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Trade Circular

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Trade Cir. No. 8 T of 2017

Subject :
1. **Facility to view draft return before submitting the returns under the MVAT and the CST Act**
2. **Facility to upload application of refund for the periods from 01 April 2016 onwards**
3. **Facility to upload application to obtain the e CST declarations for the dealers registered after 25 May 2016**

Ref :
1. **Trade Circular No 7 T of 2016 Dated 25th February 2016**
2. **Trade Circular No 22 T of 2016 Dated 26th August 2016**
3. Notification No : VAT 1513/C.R. 1241 Taxation 1 dated 1st Jan 2014

BACKGROUND:

The Trade Circular No 7 T of 2016 Dated 25th February 2016 explained in detail the implementation of SAP based new processes of automation relating to the e Services offered by the Maharashtra Sales Tax Department. Accordingly, the SAP based Registration Process under all the Acts administered by the MSTD was started from 25 May 2016, the SAP based return filing was started from 29 August 2016 and the SAP based e Payment Gateways were started from 14 November 2016.With the stabilization of these processes, few more processes, explained in the said circular, are being made operational as mentioned in tins circular..

A. SAP based filing of VAT and CST returns:

1. The Trade Circular No 7 T of 2016 Dated 25^{th} February 2016 provided for the methodology of filing of returns for the periods starting from April 2016.It had been explained that
   a. most part of the return shall be automatically prepared from the annexures of sales and purchases,
   b. the dealers would be able to see their draft return before uploading the same,
   c. the ITC claimed by the dealers would be verified by the system and the non-eligible amount of ITC would be recovered from the dealer in the subsequent return to be filed and
   d. the dealer would be lead to the payment gateway once he files his return.

The new system of filing of returns for the periods from April 2016 began from 29 August 2016 with the implementation of part **'a'** mentioned above. Now, the facility of viewing the draft return as mentioned in **'b'** above is being made available for the returns to be filed for the periods from April 2016.The part **'d'** and part **'c'** shall be implemented with the prior intimation to the Trade.

2. **Viewing of draft pdf return before submission of return.**
   a. **Present process of filing of returns for the periods from April 2016 is as under:** The dealer downloads "Return Form Bundle Template". The dealer is required to fill invoice-wise details in the Sales and Purchase Annexures which is integrated with the returns. The dealer is able to see the auto-populated excel template of the return. Once this excel based return is validated, it gets converted into a **.txt file** ready for upload. The dealer uploads the .txt extension file. The dealer may download the "Receipt of Return" after submission of return. A successfully processed return in pdf format is e-mailed to the dealer. In case the return does not get processed because of inconsistency in the data in .txt file uploaded by the dealer then an email is sent to the dealer to resubmit his return using the revised return tab.

   b. **New Process of filing of returns with the facility to view draft return in PDF format (for the periods from April 2016) which shall be implemented from 16 March 2017 is as under:**

The process of preparation of return in excel format and converting into the .txt file remains the same as per the present process. The dealers will be required to upload the **.txt extension file**. This file will get processed in the SAP system and the **'Draft Return'** will get prepared. Once this processing in the system is over, the dealer shall receive an SMS and e-mail on the mobile number and e-mail id provided in excel template (of the return uploaded).This communication shall mention that the **draft of the return uploaded is ready for submission**. Since the mail so sent may get delivered in the spam folder, the dealer needs to check the spam folder for the mail so delivered.

Normally, the dealer shall be able to see the draft of the return in PDF format within few minutes after uploading of .txt file. The dealer may take a print of this draft PDF format return. Dealer may choose to file this draft return if he is satisfied with the correctness and completeness of the return uploaded. In case if the dealer finds that the draft return prepared by the system needs modification then he may modify the contents of the return through the modification in the sales and purchases annexures. He shall again upload the **modified return in .txt extension file** and he will be able to see his draft return again. Once the dealer is satisfied that the draft return is correct and complete he shall submit the same.

The dates of tax payments for the returns to be filed remain unchanged as has been provided for in law. Accordingly, the dealers shall make payment of taxes for a return period and mention the same in **"Amount already paid"** box provided in each of the return form. It is necessary that the dealers should submit their returns before the last day of the month following the month in which the **'to date'** of return falls. For example, the dealers shall make payment for return of February 2017 on or before 21 March 2017 and submit their returns for February 2017 on or before 31 March 2017.Since some time lag may be involved between uploading of .txt extension file and viewing of draft return, the dealers are requested to make payment of taxes before due date for payment and start uploading.txt extension files of returns immediately after making payments. It is needless to mention that the late fee shall be attracted if either the payment of due taxes as per return is not made before the due date or the return is not submitted before the last day of month following the month in which the '**to date**' of return falls.

