

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

TRADE CIRCULAR

To

.....
.....

No.JC (Reg)/uploading Document Regn/2015/530
Trade Circular No. 5T of 2015 Mumbai. Dated 19/05/2015

Subject: Modification in Trade Circular No. 5T of 2015
Dt. 06/05/2015.

Ref: Trade Circular No. 5T of 2015 Dt. 6th May 15, 2015.

Background:

The Trade Circular 5T of 2015 was issued to explain the procedure in detail for new registration under The Maharashtra Value Added Tax Act, 2002 and The Central Sales Tax Act, 1956.

Certain queries and suggestions have been received from the trade to modify certain procedures and instructions contained in the said circular. Also the method of payment of fees and/or security deposit has been changed. In view of the same it has become necessary to supersede the instructions mentioned in the Trade Circular 5 T of 2015 dated 06/05/2015. Accordingly, the revised instructions are being issued as under :

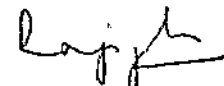
- (i) The applicant shall fill in the application for Registration as per the procedure laid down in the Trade Circular No. 4T of 2015 Dt.09/03/2015. It is expected that, at the time of selecting the option for new registration, the applicant should select the Act under which he is applying for new registration. It is observed that, many times applicant selects the Act under which he is already registered or application for new registration under such Act is already submitted. Such applications may be accepted by system but may not be ported into Mahavikas. It may cause inconvenience to the applicant. Therefore, the applicants are requested to select appropriate Act for new registration. The applicant may check the status of his application, whether it is created/ submitted or not by selecting the options for e-registration on Home page of the Department website www.mahavat.gov.in. Applicant has to enter his PAN to view his application in "existing dealer" option.
- (ii) In Trade Circular 5T of 2015, it was mentioned to pay registration fee and security deposit by way of demand draft. However, a facility has now been made available by which the fees and security deposit will be accepted by way of e-payment. The procedure for e-payment is explained in Annexure "D".

✓

- (iii) After filling the application for new registration, and making e-payment of fees and/or deposit, applicant shall upload scanned documents such as PAN CARD, proof of constitution, bank details, address proof, photo of applicant, photo ID, challans etc. which are explained in Annexure "A" of this circular. The applicant needs to reduce the size of page (up to 100 kb per page) by reducing "dpi" while scanning the document so that, it gets uploaded.
- (iv) Applicant shall upload the scanned copy of Declaration Form mentioned in Annexure "B", bearing signature and photograph of applicant (signatures of all partners in case of partnership and Limited Liability Firm).
- (v) Applicant shall upload the details of the Introducer in Annexure "C" (in case of voluntary Registration Scheme) with TIN number, signature and Rubber stamp of introducer.)
- (vi) Applicant shall submit the correct and complete application form along with required scanned documents, Declaration Form and Annexure "C".
- (vii) After submitting the application and scanned documents an acknowledgement will be generated containing the details of the registration authority.
- (viii) The Registration Authority shall call the following class of applicants before him for verification of documents before granting the Registration certificate:-
 - a) The applicant or the person interested in the business is found to have been involved in non-genuine business activities previously.
 - b) The applicant dealing in commodities which are declared as risky by the Sales Tax Department from time to time.
- (ix) **Process of TIN generation:**
 - a) After examining the uploaded application, scanned documents and photo of applicant with photo ID as mentioned in "Annexure A" and "Annexure B" and "C", if Registration Authority finds that, application is correct and complete, scanned documents are uploaded properly and payment of Deposit and Fees is received, will approve the application and TIN will be generated.
 - b) TIN will be communicated to the applicant on his email provided in the application form.
 - c) Certificate of Registration will be sent by post/courier on the address mentioned in the application form for registration.
- (x) If the application and documents uploaded are not found in order and proper, the application shall be rejected and rejection order will be communicated on the email address provided in the application form. Further the copy of rejection order will be sent by Registered post/Courier to applicant on the address mentioned in the application form for registration.

