Office of the Commissioner of Sales Tax, Maharashtra,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai

Trade Circular

To

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No : Mahavikas/PDADIC/New Automation/Payment Gateways/B- 832 Dt 27|10|2016
Trade Circular No.: 32 T of 2016

Subject: First Phase Go Live of e-payment under SAP-TRM new automation process.

Ref: Trade Circular No of 22 T of 2016 Dt.26 August 2016

Background:

The facility of making e-payments under MVAT & CST is available on the website www.mahavat.gov.in and also on the web sites of the nationalised Banks. The total number of banks accepting e–payments under the aforementioned acts is 25. Apart from this the e-payments under the Profession Tax Act, Entry Tax Act, Luxury Tax Act and the SCPT Act need to be made through the web site of GRAS.

Many tax payers have their accounts in the private sector and co-operative banks. These tax payers are unable to make e-payments of the taxes through such banks directly. A need to open more channels for tax payments was identified by the Maharashtra Sales Tax Department and it started the development of a facility through which the tax payments can be done through more number of banks. The said facility has been developed by the department and e-payment Gateways of GRAS and the SBI-e pay is being made available to the tax payers from 02 November 2016. These e-payment gateways are connected with the nationalised banks, the private sector banks and the co-operative banks. List of such banks is available on the respective e-payment gateway's web site.

2. e-payments for the returns up to the period Mar 2016:

The uploading of returns under the MVAT and CST Acts, as per new SAP system, for the periods starting from Apr 2016 began from 29 Aug 2016. However, there is no change in the process of filing the returns for the period up to 31 Mar 2016. Returns for the periods up to 31.03.2016 under all the Acts will be required to be uploaded on the existing system. The return defaulters for these periods shall continue to first make e-payment of tax due with these returns as per the existing process of making payments and then upload their returns. They will mention the amount so paid under the heading "**amount already paid**" in the relevant return. Similarly, short payments for the earlier periods or the e-payments due as per return up to 31 Mar 2016 shall have to be made using the existing system. Thus the short filers and the return defaulters shall make e-payment of taxes due with returns by using the existing e-payment system. No payment under any of the Acts can be done through the e-payment **gateways** for the periods up to March 2016.

A PTEC holder who wishes to make e- payment shall make such payments by using "e-payment through GRAS" link available on sales tax website.

3. e-payment under SAP-TRM New Automation system using the e-payment gateways:

Dealers who applied for registration under the MVAT and the allied Acts on or after 25 May 2016 and who have been allotted new TIN from SAP-TRM system were informed that they need to make tax payments directly through the web site of the State Bank of India or IDBI Bank Internet Banking till the new functionality of e-payment is brought into force (Refer to para 7 (f) of the Trade Circular No 22 T of 2016 Dt. 26/08/2016). These dealers can also now make e-payments through payment gateways made available as per the new SAP-TRM system.

The dealers registered prior to 25 May 2016 can make e-payments under all the Acts for the period starting on or after 1/4/2016 using existing e-payment system or by using the e-payment gateways as per the new SAP-TRM system. Although dealers have an option to make e-payment either from existing or new SAP-TRM system, dealers are requested to preferably use new SAP-TRM system for making e-payment.

Once new SAP-TRM system is stabilised, e-payments under all the Acts will be routed through "Payment Gateway" option only.

4.Procedure of payment through the e-payment gateways:

I. Types of payments proposed to be done using the e-payment gateways:

a. Returns-Advance e-payment

b. Return Payment

c. Registration Payment

d. Assessment Order/Dues Payment

e. Quick Pay

II. Type of payment going live through e-payment gateways:

In the first phase **Return-Advance e-payment** utility is being made available to the dealers through the e-payment gateways.

III. Payment gateways which are available for making e-payment:

a. GRAS (Government Receipt Accounting System)

b. SBI e-Pay

IV. Browser to be used for making e-payment:

Following browsers can be used for making e-payment:

a. Google Chrome

b. Internet Explorer (Version 11 and above)

c. Mozilla Firefox

V. Steps for making e-payment of Returns Advance e-payment:

Step 1:

Go to MSTD Portal => Dealer Services => New Automation => Return-Advance e-payment link.

Step 2:

Enter TIN (Without "V" or "C").

Step 3:

Select Type of Act, Form-ID, Periodicity, Location, Amount

& click "Proceed for Payment" button.

Step 4:

Dealer will be diverted to "Payment Gateway" page which will Display option to select "Payment Gateway", "Banks supported by Gateways", "Gateway payment Charges".Then the dealer will be required to click "Proceed" button.

Step 5:

Draft Challan having watermark will be displayed. Then the dealer will be required to click "Make e-payment" button.

Step 6:

Dealer will be diverted to selected "Gateway" for making e-payment. Payment summary will be displayed on "Gateway". Then the dealer shall select the "Bank" from the dropdown & click "Proceed for Payment" button.

Step 7:

Dealer will be diverted to Banks website for making payment.

Step 8:

Dealer will get acknowledgment from MSTD website after the successful payment.

Step 9:

Dealer can download, save or print the challan from the MSTD web site. If the net banking account of the dealer is successfully debited but challan is not generated then the dealer can use the option "Get CIN"/" Get GRN" after login into his account on the MSTD web site. It is needless to say that if the net banking account of the dealer is not successfully debited then there will not be generation of any challan.

User Manual, e-payment demo & FAQ's on e-payment are available on 'What's New' section of MSTD portal.

You are requested to bring the contents of this circular to the notice of the members of the trade. This circular should not be interpreted legally since it is clarificatory in nature.

Rajiv Jalota
Commissioner of Sales Tax,
Maharashtra State, Mumbai

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Hon Special Commissioner of Sales Tax, Maharashtra

All the ACSTs

The STRA

All the JCs, DCs, ACs and STOs

All the departmental employees

(H V Nikam)
Jt. Commissioner of Sales Tax,
(MAHAVIKAS), Mumbai