

TRADE CIRCULAR

To

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No.JC (Reg)/uploading Document Regn/2015/346

Trade Circular No. 5 T of 2015 Mumbai. dated / / 06-05-2015

Subject: Online grant of registration under the Maharashtra Value Added Tax Act, 2002 and Central Sales Tax Act, 1956.

The applications for registration under the MVAT Act, 2002 and the CST Act, 1956 are required to be submitted online. Once the application is uploaded the applicant is required to attend before the registration authority for verification of required documents and photo signature.

Government of Maharashtra has decided to further simplify the process of granting the registration under aforementioned Acts.

In view of the same the Sales Tax Department has developed a system in which the applicant will not be required to attend the Sales Tax Office to obtain the Registration. The new system will be effective from **07/05/2015**.

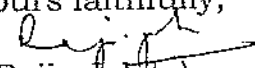
The simplified procedure is as under:-

- (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 may be noted that the applicant should not select the Act under which he is already holding the TIN.**
- (ii) After filling the application for new registration, applicant shall upload scanned documents such as PAN CARD, proof of constitution, bank details, address proof, photo of applicant, photo ID etc. which are explained in Annexure "A" of this circular.
- (iii) Applicant shall upload the scanned copy of Declaration-cum-Indemnity Form mentioned in Annexure "B", bearing signature and photograph of applicant (signatures of all partners in case of partnership and Limited Liability Firm).
- (iv) 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.)
- (v) Applicant shall submit the correct and complete application form along with required scanned documents, Declaration Form and Annexure "C".
- (vi) After submitting the application and scanned documents an acknowledgement will be generated containing the details of the registration authority.
- (vii) Applicant shall send a) Demand Draft of required amount of Deposit and Fees as mentioned in Annexure "A" signed by himself at the back side of it along with copy of the acknowledgement generated after submission of application to the Registering Authority mentioned on the acknowledgement. b) Completely filled Declaration-cum-Indemnity Form in Annexure "B" and c) Details of introducer in case of voluntary Registration Scheme in Annexure "C" by Registered

Post/Courier/messenger within seven days after submitting the application.

- (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.
- (xi) 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 (Regn)/ common regn form/2015/---

Trade Circular No. 5T of 2015 Mumbai. Dated: 06/05/2015

- 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.

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	2
		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 State Government and PAN of Authorized Person/Principal Officer	2
		Union Government	TAN of 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	Partnership	Partnership deed (Registered or unregistered)	5
		Company	Memorandum of Association and Articles of Association, Certificate for Registration of Companies	3
			Form 32 issued by Registrar of Companies	1 Page/ Director
		Trust	Trust deed registered at office of the Charity commissioner	3
		Co-operative Society	Deed registered with appropriate authority and Certificate thereof	3
		Association of Persons	Deed registered at office of Registrar	3
		Joint Venture	Deed registered with appropriate authority	3
		Limited Liability Partnership	Deed registered at Registrar of Companies	3
3	Place of Business	Owner	Property card or ownership deed or 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	3
		Tenant / Sub-tenant/ Rented	Registered Tenancy agreement or rent receipt or Registered leave and license agreement in the name of applicant along with ownership proof of licensor	5
		On consent	consent letter from family member in the name of applicant (owner/co-owners of premises) of the applicant along with copy of documents showing signature of consenter and proof of ownership of consenter	2
4	Photograph	All	Latest passport size photographs 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	Provide at least 2 documents out of the following documents:-	
			Ration card having name of the applicant	2
			Valid Indian Passport	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
		Members of HUF/ Authorized Person	Driving license	1
			Election photo identity card	2
			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
			Latest paid electricity bill in the name of the applicant	1
			Latest Society Maintenance Bill in the name of applicant	1
			Co-operative Society share certificate in the name of applicant	2
			Aadhaar Card	1
			consent letter from family member in the name of applicant (owner/co-owners of premises) of the applicant along with copy of documents showing signature of consenter and proof of ownership of consenter	2
		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
			2. Other National ID attested by Indian Embassy / Consulate /High Commission / Apostille	2
			3. Bank account statement in country of residence, duly attested by Indian Embassy / High Commission / Consulate / Apostille in the country where applicant resides	2
			4. Person of Indian Origin (PIO) card issued by Government of India	1
			5. NRE (Non Resident External) bank account statement	2
			6. Overseas Citizen of India (OCI) card issued by Government of India	1
7	Demand Draft for Registration Fee & Security Deposit	All	Demand Draft for Registration Fee & Security Deposit as mentioned in Circular No.4T of 2015. In case of Court Fees stamp of Rs.500 and Rs.25 dealer shall	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
			submit it by affixing to the Declaration-cum-Indemnity Form.	
8	Aadhaar Card (applicable only if UID No. is entered in the 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)	Owner	Property card or ownership deed or agreement (including Index II) with the builder or latest electricity bill or society maintenance receipt or Share certificate of Co-operative society	3
		Tenant / Sub-tenant/ Rented	Registered Tenancy agreement or rent receipt or Registered Leave and License agreement with ownership proof of licensor or consent letter from family member (owner/co-owners of premises) of applicant along with copy of documents (PAN Card/Passport) showing signature of consenter	5

TABLE- B In Case of Change in Constitution 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.)
1	Proof of Change in Constitution	Change in Constitution from Partnership to any other constitution	Form 103 of old firm and dissolution deed	5
		From any constitution (other than partnership firm) to any other constitution	Form 103 of old firm	2

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.)
1	Proof of Transfer of Business	Full Transfer	Transfer Agreement, properly filled Form 103 of old firm	6
		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	9
		In case of Part Transfer	Transfer Agreement	5
		In case of Merger/Demerger	Transfer Agreement, Merger Order from court, Properly filled Form 103 of old firm	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)	9

ANNEXURE "B"

DECLARATION-CUM-INDEMNITY FORM

I/We hereby confirm that I/We have read and understood the instructions mentioned in the Circular No. S T/2015 dated 6/5/2015 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 undertake that I/We shall send the Demand Draft of requisite amount for prescribed Security Deposit/Fees along with this Declaration-Cum-Indemnity Form through Registered Post/courier/Messenger within seven days from the date of submission of the application. I/We am/are also aware that if I/We fails to do so the Registration certificate granted to me/us 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"

DETAILS OF INTRODUCER

(In case of Voluntary Registration Scheme)

1) NAME OF THE INTRODUCER:-

2) TIN OF THE INTRODUCER

V W.E.F.

3) SIGNATURE AND RUBBER STAMP OF THE INTRODUCER