In order to guide the dealers, a video demo and user manual about the upgraded process of return filing has been provided through the Links in the template and on the website www.mahavat.gov.in

c. **The process flow of the steps involved in the preparation of Return form and submission:**

- Download Annexure Template from MSTD website www.mahavat.gov.in;
- Save aforesaid Template on Desktop with <TIN _Period>;
- Fill up the Header;
- Prepare Sales and Purchases Annexure;
- Validate annexures;
- Manual input in excel Return;
- Validate excel Return and create .txt file for uploading;
- Go to the Login Page: Use Login Id and Password;
- Upload the .txt file;
- **View/download draft return;**
- Submit draft return;

3. **Claims of Goods Returned under CST Act:**

The dealer is able to claim the deduction on account of goods return, rate difference and discount under VAT Act and CST Act. In certain cases, the sales or purchases turnover is less than goods return, in such cases goods return could not be claimed in CST returns as the negative figures are not allowed in CST return. Considering the requirement of Trade now the goods return, rate difference and discount under CST Act can be entered in the same manner as are enterable in the VAT return.

4. **Return form 232 for composition dealer:**

The dealers registered under VAT and CST Act are getting the error message while filing the return in form 232.Such dealers are requested to choose the combination of form 233_CST to file their returns.

5. **Waiver of Late Fee for late filing of return:**

The Trade has represented that many technical difficulties are being faced by them while filing their returns and therefore the late fees for delayed filing of returns should be waived. The issue was examined and in order to provide relief to the dealers it is announced that no late fees will be charged if the dealers, who have paid the taxes due by the due dates, **submit the due returns** for the monthly return periods form April 2016 to February 2017 and the quarterly return periods of April 2016 to June 2016 and July 2016 to September 2016 on before 31 March 2017.

6. **Other instructions and directions issued earlier in respect of return filing remain unchanged.**

7. **This functionality shall Go Live from after 3 Pm on 16 March 2017.**

B. **SAP based filing of PT and LT returns:**

Presently, the Employers under the Profession Tax Act and the Hoteliers under the Luxury Tax Act who had obtained their registrations prior to 25 May 2016 are able to upload their returns in the existing system. The facility to file returns was not available to the employers and the hoteliers who obtained SAP based registration after 25 May 2016. However, such employers and the hoteliers were able to make payment through the e Payment Gateways from 14 November 2016 when the e Payment Gateways went live.

Now the facility to file returns is being made available to the employers and the hoteliers who obtained SAP based registration after 25 May 2016.These employers/hoteliers are requested to make payment for the period of return using the e Payment Gateways and mention this amount in the appropriate box at the time of filing of return.

The employers and the hoteliers who obtained registration after 25 May 2016, are requested to file the pending PTRC and the Luxury Tax returns as early as possible. No late fees will be payable if they upload such pending returns before **15 April 2017**. However, such late fee waiver is not applicable to the employers and hoteliers who did not pay the taxes due within the time provided in the circular.

<u>The process flow of the steps involved in the preparation of Return form and submission of PT RC and Luxury Tax returns:</u>

- Download Annexure Template from MSTD website www.mahavat.gov.in;
- Save aforesaid Template on Desktop with <TIN _Period>;
- Fill up the Header;
- Fill in the excel template;
- Validate the excel template;
- Create .txt file for uploading;
- Go to the Login Page: Use Login Id and Password;
- Upload the .txt file;
- View/download draft return;
- Submit draft return;

This functionality shall Go Live from after 3 Pm on 16 March 2017.

C. Application of Refund for the periods starting from April 2016:

a. Present process of refund application for the return periods up to 31 March 2016.

The present refund application in form e 501 can be uploaded by the dealers who have obtained their registrations prior to 25 May 2016 i.e., prior to the implementation of the SAP based Registration process. The existing refund application includes annexures of invoice wise purchases and the annexure of CST forms received. This process of filing the application for refund shall continue for the return periods up to 31 March 2016.

