

8th floor, Vikrikar Bhavan,  
Mazgaon, Mumbai 400010.

**TRADE CIRCULAR**

To

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No.JC (Reg)/documents/Luxury & Entry Tax/2016/

Trade Circular No. 2.T of 2016 Mumbai. Dated 21 / 01 / 2016

**Subject: Registration under the Maharashtra Tax on Luxuries Act, 1987  
and The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002.**

The applications for obtaining registration under The Maharashtra Tax on Luxuries Act, 1987 and The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 have to be submitted manually before the registration authority. The applicants are also required to produce the documents mentioned in the Annexure "A" attached to this circular.

The applicants are requested to ensure that necessary documents are produced by them before the registration authorities for early disposal of their applications.

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 the members of your association.

Yours faithfully,

(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No.JC (Reg)/documents/Luxury & Entry Tax/2016/ B- 193, 20 JAN 2016

Trade Circular No. 2.T of 2016 Mumbai. Dated: 21 / 01 / 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) The Additional Chief Secretary, Finance Department, Mumbai.
- b) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- c) Accounts Officer, STRA, Mumbai and Nagpur.

(L.K.GIRI)

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

**ANNEXURE 'A'**

**A) Forms.**

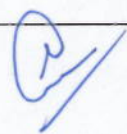
Sr.No.	Act	Form No.
1	The Maharashtra Tax on Luxuries Act, 1987	Form No 4 (available at <a href="http://www.mahavat.gov.in">www.mahavat.gov.in</a> >> Downloads >> Forms >> The Maharashtra Tax on Luxuries Act, 1987)
2	The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002	Form No 1 (available at <a href="http://www.mahavat.gov.in">www.mahavat.gov.in</a> >> Downloads >> Forms >> The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002.)

**B) If the applicant is applying for Registration under The Maharashtra Tax on Luxuries Act 1987, then following documents are required along with documents mentioned as Sr No 1 to 9 of D below:**

Sr. No.	Copy of documents to be submitted	Remarks
1	i) License from Food and Drug Authority or local bodies	If the Nature of Business is 'Lodging and Boarding then this document is mandatory
2	ii) License from Police Department	Mandatory in all cases
3	iii) Tourism License from MTDC	If the hotel is covered by any Tourism Incentive Scheme (TIS), the certificate / license issued by MTDC.
4	iv) Conducting Agreement if the hotel is managed by the conductor	If the business is managed / Conducted by the person other than proprietor / Partner / Director / Members of Managing Committee / all persons having any interest in the business (including the members of Hindu Undivided Family Business). then Conducting Agreement and POR address proof of conductor are mandatory.
	v) POR Address proof of the conductor	

**C) If the applicant is applying for Registration under The Maharashtra Tax on Entry of goods into Local Areas Act, 2002, then following documents are required along with documents mentioned as Sr No 1 to 9 of D below :**

Sr. No.	Copy of documents to be submitted	Remarks
1	i) Import Export License Code.	Mandatory



**D) List of documents required to be submitted along with application for New Registration.**

Sr. No.	Description	Category/ Constitution	Copy of Document to be submitted
a	b	c	d
1	PAN Card	Proprietary	Proprietor's PAN
		Partnership	PAN of partnership firm and of all partners
		Company	PAN of Company and Applicant Director/Authorized Person
		HUF	PAN of HUF and Karta/Adult Member of the Family along with list of co-parcener
		Trust	PAN of Trust and Trustee/Authorized Person
		Co-operative Society	PAN of Society and Authorized Person/Member/Secretary/ Treasurer
		Association of Persons	PAN of Club/Society and Authorized Person/Individual
		Joint Venture	PAN of Joint Venture and Authorized Person/Individual
		Limited Liability Partnership	PAN of firm and of all Partners
		State Government	TAN of applicant Office of the State Government and PAN of Authorized Person/ Principal Officer
		Union Government	TAN of applicant office of the Union Government and PAN of Authorized Person/ Principal Officer
		Local Body	PAN of Local Body and PAN of Authorized Person/Principal Officer
2	Constitution of business	Proprietary	No document required
		Partnership	Partnership deed (Registered or unregistered)
		Company	Memorandum of Association, Articles of Association, Certificate for Registration of Companies, Board Resolution to authorize Director for signing the application form along with present list of directors available with Registrar of Companies Form 32
		Trust	Trust deed registered at office of the Charity commissioner and copy of certificate for Registration of Trust
		Co-operative Society	Deed registered with appropriate authority and copy of certificate for Registration of the society
		Association of Persons	Copy of agreement between the persons forming the AOP

