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

TRADE CIRCULAR

To,

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No.: JC/EIU/Restructuring/2015-16
Trade Circular No. 20T of 2015 — Mumbai. Dt.- 31/12/2015.

Sub.: Restructuring of Maharashtra Sales Tax Department.

Ref.: Administrative Instructions regarding restructuring of department No JCST/HQ-7/No.1, Mumbai dated 07/12/2015.

Gentleman/Madam,.

The department had adopted functional organization structure as required for VAT administration. The functional organization led to creation of various functional divisions to look after a particular functional aspect in respect of a dealer. In view of the same various compliance related issues of dealers were handled by different functional officers from functional divisions like Return. Audit. Refund. Recovery etc.As a result, a singe dealer used to get subjected to different officers making it inconvinient for a dealer. Department received many representations against the multiplicity of such proceedings of a single dealer with different officers. The deaprtmental manpower was also under strain because of such multiple proceedings. In the meantime, the Government of Maharashtra embarked upon the Ease of Doing Business with an aim of providing timely and efficient service to the trade through a single window.The implementation of GST is round the corner.

In view of representations received from the dealers, department's own experinence with the functional administation, prevalent systems in other states & Excise / Service Tax department. necessity of providing a single window system to the dealers and the support dealers will need when GST is implemented the department has undertaken restructuring of work allotment. This restructuirng entails changing the present functional setup into a single desk multi-functional setup wherein dealers will be allocated to the officers,to be called as,the **Nodal Officers**.Under this system each dealer will have a Nodal Officer who will look after functions of amendment and cancellations of registrations,returns follow up. audits/assessmmnets/issue based audits,processing refunds,issuance of CST forms,cross checks and recovery of dues.In addition to these functions some of the Nodal Officers will also carry out the Registration of new dealers.Some of the Nodal Officers shall carry out the Surveys of unregistered dealers at the instructions of the concerned Joint Commissioners.

2. Formation of Nodal Divisions and Nodal Units:

The functional Divisions will now be renamed as the Nodal Divisions from immediate effect. These Divisions will be headed by the **Joint Commissioners**.The restructuring for Mumabi and Pune Zones is shown as per **Table 1** and **Table 2** below.The Tables showing restructuring at other locations is as per **Table 3**. The Column 4 of the Tables 1 and 2 below shows the number of **Nodal Units** those are formed under each of the Nodal Divisions. The Nodal Units are headed by the **Nodal Deputy Commissioners**.

A list of dealers and their corresponding Nodal officers under various Nodal Divisions is available on **www.mahavat.gov.in**

Table 1: Mumbai Restructuring

Sr. No.	Old Functional Division	New Nodal Division	DCs	ACs	STOs	TOTAL	Area covered by PIN CODES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Business Audit-1	Mumbai-1	7	14	16	**37**	400001 TO 400002, 400005, 400023, 400038 TO 400039
2	Business Audit-2	Mumbai-2	7	14	16	**37**	400004, 400006, 400020 TO 400021, 400026, 400032, 400035 TO 400036
3	Business Audit-3	Mumbai-3	7	13	18	**38**	400003, 400007 TO 400008, 400011, 400034
4	Business Audit-4	Mumbai-4	7	15	16	**38**	400009 TO 400010, 400012 TO 400014, 400018 TO 400019, 400030
5	Issue Based Audit-1	Mumbai-5	7	14	21	**42**	400015 TO 400017, 400025, 400027 TO 400028, 400031, 400033, 400037, 400040, 400051
6	Issue Based Audit -2	Mumbai-6	7	14	21	**42**	400029, 400044 TO 400046, 400049 TO 400050, 400052,400054 TO 400057, 400098
7	Refund-1	Mumbai-7	6	6	29	**41**	400041, 400047 TO 400048, 400053, 400058 TO 400060, 400069, 400096, 400099, 400105
8	Refund-2	Mumbai-8	6	6	30	**42**	400062 TO 400063, 400065, 400097, 400100 TO 400102
9	e-704 Cell	Mumbai-9	4	6	30	**40**	400064, 400067, 400104