The above mentioned functionality of refund application is accordingly not available to the dealers who obtained their registrations after 25 May 2016.

b. Process of refund application for the return periods starting from April 2016:

The new application of refund is based upon the invoice wise annexures of sales and purchases those have been uploaded by the dealer at the time of filing his returns. The system shall itself show the amount of refund which can be claimed for a particular return period. The dealer may like to apply for the refund of amount as calculated by the system. The process of uploading the refund application is as under:

1. Dealers who have obtained registrations prior to 25 May 2016 shall access the e Services after logging in to the mahavat portal through their credentials. Once logged in, they shall click the link e-Services-New Automation-e Refund application for the periods after Apr 2016,
2. The dealers who obtained registration after 25 May 2016 shall directly click link e Services-New Automation-SAP log in-New Automation e Refund application for the periods after Apr 2016, to access the application of refund.
3. Normally a return results into refund if the dealer claims exports, the stock transfers or the interstate sales. The dealers who have uploaded their returns and claimed these transactions shall be required to first submit the details of the declarations against which the interstate sales or the stock transfers have been claimed to be eligible to submit the application for refund. A utility has been provided viz., **'Generate e-CST file'** to update the CST declaration related transactions.
   i. When the dealer clicks the **'Generate e-CST file'**, an excel file will be downloaded which will have prepopulated data of transactions pertaining to the Transaction Codes 300,600,620,640,650,670,680,700,720,740,750,770,780,900,920,940,950, 970 which pertain to the sales against declarations or export transactions. Dealers who have included CST sales/stock transfers and claimed the same against some declarations in their sales annexures shall first have to upload the details of CST declarations received before proceeding to apply for refund in F-501.
   ii. After selecting the Act, Reason for uploading these details, a list of returns periods for which the dealer has filed returns in SAP will be available in the drop down titled as 'Period'. Here, multiple periods can be selected for downloading a file for updating the details of declarations received.
   iii. Applicant will have to enter details in only four columns viz. 'Declaration Received or Not', 'Amount of Declaration Received', 'Serial Number of Declaration Received', and 'Tax Rate Applicable to the Sales Without Declaration'. No other value needs to be updated by

the applicant. Copy –paste mechanism can be used for updating the above values.

iv. Once the above data is updated, excel file needs to be saved in **.csv format** and then the same needs to be uploaded.

v. This prepopulated transaction wise data shall be tamper-poof. The sanctity of this data shall have to be maintained by the refund applicant. The applicants must restrict themselves to filling of the details in the fields which are not auto populated. Any attempt to tamper the auto populated data shall be noticed by the system as an error and shall be viewed very seriously.In case if these auto populated fields get edited inadvertently then such file shall not get uploaded. Error sheet will show this as error. The applicant would be required to correct these errors in order to upload the file.

4. Once the file is uploaded, those who have selected 'Refund' in the 'Reason' field will see a 'Next' button. Clicking on this button will lead them to the F-501 form page. Those who have selected 'Assessment' or 'Other' in 'Reason' field will see a 'Close' button clicking on which will send the said information to the nodal officer in report form.

5. Those who have been directed to 'F-501' page will need to select 'Category of Refund Claimant' where multiple selection is allowed but at-least one category must be selected.

6. In the section titled 'List of Returns Showing Refund', list of those returns will be displayed in which the 'Refund Claimed' amount is more than 'Zero'. If the dealer had selected all the returns for a particular financial year for generating e-CST file on the first page, and if these returns show the value of 'Refund Claimed' as more than zero, only one return will be displayed here in 'List of Returns Showing Refund'.

7. In the columns the amount of refund claimed in return, ITC amount unconfirmed, amount of refund already claimed for the said period and the balance amount of refund available for the said period will be displayed.

8. Applicant will have the option of claiming the refund shown as available or to leave the page without doing so. If refund is to be claimed, the 'Check Button' needs to be ticked in the said section of 'List of Returns Showing

Refund'. The total amount of refund available for each period will be shown in the field titled 'Refund Claimed'. The amount of 'Balance Refund Available' will be calculated on the basis of whether the applicant is willing to tender Bank Guarantee or not.

9. If applicant shows willingness to tender BG, the amount of refund already claimed and the amount of ITC unconfirmed will be reduced from the amount of refund claimed in return. No deduction of 'Differential Liability' will be done from the amount of refund claimed in return in case of Bank Guarantee. If applicant is not willing to tender BG, the amount of refund already claimed, amount of differential liability and the amount of ITC unconfirmed will be reduced from the amount of refund claimed in return. The development of the ITC Register of each of the dealer is in process. Hence, until further notice no ITC shall be shown as deductible from the amount of refund claimed by the dealer. However, while processing the refund application the Nodal Officer shall calculate the ITC admissible to the refund applicant.
10. It is mandatory for the applicant to tick the check boxes given at the bottom of the page of e 501 asking the applicant to amend the registration record for contact details and bank details if any.
11. If the applicant wants to submit the said application for refund as shown by the system, the applicant has to click the 'Submit' button, the application will get submitted and an acknowledgement will be generated in PDF format which can be downloaded by the applicant. Said Acknowledgement will also be sent by the system through mail on the mail id available in the registration records besides sending an SMS to the mobile number available in the registration records regarding the receipt of the said application for refund.
12. The application for refund shall get allocated to the Nodal Officer for further processing and grant of refund.

The date of Go Live of this functionality will be declared on the web site www.mahavat.gov.in very soon.

D. **Application for obtaining the e CST declarations for the dealers who obtained registrations after 25 May 2016.**

a. **Present process of obtaining the CST declarations:**

The dealers submit the statement of request (SOR) using the e CST module. However, this facility is available to the dealers who obtained registrations prior to 25 May 2016 and is not available to the dealers who obtained their registrations after 25 May 2016.

b. **The process of obtaining the CST declarations for the declarations for the dealers who obtained registrations after 25 May 2016.**

The returns for the periods from April 2016 are prepared from the sales and purchases annexures uploaded by the dealers. The annexure of purchases contains the transactions of interstate purchases/inward stock transfers. The application for e CST forms will get auto generated from the annexure of purchases. In case of sales u/s 6(2) of the CST Act 1956, the transactions mentioned in the sales annexure will be used for creating a requisition for the CST forms. However, this utility will be available to the dealers who have obtained their registrations after 25 May 2016.The cancellation of e CST forms obtained for the periods starting from April 2016 shall also happen through this new utility.

1. The Procedure to submit request for various declarations, downloading of declarations issued and Cancellation of the declarations issued is described in this circular. The guidelines/instructions for obtaining different types of CST forms are covered in Annex A,B,C,D,E and Annex F. The guide lines relating to downloading of declarations is contained in Annex G and the guidelines about cancellation of declarations are contained in the Annex H.

2. All the annexures relate to **Para E** of this circular which are as under:

Annex A: General Instructions for all declarations

- ✓ The module is available only for dealers **Registered** in SAP System i.e. Dealers registered on or after 25/05/2016
- ✓ To raise the request dealer should have his login, password, TIN of Recipient dealer, Period for which declarations to be raised and Type of declaration desired.
- ✓ It is advisable to have summary or details of transactions as filed in Sales and Purchase annexure for desired declarations with dealer while requisition of the declaration.
- ✓ As details from invoices, purchase/sales returned and credit/debit note are automatically fetched from sales/purchase annexure filed by dealer; for any discrepancies in declarations raised, dealer is requested to verify details in purchase/sales annexure before approaching helpdesk.

Annex B: Procedure for Requisition of Form C

- ✓ Dealer goes to MSTD portal => New Automation System
- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on **"Log On"** button.
- ✓ After Successful logon, next Page for Requisition of form is available.
- ✓ Dealer selects eCST module on lading page
  - o Select "**Form Type – C**".
  - o Select **"Financial year from 01/04/2016"**.
  - o After select financial year, select **"Period" (Quarter) for desired declaration.**
  - o **Ex: April – June**

- **Note: Dealer can view only those periods for which invoices with transaction type 40,41,42 And/Or 45,46,47 are available in purchase annexure.**
- E-Mail ID & Mobile number of dealer is populated from available information with registration, however these fields are editable.
- Click on **"Next" to access** Recipient selection screen.

- ✓ After Next Click, the page shows message for waiver approval from tax officer for pending dues or filing obligations, if any.
- ✓ Dealer should contact **Nodal Officer** for necessary waiver.
- ✓ After verification of dues and instructions, circular (if any), the Tax officer will approve the waiver.
- ✓ Note: Dealer gets approval for a day, new request during that day will not refer to Tax officer again, however if raised on next day, it will be referred to Tax officer again for waiver approval.
- ✓ After the Tax Officer's approval dealer can navigate to the Recipient selection screen page.
- ✓ Click to "Next" button to proceed next page.
- ✓ "Click on the drop down" list under Select Form Recipient(s).
- ✓ The list of Recipients TIN is available.
- ✓ Select the Recipient(s) TIN to raise request for C Form(s).

  Note: If you are facing problem with connection speed, you are requested to select minimum number of Recipient dealers in each turn, to restrict the number of invoices to be fetched.
- ✓ For Selected Recipient TIN(s) all transactions related to invoices (Txn Type: 40/45) purchase returned (Txn Type: 41/46) and credit/debit note (Txn Type: 42/47) are displayed.
- ✓ Dealer may select All or some invoices from list.
- ✓ All the selected invoices shall be included in the SOR.
- ✓ Click on "**Next button**" to raise SOR.
- ✓ Note: Download button is made available at bottom of page to download the invoices fetched in excel sheet to verify it offline.
- ✓ In the Statement of Request, the dealer has to enter Name, State / UT, Email ID, Mobile Number, Purpose of purchase and Address of the Recipient(s).
- ✓ Dealer clicks Other Details to select the commodity/ies of the invoice(s) in SOR.

- ✓ If SOR contains more than one recipient dealer, the dealer is requested to complete the process one after another.
- ✓ While fetching the other details for subsequent SORs, the data filled in earlier SOR is fetched, which can be edited by dealer.
- ✓ After selecting commodity dealer clicks Confirm button
- ✓ Note: The commodity list is populated from Registration details of the dealer. For any addition/deletion to this list, dealer should make desired amendment application.
- ✓ After clicking 'Confirm', a new window presented to the dealer to enter quantity of selected commodity.
- ✓ **"Enter Quantity"** of the Commodity.
- ✓ Click on **Confirm** Button.
- ✓ Confirmation popup screen appears.
- ✓ Click on **"Confirm button"** to confirm the SOR for requisition of desired declaration.
- ✓ **"Click on Close"** button in the Success screen popup.
- ✓ Desired C form is sent by email to dealer and recipient dealer using email ids entered earlier.
- ✓ The C form may be downloaded using **Download** utility.
- ✓ To log out from session, click on **"Log Out"** button.

Annex C: Procedure for Requisition of Form F

- ✓ Dealer goes to MSTD portal
- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on **"Log On"** button.
- ✓ After Successful logon, Click on placeholder for "Raise request for CST declaration"
  - Select **"Form Type – F"**.
  - Select **"Financial year from 01/04/2016"**.
  - After select financial year, select **"Period" (Month) for desired declaration.**
  - **Ex: April 2016**
  - **Note: Dealer can view only those periods for which invoices with transaction type 30,31,32 are available in purchase annexure.**
  - E-Mail ID & Mobile number of dealer is populated from available information with registration, however these fields are editable.

- Click on **"Next" to access** Recipient selection screen.

- ✓ After Next Click, the page shows message for waiver approval from tax officer for pending dues or filing obligations, if any.
- ✓ Dealer should contact **Nodal Officer** for necessary waiver.
- ✓ After verification of dues and instructions, circular (if any), the Tax officer will approve the waiver.
- ✓ Note: Dealer gets approval for a day, new request during that day will not refer to Tax officer again, however if raised on next day, it will be referred to Tax officer again for waiver approval.
- ✓ After the Tax Officer's approval dealer can navigate to the Recipient selection screen page.
- ✓ Click to "**Next**" button to proceed next page.
- ✓ "**Click on the drop down**" list under Select Form Recipient(s).
- ✓ The list of Recipients TIN is available.
- ✓ Select the Recipient(s) TIN to raise request for F Form(s).
- ✓ Note: If you are facing problem with connection speed, you are requested to select minimum number of Recipient dealers in each turn, to restrict the number of invoices to be fetched.
- ✓ For Selected Recipient TIN(s) all transactions related to invoices (Txn Type: 30) purchase returned (Txn Type: 31) and credit/debit note (Txn Type: 32) are displayed.
- ✓ Dealer may select All or some invoices from list.
- ✓ All the selected invoices shall be included in the SOR.
- ✓ Click on "**Next button**" to raise SOR.
- ✓ Note: Download button is made available at bottom of page to download the invoices fetched in excel sheet to verify it offline.
- ✓ In the Statement of Request, the dealer has to enter Name, State / UT, Email ID, Mobile Number, Purpose of purchase and Address of the Recipient(s).
- ✓ Dealer clicks Other Details to select the commodity/ies of the invoice(s) in SOR.
- ✓ After selecting commodity dealer clicks Confirm button
- ✓ Note: The commodity list is populated from Registration details of the dealer. For any addition/deletion to this list, dealer should make desired amendment application.
- ✓ Note : Details of Commodities is not mandatory for F form.
- ✓ After clicking 'Confirm', a new window presented to the dealer to enter quantity of selected commodity.

- ✓ "**Enter Quantity**" of the Commodity.
- ✓ Click on **Confirm** Button.
- ✓ Confirmation popup screen appears.
- ✓ Click on "**Confirm button**" to confirm the SOR for requisition of desired declaration.
- ✓ "**Click on Close**" button in the Success screen popup.
- ✓ Desired F form is sent by email to dealer and recipient dealer using email ids entered earlier.
- ✓ The F form may be downloaded using **Download** utility.
- ✓ To log out from session, click on "**Log Out**" button.

Annex D: Procedure for Requisition of Form H

- ✓ Dealer goes to MSTD portal
- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on "**Log On**" button.
- ✓ After Successful logon, Click on placeholder for "Raise request for CST declaration"
- ✓ Select "**Form Type – H**".
- ✓ Select "**Financial year from 01/04/2016**".
- ✓ After select financial year, select "**Period**" **(Quarter) for desired declaration.**
    - o **Ex: April – June**
    - o **Note: Dealer can view only those periods for which invoices with transaction type 50,51,52 And/Or 55,56,57 are available in purchase annexure.**
- ✓ E-Mail ID & Mobile number of dealer is populated from available information with registration, however these fields are editable.
- ✓ Click on "**Next**" **to access** Recipient selection screen.
- ✓ After Next Click, the page shows message for waiver approval from tax officer for pending dues or filing obligations, if any.
- ✓ Dealer should contact **Nodal Officer** for necessary waiver.
- ✓ After verification of dues and instructions, circular (if any), the Tax officer will approve the waiver.

- ✓ Note: Dealer gets approval for a day, new request during that day will not refer to Tax officer again, however if raised on next day, it will be referred to Tax officer again for waiver approval.
- ✓ After the Tax Officer's approval dealer can navigate to the Recipient selection screen page.
- ✓ Click to "**Next**" button to proceed next page.
- ✓ "**Click on the drop down**" list under Select Form Recipient(s).
- ✓ The list of Recipients TIN is available.
- ✓ Select the Recipient(s) TIN to raise request for H Form(s).
- ✓ Note: If you are facing problem with connection speed, you are requested to select minimum number of Recipient dealers in each turn, to restrict the number of invoices to be fetched.
- ✓ For Selected Recipient TIN(s) all transactions related to invoices (Txn Type: 50/55) purchase returned (Txn Type: 51/56) and credit/debit note (Txn Type: 52/57) are displayed.
- ✓ Dealer may select All or some invoices from list.
- ✓ All the selected invoices shall be included in the SOR.
- ✓ Click on "**Next button**" to raise SOR.
- ✓ Note: Download button is made available at bottom of page to download the invoices fetched in excel sheet to verify it offline.
- ✓ In the Statement of Request, the dealer has to enter Name, State / UT, Email ID, Mobile Number, Purpose of purchase and Address of the Recipient(s).
- ✓ Dealer clicks Other Details to complete other details in SOR.
- ✓ After selecting commodity dealer should fill following details in relation to the transactions pertaining to the desired declaration:
- ✓ PO number of Local Buyer and Date
- ✓ Agreement Number of Order Number of Foreign Buyer and Date
- ✓ Name of the airlines/railway receipt of goods vehicle record or postal receipt of any other document in proof of export of goods across the customs frontier of India
- ✓ Number of air consignment note/bill of lading/railway receipt or goods vehicle record of postal receipt or any other document in proof of export of goods across the customs frontier of India

- ✓ Date of air consignment note/bill of lading/railway receipt or goods vehicle record of postal receipt or any other document in proof of export of goods across the customs frontier of India
- ✓ Dealer can enter details related to more than one PO in above mentioned fields using comma.
- ✓ Note: The commodity list is populated from Registration details of the dealer. For any addition/deletion to this list, dealer should make desired amendment application.
- ✓ Click on **Confirm** Button.
- ✓ Confirmation popup screen appears.
- ✓ Click on "**Confirm button**" to confirm the SOR for requisition of desired declaration.
- ✓ "**Click on Close**" button in the Success screen popup.
- ✓ Desired H form is sent by email to dealer and recipient dealer using email ids entered earlier.
- ✓ The H form may be downloaded using **Download** utility.
- ✓ To log out from session, click on "**Log Out**" button.

Annex E: Procedure for Requisition of Form E-I

- ✓ Dealer goes to MSTD portal
- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on "**Log On**" button.
- ✓ After Successful logon, Click on placeholder for "Raise request for CST declaration"
    - o Select "**Form Type – E-I**".
    - o Select "**Financial year from 01/04/2016**".
    - o After select financial year, select "**Period" (Quarter) for desired declaration.**
    - o **Ex: April – June**
    - o **Note: Dealer can view only those periods for which invoices with transaction type 900,600,700 are available in sales annexure.**
    - o E-Mail ID & Mobile number of dealer is populated from available information with registration, however these fields are editable.
    - o Click on "**Next" to access** Recipient selection screen.
- ✓ After Next Click, the page shows message for waiver approval from tax officer for pending dues or filing obligations, if any.

- ✓ Dealer should contact **Nodal Officer** for necessary waiver.
- ✓ After verification of dues and instructions, circular (if any), the Tax officer will approve the waiver.
- ✓ Note: Dealer gets approval for a day, new request during that day will not refer to Tax officer again, however if raised on next day, it will be referred to Tax officer again for waiver approval.
- ✓ After the Tax Officer's approval dealer can navigate to the Recipient selection screen page.
- ✓ Click to "**Next**" button to proceed next page.
- ✓ "**Click on the drop down**" list under Select Form Recipient(s).
- ✓ The list of Recipients TIN is available.
- ✓ Select the Recipient(s) TIN to raise request for C Form(s).

  Note: If you are facing problem with connection speed, you are requested to select minimum number of Recipient dealers in each turn, to restrict the number of invoices to be fetched.
- ✓ For Selected Recipient TIN(s) all transactions related to Txn Type 900, 600, 700 are displayed.
- ✓ Dealer may select All or some invoices from list.
- ✓ All the selected invoices shall be included in the SOR.
- ✓ Click on "**Next button**" to raise SOR.

  Note: Download button is made available at bottom of page to download the invoices fetched in excel sheet to verify it offline.

- ✓ In the Statement of Request, the dealer has to enter Name, State / UT, Email ID, Mobile Number, Purpose of purchase and Address of the Recipient(s).
- ✓ Dealer clicks Other Details to complete other details in SOR.

- ✓ Dealer should select Origin State and Destination State for transactions and fill corresponding addresses and select commodity before clicking Confirm button

  Note: The commodity list is populated from Registration details of the dealer. For any addition/deletion to this list, dealer should make desired amendment application.
- ✓ Click on **Confirm** Button.
- ✓ Confirmation popup screen appears.
- ✓ Click on "**Confirm button**" to confirm the SOR for requisition of desired declaration.

- ✓ **"Click on Close"** button in the Success screen popup.
- ✓ Desired E-I form is sent by email to dealer and recipient dealer using email ids entered earlier.
- ✓ The E-I form may be downloaded using **Download** utility.
- ✓ To log out from session, click on **"Log Out"** button.

Annex F: Procedure for Requisition of Form E-II

- ✓ Dealer goes to MSTD portal
- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on **"Log On"** button.
- ✓ After Successful logon, Click on placeholder for "Raise request for CST declaration"
    - o Select **"Form Type – E-II"**.
    - o Select **"Financial year from 01/04/2016"**.
    - o After select financial year, select **"Period" (Quarter) for desired declaration.**
    - o **Ex: April – June**
    - o **Note: Dealer can view only those periods for which invoices with transaction type 920,620,720 are available in sales annexure.**
    - o E-Mail ID & Mobile number of dealer is populated from available information with registration, however these fields are editable.
    - o Click on **"Next" to access** Recipient selection screen.
- ✓ After Next Click, the page shows message for waiver approval from tax officer for pending dues or filing obligations, if any.
- ✓ Dealer should contact **Nodal Officer** for necessary waiver.
- ✓ After verification of dues and instructions, circular (if any), the Tax officer will approve the waiver.
- ✓ Note: Dealer gets approval for a day, new request during that day will not refer to Tax officer again, however if raised on next day, it will be referred to Tax officer again for waiver approval.
- ✓ After the Tax Officer's approval dealer can navigate to the Recipient selection screen page.
- ✓ Click to **"Next"** button to proceed next page
- ✓ **"Click on the drop down"** list under Select Form Recipient(s).
- ✓ The list of Recipients TIN is available.