Sr. No.	Description	Category/ Constitution	Copy of Document to be submitted
a	b	c	d
		Joint Venture	Deed registered with appropriate authority and copy of certificate for Registration issued by appropriate authority
		Limited Liability Partnership	Deed registered at Registrar of Companies and copy of certificate for Registration issued by the Registrar of Companies
3	Place of Business	(a) Owner	Property card or registered ownership deed or registered agreement (including Index II) with the builder or latest electricity bill or society maintenance receipt or Share certificate of Co-operative society in the name of applicant
		(b) Tenant / Sub-tenant/ Leave & license (Rented)	<b>(i) Tenancy/sub tenancy :</b> Tenancy/sub tenancy agreement and latest rent receipt, In case of sub tenancy no objection certificate from land lord along with his signature proof <b>(ii) On Leave &amp; license (Rented):</b> Leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3(a)
		(c) On consent/ Rent free	(i) Consent letter from consenter/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a) and signature proof of consenter/s. (ii) If consent is from sister concern, proof of ownership of consenter/s as mentioned in point 3(a), list of directors from Registrar of Companies of sister concern, Board Resolution of consenter company, consent letter and signature proof of consenter Director.
4	Photograph	All	Latest passport size photograph of the applicant
5	Bank Details	All	Cancelled Cheque of current account in the name of firm/business



6	Place of Permanent Residence Address	a) Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	i) Ration card having name of the applicant
			ii) Valid Indian Passport
			iii) Driving license
			iv) Election photo identity card
			v) Aadhaar Card
			vi) Latest paid electricity bill in the name of the applicant
			vii) Latest Society Maintenance Bill in the name of applicant
			viii) Co-operative Society share certificate in the name of applicant
			ix) Property card or latest receipt of property tax of Municipal Corporation / Council / Gram panchayat in the name of applicant as the case may be
			x) Consent letter from family member/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a) and signature proof of consenter/s.
If permanent residential address is out of Maharashtra, then proof of present residential address as mentioned in point 3(b) and 3(c) (proof of permanent residential address as mentioned in Point 6(a) is mandatory along with these proofs)			
7		b) In case of Persons of Indian Origin (PIO), Non-Resident Indian (NRI) and Overseas Citizen of India (OCI) - who are Proprietor/ Partners/ Directors/ Members of Managing Committee / Authorized Person (any two documents from column "d")	1. Copy of Passport
			2. Other National ID attested by Indian Embassy / Consulate / High Commission / Apostille
			3. Bank account statement in country of residence, duly attested by Indian Embassy / High Commission / Consulate / Apostille in the country where applicant resides
			4. Person of Indian Origin (PIO) card issued by Government of India
			5. NRE (Non Resident External) bank account statement
			6. Overseas Citizen of India (OCI) card issued by Government of India
8	Additional Place of Business (Outside Maharashtra)	All	CST TIN Certificate of concerned state or the documents as prescribed at Sr.No. 9 of this annexure

9	Additional Place of Business (Within Maharashtra)	a) Owner	Property card or ownership deed or Registered agreement (including Index II) with the builder or latest electricity bill or society maintenance receipt or Share certificate of Co-operative society
		b) Tenant / Sub-tenant/ Leave & license (Rented)	(i) <b>Tenancy/sub tenancy :</b> Tenancy/sub tenancy agreement and latest rent receipt, In case of sub tenancy no objection certificate from land lord along with his signature proof (ii) <b>On Leave &amp; license (Rented):</b> Leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3(a)
		c) On consent/ Rent free	(i) Consent letter from family member/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a) and signature proof of consenter/s. (ii) If consent is from sister concern, proof of ownership of consenter/s as mentioned in point 3(a), list of directors from Registrar of Companies of sister concern, Board Resolution of consenter company, consent letter and signature proof of consenter Director.

### E) In case of change in the Constitution

Sr. No.	Description	Category/ Constitution	Copy of Document to be submitted
1	Proof of Change in Constitution	Change in Constitution from Partnership to any other constitution	1) Form No 6 in case of Luxury Tax of old firm along with signature proof of person signing Form No 6 and dissolution deed 2) Form No 3 in case of Entry Tax of old firm along with signature proof of person signing Form No 3 and dissolution deed
		From any constitution (other than partnership firm) to any other constitution	1) in case of Luxury Tax, Form No 6 of old firm along with signature proof of person signing Form No 6 2) in case of Entry Tax Form No 3 of old firm along with signature proof of person signing Form No 3

### F) In case of Transfer of Business:

Sr. No.	Description	Category/ Constitution	Copy of Document to be submitted
1	Proof of Transfer of Business	Full Transfer	Transfer Agreement, and 1) in case of Luxury Tax, Form No 6 of old firm along with signature proof of person signing Form No 6

Sr. No.	Description	Category/ Constitution	Copy of Document to be submitted
			2) in case of Entry Tax Form No 3 of old firm along with signature proof of person signing Form No 3
		Full Transfer in case of death of Proprietor	Transfer Agreement , Death Certificate, No Objection Certificate from Legal heirs, and 1) in case of Luxury tax, Form No 6 of old firm along with signature proof of person signing Form No 6 2) in case of Entry tax Form No 3 of old firm along with signature proof of person signing Form No 3
		In case of Part Transfer	Transfer Agreement along with signature proof
		In case of Merger/Demerger	Transfer Agreement, Merger Order from court, and 1) in case of Luxury tax, Form No 6 of old firm along with signature proof of person signing Form No 6 2) in case of Entry tax Form No 3 of old firm along with signature proof of person signing Form No 3

