

Office of
Commissioner of Profession Tax,
Maharashtra State,
8th Floor, GST Bhavan,
Mazgaon, Mumbai – 400010.

TRADE CIRCULAR

No : ACST/VAT-3/PT/PTEC-PTRC/Payment/2019-20/B-
Trade Circular No. 52 T of 2019

Mumbai, Dt : 07/10/2019.

Sub: Making available option of making e-Payment under PTRC and PTEC together.

Ref: Amendment of section 8 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 by Maharashtra Act No. XVI of 2019 published in Maharashtra Government Gazette on the 9th July 2019

1) Background: The Maharashtra Goods and Services Tax Department (MGSTD) has provided facility for Profession Tax Payers to make payment online through its website www.mahagst.gov.in. In present system if a Profession Tax Payer wants to make payment for PTRC and PTEC both, then he has to make two separate payments, one for PTRC and another for PTEC.

As a step forward towards Ease of Doing Business initiative, MGSTD has now introduced facility to make payment of PTRC and PTEC in single screen through its web-site. This facility is optional.

2) Method of making payment for PTRC and PTEC in a single screen:

Step 1 : Go to www.mahagst.gov.in >> Put your mouse pointer on "e-Payments". The tile will flip and 4 options will be displayed >> Select "e-Payment – Returns"

Step 2 : Select the radio button for "TIN". Enter TIN and click on "Next".

Step 3 : i) Select Act as "PTEC-PTRC Combined Payment". If PTRC and PTEC TINs are linked with each other, then system will allow tax payer to proceed further. If tax payer's PTRC and PTEC TINs are not linked with each other, then a window to enter the PTEC / PTRC TIN will be displayed depending upon the TIN you have entered in the 1st screen. The tax payer shall enter his PTRC / PTEC TIN in the window provided. The system will validate whether such TIN is available in the system or not and then allow the user to proceed further. System will not verify any other details and linkage of PTRC and PTEC TIN. So while entering the TIN utmost precautions should be taken to enter proper TIN.

ii) Select Form ID as "FORM IIIB_8"

iii) Select Financial Year

PTRC Payment.

(iv) Select PTRC Period from drop down. If the periodicity of the dealer is available in the system for selected financial year, then period will be shown as per his periodicity. If periodicity is not available in the system, then option as "Monthly",

“Quarterly”, “Six Monthly”, “Yearly” will be shown. Select “Monthly” or “Yearly” depending upon your previous year’s tax liability.

(v) Enter the amount for PTRC

PTEC Payment.

(vi) PTEC period will be auto populated based on the selection of financial year in Step 3(iii) above.

(vii) Enter the amount of PTEC

Common for both

(viii) Select the location

(ix) Enter the mobile number

(x) Click on “Proceed for Payment”

Step 4 : After completion of Step 3, Payment Gateway page will be displayed. The tax payer needs to select the radio button placed in front of “Agree” for “Terms and Conditions for Refund”. If the user does not agree with the refund policy, system will not allow user to make payment. The e-Payment Gateways of “GRAS” and “SBI e-Pay” are available to the user for making the e-Payment. The user will be required to click the radio button in front of the payment Gateway’s name and then click the button “Proceed”. If the user wants to make any changes in the payment details, then he may click the button “Back”.

Step 5 : After completion of Step 4, draft chalans for each Act will be displayed on the screen with watermark as “Draft”. This draft chalan will contain all the details selected by the user in the earlier screens. A Unique Reference Number (URN) will be generated for both the transaction and it will be displayed as URN No. in the draft chalan. A tax payer needs to click “Make Payment” button to proceed further.

Step 6 : (i) If the user has selected gateway as GRAS then two options as “e-Payment” and “Payment Across Bank Counter (Cheque / Cash)” will be shown along with summary of transaction. If the user has net banking facility, he has to select e-Payment Radio button. If a user does not have net banking facility or he does not have bank account with any of the bank available in GRAS, then he has to select “Payment Across Bank Counter (Cheque / Cash)”. Then select the bank from drop down, enter the captcha and click the button “Proceed for Payment”.

(ii) If the tax payer selects payment gateway as “SBI e-Pay” then select the Bank from the dropdown provided on SBI e-Pay gateway page.

Step 7: (i) If the user selects e-Payment option on GRAS or SBI e-Pay then system will redirect the tax payer to the net banking page of bank he has selected. The tax payer shall enter the login credentials provided by the bank to make e-payment and complete the payment.

(ii) If the user selects “Payment Across Bank Counter” option on GRAS, a General Reference Number (GRN) will be generated and displayed on the screen. After the

tax payer clicks the "OK" button, a chalan will be generated and displayed on the screen in PDF format. Tax Payer should take printout of the chalan and produce the same in any branch of the selected bank along with cash/cheque of same bank/DD/Pay Order to pay the amount mentioned in the said chalan. The user should ensure that the pop-up blocker of the browser is off.

- Step 8:** (i) After successful payment, system will redirect the user to the MGSTD web-site. Separate "Cyber Receipt" for both the Acts, will be generated with all details. The tax payers can save or print the cyber receipt for future correspondence. If the receipt is not generated or the tax payer is unable to save or print the receipt he can print / download the same later.
- (ii) To print/download the chalan for the e-payment user shall go to www.mahagst.gov.in >> Log in for e-services >> Log in for VAT & Allied Acts >> Payments >> Pending Transaction History >> Select Act >> Submit. All the payments under the Act will be displayed. If the chalan is in the pending or blank status, "Get Status" button will be displayed in front of Status column. The user can obtain real time status by clicking "Get Status". Then the "Get Status" button will change as "View Chalan". The tax payer can generate the cyber receipt by clicking the "View Chalan" button.

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 the members of your association.



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Copy forwarded to Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on department's web-site.



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