

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

TRADE CIRCULAR

To

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No.JC (Regn)/common regn form/2015/267

Trade Circular No.4T of 2015 Mumbai dated 09/03/2015

Subject: Combined Application for New Registration under the

- i) Maharashtra Value Added Tax Act, 2002
- ii) Central Sales Tax Act, 1956
- iii) The Maharashtra State Tax on Professions, Trades, Callings and Employments Acts, 1975.

- Ref: -
- 1) Trade Circular No.4T of 2005 dated 04/05/2005
 - 2) Trade Circular No. 25T of 2009 dated 25/09/2009
 - 3) Trade Circular No.5T of 2012 dated 31/03/2012

Background:

The dealers/persons/employers, hereinafter referred to as the applicants, desirous of seeking registrations under the Maharashtra Value Added Tax Act (MVAT), Central Sales Tax Act (CST) and the Profession Tax Act (PT) need to make online applications under the relevant Act. These applications are required to be made separately. After successful uploading of the application the applicant is required to visit the registering authority for the purpose of certain verification and submission. In eligible cases the TINs are granted to the applicant under the relevant Acts.

The further simplification of the process of registration has been sought by the Government of Maharashtra in view of recommendations from the World Bank. Accordingly it has asked to provide for a single application for obtaining the registration under the MVAT/CST and the P.T. Act. The Government has also directed to provide for uploading of documents necessary for the purpose of registration.

In view of these directions, the department has developed the utility of single application for registration under the VAT/CST Acts and the PT Act. The same is being deployed for the benefit of the tax payers.

The facility of uploading of documents is being developed and may be deployed soon.

2) Revised Procedure:

I) The facility of single application for online registration under the MVAT Act, CST Act, PT Act (both PT RC and PT EC) shall be made available from **09 March 2015**. The revised procedure related to this change has been mentioned in the **Annexure A** attached to this circular.

II) Changes made in existing MVAT/CST application:

- i) Check boxes for selection of PTRC, PTEC are provided.
- ii) Additional fields for selecting Entrepreneurs Memorandum (EM) issued by District Industries Centre (DIC) and/or Industrial Entrepreneurs memorandum (IEM) issued by Government of India.
- iii) Additional field for entering UID (Aadhaar Card number) is provided.
- iv) Mobile number and email address is made mandatory in “place of work/POB” section.
- v) In “Bank details” section, a new field is provided to enter IFSC code. After filling any of the details like IFSC or MICR code or Bank and Branch name, other fields except bank account and account type gets auto populated.

III) Changes in existing PTEC application:

- i) Certificate/Sanad Number granted by the concerned certifying authority (Council / Body / Association / Corporation) related to their profession. E.g. Doctors has to give its registration number with their respective medical council.
- ii) Date of effect of that certificate / sanad.

- IV) The applicant who desires to seek registration only under VAT/CST Act and the applicant who desires to apply for registrations under the VAT/CST and the PT Acts shall be required to attend before a single VAT registering authority to conduct relevant verifications. In these cases the registration under the relevant Acts shall be granted only after the approval of the registering authority.
- V) The applicant who seeks registration only under the **PT Act** shall not be required to attend before the registration authority for any physical verification of documents. In case of the correct and complete application the PTRC/PTEC TIN, will be generated within three working days. The TIN Certificate will be sent through post / courier on the address mentioned in the application within one month.

In case the applicant does not find his TIN in "Know Your TIN" section within three working days from the date of application, he will be required to attend before the concerned Profession Tax Officer whose details are mentioned on the acknowledgment along with application form. TIN in such cases will be generated and issued after the verification of documents.

The Non- resident employer/person and Government Departments may continue to apply manually for obtaining the PTEC / PTRC TINs. The instructions given in the Trade Circular No.5 T of 2012 shall continue to apply in such cases.

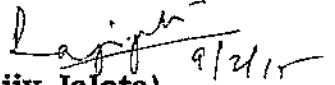
The method of random selection of cases for verification, post grant of PT TIN may be employed. The applicants are requested to furnish the correct and complete information in the application for registration. In case of pending applications, as on 08/03/2015, in which the system has generated date of appointment for physical verification, PTRC/PTEC TIN, will be generated for correct and complete applications. In case applicant does not find their TIN in Know Your TIN Section on or after 10/03/2015, he will be required to attend the concerned Profession Tax Officer on date of appointment as mentioned on the acknowledgment slip, TIN in such cases will be generated and issued after the verification of documents.

VI) The new system envisages grant of PTRC/PTEC TIN without the applicant requiring to attend the Profession Tax Office. It is requested the applicants to fill their application correctly and completely. It is also requested to mention their address correctly so that the physical copy of the TIN certificate is delivered to the said address which in turn shall confirm the address of the applicants.

VII) The process of manual filing of applications for registrations under , The Maharashtra Tax on Luxuries, Act , The Sugarcane Purchase Tax Act, The Maharashtra Tax on the Entry of Goods into Local Areas Act and Non_Resident Circle Dealers applying for Maharashtra Value Added Tax Act (MVAT), Central Sales Tax Act (CST) shall continue.

VIII) 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) 9/2/15

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

No.JC (Regn)/ common regn form/2015/267

Trade Circular No. ~~A~~T of 2015 Mumbai, Dated: 09/03/2015

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.


(D.K. Giri) 9/3/2015

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

ANNEXURE A

Steps to make the single on line application for obtaining registration under the MVAT/CST and PT Acts:

- a) The online application for registration under the aforementioned Acts be accessed through the website www.mahavat.gov.in
- b) Click e-registration in e-services link on homepage.
- c) Dealer registration form will be displayed. Follow the following steps (The fields indicated by * are mandatory fields):
 - i) Enter Name of the Business (Not applicable if only PTEC has been applied for).
 - ii) Choose the appropriate Act field/fields for which registration is to be obtained by selecting the relevant acts from MVAT/ CST/ PTEC/PTRC (by making a tick mark in the relevant boxes).
 - iii) Enter PAN on which Registration is to be obtained
 - iv) Select location
 - v) Name of applicant
 - vi) Status of applicant.
 - vii) Dealers holding Entrepreneurs Memorandum (EM) issued by District Industries Centre (DIC) and/ or Industrial Entrepreneurs Memorandum (IEM) issued by Government of India should select the radio button and enter the relevant fields.
 - viii) Then click next.
- d) Click on "MVAT/CST" box (it will not be active for those who opted only PTEC/PTRC) