

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

TRADE CIRCULAR

To,

No. JC Mahavikas/Amendment and Cancellation of RC/2016-17/B-1153 Mumbai,
Date: 02/02/2017
(Trade Cir. 4 T of 2017)

Sub: Go live of -

- i) Improved functionality of new registration with integrated payment gateways.
- ii) Functionality of amendment and cancellation of registration certificate.

Ref: Trade Circular No. 18T of 2016 dated 24th May 2016.

Sir/Madam,

Background:

The SAP based Registration System providing for unified online application for registration under various Acts administered by the department has been in operation since 25th May 2016. This system has been upgraded from 19th December 2016. The additional features under the upgraded system are-

- a) Integration of Payment Gateways for payment of fee or deposit or both alongwith application for new registration.
- b) Online facility of application for amendment or cancellation of registration certificate.

With implementation of this upgraded version, now-

- i) The applicant who applies for new registration can pay applicable fee and or deposit through the Payment Gateways of GRAS and SBI e-pay, while submitting the application for registration.

- ii) The registered dealer shall apply online through this SAP based system for amendment or cancellation of registration. This facility is available for the dealers registered prior to 25th May 2016 as well as the dealers registered after 25th May 2016.
2. Prior to the implementation of this upgraded version, the applicant applying for registration had to pay applicable fee or deposit or both and had to upload the corresponding challan with the application for registration. As the new system was being introduced in near future, the applicant, who had already paid the aforesaid amount were asked to submit their applications through the earlier system of registration. Also this message was being flashed on the department's website www.mahavat.gov.in

However, it was observed that some of the applicants have paid such deposits/fees through earlier system but failed to apply for registration in earlier system which was in existence prior to 19th December 2016. Such applicant approached the department and requested to adjust the fee or deposit or both paid under earlier system towards the respective fee or deposit under the upgraded system and to allow uploading of the application in the upgraded system implemented from 19th December 2016.

However in upgraded system, as the payment is integrated with the application for new registration it is not feasible to accept such request. In the view of above following guidelines are being issued.-

- a) The applicant, who have already created log in ID and password for registration before 17th December 2016 and did/ could not upload application for registration before 17th December 2016, shall be required to use the same for the system implemented from 19th December 2016.
- b) If the password does not work, then the applicant is required to reset it by using "Forgot Password" functionality. The security questions and other information submitted earlier can also be used.
- c) The applicant, who made the payment of Registration fee and or deposit before 19th December 2016 but failed to submit registration application on or before 19th December 2016 or have not received registration certificate under MVAT Act, shall be again required to pay the applicable fee and or deposit through payment gateways to obtain the registration under the various Acts administered by Maharashtra Sales Tax Department.

d) Such applicant may apply for refund of such amount of fee and or deposit paid under earlier system to the concerned Additional Commissioner of Sales Tax or they can claim this amount as payment of tax in the returns to be filed by them for financial year 1st April 2016 to 31st March, 2017.

3. All the pending applications for amendment/Cancellation before 19.12.2016 will be cleared through old mahavat portal only.
4. The user guides have been published on department's website www.mahavat.gov.in. You are requested to read and adhere to the instructions and procedures mentioned in the user guide before attempting any of the above mentioned activities.
5. Further the queries regarding amendment or cancellation can be mailed on the email ID mstdamendcancel@gmail.com or the applicant can also contact the help line number or the help desks displayed on Department's website www.mahavat.gov.in.
6. This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.
7. You are requested to bring the contents of this circular to the notice of all the members of your association.


(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. JC Mahavikas/Amendment and Cancellation of RC/2016-17/^{B-1153} Mumbai, Date: 02/02/2017
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Copy forwarded to: Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.


(H.V. Nikam)

Joint Commissioner of Sales Tax,
(Mahavikas), Maharashtra State, Mumbai.