

Office of the Commissioner of Sales Tax,  
8<sup>th</sup> Floor, Vikrikar Bhavan, Mazgaon,  
Mumbai-400010

**TRADE CIRCULAR**

No. ACST /VAT- 3/ F-704/212 /79/2017/ B- **842** Mumbai, dt:- **8 / 12 / 2017**

Trade circular no. **51** T of 2017

- Subject:-** 1. Filing of vat audit report in form E-704 by the dealers  
registered on SAP system from 25/05/2016 for financial year  
2016-17 on Mahavat website.
2. Physical submission of audit report in form 704 for the year  
2016-17

- Ref:-** 1. Govt. notification No. VAT/ADM-1009/1B/ADM-6 dt. 26/08/2009  
2. Trade Circular No. 27T of 2009 dt. 1<sup>st</sup> October 2009  
3. Trade Circular No. 16T of 2011 dt. 11<sup>th</sup> November 2011  
4. Govt. notification no. VAT/2015-12/CR-139/Taxation -1 dt. 21<sup>st</sup>  
November 2012  
5. Trade Circular No. 19T of 2012 dt. 9<sup>th</sup> November 2012  
6. Trade Circular No. 2T of 2013 dt. 15<sup>th</sup> January 2013  
7. Govt. Notification No. VAT/ADM-2013/1B/ADM-8 dt. 23<sup>rd</sup> August 2013.  
8. Trade Circular No. 10T of 2013 dt. 16<sup>th</sup> December 2013  
9. Trade Circular No. 21T of 2014 dt. 20<sup>th</sup> December 2014.  
10. Trade Circular No. 17T of 2015 dt. 7<sup>th</sup> November 2015  
11. Trade Circular No. 3T of 2017 dt. 11<sup>th</sup> January 2017.

The sub rule 1 of rule 17 A of Maharashtra Value Added Tax Rules 2005 empowers the Commissioner of Sales Tax to issue notification and provide class or classes of dealers required to fill various Forms, Declarations, Returns including audit report in Form 704 electronically. Accordingly, requisite notifications are issued and the dealers liable to file Form 704 are filing audit reports electronically. However, the automation system of Sales Tax Department has been changed from customized software to SAP System. Due to change in automation, the dealers registered after 25/05/2016 were unable to file VAT Audit Report on Mahavat portal. Now this facility has been made available. In order to explain the same and on the point of submission of physical acknowledgement of Form 704, this circular is being issued.

**2. Filing of audit report in Form E-704 by the dealers registered on SAP system from 25/05/2016 for the financial year 2016-2017 on Mahavat website. :-**

Earlier MSTD had issued a Trade Circular No. 27T of 2009 dt. 1<sup>st</sup> October, 2009 on the subject of filing of VAT Audit Report in Form-704 electronically. In this circular guidelines were given for filing of Form e-704. This process flow/ guidelines are available in Instruction sheets for e-Services on Mahavat website ([www.mahavat.gov.in](http://www.mahavat.gov.in)) » Home page » Instruction sheets for e-services >> Submit e-704 » Instruction for filing of e-704 >> Part — I and Part \_II. However, this facility was not available for dealers registered on SAP system from 25/05/2016. To avail facility of e-services, the dealer registered on SAP system from 25/05/2016, has to enroll himself on Mahavat website ([www.mahavat.gov.in](http://www.mahavat.gov.in)).

**2.1 Steps for enrolment are as under:**

- Visit Mahavat website ([www.mahavat.gov.in](http://www.mahavat.gov.in)).
- Go to New user, Register here
- Enrolment for e-Service-Enrolment Section
- Dealer Enrolment
- ENTER TIN NUMBER and press Submit button.
- Enter details viz. Dealer Name, PAN Number, Mobile Number, Email ID, Address, Town/City, Taluka, District & PIN Code.
- Create & confirm password
- Select password recall question & answer for the same.
- Press Submit button.

**2.2 Steps for filing /uploading of Form e-704 are as under:**

- First login to [www.mahavat.gov.in](http://www.mahavat.gov.in)
- Click on the menu "Downloads".
- Select Form e 704 from this Downloads menu. (use latest version of e-704)
- Save the downloaded Form e 704
- The user may go offline now.
- The users are advised to follow following sequence while filing Form e-704.
  1. Annexures A to K in separate excel sheets
  2. Schedules I to VI in Part III in separate excel sheets
  3. Part II and then
  4. Part I
- Fill in the Form e-704 offline
- Save the file
- Log on to [www.mahavat.gov.in](http://www.mahavat.gov.in)
- Enter your user Id and Password (Created on enrolment)
- Go to E-SERVICES
- Select 'e-AUDIT FORM' link
- Browse the Form e-704 from where it was saved
- Press the button " Validate and Upload"
- e-704 Acknowledgement is generated.

3. **Physical submission of audit report in form 704 for the year 2016-17**

3.1 The last date for submission of audit report u/s 61 of MVAT Act, 2002 for the period 2016-17 is 15<sup>th</sup> January, 2018. After uploading their audit reports for the period 2016-17, the dealer shall submit the following documents:

3.1.1 Statement of submission of audit report in the format given in the Notification no. VAT/ADM-2013/1B/ADM-8 dt. 23<sup>rd</sup> August 2013. Statement of submission should be duly certified with signature, stamp and seal of the dealer and with date.

3.1.2 The duly signed copy of acknowledgment generated after uploading of audit report in Form e-704.

3.2 The aforesaid document shall be submitted —

3.2.1 In case of dealer who is in Large Tax Pay Unit, to his LTU Officer

3.2.2 In case of Dealers who are not in LTU, to his nodal officer

4. If recommendations of auditor are accepted by the dealer, the dealer is advised to file revised return and pay taxes along with interest accordingly.

5. The last date for electronically uploading of Form e-704 for the financial year 2016-17 is 15<sup>th</sup> January, 2018 and the last date for submission of above statements in para 3.1 is 25<sup>th</sup> January, 2018. All the eligible dealers should ensure that Form 704 report is filed well within time. It is hereby made clear that no extension will be given for filing e-704 report.

6. In view of migration to GST work and system, dealer who wish to upload supplementary Annexures in J1 and J2, they should upload it at the earliest.

7. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

You are request to bring the contents of this circular to the notice of the members of your association.

  
(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No. ACST /VAT-3 / F-704/121 /2017/B- 842 Mumbai dt. 08/12/2017

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Copy forwarded to :-

1. Jt. Commr. Of State Tax (Mahavikas) with request to upload this trade circular on the departmental website.

A. Copy for information :-

1. Dy. Secretary (Taxation) Finance Department, Mantralaya, Mumbai.

  
(Subhash Morale)

Additional Commissioner of Sales Tax (VAT-3)  
Mumbai