

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

TRADE CIRCULAR

No. VAT/MMB-2015/62/ADM-8

dated 24th May 2018

Trade Circular No. 16T of 2018.

To,

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Subject : Go Live of SAP based filing of Administrative Relief Application for Un-registered period in case of dealers who have obtained Registration late.

Ref. : (1) Government Resolution, Finance Department No. STA - 1082/244/RES-8 dated 1st June, 1983.
(2) Government Resolution, Finance Department No. VAT-1506/C. R. 152/Taxation-1 dated 5th February 2007.
(3) Trade Circular 33 T of 2007 dated 18th April 2007.
(4) Trade Circular 68 T 2007 dated 26th November 2007.
(5) Trade Circular 14 T 2009 dated 18th April 2007.
(6) Trade Circular 20 T of 2009 dated 23rd June 2009.
(7) Trade Circular 36 T of 2009 dated 24th Dec 2009.
(8) Trade Circular 13 T of 2011 dated 30th Aug 2011.
(9) Trade Circular 7 T of 2016 dated 25th Feb 2016.
(10) Trade Circular 8 T of 2016 dated 12th April 2016.
(11) Office Order No DC (A&R) PWR/1016/2/Adm-8/B-127 Mumbai dated 6th May 2016.
(12) Trade Circular 13 T of 2016 6th May 2016.
(13) Trade Circular 18 T of 2016 24th May 2016
(14) Trade Circular 28 T of 2016 dated 23rd September 2016.
(15) Trade Circular 38 T of 2016 dated 30th December 2016.

Sir/Gentlemen/Madam,

1. BACKGROUND:

1.1. You may recall that the Trade Circulars cited at Ref. (9) and (13) above were issued to explain the various new processes implemented through new SAP based system. It was mentioned in these circulars that the various SAP based functionalities will Go Live in a phased

manner. Accordingly, Registration, Returns, e-CST declarations/certificates, refunds etc. have become operational.

- 1.2. As per the provisions of section 16 of the Maharashtra Value Added Tax Act (hereinafter referred to as "MVAT Act"), a dealer, who exceeds the threshold of the sales Turn-over given in section 3 of the MVAT Act, is required to make an application for registration, within 30 days from the date of exceeding the said threshold of the turn-over. However, sometimes, certain dealer's fails to apply for registration within the time period given under the MVAT Act or rules made therein under in this behalf. Due to late application such dealer gets the registration from the date of application and not from the date on which the turn-over of sales exceeded the threshold.
- 1.3. This late application results into denial of the set-off as provided under rule 52 of the Maharashtra Value Added Tax Rules, 2005 (hereinafter referred to as "MVAT Rules"). In order to mitigate this difficulty, the Government of Maharashtra, Finance Department, has issued the Government Resolution cited at Ref. (1) and (2) above and provided the mechanism to grant the ADM Relief in respect of the periods for which the dealer remained un-registered. In pursuance to the aforesaid Government Resolutions, the Commissioner has also issued various Trade Circular(s) regulating the procedure for grant of ADM Relief.
- 1.4. Earlier, the application for ADM Relief was required to be made manually to the concerned Joint Commissioner. After receipt of the application, consideration of the facts as also the report in this behalf, obtained from the Nodal Officer concerned, the request for ADM Relief was either rejected or granted.
- 1.5. On this background and as part of the SAP based Automation project, the uploading and processing of the Application for ADM Relief is being provided to the dealers who have obtained the registration beyond the prescribed time limit given in the Act. The facility of ADM Relief is now being launched for the MVAT, CST Act, Luxury Tax Act and Entry Tax Act.
- 1.6. A Trade Circular is already published that lays down the process to

file the ADM Relief Application online. Needless to state that all the conditions for filing of ADM Relief Applications, its processing as laid down under various Trade and Internal Circulars issued from time to time shall remain in force and there is no change except online submission of ADM Relief Applications. Therefore, from the date of issuance of this Trade Circular, the uploading of ADM Relief Application facility is being made available to the dealers who desires to get the benefits under ADM Relief. This functionality provides for receipt of ADM Relief Application online and also online processing of the same.

