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

Trade Circular

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No. Mumbai, dated 28-06-2006.
Trade Circular No 17 T Of 2006

Sub.: Procedure for online submission of application for and delivery of the statutory forms (C/F/H/EI/EII) under the Central Sales Tax Act, 1956 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.

Dear Sir/Madam,

1. The procedure for issuance of statutory forms under the CST Act, 1956 has been revised vide Trade Circular at Ref.No.1 above. Accordingly, Central Repository section has been established at all locations in the State of Maharashtra for the issuance of these forms. As a move towards e-governance the facility of online filing of application for issuance of forms has also been introduced in the Central Repository at Mumbai. To further simplify the procedure of issuance of forms, to make the entire process hassle-free, to reduce the time for obtaining the forms, following revised procedure is being introduced.

2. **The revised procedure for filing application online is being extended at all the locations of Central Repositories of the State, other than Mumbai, from 10th July 2006 while in case of Mumbai this would be available from 1st July 2006.** Under the revised procedure the dealer who wants to avail of this facility has to first register with the respective Central Repository. The application for registration has to be submitted in the format enclosed at Annex. I.

3. After the registration process (as explained below), the dealer would be issued a user ID and the password to access to concerned module on the Department's website www.vat.maharashtra.gov.in. A dealer, who has been registered to avail of this facility, may

submit an online application for issuance of the required statutory forms. Necessary number and type of form would be processed by the concerned Central Repository, printed with the requisite details and delivered to his place of business by courier/post. This would ensure that the dealer need not visit the Central Repository for obtaining various statutory forms under the CST Act. The actual cost of the postage and handling (including courier charges /envelopes /labels /printing etc.) in this process will have to be borne by the dealer. A single envelope may contain up to 50 forms. The cost of postage and handling for every envelope will be Rs.60/-.

4. **How to register for this facility**: The dealer has to approach the Central Repository under whose jurisdiction his principal place of business falls, for one time registration for this facility. The dealer may also depute an authorised person for making the application with a proof of identity. **The form of application is enclosed at Annex-I.** The dealer has to fill in his basic details like name of business, CST/VAT TIN, old CST RC (for pre-TIN period transactions), date of effect of CST TIN and old CST RC and complete postal address of the principal place of business and all other additional places of business. He is also required to submit a self-attested copy of the highest value tax invoice of interstate purchase for the last quarter and show the original to the registering authority.

5. Once the dealer has registered for this facility, he would not be required to visit the concerned Central Repository either for submitting application or for taking delivery of the statutory forms. Currently, the required fee for the statutory forms has to be paid in the form of court fee stamps. To get over this problem it has now been decided that in case of dealers availing of this facility would have to deposit a lump sum advance payment on ad-hoc basis, in the form of chalan, which would be adjusted towards the required fee for the statutory forms and postage and handling charges. The minimum amount to be paid at the time of registration will be Rs.500/-. However, the dealer would be at liberty to pay any higher amount on the basis of his estimated requirement of statutory forms for a reasonable period, say, one year. This would ensure that the dealer does not have to visit the Central Repository frequently for submitting copy of the chalan of further ad-hoc payments. It is suggested that

the dealer should take into account the actual need of forms in the last quarter and estimate the requirement for one year and deposit a suitable amount in the form of chalan. **The chalan to be used for this purpose is form 210**. The dealer is required to submit the self-attested copy of the chalan to the concerned Central Repository. The dealer should clearly mention in the said chalan that the payment is towards the Central Repository for obtaining the forms. **The dealer should, however, not write any time period on the said chalan.** The concerned Central Repository would keep a ledger account of the lump sum amount paid and consumed by the dealer. The dealer can see the balance deposit at the time of login into the system. The dealer can also view the past entries of his Ledger. The dealer can continue to avail of the facility of online submission and delivery via courier/Post till there is sufficient balance in his Ledger account. The dealer can deposit suitable amount of ad-hoc payments periodically and continue to avail of this facility for a further period. However the dealers is required to show original copy of the last VAT/ CST return due and filed by him and attach self-attested Xerox copy of the same at the time of payment of further deposit. In case of cancellation of RC by the dealer, the deposit amount not consumed at the time of cancellation shall be refunded.

6. If a dealer is applying for issuance of forms for the first time, he will have to necessarily follow the manual procedure for the first time. Thereafter, he may apply for registration under this facility.

7. **<u>How to use this facility</u>**: Once the dealer submits all the necessary documents along with the registration form, the Sales Tax Officer in-charge of the Central Repository, would process his application and after acceptance, an e-mail would be sent to the dealer on the e-mail ID supplied by him indicating the user ID and the password (generated by the system) to access to this facility. For the security purposes, the dealer is required to change the password on the first use. The dealer should take every possible care to avoid misuse of this facility. In case the dealer forgets his password, he will have to send a request to this effect through the link provided on the login page. The password issued to the dealer would be reset by the system and the new password would be communicated to the dealer through his e-

mail. It may be noted that no one other than the dealer will have access to this system generated password, not even the system administrator of this department.

