

**TRADE CIRCULAR**

To,

No. ACST (PT)/e- payment through GRAS/15-16/Adm-20/11 Dt : 01/07/2015  
Trade Circular No. 3T of 2015 Mumbai, Dated: 01/07/2015

**Sub: Providing e-payment facility for The Maharashtra Tax  
on the Entry of Goods into Local Areas Act, 2002.**

**Ref : 1) Trade Circular No 16T of 2014 Dt 17/09/2014**

**2) Trade Circular No 3T of 2015 Dt 20/02/2015**

Sales Tax Department of Government of Maharashtra has made available the facility to accept the payments under the Profession Tax, Luxury Tax and Sugarcane Purchase Tax Acts through GRAS vide Trade Circular referred as 1 above. Now the facility to accept payments under The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 through the GRAS Portal has been made available from 01/07/2015. **Payment of the aforesaid tax electronically is optional at present. It may be made mandatory soon.**

The procedure for making payment on Website <https://gras.mahakosh.gov.in/salestax> will remain same as described in Annexure attached to this circular.

**(1) Banks connected on GRAS:**

Presently, the GRAS is integrated with the payment gateway of 17 nationalized banks. The list of banks is available under the TAB 'Available Banks' on <https://gras.mahakosh.gov.in/salestax>.

**(2) Procedure for submission of returns after making payment through GRAS.**

The dealers making electronic payments through GRAS and filling physical returns shall follow the following procedure for submission of the returns :

- a. They shall mention 'Nil' or '0' (Zero) in the place provided for mentioning 'Amount paid with return cum challan' in the relevant physical returns.
- b. At Mumbai the physical return shall be submitted to the Sales Tax Officer (MUM-VAT-C-315), Return Branch, A wing 4<sup>th</sup> Floor, Suburban Vikrikar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai 400051. For locations other than Mumbai, the returns shall be submitted to the Return Branch In-Charge.
- c. Whenever, the payments are made through GRAS, a Chalan Identification Number i.e CIN gets generated. The dealer making electronic payments shall mention the 'CIN' so generated on the physical return for the relevant period.
- d. The return accepting officer while accepting the physical copy of return shall ensure that the actual payment against the said 'CIN' in respect of a particular TIN and period has been made. For this purpose he may use the Mahavikas or

the GRAS portal <https://gras.mahakosh.gov.in/salestax>. The concerned return accepting officer shall enter the details about the return so received in the register in the following format :

Sr.No	Name of the Dealer	TIN	Period of Return	Date of filling return	Remark

He shall provide acknowledgement to the dealer of having received the return separately.

- e. It may be noted that the instructions as above shall not be applicable to the dealers who do not avail the payment facility of GRAS and makes physical payments through banks.

**(3) Help Desks:** In order to provide assistance and resolve queries the tax payer may approach the Help Desks as under.

**Sales Tax Department :**

022-23760636, 23760194 ,022-26591747 /57 Extn : 5309, 5315,

GRAS : Virtual Treasury Officer - 022-22040564, 22040568

**(4)** If any member of the trade has any doubt, then kindly refer the same to this office for clarification.

Yours faithfully,



( Rajiv Jalota )

**Commissioner of Sales Tax,  
Maharashtra State, Mumbai**

No. ACST(PT)/e- payment on GRAS/15-16/Adm-20

Trade Circular No. 9T of 2015

Mumbai, Dated: 01/07/2015

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

Copy forwarded with compliments to :-

- The Additional Chief Secretary, Finance Department, Mumbai.
- The officer on special duty, Finance Department, Mantralaya, Mumbai.
- The Director, Accounts & Treasuries, Mumbai.
- The Treasury Officer, Virtual Treasury, Mumbai
- Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

( A. H. Rathod )

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

## Annexure

### Steps for making e payment on GRAS

- Step 1: Visit the Website <https://gras.mahakosh.gov.in/salestax>  
(A web link of this website is given on the websites [www.mahavat.gov.in](http://www.mahavat.gov.in) and <https://gras.mahakosh.gov.in>)
- Step 2: Select Tax type as 'Entry Tax on Goods'.
- Step 3: Enter 11 digit Entry Tax TIN starting with 27 without suffix 'E', and Press **Submit** button.  
(Dealer can search his TIN in 'Know your TIN' section on the website [www.mahavat.gov.in](http://www.mahavat.gov.in))
- Step 4: Screen to select / enter data will be displayed. Select correct Office Location and enter Mobile number. If name of the dealer is not populated automatically, enter the name manually.
- Step 5: Select type of payment in Remark, Form ID will be auto-populated. Then Select Payment Period.
- Step 6: Enter Payment Details like Amount of Tax and select Payment mode and Bank. Enter Captcha value and press **Proceed**.
- Step 7: Payment summary will be displayed, check it & if found correct, click on **OK** and GRN (Government Reference Number) will be generated. Then once again press **OK**, which will redirect user to the Bank's Website.
- Step 8: Make payment by using net banking User ID & Password given by the bank.
- Step 9: After successful payment, electronic receipt in Form MTR-6 showing all details like bank/branch name, Period, TIN, GRN, CIN, date & time of payment, Amount of payment etc.will be generated from GRAS Website.
- Step 10: User may download, print or save the challan/ receipt. User can search Individual Challan and can view his payment history through GRAS.
- Step 11: If the dealer is not having net banking facility then he can generate e-challan with GRN Number and make payment by cash / RTGS at all branches of Bank of Maharashtra, State Bank of India and selected branches of IDBI, Punjab National Bank, State bank of Hyderabad and Andhra Bank. The list of Branches is available under the TAB 'Available Banks' on <https://gras.mahakosh.gov.in/salestax>.