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

CORRIGENDUM

To,
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....

No. Mahavikas/ADIC/New Automation/B-557 Date: 30th August 2016

Trade Cir. No. 22 T of 2016

Subject : **Return filing in new automation processes and changes in procedures.**

Ref. : 1. Trade Circular No 7 T of 2016 dated 25th February 2016.
2. Trade Circular No. 22T of 2016 dated 26th August 2016.

1. The Trade Circular cited at Ref. (2) above was issued and the return filing process in New Automation was explained.
2. In Trade Circular No.22T of 2016,-
   (1) **On Page No.-4,** in Para-2, after Point No. (12), the following Point is added,-

   "(13) Earlier MSTD has issued a Trade Circular No.20T of 2014 dated 25th November 2014. Vide this Trade Circular dealers were mandated to file return in Form-III(E) under the Central Sales Tax Act, 1957 in respect of the transactions given in the Para 3(a) of the said Trade Circular. In other words, all the dealers who do not have transactions as stated in Para 3(a) of the Trade Circular 20T of 2014, were exempted from submission of return under CST Act. **This benefit is now withdrawn with effect from the April-16 return.** Henceforth every_dealer who is registered under the CST Act and whose Turn-over of sales under CST Act is NIL shall be required to select CST Return Form alongwith MVAT Return Form in the Header Sheet. As Turn-over is NIL, no transactions are required to be entered in the Sales Annexure. After validations, a blank CST Return Form will be generated. All the stake holders are requested to note this change."

(2) **On Page No.-6,** in Para-3, sub-para (3)(b) for second point starting from "Date format" and ending with "or future date the following shall be substituted,-

- "Date format or date is incorrect or, future date is provided or the date mentioned in the Sales annexure is earlier than the Sales annexure period except in case of Goods return claim"

(3) **At Page No.-13,** in Para-12, sub-para (b) provides the Schedule of submission of return(s) for the period April-2016 to September 2016. The Table titled as "Monthly returns" mentions the "Start date" and "Extended date for uploading". In the said Table for the monthly return of September-2016, it shall be read as under,-

Month	**Start Date**	**Extended Date for uploading**
Sept. 2016	01/10/2016	31/10/2016

Needless to state that any return for the period starting on April-2016 and ending on September 2016 if is received after the date(s) mentioned in the aforesaid tables shall be liable for Late Fee. In other words the dealers who submits the returns in respect of aforesaid period (April-Spet.-2016), after the extended time period shall be liable for Late Fee.

(Rajiv Jalota)
Commissioner of Sales Tax,
Maharashtra.

No. Mahavikas/ADIC/New Automation/B-557 Date: 30th August 2016
Trade Cir. No. 22 T of 2016.

(H.V. Nikam)
Joint Commissioner of Sales Tax,
(MAHAVIKAS), Maharashtra State.

Copy to :

1. Hon Chief Secretary , Govt of Maharashtra
2. Hon Add Chief Secretary, Finance
3. Special Commissioner of Sales tax
4. All Additional Commissioners of Sales tax
5. The STRA
6. All the JCs, DCs, ACs and STOs
7. All Departmental employees