

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

Trade Circular

To,

No: ACST/VAT-2/e-CST Annual returns Utility/New Automation/2018-19/B- 1116

Mumbai, Dt. 31/10/2018

Trade Circular No: 31T of 2018

Sub: An utility to obtain eCST declarations for the period 2016-17 by correcting the wrong transactions uploaded in the annexures of annual returns.

**Ref: 1. Trade Circular No. 6T of 2018 Dated 14/02/2018.
2. Trade Circular No. 4T of 2018 Dated 01/02/2018.
3. Trade Circular No. 8T of 2017 Dated 16/03/2017.**

Sir/Gentlemen/Madam,

A. Background:

- i) The Department had provided facility to obtain e-CST declaration(s) and certificate(s), as per the provisions of Central Sales Tax Act, 1956 (hereinafter referred to as "CST Act") under "e-CST" tile in dealer login at <https://mahagst.gov.in/>
- ii) The process of obtaining the e-CST declarations/certificates is explained in the User Manual available under the link given below:
<https://mahagst.gov.in/en/manuals?page=1>
- iii) As per the procedure for the periods starting from 1st April 2016, the dealer can obtain declarations, based on invoice details uploaded by him in sales and purchase annexures filed alongwith periodic and Annual Returns.
- iv) The department has received representations from trade, stating difficulties in obtaining e-CST declarations/certificates for period 2016-17 due to incorrect entries filed by dealer while filing annual returns u/s 20(4)(b) of MVAT Act, 2002.
- v) The present e-CST module in MAHAGST portal is modified to address above mentioned issue. The dealer can upload fresh invoices details and obtain declarations for 2016-17. For said period and said transaction type, the dealer can obtain total declarations/certificates to the limit of amount mentioned in his Annual returns or audit report in e-704, whichever is higher.

- vi) The detailed user manual is updated and is available at following link <https://mahagst.gov.in/en/manuals?page=1> (Link to be replaced with e-cst Annual returns related manual link)
However, for the sake of convenience, the said process is outlined in the following paragraphs

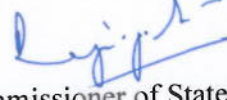
B. Preparation and Validation and submission of request (SOR):

- a) Log into www.mahagst.gov.in portal
- b) Click the link log in for "VAT and Allied Act" in the tile "Log in for e Services"
- c) Enter your log-in credentials i.e. "User Id" and "Password".
- d) Click the tile " e - CST"
- e) Select the option " Raise e-CST"
- f) Select Period- "Financial Years from 01/04/2016".
- g) Dealer who filed annual returns to be presented with a pop-up message " Do you want to correct the transactions given in annual returns filed for FY 16-17? Yes/No". Please note, transactions in annual returns are corrected only for the purpose of obtaining e-CST declarations.
- h) If dealer clicks on "No", dealer to be allowed with existing functionality.
- i) If dealer clicks on "Yes", Dealer will get another pop-up screen asking file to be uploaded to input corrected transactions for annual returns.
- j) Dealer download the available template i.e. "e-CST Template for FY 16-17".
- k) Dealer to fill the template, validate it. If validation is successful, a txt file is generated in the desktop, which user should upload without making any changes.
- l) After successful upload of txt file an ARN is presented to the dealer. Now dealer should complete the raise declaration process.
- m) Dealer should select radio button "Financial Years From 01/04/2016", Form Type, Period and click Next button.
- n) After clicking Next button application will go to Tax officer desk for necessary waiver approval and a message to be shown to dealer stating that the application is with Nodal officer for waiver approval and contact him, if needed.
- o) After approval from nodal officer, dealer should complete the SOR and obtain declaration.

This Trade Circular is clarificatory in nature and hence cannot be made use of interpretation 2

of provisions of the law. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Office of Commissioner of Sales Tax, Maharashtra State.

Yours truly,



Commissioner of State Tax,
Maharashtra State, Mumbai

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Copy forwarded for information and necessary action to:

- 1) The Joint Commissioner of State Tax, Mahavikas with a request to upload this Trade Circular on the website of the Department <https://mahagst.gov.in>
- 2) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- 3) Accounts Officer. Sales Tax Revenue Audit, Mumbai and Nagpur.



(Girish Nehete)

Joint Commissioner of State Tax
Nodal-12, Mumbai