

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

TRADE CIRCULAR

To,

No. VAT/MMB-1009/31/Adm-8
(Trade Cir. 38T of 2016)

Mumbai, Date: 30/12/2016

Sub: Grant of administrative relief for dealers registered after 25/05/2016.

- Ref:** (1) Trade Circular No. 33T of 2007 dt. 18th April 2007.
(2) Trade Circular No. 68T of 2007 dt. 26th November 2007.
(3) Trade Circular No. 37T of 2008 dt. 21st October 2008.
(4) Trade Circular No. 36T of 2009 dt. 24th December 2009.
(5) Trade Circular No. 18T of 2016 dt. 24th May 2016.

A new SAP based system for online registration has been implemented by the Maharashtra Sales Tax Department (MSTD) from 25th May 2016. This new system provides for unified application for registration under all the acts administered by the MSTD. Before implementation of this new system the earlier system of online application and grant of registration was closed from 4th May 2016 in order to clear the pending applications in the earlier system.

However, as the system for obtaining registration was closed between 4th May 2016 and 24th May 2016, the dealers who either became eligible for registration because of crossing the registration threshold and the dealers who were desirous of obtaining voluntary registration could not apply for registration. Similarly, after the new SAP based system for online registration went live from 25th May 2016 some of the applicants could not submit their applications because of technical reasons. Hence, such applicants could not obtain Registration Certificates with the appropriate date of effect. The aggrieved applicants represented these grievances to the MSTD and requested for administrative relief for getting the desired date of effect of registration. The issues represented were examined and in order to grant the appropriate date of effect of registration to such applicants, the following instructions are issued.

2. The class of dealers who qualify for the grant of the administrative relief is mentioned in column (3), the governing conditions are mentioned in column (4) and

the administrative relief to be granted is as mentioned in column (5) of the Table below;

TABLE

Sr. No.	Name of Act	Class of Dealer	Conditions	Administrative Relief extended
1.	The Maharashtra Value Added Tax Act, 2002	(1) Dealer liable to pay tax under u/s 3(2) of the Maharashtra Value Added Tax Act, 2002. (i.e. Due to crossing the Turn over Threshold.)	(a) The Due Date of the period prescribed for application for registration u/r 8(1) (b) lies between 4 th May 2016 to 30 th June 2016. (b) The application for registration is made on or before 31st July 2016.	Registration Certificate to be effective from the date on which the dealer becomes liable to pay tax i.e. the date of the invoice by which the Turn over exceeds prescribed the limit.
		(2) Dealer liable to pay tax u/s 3 (8) of the Maharashtra Value Added Tax Act, 2002 i.e. due to Death, Discontinuati on of business, Transfer of business, Disposal of business, Change in ownership	(a) The liability to apply for registration under rule 8(1) (d) occurs on any date from 4 th May 2016 to 30 th June 2016. (b) The application for registration is made on or before 31st July 2016.	Registration Certificate to be effective from the date on which the dealer becomes liable to obtain registration i.e. the date of the event which is the basis for this application for registration.
		(3) Dealer who submitted application as per provisions of section 3(9). (Voluntary Registration)	(a) The dealer should have paid requisite fee and security deposit as provided in proviso to sub-section (2) of section 16 upto 30 th June 2016. (b) Application for registration shall be made on or before 31 st July 2016.	Registration Certificate to be made effective from the date of payment of the requisite fee and security deposit. If the fee and security deposit are paid on different dates then Registration Certificate to be granted from the date which is later.
2.	The Central Sales Tax Act, 1956	(1) Dealer liable for registration under sub-	(a) The liability to apply for registration under rule 4(1) occurs on any date	Registration Certificate to be made effective from the date on

		section (1) of section 7 of the Central Sales Tax Act, 1956.	from 4 th May 2016 to 30 th June 2016. (b) The application for registration shall be made on or before 31 st July 2016.	which the dealer effects inter-State sale.
		(2) Dealer applying for Registration under sub-section (2) of section 7 of the Central Sales Tax Act, 1956 (i.e. Voluntary Registration).	(a) The dealer should have paid requisite fee as provided in rule 4(3) on or before 30 th June 2016. (b) Application for registration shall be made on or before 31 st July 2016.	Registration Certificate to be made effective from the date of payment of the requisite fee.
3.	Maharashtra Tax on Luxuries Act, 1987	(1) Dealer liable for Registration under section 8 of the Maharashtra Tax on Luxuries Act, 1987.	(a) The liability to apply for registration under rule 5(1) occurs on any date from 4 th May 2016 to 30 th June 2016. (b) The application for registration shall be made on or before 31 st July 2016.	Registration Certificate to be made effective from the date on which the dealer becomes liable to pay tax.

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.

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.

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(Trade Cir 38T of 2016)

Mumbai, Date: 30/12/2016

Copy forwarded to: Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.



(D.M. Thorat)

Joint Commissioner of Sales Tax,
(HQ) 1, Maharashtra State, Mumbai.