10	Return, Recovery	Mumbai-10	4	3	29	**36**	400061, 400066, 400068, 400090 TO 400092, 400103
11	BCP	Mumbai-11	5	5	34	**44**	400022, 400024, 400043, 400070, 400077, 400086
12	New Registration, Follow up	Mumbai-12	5	5	33	**43**	400071 TO 400072, 400075, 400084 TO 400085, 400087 TO 400089, 400093 TO 400095
13	Survey	Mumbai-13	4	4	28	**36**	400042, 400073 TO 400074, 400076, 400078 TO 400083
		TOTAL	**76**	**119**	**321**	**516**	

Table 2: Pune Restructuring:

Sr. No.	Old Function	New Nodal Division	DCs	ACs	STOs	TOTAL	Area covered by PIN CODES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Registration, BA, e-704,BST, Training	Pune-1	8	14	28	50	410502 TO 410503, 410808, 411007, 411010, 411012, 411016 TO 411020. 411026 TO 411027, 411033 TO 411035, 411044 TO 411045, 411053, 411057, 410505. 411061, 412101, 412109. 412114 TO 412115, 412401 TO 412412, 410509 TO 410516. 410520. 410560 TO 410561. 410593. 410607, 410610. 410803
2	Return, Recovery, Registration, Survey	Pune-2	5	06	28	39	410301 TO 410303. 411008 TO 411009, 411021. 411023 TO 411025. 411029 TO 411030, 411036. 411041. 411049 TO 411052, 411055 TO 411056 411058 TO 411059, 410306, 411062 411064, 411067, 411069, 412106 TO 412107, 412108, 412112, 410311, 410401 TO 410407, 410410 TO 410412, 410506, 410507 TO 410508 411000 411004 TO 411005, 413801 TO 413802
3	Business Audit, IBA	Pune-3	8	14	24	46	411002, 412113, 411022, 411037. 411040, 411042 TO 411043, 411048. 411060, 412104, 412111.411028, 411046, 412201 TO 412206, 412301 TO 412312, 413102, 413133

4	Refund, PSI, Cross Check, IBA	Pune-4	8	11	23	42	410500 TO 410501, 411036, 411039, 411047, 412102 TO 412103, 412105, 412110, 413103 TO 413108, 413110 TO 413120, 413124, 413130, 410504, 413132, 411001, 411003, 411006, 411011, 411013 TO 411015, 411031 TO 411032, 412207 TO 412220
		Total	**29**	**45**	**103**	**177**	

Table 3: Restructuring of Nodal Divisions other than Mumbai and Pune

Sr. No.	Division	DCs	ACs	STOs	Total	Area covered by PIN CODES
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	AMRAVATI	6	17	47	70	444001 TO 444104, 444106 TO 444109, 444302, 444501 TO 444502, 444601 TO 444915, 443401 TO 443406, 444201 TO 444301, 444303 TO 444363, 444105, 444110, 444402 TO 444409, 444503 TO 444513, 445001 TO 445402
	AURANGABAD	6	15	30	51	431001 TO 431005, 431101 TO 431113, 431133 TO 431201, 431210, 431122 TO 431131, 431114, 431202 TO 431209
	DHULE	6	16	53	75	424001 TO 424011, 424301 TO 424318, 425401 TO 425408, 424101 TO 424211, 425001 TO 425402, 425501 TO 425524, 425409 TO 425452
	KOLHAPUR	15	29	95	139	416001 TO 416234, 416510 TO 416650, 416801 TO 416813, 415601 TO 415729, 416701 TO 416717, 416301 TO 416437, 415001 TO 415540
	NAGPUR	10	25	82	117	441802 TO 441804, 441903 TO 441915, 441205 TO 441206, 441221 TO 441225, 442401 TO 442505, 442701 TO 442702, 442901 TO 442918, 441207 TO 441208, 442506 TO 442609, 442703 TO 442707, 441601 TO 441801, 441807, 441901 TO 441902, 441916, 440001 TO 441204, 441301 TO 441502, 442001 TO 442311
	NANDED	2	7	28	37	431512 TO 431515, 431517 TO 431542, 431701 TO 431705, 431706 TO 431711, 413510 TO 413544, 431601 TO 431604, 431712 TO 431815, 431401, 431503 TO 431511, 431516
	NASHIK	13	20	53	86	414001 TO 414113, 413201, 413701 TO 413770, 422601 TO 422605, 423107 TO 423109, 423601 TO 423605, 423101 TO 423106, 423110 TO 423502, 422001 TO 422403
	RAIGAD	7	12	28	47	402101 TO 402920, 400701 TO 400709, 410101 TO 410222
	SOLAPUR	2	8	30	40	413208 TO 413211, 413401 TO 413411, 413301, 413501 TO 413509, 413601 TO 413608, 413001 TO 413007, 413101, 413212 TO 413255, 413302 TO 413320
	THANE_CITY	7	22	52	81	421004 TO 421605, 400601 TO 400610
	THANE_RURAL	10	16	39	65	401101 TO 401305, 401401 TO 401605
	Grand Total	**84**	**187**	**537**	**808**	