2. Procedure to process the ADM Relief Application online:

2.1. The step by step procedure to process the online application for ADM Relief is given below;

2.2. The step by step procedure to file the online application for ADM Relief is given below;

2.2.1. Log On Process:

- Login in to the link.
- <https://www.mahagst.gov.in/en/log-services>
- Fill in User Name and Password.
- Click on logon.
- Click on "Registration" tile, and click on "Admin Relief". Here the dealer shall access and file the admin relief application.

2.2.2. Selection of Act:

- (a) Admin relief application can only be filed for VAT, CST, Luxury tax and Entry Tax on Goods Act.
- (b) Select appropriate act for which admin relief application needs to be filed and follow the steps to complete the application.
- (c) Out of these 4 Acts, only those Acts will be displayed in the "ACT" Tab under which the dealer is currently registered.
For example, if a dealer is registered with VAT and Luxury Tax, then VAT and Luxury ACT will be displayed under "ACT" field and CST and Entry Tax on Goods Acts

will not be displayed.

- (d) If a dealer desires to obtain ADM Relief for multiple Acts, then he must file separate application for such ADM Relief under each Act.
- (e) However, dealer can file admin relief application for both VAT and CST ACT in single application, provided conditions, as follows, are met.
 - (i) Dealer is currently registered under both the VAT and CST Acts.
 - (ii) Date of Registration under VAT and CST Acts is same.
- (f) If both of the above conditions are satisfied, then a new option "MVAT ACT 2002 and CST ACT 1956" will be displayed in "ACT field " and the dealer can select the said option to apply for admin relief under both the ACTs in a single application for Admin Relief. In other cases, separate ADM relief application shall be required to be filed.

2.2.3. Constitution of business at the time of commencement:

(Field type: Dropdown)

- (a) This field shows the "Constitution of business at the time of commencement" of the business vis-à-vis "Act" selected under the Steps as shown above.
- (b) This field is auto populated from dealers Registration data; hence, dealer cannot change this data in the ADM Relief application at the time when he makes application. If the dealer is filing the ADM Relief application for VAT and CST combination (provided the above-mentioned criteria met for VAT and CST), then "Constitution of business at the time of commencement" field of VAT will be displayed.

2.2.4. If the constitution of business has been changed after the commencement of business.

- (a) It's an option field.

- (b) Dealer may select the appropriate option from the available drop down list if the constitution of business has changed after the commencement of business.

Note: Selection of option does not update the registration data. This information is gathered only for the purpose of ADM relief application.

2.2.5. Selection of period of ADM Relief: (Fields. "From and To")

(a) **From:** Field type: Date.

- (i) Required format DD/MM/YYYY. It's a mandatory field.
- (ii) Select a date from which you want to file ADM relief application.

(b) **To:** Field type: Date.

- (i) It is auto populated hence, dealer cannot change this text.
- (ii) This date is the previous day date of registration as per the Registration Record.

For example, if the dealer is registered with VAT on 01/06/2012, then the value of "To" field will be "31/05/2012".

2.2.6. Reason for remaining unregistered: Field type: Free text:

- (a) User can write in this field). Max length: 512
- (b) Please specify the reason for remaining unregistered for the period for which admin relief is applied.

2.2.7. Turnover of Sales and Purchases during the period for which Admin Relief is sought Field type: Number.

- (a) The values should be in INR (Indian Rupees).
- (b) Total turnover of Sales and Purchases during the period for which Admin Relief is being applied needs to be mentioned here.

2.2.8. Gross Sales Tax Liability during the period for which Admin Relief is sought Field type: Number.

- (a) The values should be in INR (Indian Rupees)
- (b) Please specify Gross Sales Tax Liability excluding

adjustment of input tax credit/set off during the period for which admin relief has been applied for the selected Act.