- ✓ Select the Recipient(s) TIN to raise request for E-II Form(s).

  Note: If you are facing problem with connection speed, you are requested to select minimum number of Recipient dealers in each turn, to restrict the number of invoices to be fetched.
- ✓ For Selected Recipient TIN(s) all transactions related to Txn Type 920,620,720 are displayed.
- ✓ Dealer may select All or some invoices from list.
- ✓ All the selected invoices shall be included in the SOR.
- ✓ Click on "**Next button**" to raise SOR.

  Note: Download button is made available at bottom of page to download the invoices fetched in excel sheet to verify it offline.
- ✓ In the Statement of Request, the dealer has to enter Name, State / UT, Email ID, Mobile Number, Purpose of purchase and Address of the Recipient(s).
- ✓ Dealer clicks Other Details to complete the SOR.
- ✓ Dealer should select Origin State and Destination State for transactions and filled corresponding addresses and select commodity before clicking Confirm button

  Note: The commodity list is populated from Registration details of the dealer. For any addition/deletion to this list, dealer should make desired amendment application
- ✓ Click on **Confirm** Button.
- ✓ Confirmation popup screen appears.
- ✓ Click on "**Confirm button**" to confirm the SOR for requisition of desired declaration.
- ✓ "**Click on Close**" button in the Success screen popup.
- ✓ Desired E-II form is sent by email to dealer and recipient dealer using email ids entered earlier.
- ✓ The E-II form may be downloaded using **Download** utility.
- ✓ To log out from session, click on "**Log Out**" button.

Annex G: Procedure for Downloading declarations

Process of Downloading of all forms i.e. C, F, H, E-I, E-II is similar. The procedure of downloading C form is as follows:

- ✓ Dealer goes to MSTD portal

- ✓ Log on using TIN without the suffix as your user ID and password.
- ✓ Click on **"Log On"** button.
- ✓ After Successful logon, Click on placeholder for "Downloading CST declaration"
- ✓ Select the **"Form Type"**- C Form
- ✓ Click on **"Next"** button to download eCST Form.
- ✓ Select **"Period"**.
- ✓ Click **"Next"** button to select the recipient / Recipient's TIN number.
- ✓ Select " **Recipients' TIN** "
- ✓ Screen will show the option to download the pdf form.
- ✓ Click on **"Download the Form"**.
- ✓ System will display the Form C PDF Document.
- ✓ Displayed form can be downloaded
- ✓

Annex H: Procedure for Cancellation of declarations

Process of Cancellation of all forms i.e. C, F, H, E-I, E-II is similar. The sample procedure is demonstrated as follows:

- ✓ Dealer logon to MSTD portal using valid username and password credentials.
- ✓ After successful logon, dealer clicks placeholder for "Cancellation"
- ✓ This will lead him to above screen to select the form type already generated and wish to cancel.
- ✓ Select the **"Form Type"**.
- ✓ Click on **"Next"** button to cancel the e-declaration.
- ✓ Select the **"period"**.
- ✓ Click on **"Next"** button to cancel the e-declaration form.
- ✓ Select **"Recipient TIN Number"** from the dropdown menu.
- ✓ Screen will show the list of option to cancel the e-declaration form.
- ✓ Click on **"Cancel the Form"**.
- ✓ It will cancel the e-declaration Form.
- ✓ Click on **"Confirm"** to cancel the e-declaration Form.
- ✓ Dealer will get a successful cancelled message.

- ✓ After successful cancellation, corresponding invoices are available in invoices for requisition of the declarations
- ✓ Click on "Close" button & Log out.

The date of Go Live of this functionality will be declared on the web site www.mahavat.gov.in very soon.

E. Help Desks:-

Dealers are requested to use the Instructions and User Guides which will help them in complying with the new system of filing of returns, making a refund application and making a e CST application.

If any assistance is needed then the dealers may please contact the **Help Desk** on telephone number **1800 225 900**, log their service request and get the ticket number for the service requested. This ticket number will help in understanding as to whether the service requested has been delivered or not. The dealers may also contact their Nodal Officers and the concerned Deputy and the Joint Commissioners for resolution of their queries.

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

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Commissioner of Sales Tax,
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