2

- (xi) If application for new Registration is rejected then, the applicant
- a) can make fresh application for new registration using same challan of payment made for earlier application on same PAN or,
 - b) has to make manual application for refund of Fees and Security Deposit, along with rejection order and copy of challan, under "Miscellaneous Refund Head" to The Joint Commissioner of Sales Tax, Refund Branch for Mumbai Location and to The Joint Commissioner of Sales Tax, VAT Adm for other than Mumbai Locations.
- (xii) The procedure for registration of Non Resident dealer as well as for the other Acts remains unchanged.
- a) Non Resident dealers have to submit their application in physical form to Deputy Commissioner of Sales Tax, Registration, Mumbai
 - b) The dealers of Mumbai location applying for other than MVAT, CST & PT Acts have to file their application to The Deputy Commissioner of Sales Tax, Registration, Mumbai
 - c) The dealers of locations other than Mumbai applying for other than MVAT, CST & PT Acts have to file their application to The Registration Officer of their respective location
- (xiii) Modified Annexures "A" and "B", existing Annexure "C" and new Annexure "D" are attached with this circular.
- (xiv) 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.



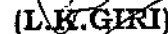
(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai

No.JC (Regn)/ common regn form/2015/---

Trade Circular No. 7 T of 2015 Mumbai. Dated: 19/05/2015

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

ANNEXURE 'A'

List of documents required to be uploaded along with application for New Registration.

Note:

All the documents pertaining to deeds/agreements uploaded shall contain the following:

- i) Name of buyer and seller
- ii) Description of address Place of Business/Place of Residence/Additional Place of Business.
- iii) Signatures of buyer, seller and all the witnesses and page containing stamp of registrar.
- iv) Validity Period of the agreement in case of leave and license agreement.
- v) If partnership deed/LLP agreement is of more than 5 pages, upload pages showing commencement date of partnership, names of partners and their percentage of shares, place of business and signatures of all partners.

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
1	PAN Card	Proprietary	Proprietor's PAN	1
		Partnership	PAN of partnership firm and of all partners	1+1 Page/ Partner
		Company	PAN of Company and Applicant Director/Authorized Person	2
		HUF	PAN of HUF and Karta/Adult Member of the Family along with list of coparcens	3
		Trust	PAN of Trust and Trustee/Authorized Person	2
		Co-operative Society	PAN of Society and Authorized Person/Member/Secretary/ Treasurer	2
		Association of Persons	PAN of Club/Society and Authorized Person/Individual	2
		Joint Venture	PAN of Joint Venture and Authorized Person/Individual	2
		Limited Liability Partnership	PAN of firm and of all Partners	1+1 Page/ Partner
		State Government	TAN of applicant Office of the State Government and PAN of Authorized Person/ Principal Officer	2
		Union Government	TAN of applicant office of the Union Government and PAN of Authorized Person/ Principal Officer	2
		Local Body	PAN of Local Body and PAN of Authorized Person/Principal Officer	2

~

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
2	Constitution of business	Proprietary	No document required	Nil
		Partnership	Partnership deed (Registered or unregistered)	5
		Company	Memorandum of Association, Articles of Association, Certificate for Registration of Companies, Board Resolution to authorize Director for signing on Annexure B along with present list of directors available with Registrar of Companies	7
			Form 32	1 Page/ Director
		Trust	Trust deed registered at office of the Charity commissioner and copy of certificate for Registration of Trust	5
		Co-operative Society	Deed registered with appropriate authority and copy of certificate for Registration of the society	5
		Association of Persons	Deed registered at office of Registrar and copy of certificate for Registration issued by appropriate authority	5
		Joint Venture	Deed registered with appropriate authority and copy of certificate for Registration issued by appropriate authority	5
		Limited Liability Partnership	Deed registered at Registrar of Companies and copy of certificate for Registration issued by the Registrar of Companies	5
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	5
		(b) Tenant / Sub-tenant/ Leave & license (Rented)	(i) Tenancy/sub tenancy : Registered Tenancy/sub tenancy agreement and latest rent receipt, In case of sub tenancy no objection certificate from land lord along with his signature proof	7

