Office of the
Commissioner of Sales Tax,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

To,

....

....

No. ACST/VAT-2/Residential Documents/2016/B- 324 dt. 09/05/2016
Trade Circular No. 15 T of 2016

Subject: Documents requirement as proof of permanent place of residence for the purpose of Registration

Reference: 1. Trade Circular No. 7 T of 2015 Dated 19/05/2015
2. Trade Circular No. 4 T of 2016 Dated 05/02/2016

Gentleman/Madam,

The procedure of obtaining new registration under VAT, CST, and other Acts is explained in Trade Circular No. 7T of 2015. In the Table-A of Annexure "A" of the said circular, list of documents required to be uploaded along with application for new registration is provided. Apart from other documents, list of 10 documents (i) to (x) required as proof of place of permanent residence is given in Table-A at point no. 6 of the said Annexure. The applicant is required to upload two documents as the proof of place of permanent residential address, out of which, one of the documents mentioned at Sr. No. (vi) to (x) is mandatory.

2. Further, vide above referred Trade Circular No. 4T of 2016, three more document types of residential address are allowed to be accepted as residence proof and they are given Sr. No. (xi) to (xiii)

3. The trade has represented that getting said one mandatory document from Sr. No. (vi) to (x) as proof of permanent residence for starting a business is difficult and at times not possible, thereby creating hurdles in obtaining registration. Therefore, considering the difficulties, it is now decided to relax the said mandatory condition of

submitting one of the documents from the Sr. No. (vi) to (x) of point no. 6 of the said Annexure.

4. In view of the above, it is decided that dealer may upload any two documents from the 13 documents mentioned at Sr. No. (i) to (x) of point No. 6 of Table-A of Annexure A annexed to Trade Circular No 7T of 2015 and Sr. No. (xi) to (xiii) mentioned in Trade Circular No. 4T of 2016.

5. You are requested to bring the contents of this circular to the notice of the members of your association.

(Rajiv Jalota)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No. ACST/VAT-2/Residential Documents/2016/B- 324 dt. 09 /05/2016
Trade Circular No. 15 T of 2016

A) Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on departmental web site.

B) Copy forwarded with compliments to: -

a) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
b) Accounts Officer, STRA, Mumbai and Nagpur

(L.K. Giri)
Addl. Commissioner of Sales Tax,
(VAT-2), Mumbai.