8. As explained in the Trade Circular at Ref.No.2, the dealer may file the application for issuance of form in following two ways:

i) Online filling and online submission.

ii) Offline filling and online submission.

9. In both the facilities mentioned above, henceforth, the dealer will have first register for this facility and then submit his application by using his user ID and password.

10. After login into the system, the dealer would be given option of –

- Making a new application,
- Viewing the status of his earlier applications,
- Viewing the current balance in his Ledger account,
- Viewing the previous transaction in his Ledger account,
- Changing the password,
- Sending a query.

11. The procedure to use any of these options is self explanatory. However, a help is provided in case of any difficulty. The dealer may also communicate to the concerned officer in case of any specific query. The response to his query will be sent to his e-mail account.

12 After submitting the application online, the same would be accessed by the concerned Sales Tax Officer In-charge of the Central Repository, and he would check for availability of sufficient funds in the dealer's Ledger account. The Officer would also check if the form issuing dealer has applied for more than one form for the same form accepting dealer for the same period. The Sales Tax Officer would take appropriate decision and either approve or reject the application giving reasons for rejection as the case may be. The dealer would be intimated about approval or rejection through e-mail.

13 Once the application has been approved, the Central Repository staff would print the required number and type of statutory forms, sign and despatch them to the dealer through courier/Post. For each transaction, the postage and handling may vary depending upon the number of forms for. After

each transaction, Ledger account of the dealer would be suitably adjusted by deducting the amount required for the cost of forms and postage and handling charges.

14 Since the application is submitted online, the dealer is not required to submit any document in printed copy or otherwise separately. The dealer may, however, take a printout of the statement of requirement for his own use.

15 It is expected that the form would be delivered to the dealer within 4-5 days after the approval. The dealer or his authorized representative available on the business premises would be required to give acknowledgement/receipt of envelope containing the forms with dated signature indicating his name and designation and duly stamped with office seal/designation stamp (if available).

16 In case of non-delivery or wrong delivery of the forms, the dealer is required to approach the concerned Central Repository with full details, so that, necessary action can be taken as per due procedure.

17. It may be noted that the present procedure of manual submission of application and issuance of forms will also continue.

18 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.

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

Yours sincerely,

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

Annexure-I

To,
The Sales Tax Officer
Central Repository,
Sales Tax Department.

Sub: Application for registration of online submission of details and delivery of forms facility.
Ref: Trade Circular No. ------T of 2006 dated ----------------------

Sir,

I hereby apply to register for the facility of online submission and delivery of statutory forms, under the CST Act 1956, at my place of business. I am submitting the required details as under.

1) Name of the Business: M/S

2) CST TIN:

3) VAT TIN (if applicable):

4) Date of effect of CST TIN:

5) * CST RC (if applicable):

6) Complete postal Address of the Principal Place of Business (alongwith Email ID and Phone No/ Mobile No.)

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7) Complete Postal Address of the Additional Places of Business (Attach separate sheet for this item if required) (alongwith Email ID and Phone No/ Mobile No.)

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8) ** Details of the payment (paid by chalan):

a. Amount paid

b. Date of payment

c. Bank and branch name

9) *** Date on which the forms were last obtained from the Central Repository-----------------

10) **** Last CST / VAT return is filed for the period ---

I hereby authorise Shri--who is ---------------------

(Relationship with the dealer) to appear on my/our behalf for registration of this facility. He has signed below in my presence.

Signature of the authorized person of the dealer (with date) ---

NOTE:

* CST RC is to be mentioned for the dealers registered prior to 1st April 2006
** Please show the original chalan and attach a self attested copy of the same
*** Please show the counterfoil of the last issued statutory form(s)
**** Please show the original chalan(s) and attach self-attested copy of the same

Undertaking.

1) I state that I have understood the conditions laid down in the abovementioned Trade Circular and will abide by the requirements/ provisions for the issuance of the statutory forms under the CST Act, 1956.
2) I undertake that I shall accept the delivery of the statutory forms sent to my place of business through post/courier and will acknowledge the receipt of the same. I understand that in case of willful default in accepting the same, this facility will be discontinued.
3) I give my consent for the adjustment of the required fee for issuance of statutory forms and postage and handling expenses from the ad-hoc payment made by me from time to time.
4) In case of non-delivery or wrong delivery of forms, I shall immediately bring it to the notice of the concerned Central Repository.
5) I shall take utmost care to maintain the secrecy and sanctity of the password issued to me for this purpose and will report any accidental leak of the same to your notice immediately.
6) I understand that if my password is revealed to anybody in any manner, I shall be held responsible for any probable misuse of this facility.

Yours sincerely,

Date:

Signature and Name of the dealer

Place:

Stamp/ Seal of the dealer.