✓

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
			(ii) On Leave & license (Rented): Registered 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.	7
4	Photograph	All	Latest passport size photograph of the applicant	1
5	Bank Details	All	Cancelled Cheque of current account in the name of firm/business	1
6	Place of Permanent Residence Address	a) Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	Provide at least 2 documents from following documents 1 document from vi) to x) is mandatory	
			i) Ration card having name of the applicant	2 pages per person
			ii) Valid Indian Passport	2 pages per person
			iii) Driving license	2 pages per person
			iv) Election photo identity card	2 pages per person
			v) Aadhaar Card	1 pages per person
			vi) Latest paid electricity bill in the name of the applicant	1 pages per person

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
			vii) Latest Society Maintenance Bill in the name of applicant	1 pages per person
			viii) Co-operative Society share certificate in the name of applicant	2 pages per person
			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	1 pages per person
			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.	7 pages per person
		b) Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	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
		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 pages per person
			2. Other National ID attested by Indian Embassy / Consulate / High Commission / Apostille	2 pages per person
			3. Bank account statement in country of residence, duly attested by Indian Embassy / High Commission / Consulate / Apostille in the country where applicant resides	2 pages per person
			4. Person of Indian Origin (PIO) card issued by Government of India	1 pages per person
			5. NRE (Non Resident External) bank account statement	2 pages per person

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
			6. Overseas Citizen of India (OCI) card issued by Government of India	1 pages per person
7	Challan of fees and deposit	All	For VRS under MVAT ACT Rs. 25000/- as deposit and Rs. 5000/- as Fees For Regular Rs. 500/- as Fees For CST Act Rs. 25/- as fees	3
8	Aadhaar Card (applicable only if UID No. is entered in first page of "Dealer Registration Form")	Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	Aadhaar Card	1
9	Additional Place of Business (Outside Maharashtra)	All	CST TIN Certificate of concerned state	1
10	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	5
		b) Tenant / Sub-tenant/ Leave & license (Rented)	(i) Tenancy/sub tenancy : Registered 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) On Leave & license (Rented): Registered leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3(a)	5
		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	7

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
a	b	c	d	e
			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.	
11	Commodity	All	In case of LICENSED commodities Copy of License showing name of the licensee, period of license, signature, stamp and seal of competent authority issuing the said license (license should be in the name of Proprietor or Firm as the case may be)	

TABLE- B In Case of Change in Constitution of Business <u>IN ADDITION TO</u> documents mentioned in TABLE-A				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
1	Proof of Change in Constitution	Change in Constitution from Partnership to any other constitution	Form 103 of old firm along with with signature proof of person signing Form 103 and dissolution deed	5
		From any constitution (other than partnership firm) to any other constitution	Form 103 of old firm with signature proof of person signing Form 103	2

TABLE- C In Case of Transfer of Business, <u>IN ADDITION TO</u> documents mentioned in TABLE-A				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
1	Proof of Transfer of Business	Full Transfer	Transfer Agreement, properly filled Form 103 of old firm along with signature proof	9
		Full Transfer in case of death of Proprietor	Transfer Agreement , Death Certificate, No Objection Certificate from Legal heirs, Properly filled Form 103 of old firm along with signature proof	9

TABLE- C In Case of Transfer of Business, IN ADDITION TO documents mentioned in TABLE-A

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
		In case of Part Transfer	Transfer Agreement along with signature proof	5
		In case of Merger/ Demerger	Transfer Agreement, Merger Order from court, Properly filled Form 103 of old firm along with signature proof	8

TABLE- D In Case of Exceeding Turnover Limit, IN ADDITION TO documents mentioned in TABLE-A

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
1	Proof of Exceeding Turnover	All	1. Month wise Purchase and Sales Summary and bill wise Sales Statement/ Purchase statement for the month in which threshold limit of turnover of sale/purchase (in cases where Purchase Tax is leviable) exceeded the threshold limit 2. Sale Bill/Purchase Bill (in cases where Purchase Tax is leviable) on which threshold limit exceeded 3. Lorry/transport receipt of purchase of imported goods(in case of importer)	10

ANNEXURE "B"
DECLARATION

I/We hereby confirm that I/We have read and understood the instructions mentioned in the Trade Circular No. 7 T/2015 dated 19/05/2015 issued by Commissioner of Sales Tax, Maharashtra State.

