register	
Name of the Dealer	
C. S. T. R. C. No.	
Date of receipt of application	
	Signature _____

(C) Full address of the principal place of business

Bldg. Name/ Office No./Flat No.																		
Area Name etc																		
Street Name etc.																		
Village/ Town/ City																		
Taluka																		
District																		
Pincode																		

(D) Contact details (with STD code)

[illegible]

(E) Full address of the additional place(s) of business / Godown(s) / Warehouse(s) in Maharashtra [If space is insufficient for more place(s) of business please take photocopy of this page and fill in and attach]

a) First additional place of business

[illegible]

District																	
PIN Code																	
VAT R.C. No (if any)																	
R.C. No under other Act(s) (if any)																	

F) Details of declarations under CST Act, last issued by the department to the dealer

(If space is insufficient please take photocopy of this page and attach)(AFTER 1.4.2005)

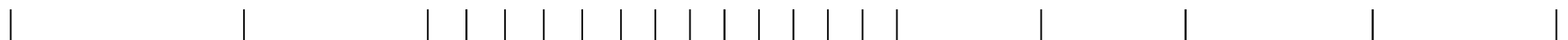
[illegible]

(G) Details of unused declarations under CST Act, surrendered (if necessary, separate sheet may be attached)

[illegible]

(H) Utilization details of Statutory Declarations under CST Act.
(Details to be given in respect of forms last issued by the department)
(If space is insufficient please take photocopy of this page and attach)

[illegible]



(I) Details of Bank Account (s)

1.	1.																			
	Name of the Bank																			
	Branch																			
	Account Number																			
2.	2.																			
	Name of the Bank																			
	Branch																			
	Account Number																			
3.	3.																			
	Name of the Bank																			
	Branch																			
	Account Number																			

MICR Code					
-----------	--	--	--	--	--

(to be filled by Sales Tax Authorities)

(Please attach a leaf of blank cancelled cheque)

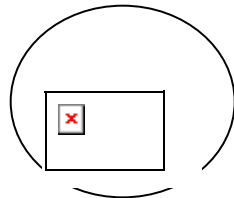
(J) Whether the records are computerized? (Please tick(✓) the appropriate box)

Yes	No	Partially
-----	----	-----------

The above information is true to the best of my knowledge and belief

Place –

Date -



Name & Signature of applicant,
Status and authority thereof

2.

FOR OFFICE USE ONLY

--	--

Serial No of receipt register	
Date of Application	
Application accepted by (signature)	
Name and designation	
Application Verified by (signature)	
Name and designation	
Data entry validation done by (signature)	
Name and designation	
1. Details of TIN	Issue date -

(F) Details of declarations under CST Act, last issued by the department to the dealer

(If space is insufficient please take photocopy of this page and attach)(AFTER 1.4.2005)

[illegible]

(H) Utilization details of Statutory Declarations under CST Act.
(Details to be given in respect of forms last issued by the department)
(If space is insufficient please take photocopy of this page and attach)

[illegible]

[illegible]