

Office of the
Commissioner of Sales Tax
Maharashtra State
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400010.

TRADE CIRCULAR

To,

No : JC(REG)/Documents/2017
Trade Circular No 20T of 2017

Mumbai, Dt : 16/06/2017

Sub : Documents required to be uploaded for grant of Registration

- Ref : 1) Trade Circular 5T of 2015 Dt 6/5/2015.
2) Trade Circular 7T of 2015, Dt 19/5/2015.
3) Trade Circular 10T of 2015, Dt 7/7/2015
4) Trade Circular 2T of 2016, Dt 21/01/2016
5) Trade Circular 4T of 2016 Dt 05/02/2016.
6) Trade Circular 7T of 2016, Dt 25/02/2016
7) Trade Circular 15T of 2016, Dt 09/05/2016.
8) Notification No VAT/ADM 2016/1B/ADM-8 Dt : 28/4/2016
Issued by this office.

Maharashtra Sales Tax Department has started utility to upload documents along with online application for registration under various acts, from 07/05/2015. Department has issued above referred Trade Circulars specifying the documents to be uploaded by the applicant while submitting application for registration. Department has shifted their registration process on SAP. Accordingly, a notification referred as 8 above was issued and new registration forms along with list of documents was notified. The trade has represented that they are facing difficulty in getting some of the documents and it is creating hurdle in obtaining registrations. Therefore considering the difficulties faced by the trade it is necessary to modify list of documents appended to the above referred Trade Circulars and notification. The list of required documents is appended as Annexure "A" to this circular.

Considering the instructions in various Trade Circulars and Notifications regarding documentary requirements for obtaining registration, the need was felt to consolidate the instructions issued. Hence this circular is issued replacing all above referred Trade Circulars to the extent of instructions as to documentary requirements.

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 the members of your association.

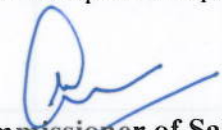


Rajiv Jalota
Commissioner of Sales Tax
Maharashtra State, Mumbai.

No : JC(REG)/Documents/2017
Trade Circular No 20T of 2017

Mumbai, Dt : 16/06/2017

Copy forwarded to Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on department's web-site.



Addl. Commissioner of Sales Tax,
(VAT-2), Mumbai.

ANNEXURE 'A'

List of documents required to be uploaded along with application for New Registration

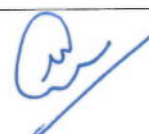
Note :

All the documents pertaining to deeds / agreements uploaded shall contain the following :

- i) Name of buyer and seller
- ii) Description of address place of Business / Place of Residence / Additional Place of Business
- iii) Signatures of buyer, seller and all the witnesses and page containing stamp of registrar.
- iv) Validity period of the agreement in case of leave and license agreement
- v) If partnership deed / LLP agreement is of more than 5 pages, upload pages showing commencement date of partnership, name of partners and their percentage of shares, place of business and signatures of all partners.

A) List of Document required for all types of Registration

Srl	Description	Category/Constitution	Scanned copy of Document to be uploaded	No of pages (Approx)
A	B	C	D	E
1	PAN Card	Proprietary	Proprietor's PAN	1
		Partnership	PAN of partnership firm and of all partners	1+1 page / partner
		Company	PAN of Company and Applicant Director / Authorized Person	2
		HUF	PAN of HUF and Karta / Adult Member of the Family along with list of co-parceners	3
		Trust	PAN of Trust and Trustee / Authorized Person	2
		Co-Operative Society	PAN of Society and Authorized Person/Member/Secretary/Treasurer	2
		Association of Persons	PAN of Club / Society and Authorized Person / Individual	2
		Joint Venture	PAN of Joint Venture and Authorized Person / Individual	2
		Limited Liability Partnership (LLP)	PAN of firm and of all designated partners	1+1 page / partner
		State Government	TAN of applicant office of the State Government and PAN of Authorized Person / Principal Officer	2
		Union Government	TAN of applicant office of the Union Government and PAN of Authorized Person / Principle Officer	2
		Local Body	PAN of Local Body and PAN of Authorized Person / Principle Officer	2
		If PAN card is not available with the applicant then the details of the PAN obtained from the website of Income tax Department may be uploaded as a proof of PAN.		
2	Constitution of Business	Proprietary	No Document required	Nil
		Partnership	Partnership deed (Registered or unregistered)	5
		Company	i) Form No DIR 12 or List of Present Directors obtained from website of the Ministry of Corporate Affairs	5
			ii) Certificate of Incorporation issued by the Registrar of Companies	1



