

Office of the
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai- 400010.

Trade Circular

No. Project Director/ADIC/New Automation/ e-CST Go Live /B-1099 Date: 14/02/2018
Trade Cir. No. 06 T of 2018

Subject: Procedure to obtain CST declarations for period starting from
01/04/2016 using SAP based e-CST module for dealers
registered before 25.05.2016 on MAHAGST portal.

Ref: 1. Trade Circular No 8T of 2017 Dated 16th March 2017
2. Trade Circular No 4T of 2018 Dated 1st February 2018

Background:

- i. The dealers registered under the CST Act, 1956, on or after 25.05.2016 can apply for eCST declarations for the periods starting from 01.04.2016 on the SAP System available on the web Portal www.mahagst.gov.in. The process of raising, downloading and cancelling CST declarations has been explained in Trade Circular No 8T of 2017.
- ii. The dealers registered under the CST Act, 1956, prior to 25.05.2016 were required to obtain their e CST declarations for all the periods from the Mahavikas System. The said facility has been withdrawn vide Trade Circular No 04T Dt 01/02/2018 in order to provide the said facility on

SAP based System on the web Portal www.mahagst.gov.in. This facility has been made available from 09/02/2018 to the dealers registered under the CST Act, 1956, prior to 25.05.2016, for the periods 01.04.2016 onwards.

- iii. The facility of obtaining the e-CST declarations for the periods prior to 01.04.2016 is also being made available to the dealers registered under the CST Act, 1956, prior to 25/05/2016. Announcement about the implementation of the same will be made in due course of time.

2. Process of using the e-CST Module by the dealers registered under the CST Act, 1956, prior to 25.05.2016, for the periods 01.04.2016 onwards:

A: Steps to raise the e-CST declarations

To access the module, the dealer needs to create temporary profile on MAHAGST portal, if not created earlier.

- Log into www.mahagst.gov.in portal
- Click on Log in for VAT e Services
- Click “Create Profile for New System”
- Select “Registered Dealer” and Click “Next”
- Give PAN and Existing Legacy TIN
- Select Constitution from drop box
- Click Next
- User ID and password will be auto populated. Other details to be input by the dealer.
- Click Create Profile.

To raise request for declaration dealer should follow following steps:

- Log into www.mahagst.gov.in portal using valid Login Password credentials.
- Select "Form Type & Period – FY after 01/04/2016".
- Select "Recipient TIN(s)".
- Select the desired invoices.
- Complete details in Statement of Request generated.
- Confirm details entered to raise the desired form.

Dealer will be presented with all invoices for the period and dealer has to mark, the invoices for issuing the e-CST declarations to the limit of issuable balance i.e. total amount claimed in returns for CST declaration type for the period minus declarations already issued.

B: Steps to cancel e-CST declarations previously issued:

- Log into www.mahagst.gov.in portal using valid Login Password credentials.
- After successful logon, dealer clicks on "Cancel e-CST"
- This will lead him to the screen to select the form type already generated and wish to cancel.
- Select the "Form Type".

- Click on “Next” button to cancel the e-CST declarations.

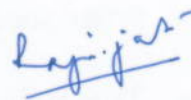
If dealer cancels previously raised declarations, forms issued amount will be updated accordingly and dealer will be able to raise new declarations in lieu of canceled declarations, to the limit of three forms of each type for each period, for every recipient TIN.

C. Steps to be taken in case the returns are revised after obtaining the e-CST forms:

- Cancel all declarations issued from MAHAGST /SAP portal for that period (need not to cancel declarations obtained from MAHAVAT portal).
- Reapply for desired e-CST declarations.

The updated user manual and FAQs explaining the process flow has been made available on website www.mahagst.gov.in through the link Dealer Services-Manuals and Procedures

This circular is clarificatory in nature and cannot be used for any legal interpretation.



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