

Office of:
Commissioner of State Tax,
Maharashtra State
8th Floor, GST Bhavan, Mazgaon,
Mumbai-400010

Trade Circular

To

No.: JCST/Mahavikas/Non-GST Dealers/Revocation/2019-20/B-2145 Mumbai Dt. 06/05/19

Trade Circular No.: 17 T of 2019

Sub: Revocation of deemed cancelled registrations under Maharashtra Value Added Tax Act, 2002 wef 30/06/2017.

Reference: 1) Trade Circular 37T of 2017 Dt. 24/08/2017.

2) Trade Circular 5T of 2018 Dt. 09/02/2018.

Goods and Services Tax Act is implemented wef 1st July, 2017 in all the States. A list of dealers dealing in the six goods viz. petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption, is published by the Department on its portal in "Whats New" section. As per Trade Circular 37T of 2017, a utility was made available by the Department on its portal to the dealers dealing in the six goods mentioned above, who wished to continue registration under Maharashtra Value Added Tax Act, 2002 (MVAT Act) after 1st July, 2017.

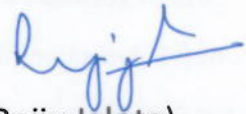
1. The VAT return filing obligations were created for the dealers who chose to continue their registration, after 1st July 2017, under MVAT Act.

2. The said utility referred above is withdrawn from October-2018, due to certain technical issues.
3. Deemed Cancellation Orders will be sent to the dealers on their registered email ID in case of dealers whose registration under MVAT Act is deemed cancelled wef 30/06/2017.
4. Dealer whose Registration is deemed cancelled wef 30/06/2017 can access the following functionalities on the portal of the Department <https://mahagst.gov.in>
 - (a) Filing of the MVAT/CST returns for the periods up to 30/06/2017.
 - (b) Filing of MVAT/CST revised return under Section 20(4)(a), 20(4)(b) and 20(4)(c) up to 30/06/2017.
 - (c) Apply for e-CST Declarations for the periods up to 30/06/2017.
 - (d) Make tax payments for the periods up to 30/06/2017.
5. Dealer whose registration is cancelled will not be able to file application for amendment in his R. C. under MVAT Act.
6. The R. C. cancelled dealers who have not created User Profile on the portal of the Department <https://mahagst.gov.in> are required to create the same to comply with the requirements of the MVAT Act.
7. Any dealer, whose MVAT registration is deemed cancelled, may apply to his Nodal Officer for the revocation of the cancellation of his registration under MVAT Act, if he intends to carry on the business in the goods mentioned above. Format of application is attached as Annexure to this Trade Circular.
8. Nodal Officer shall verify the application received from the dealer for revocation of cancellation of the Registration. Nodal Officer shall verify whether any of the six commodities mentioned above is mentioned on the Registration Certificate of the dealer or not. After verification of the application and confirmation that the dealer is dealing in those six commodities, Nodal Officer may pass Revocation Order. Draft of Revocation

Order will be shared with all Nodal Officers through respective Administrative JCs. Nodal Officer will forward the Revocation Order to JC, Mahavikas through their Administrative JC on the email ID provided by the JC, Mahavikas.

9. JC, Mahavikas will instruct NIIT to give effect on the System to the Revocation Order received from the Administrative JC.

This Trade Circular is clarificatory in nature and cannot be made use of for 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.

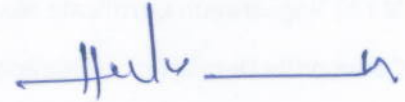


(Rajiv Jalota)

Commissioner of State Tax,
Maharashtra State.

No.: JCST/Mahavikas/Non-GST Dealers/Deemed Cancellation/2019-20/B- 2145
Mumbai Dt. 06/05/2019

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(H. V. Nikam)

Joint Commissioner of State Tax,
Mahavikas, Mumbai.

Annexure

Application for revocation of deemed cancellation of registration under MVAT Act

[See Proviso to Sec 16(6A)]

To

Sub: Revocation of the deemed cancelled Registration Certificate No. 27-----V

Ref: Sub-section (6A) of Sec 16 of MVAT Act, 2002.

Respected Sir/Madam,

I, undersigned, ----- (Name of the applicant), ----- (Designation) of M/S ----- (Name of the dealer), hereby, intend to carry on business in the "goods" as defined in Sec 2(12) of the MVAT Act (as amended by Mah Act No. XLII of 2017). I, therefore, apply for revocation of the deemed cancelled registration under MVAT Act. You are requested to revoke the deemed cancellation of Registration No. 27-----V wef 30/06/2017, as per provisions of the Act. Details are as under:

1. Name of the Dealer: - _____

2. MVAT Registration Certificate No. :- _____

3. Commodity Details in: (Tick appropriate)

1. Petroleum crude	
2. High Speed Diesel (HSD)	
3. Motor Spirit (Petrol)	
4. Natural Gas	
5. Aviation Turbine Fuel	
6. Alcoholic Liquor for Human Consumption	

4. Mobile No. :- _____

5. E-mail ID: - _____

Date:

Place:

Yours faithfully

Dealer Name