I/We hereby declare that the particulars mentioned in Annexure "A" of the above Circular and submitted by me/us herein are true, correct and complete to the best of my/our knowledge and belief and I/We believe the same to be true. I/We state that the documents submitted by me/us along with the application seeking registration as per the above circular are legal and genuine.

I/We state that I/We hereby undertake to promptly inform the Sales Tax Department in respect of any changes in the information so provided as herein above and agree to further undertake and indemnify and keep indemnified the Sales Tax Department against any losses, costs, damages arising out of any actions or activities undertaken by me/us on the basis of the information provided by me/us or for the lapse on my/our part to intimate or delay in intimating such changes to the Sales Tax Department.

I/We am/are also aware that, if the copies of the document/s uploaded with the application submitted by me/us are found bogus or forged or non-genuine, I/We shall subject myself/ourselves to be prosecuted under sub-section (e) of Section 74 of the Maharashtra Value Added Tax Act, 2002 and/or will be susceptible to the penal provisions under the Indian Penal Code as may be invoked against me by the Sales Tax Department. I/we also understand that in the eventuality of submission of bogus or forged or non-genuine documents with the application, the Registration certificate so granted on the basis of these documents shall be cancelled abinitio.

I/We state that I/We am/are also aware that the documents uploaded along with the application are only for the purpose of obtaining registration under Maharashtra Value Added Tax Act, 2002/Central Sales Tax Act, 1956/ The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

Further I/We state that I/We fully understand that by mere grant of Registration Certificate on the basis of the documents uploaded by me/us, the Sales Tax Department does not certify the ownership of the premises of Place of business/Place of Residential address or any other place mentioned in the Registration Certificate.

Place:
Date:

Signature of the Applicant

1) -----2) -----3) -----

- 1) All partner's signature in case of Partnership and LLP Firm
2) Only applicant's signature in case of other than Partnership/ LLP Firm

Specimen Signature of the Applicant

Photograph
of Applicant
with
Signature

1)

2)

3)

ANNEXURE "C"

12

DETAILS OF INTRODUCER

(In case of Voluntary Registration Scheme)

1) NAME OF THE INTRODUCER:-

2) TIN OF THE INTRODUCER

V W.E.F.

SIGNATURE AND RUBBER STAMP OF THE INTRODUCER

Annexure D
Payment of Registration of Fees and Deposit

Options for Payment of Registration Fees and Deposit

A) Through MSTD Portal

B) Through Bank Website

A) Steps for e-Payment through MSTD portal

- i) Click on the link "e-Pay New Registration"
- ii) System will display the MTR 6
- iii) Select the Registration type from following options
 - a) VAT Regular
 - b) VAT VRS
 - c) VAT Regular + CST
 - d) VAT VRS + CST
 - e) CST
- iv) System will auto display the registration fees & deposit (If applicable) on the basis of above selected registration types
- v) Select the respective MSTD office location under whose jurisdiction the dealer will be registered
- vi) Enter the Dealer Name
- vii) Select the bank name.
- viii) Click on the validation button and follow standard e-payment process
- ix) Download the Payment Challan from bank website and then upload it on Document Upload section of Registration Form.

B) Steps for e-Payment through Bank Website

- i) Enter the MSTD e-Payment TIN as "27981120438V" and click on the submit button.
- ii) Dealers applying only for CST Act will also enter e-Payment TIN as "27981120438V"
- iii) There is no fees/security deposit For Profession Tax Act,
- iv) MTR 6 FORM will be displayed.
- v) Select ACT as "Maharashtra Value Added Tax ACT 2002"
- vi) Select the respective MSTD office location under whose jurisdiction the dealer will be registered
- vii) Select From Date as current month first day and To Date as current month last day
- viii) Select Remark as " Fees for various reasons"
- ix) Enter the respective registration fees amount
- x) Enter the respective registration deposit amount (If Any)
- xi) click on the validation button
- xii) After that follow the e-Payment process.
- xiii) Download the Payment Challan from bank website and then upload it on Document Upload section of Registration Form.