		Trust	Trust deed registered at office of the Charity Commissioner and Certificate of Registration of Trust	5
		Co-Operative Society	Deed registered with appropriate authority and certificate of Registration of the Society	5
		Association of Persons	Deed registered at office of the Registrar and certificate of Registration issue by appropriated authority	5
		Joint Venture	Deed registered at office of the Registrar and certificate of Registration issue by appropriated authority	5
		Limited Liability Partnership (LLP)	Deed registered at Registrar of Companies and certificate of Registration issued by the Registrar of Companies	5
3	Place of Business	(a) Owner	i) Property Card or,	2
			ii) Registered ownership deed or,	5
			iii) Registered agreement (including Index II) with the builder or,	5
			iv) Latest electricity bill or,	2
			v) Society maintenance receipt or,	2
			vi) Latest MTNL/BSNL landline bill or,	2
			vii) Latest bill of domestic gas agency or,	2
			viii) Share certificate of Co-operative society in the name of applicant or,	2
			ix) First page of passbook of saving Bank Account or	1
			x) Certificate issued by the manager of Nationalized Bank showing the address of the applicant	2
		(b) Tenant / Sub-tenant / Leave and License (Rented)	<p>i) Tenancy / sub-tenancy : Tenancy / sub-tenancy agreement and latest rent receipt. In case of sub-tenancy no objection certificate from land lord along with his signature proof.</p> <p>ii) On Leave & License (Rented) : leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3(a)</p>	7
		(c) On consent / Rent Free	<p>i) Consent letter from family member/s in the name of applicant (owner / co-owner of premises), along with document showing signature of consenter / s, proof of ownership of consenter / s as mentioned in point 3(a).</p> <p>ii) If consent is from sister concern, proof of ownership of consenter / s as mentioned in point no 3(a), list of directors of sister concern from Registrar of Companies, Board Resolution of consenter company consent letter and signature proof of consenter Director.</p>	7
		(d) Online Sellers	Agreement made by applicant with the main company (online platform).	5
4	Photograph	All	Latest passport size photograph of the applicant	1

5	Bank Details	All	Cancelled Cheque of current account in the name of firm / business or Certificate from Bank mentioning the bank account details	1
6	Place of Permanent Residence Address	a) Proprietor / Partners / Directors / Members of Managing Committed including Members of HUF / Authorized Person	Provide any 2 documents from following documents. If Aadhar Card is provided, then other document is / are not required.	
			i) Ration Card having name of the applicant	2 pages per person
			ii) Valid Indian Passport	2 pages per person
			iii) Driving License	2 pages per person
			iv) Election photo identity card	2 pages per person
			v) Aadhaar Card	1 page per person
			vi) Latest paid electricity bill in the name of the applicant	1 page per person
			vii) Latest Society Maintenance Bill in the name of applicant	1 page per person
			viii) Co-operative society share certificate in the name of applicant	2 pages per person
			ix) Property card or receipt of latest property tax of Municipal Corporation / Council / Gram Panchayat in the name of applicant as the case may be.	1 page per person
			x) Consent letter from family member/s in the name of applicant (owner / co-owner of premises), along with document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a).	7 pages per person
			xi) Latest MTNL / BSNL landline bill	1 page per person
			xii) First page of Passbook of Saving Bank Account or Certificate showing the address of the applicant issued by the manager of any Nationalized Bank	1 page per person
			xiii) Latest bill of domestic gas connection	1 page per person
		b) Proprietor / Partners / Directors / Members of Managing Committed including Members of HUF / Authorized Person	If permanent residential address is out of Maharashtra, then proof of present residential address as mentioned in point 3(b) and 3(c) (proof of permanent residential address as mentioned in Point 6(a) is mandatory along with these proofs)	7
		c) In case of persons of Indian Origin (PIO), Non-	i) Copy of Passport	2 pages per person

		Resident Indian (NRI) and Overseas Citizen of India (OCI) who are Proprietor / Partners / Directors / Members of Managing Committee including Members of HUF / Authorized Person (any 2 documents from column "d")	ii) Other National ID attested by Indian Embassy Consulate / High Commissioner / Apostille	2 pages per person
			iii) Bank account statement in country of residence, duly attested by Indian Embassy / High Commission / Consulate / Apostille in the country where applicant resides	2 pages per person
			iv) Person of Indian Origin (PIO) card issued by Government of India	1 page per person
			v) NRE (Non Resident External) bank account statement	2 pages per person
			vi) Overseas Citizen of India (OCI) card issued by Government of India	1 page per person
7	Aadhaar Card	Proprietor / Partners / Directors / Members of Managing Committed including Members of HUF / Authorized Person	Aadhar Card (Applicable only if UID No is entered in first page of "Dealer Registration Form")	1
8	Additional Place of Business (outside Maharashtra)	All	CST TIN Certificate of concerned State	1
9	Additional Place of Business (within Maharashtra)	(a) Owner	Property card or	1
			Registered ownership deed or	5
			registered agreement (including Index II) with the builder or	5
			latest electricity bill or	1
			Latest society maintenance receipt or	1
		Share Certificate of Co-operative society in the name of applicant	2	
		(b) Tenant / Sub-tenant / Leave and License (Rented)	<p>i) Tenancy / sub-tenancy : Tenancy / sub-tenancy agreement and latest rent receipt, In case of sub-tenancy no objection certificate from land lord along with his signature proof.</p> <p>ii) On Leave & License (Rented) : leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3(a)</p>	5
iii) On consent / Rent Free	<p>iv) Consent letter from family member/s in the name of applicant (owner / co-owner of premises), along with document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a).</p> <p>v) If consent is from sister concern, proof of ownership of consenter/s as mentioned in point no 3(a), list of directors of sister concern from Registrar of Companies,</p>	7		

