Office of the
Commissioner of Sales Tax,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To,

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No. PD/ADIC/New Automation/ e-CST Go Live /B- 1267 Date: 13/03/2018

Trade Circular. No. 11 **T of 2018**

Subject : Procedure for obtaining the e-CST declarations for the periods prior to 01/04/2016.

Ref. : (1) Trade Circular No 8T of 2017 dated 16th March 2017
(2) Trade Circular No 04T of 2018 dated 1st February 2018.
(3) Trade Circular No 06T of 2018 dated 14th February 2018

Gentlemen/Sir/Madam,

1. Background:

1.1. You are well aware that for the period starting from 1st April 2016, the Department had provided facility to obtain the e-CST declaration(s) and certificate(s), as per the provisions of Central Sales Tax Act, 1956 (hereinafter referred to as "CST Act"). This facility is available on the new portal i.e. www.mahagst.gov for all the dealers who are eligible to,-

(a) file the returns under the Maharashtra Value Added Tax Act, 2002 and CST Act.

(b) obtain the said declarations or certificates as per the provisions of CST Act.

1.2. Now, the aforesaid class of dealers, with effect from 13th March 2018, for the period ending on or before 31st March 2016, may also avail this facility, on the new portal www.mahagst.gov.

2. Procedure to be followed.

2.1. The process of obtaining the e-CST declarations or certificates for the periods up to 31 March 2016 is different than the process adopted for obtaining the said declarations or certificates for the periods starting from 1st April 2016.

2.2. The registered dealer who desires to obtain the declarations or certificates for the period(s) upto 31st March 2016 it will be necessary for him to fill in the e-CST Template (made available on the mahagst portal) with the invoice wise details relating to the e-CST declarations/certificates requested for.

2.3. **The process of obtaining the e-CST declarations/certificates for the periods up to 31 March 2016 is explained in the User Manual available under the link given below:**
https://mahagst.gov.in/en/manuals?page=1.

2.4. However, for the sake of convenience, the said process is outlined in the following paragraphs.

3. Creation of temporary profile on the mahagst portal:

3.1. The registered dealer who desire to avail the various e-services available at the ***mahagst portal*** is required to create a profile, if the same has not prepared before.

3.2. To create profile for availing e-services at MAHAGST portal the manner given below is required to be followed:

(a) Log on to www.mahagst.gov.in
(b) Click Log in for VAT e Services
(c) Click "Create Profile for New System"
(d) Follow the process as is explained in the "User Manual for Legacy Dealer Profile Creation in SAP" available in the sub menu "Manuals and Procedures" under the main menu "Dealer Services".
(e) The creation of profile results into creation of your "User Id" and the "Password" to avail the e services on the ***mahagst portal***.

4. **Steps to raise request for obtaining declarations/certificates under the CST Act:**

4.1. **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 "Form Type and Period-FY up to 01/04/2016

(g) Download and submission of the **eCST Template - Upto 31/03/2016.**

(h) Fill all the details asked for the in the 'eCST Template" - Upto 31/03/2016'.

(i) Validate the template and create the .txt extension file which gets saved on the desktop of the applicant.

(j) The applicant should ensure that the amount of invoices in 'eCST Template - Upto 31/03/2016' should not exceed the amount of declarations issuable to him.

(k) Upload the validated .txt file by following the same path used for obtaining the e-CST declarations.

4.2. After successful upload of 'eCST Template - Upto 31/03/2016' select the period and Form type> >Click "Next" Button>> eCST Template forwarded to Tax Officer for his approval

4.3. After approval of the officer, the approved "eCST Template - Upto 31/03/2016" becomes available to the applicant again. The applicant is required to go through the link "Raise e-CST">> Select the period and Form Type>> Click "Next" Button>> Select Recipient TIN(s)>>Select invoices>> Fill other details>> Confirm the details>>. Once this is done, the applicant is issued the e-CST declarations requested.

4.4. **Download/Cancellation of previously issued e-CST declarations/ certificates:**

4.4.1. The facility to download and/or cancel previously raised declarations for the periods from 01 April 2016, from the SAP

System, is available on the ***mahagst portal***. If the applicant revises the returns filed for the periods April 2016 onwards then he shall be required to cancel the e-CST declarations obtained from the SAP System on the basis of such returns.

4.4.2. The facility of download and/or cancel the e-CST declarations which had been obtained from the mahavat portal (for the periods up to 31 March 2016) will be made available in due course of time. However, the applicant will be able to cancel the e-CST declarations/certificates for the periods up to 31 March 2016 issued from the ***mahagst portal***.

5. This circular is clarificatory in nature and cannot be made use of for interpretation of provisions of law. If any member of trade has any doubt, he may refer the matter to this office for further clarification.

Yours faithfully,

(RAJIV JALOTA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

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Copy forwarded for information to,

(1) The Joint Commissioner of State Tax, (MAHAVIKAS) with a request to upload this Trade circular on MSTD web-site.
(2) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
(3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

(Vilas Indalkar)
Additional Commissioner of Sales Tax (VAT-2)
Maharashtra State, Mumbai.