

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

TRADE CIRCULAR

To

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No. JCST (MAHAVIKAS) / F 704 Physical Submission / FY – 2017-18 / Mumbai, Dt. **24/09/2018**
Trade Circular No. 25T / 2018 **B- 335**

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

Reference:


1. Government Notification No.VAT/ AMD -1009/1B/Adm-6 Dt. 26.08.2009.
2. Trade Circular No 27T of 2009 Dt. 1st October 2009.
3. Trade Circular No 16T of 2011 Dt. 11th November, 2011
4. Government Notification No: VAT-1512/CR-139/Taxation-1 Dt. 21st November 2012
5. Trade Circular No 19T of 2012 Dt. 9th November, 2012
6. Trade Circular No 2T of 2013 Dt. 15th January, 2013
7. Government Notification No: VAT/AMD – 2013/1B/ADM – 8 Dt. 23rd August 2013
8. Trade Circular No 10 T of 2013 Dt. 16th December, 2013
9. Maharashtra Act No. XXVII of 2014 Dt. 26th June, 2014
10. Trade Circular No 21 T of 2014 Dt. 20th December, 2014
11. Trade Circular No. 17 T of 2015 Dt. 07.11.2015
12. Trade Circular No. 3 T of 2017 Dt. 11.01.2017
13. Trade Circular No. 51 T of 2017 Dt. 08.12.2017
14. Government Notification No.VAT/ AMD

1. A facility to upload of Audit Report in Form e704 has been made available on website **www.mahagst.gov.in** to the dealers who are eligible to file such audit report as per the provisions of Section 61 of MVAT Act, 2002 read with Rule 66 of MVAT Rules, 2005. The users will be able to upload the audit report for any period as is due to file under the provisions of aforementioned provision of law. The dealers are requested to refer to the User Manual, “How to File Form e 704” which has been made available on the website **www.mahagst.gov.in**.
2. The eligible dealers are requested to first download the available version of the Audit Report in form e 704 from the “Downloads” Section of the web site **www.mahagst.gov.in**. As an abundant caution, the dealers are informed to use

the said downloaded template only for filing of audit report due. The templates prepared from any other source should not be used. Such templates shall give erroneous results consuming time and efforts of the dealers.

3. The template downloaded from the web site www.mahagst.gov.in shall be filled in and validated to create a .txt file which shall be uploaded by the dealer using his credentials to access e Services on the web site www.mahagst.gov.in.
4. Upon successful uploading of Form e704 on the website, dealer and auditor will be sent an email confirmation (on email Ids mentioned in Form e704). The **Acknowledgement of Form 704 and the Statement of Submission** will be sent to the dealer within next 24 hours, through email (on email Id mentioned in Form e704).
5. The dealer shall take print of the **Statement of Submission of Audit Report** generated after successful uploading of the audit report and certify the same under his Signature, Stamp and Seal with date.
6. The dealer shall also take print the **Acknowledgement** generated after uploading of Audit Report in Form-704, certify the same under his and his auditors's Signature, Stamp and Seal with date.
7. The last date for filing of audit report in form e704, for the financial year 2017-18, is **15 January, 2019** and the last date for submission of the documents mentioned in para 5 and 6 above is **25 January, 2019**.
8. The list of Nodal Officers is available on website www.mahagst.gov.in in What's New Section (Refer to Cases Allocation Chart) which can be referred to know the concerned Nodal Officer.
9. **The dealers who are eligible to file return in form 235** and are required to file **Schedule V** of the audit report in form e 704 are requested to wait for another Version of Audit Report in form e704 which may be made available for download by **20 October 2018**.

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 Sales Tax,
Maharashtra State, Mumbai.

No. JCST (MAHAVIKAS) / F 704 Physical Submission / FY – 2017-18 / Mumbai, Dt. 24/09/18
Trade Circular No. 25T/2018 B-835


Copy forwarded to :

1. The Special Commissioner of GST, Maharashtra State

2. All the Addl. Commissioners of Sales Tax in the State.
3. All the Joint Commissioners of Sales Tax in the State.
4. All the Sr. Dy. Commissioners of Sales Tax in the State.
5. All the Dy. Commissioners of Sales Tax in the State.
6. All the Asstt. Commissioners of Sales Tax and Sales 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, Sales Tax Revenue Audit, Mumbai & Nagpur.
4. Copy to all the Desks and Desk officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.


(C. M. Kamble)
Additional Commissioner of Sales Tax
VAT-3, Mumbai