

## TRADE CIRCULAR

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No : ACST(PT)/ELE-RET/15-16/ADM-20/B

Mumbai, Dt : 01/01/2016

Trade Circular No 1 T of 2016

Sub : e>Returns for Dealers registered under the  
Maharashtra Tax on Luxuries Act, 1987

Ref : 1) Trade Circular No 16T of 2014.  
2) Trade Circular No 3T of 2015

**BACKGROUND** : e-Services offered by the Department have been welcomed by the dealers and their representatives. The Sales Tax Department has made available facility to make payment through GRAS (Government Receipt Accounting System) for Luxury Tax payers from 18/09/2014. As a further step towards e-services, providing facility to file electronic returns to the Dealers registered under Maharashtra Tax on Luxuries Act, 1987 was under consideration. Subsequently the facility to file e-returns for the Dealer has been made available through Department's web-site [www.mahavat.gov.in](http://www.mahavat.gov.in) from 01/01/2016 and filling of e-return is optional at present. It may be made mandatory soon.

The periodicity and date of filling return as well as making payment will be as per the provisions of the Maharashtra Tax on Luxuries Act, 1987 and rules made thereunder.

### 1. Prerequisites for filling of e-returns :

- a. The Dealer must have Luxury Tax Identification Number (TIN) starting with 27 and ending with 'L'.
- b. **e-enrolment** : Every Dealer willing to file an electronic return is required to enrol online on the Department's website [www.mahavat.gov.in](http://www.mahavat.gov.in). Enrolment for e-services is a one-time activity. A Dealer who is already enrolled for MVAT / CST e-services, is not required to enrol again for Luxury Tax e-services.
- c. **Procedure of enrolment for e-services** :
  - i. Go to [www.mahavat.gov.in](http://www.mahavat.gov.in).
  - ii. Click on 'New User. Register here' at 'my Tax portal' box.
  - iii. Enter your 11 digit Luxury Tax TIN starting with 27 without suffix 'L' and press submit button.
  - iv. Enter the information such as PAN, Mobile Number, e-mail ID, Address in the fields provided for. Enter the password of your choice. Select the Password Recall Question and enter the Answer for. Press submit button.
  - v. An acknowledgement will be generated, print the same and keep it with you for further references.

## 2. Procedure for filling e-return :

- a. Download template of Luxury Tax e-return in Form 8C available on Department's web-site [www.mahavat.gov.in](http://www.mahavat.gov.in) >> Downloads >> Forms >> Electronic Forms >> Form 8C for Luxury Tax.
  - b. Fill the data in e-return completely. Please note that fields with red texts are mandatory fields.
  - c. After filling the data press 'Press to Validate' button available at the bottom of the e-return.
  - d. If there are any errors in the return, a message box will be displayed 'Please Checkup The ERRORS'. Click on the Form\_8C\_errors at the left of the Form\_8C sheet.
  - e. Correct the errors and press 'Press to Validate' button.
  - f. If the return is error free, a text file will be generated with '-rem' added to the file name. A message box with an appropriate message showing the path where text file has been stored will be displayed.
  - g. Go to web-site [www.mahavat.gov.in](http://www.mahavat.gov.in). Select 'e>Returns' TAB as e-services section. A caution message will be displayed. Press OK.
  - h. Enter your 11 digit TIN as login ID, enter your password and press Login.
  - i. Select e>Returns, click on Browse button, select the rem file and then press 'Validate & Upload' button. Your e-return will be uploaded and an acknowledgement will be generated. Print the same and keep it with you for further references.
3. Dealer who wants to file return manually may continue the procedure mentioned in Trade Circular 3T of 2015.
4. If any member of the trade has any doubt, then refer the same to this office for further clarification.

  
(Rajiv Jalota)

Commissioner of Sales Tax.  
Maharashtra State, Mumbai.

No : ACST(PT)/ELE-RET/15-16/ADM-20/B

Mumbai, Dt : 01/01/2016

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

### Copy forwarded with compliments for information to

- a) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- b) Under Secretary, Finance Department, Mantralaya, Mumbai
- c) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur

  
( L. K. Giri )

Addl. Commissioner of Sales Tax  
(PT & Allied Acts), Mumbai.