3. Allocation of dealers to Nodal officers:

The officers working in the Nodal Units are called as Nodal officers. Each of the Nodal officer has been allocated dealers in the following manner:

a) The allocation of dealers is Pin Code wise for the Sales Tax Officers.The allocation of dealers for Deputy Commissioners and Assistant Ccommissioners is based on a Load Factor.

b) 100 dealers have been allocated to each DC, 400 dealers have been allocated to each AC and remaining dealers have been allocated pincode wise to STOs. The officer wise dealer-allocation chart is made available onthe web-site www.mahavat.gov.in.

c) The cases allocated include the cases in which registrations have been cancelled and the cases of unregistered dealers whose proceedings are pending with the concerned new registration follow-up cell.

d) The case allottment has been done considering the ensuing need of new automation.The allocation of number of dealers to desks is not final and will be reviewed at the time of reorganization of the department or as per the need of the department.

e) The cases of dealers under the Package Scheme of Incentives shall remain with the **existing PSI Nodal officers**.These officers may have other regualr cases allocated to them as per restructuring.

f) It has been ensured that the issuance of registrations,issuance of CST forms/declarations through central repository officer and disposal of appeals do not get delayed because of the restructuring.

4. **The transfer of cases to the Nodal Officers:**
The departmental officer are in the process of transfer of cases to the appropriate Nodal Officer.However,the officers have been instructed not to transfer the partly heard cases and the cases time barring on or before 31.03.2016. Such cases identified by the officer shall be completed by the existing officer within the stipulated time frame. In case of any grievances in this regard,the concerned dealer may approach the Additional Commissioner of the concerned Zone for resolution of the grievances.

5. Regarding appeal, it is hereby clarified that there will be no change in the Appellate Authority pertaining to any of the Assessing Authority for the Demand Notices issued till 31/12/2015. The reshuffling of the Appellate Authorities pertaining to all the Assessing Authorities will take place from 01/01/2016 onwards only.

6. This Trade 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 the office of Joint Commissioner of Economic Intelligence Unit for clarification. You are requested to bring the contents of this circular to the notice of all the members of your association.

Rajiv Jalota, IAS
Commissioner of Sales Tax,
Maharashtra, Mumbai

JC/EIU/Restructuring/2015-16/Mumbai. Dt 31/12/2015.
Trade Circular No. 20T of 2015
Copy forwarded to :-

a) Special Commissioner of Sales Tax, MS, Mumbai.
b) All the Addl. Commissioners of Sales Tax in the State.
c) All the Joint Commissioners of Sales Tax in the State.
d) All the Deputy Commissioners of Sales Tax in the State.
e) The Sales Tax Revenue Audit, Mumbai and Nagpur.

Copy forwarded with compliments and for information to :-

a) The Principal Secretary, Finance Department, Mantralay, Mumbai.
b) The officer on special duty, Finance Department, Mantralay, Mumbai.

(G. V. Bilolikar)
Joint Commissioner of Sales Tax,
Economic Intelligence Unit, Mumbai.