			Board Resolution of consenter company consent letter and signature proof of consenter Director..	
		i) Online Sellers	Agreement made by applicant with the main company (online platform).	5
10	Commodity	All	In case of LICENSED commodities, license showing name of the licensee, period of license, signature, stamp and seal of competent authority issuing the said license (License should be in the name of Proprietor, Firm or Company as the case may be	

B) In case of Exceeding the prescribed turnover limit IN ADDITION TO documents mentioned in Table A

Srl	Description	Category/Constitution	Scanned copy of Document to be uploaded	No of Pages (Approx)
1	Proof of exceeding the prescribed turnover limit	All	1) Month wise Purchase and Sales summary and bill wise Sales statement / Purchase statement for the month in which threshold limit of turnover of sale / purchase (in cases where Purchase Tax is leviable) exceeded the threshold limit	5
			2) Sale Bill / Purchase Bill (in cases where Purchase Tax is leviable on which threshold limit exceeded)	1
			3) Lorry/transport receipt of purchase of imported goods(in case of importer)	1

C) In case of Change in Constitution of Business IN ADDITION TO documents mentioned in Table A

Srl	Description	Category/Constitution	Scanned copy of Document to be uploaded	No of Pages (approx.)
1	Proof of Change in Constitution	Change in Constitution from Partnership to any other constitution	Form 103 of old firm along with signature proof of person signing Form 103 and dissolution deed	5
		From any constitution (Other than partnership firm) to any other constitution	Form 103 of old firm with signature proof of person signing Form 103	2

D) In case of Transfer of Business IN ADDITION TO documents mentioned in Table A

Srl	Description	Category/Constitution	Scanned copy of Document to be uploaded	No of Pages (approx.)
1	Proof of Transfer of Business	Full Transfer	Transfer Agreement, properly filled Form 103 of old firm along with signature proof of person signing Form 103	9
		Full Transfer in case of death of Proprietor	Transfer Agreement, Death Certificate, No Objection Certificate from Legal heirs, properly filled Form 103 of old firm along with signature proof of person signing Form 103	9

	In case of Part Transfer	Transfer Agreement along with signature proof	5
	In case of Merger / Demerger	Transfer Agreement, Merger Order from Court, properly filled Form 103 of old firm along with signature proof of person signing Form 103	8

E) If the applicant is applying for registration under the Maharashtra Tax on Luxuries Act 1987 then following documents are required with documents 1 to 9 of Table 'A'

Srl	Description	Scanned copy of Document to be uploaded	No of pages (approx.)
1	If the Nature of Business is 'Lodging and Boarding'	License from Food and Drug Authority or Local Bodies	5
2	If Hotel is covered by any Tourism Incentive Scheme (TIS)	Certificate / License issued by MTDC	5
3	If the business is conducted / managed by the person other than Proprietor / Partner / Director / Members of Managing Committee / All Persons having any interest in the business (including members of Hindu Undivided Family Business)	i) Conducting Agreement	5
		ii) Place of Residence (POR) address proof of the conductor as mentioned in Serial No 6 of Table 'A'.	

F) If the applicant is applying for registration under the Maharashtra Tax on Entry of goods into Local Areas Act, 2002, then following documents are required with documents 1 to 9 of Table 'A'

Srl	Description	Scanned copy of Document to be uploaded	No of pages (approx.)
1	Certificate from appropriate authority	Import Export License Code issued by Directorate General of Foreign Trade (DGFT),	5

G) If the applicant is applying for Profession Tax Enrolment Certificate only, no documents are required to be uploaded.

H) Needless to say that provision of point 3(e) of Trade Circular 5T of 2012 shall continue for the employers having more than one places of business in the State of Maharashtra and who are applying for Profession Tax Registration Certificate(PTRC). The provision is reproduced for ready reference

“If an employer is applying for Registration Certificate for places other than his principal place of business in the State of Maharashtra then he should enter TAN number of that other location for which he is making an application.”



**Addl. Commissioner of Sales Tax,
(VAT-2), Mumbai.**