- (c) Also please specify the input tax credit involved during the period for which Admin relief has been applied for selected Act.

2.2.9. Information about the returns for the post registration periods: Field type: Date.

- (a) From and To: These values will be auto populated cannot changed by dealer. The displayed format is DD/MM/YYYY.
- (b) From and To, shows the period for which returns shall be filed before submission of application for ADM Relief. The system evaluates internally whether the returns have been filed for the said period. If the returns have not been filed, then the dealer will not be eligible to file the ADM relief application. Dealer needs to mention whether or not he has filed all the returns due up to the date of filing the ADM relief application by selecting the "Yes" or "No" option available as the Radio Buttons.
- (c) If the dealer selects "No", then he will not be eligible to file the ADM relief application.
- (d) If the applicant dealer selects the button as "Yes", the system will check, subject to the availability of the data in the system, whether the applicant dealer is defaulter in filing of any of the due returns for the periods April 2016 onwards. If the system finds the applicant dealer as defaulter, then unless the return for the default period is filed he will not be able to upload the ADM relief application.
- (e) In respect of the periods prior to April 2016, the officer to whom the said application is assigned shall verify whether or not the dealer has filed all the returns due. The dealer who desires to seek ADM relief are therefore

requested to first ensure that they have filed all the due returns and then only file the application for ADM relief.

2.2.10. Discharge of Entire amount of Tax liability and interest application for the period for which ADM relief is filed.

Field type: Radio Button.

- (a) The applicant dealer shall be required to disclose the amount and pay the whole of the amount as shown payable by him. He shall be required to upload the copy of the challan as a proof of having discharged the said liability.
- (b) Once the required information has been given, click on "Next". In case of errors, corrections would be required to be made. To navigate to the next page "Next" button needs to be clicked.

2.2.11. Uploading attachment:

- (a) Here the dealer can upload any document in support of his application including payment challan for tax, interest, fees etc.
- (b) After clicking on Next, a new screen appears where the proof of payment needs to be uploaded by the dealer by selecting the necessary file from his computer.
- (c) The upload may take some time depending upon the size of the file and speed of internet connection. Once the file is uploaded, the message will be displayed. Click on "Ok".
- (d) Multiple documents can be uploaded by following the process as above.
- (e) **Viewing and Deleting upload attachments:** The uploaded documents can be viewed in the "View Document list".

2.2.12. Submitting the application:

- (a) "Submit" button needs to be clicked to submit the application. Once application is submitted, no changes can be done to the application.

- (b) Therefore, until submit, the “Back” option can be used to visit the pages to view or edit the same. Application Reference Number gets generated once the application is submitted which will be sent to the registered Mobile number and email id of the dealer.
- (c) Once, the Application is submitted, the same will be allotted to the Jurisdictional Joint Commissioners for further processing.
- (d) Submission can be aborted by clicking the “Cancel” button.

3. “User Manual for Online Filing of ADM Relief Application”:

- 3.1. The dealer can access the “User Manual for Online Filing of ADM Relief Application” on Departments Website for further detailed stepwise procedure.
- 3.2. Needless to say that the online acceptance of ADM Relief Application does not mean that the delay in obtaining registration has been condoned. The ADM relief applications received online shall be decided as per the provisions of law.
- 4. This circular cannot be made use of legal interpretation of the provisions of law, as it is clarificatory in nature.
- 5. If any member of the trade has any doubt, he may refer the matter to the jurisdictional Joint Commissioner for further clarification.
- 6. You are requested to bring the contents of this Trade Circular to the notice of all the members of your association.

Yours faithfully,



(RAJIV JALOTA)

**Commissioner of Sales Tax,
Maharashtra State, Mumbai.**

Trade Circular No. 16T of 2018.



(VILAS INDALKAR)
Additional Commissioner of Sales Tax,
(VAT)-02, Maharashtra State.

Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.