

Office of the
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai - 400 010.

TRADE CIRCULAR

To
.....
.....

**No. ACST/GST 3/ F 704 Physical Submission / FY – 2017-18 B-
Trade Circular No. 08 T of 2019**

Mumbai, dt. 08/03/2019

Subject : Physical Submission of Audit Report in Form 704 for the financial year 2017-18

Reference: 1) Government Notification No. VAT/ AMD-2018/ 1B / ADM – 8 dated 10.10.2018
2) Trade Circular No. 25 T of 2018 dated 24.09.2018
3) Government Notification No. VAT. 1519/C.R.02/Taxation-1.- Dated 09.01.2019

- 1) Refer to the Trade Circular mentioned at reference 2) above. The said circular provided for the methodology to be followed for uploading of audit reports in form e 704 and submission of necessary documents to the MGSTD post uploading of audit report in form e 704.
- 2) It was brought to the notice of this office that, in case of some of the dealers, form e 704 was uploaded on a date, and, acknowledgment of the same was received after 3 to 4 days. However, date of uploading mentioned on the acknowledgment received was later date on which the pdf acknowledgement of form 704 received by the dealer, instead of the date on which actual uploading was done by the dealer. The issue was examined and corrective steps were taken. Dealers may now download the Acknowledgement of form e 704 afresh, from mahagst portal, after Log In on the portal with the Login credentials.
- 3) Dealers may submit the acknowledgment duly signed by him and the auditor to the Nodal Officer. Please note that, if the dealer has already submitted the certified copy of acknowledgement to the concerned Nodal Officer, then there is no need to submit the same again. The dealers shall submit the following document along with the acknowledgement as mentioned above,
 - i. The Statement of submission of Audit Report in the format given in the Notification No: VAT/AMD – 2013/1B/ADM – 8 dated 23rd August 2013. The Statement of submission should be duly certified with signature, stamp, seal of the dealer with date, and
 - ii. The copy of Acknowledgement generated after uploading of Audit Report in Form-704, duly certified with signature, stamp, seal of the dealer and Auditor, with date.

The aforesaid documents shall be submitted to the concerned Nodal Officers viz. Dy. Commissioner of State Tax, Asst. Commissioner of State Tax or State Tax Officer. The List of Nodal Officers is available on website www.mahagst.gov.in, in What's New Section. (Please see Cases Allocation Chart)

The last date for electronic uploading of form e 704, for the financial year 2017-18, is **28th February, 2019** and the last date for submission of above documents is **10th April, 2019**.

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.



(Rajiv Jalota)
Commissioner of State Tax,
Maharashtra State, Mumbai

**No. ACST/GST 3/ F 704 Physical Submission / FY – 2017-18 B-
Trade Circular No. 08 T of 2019**

Mumbai, dt. 08/03/2019

Copy forwarded to :

1. All the Addl. Commissioners of State Tax in the State.
2. All the Joint Commissioners of State Tax in the State.
3. All the Sr. Dy. Commissioners of State Tax in the State.
4. All the Dy. Commissioners of State Tax in the State.
5. All the Asst. Commissioners of State Tax and State Tax Officers in the State.

2. Copy forwarded with compliments for information to:

1. The officer on Special Duty, Finance Department, Mantralaya, Mumbai.
2. The Under Secretary, Finance Department, Mantralaya, Mumbai.
3. The Accounts Officer, State Tax Revenue Audit, Mumbai & Nagpur.
4. Copy to all the Desks and Desk officers in the office of the Commissioner of State Tax, Maharashtra State, Mumbai.



(C. M. Kamble)
Addl. Commissioner of State Tax,
GST-3, Maharashtra State, Mumbai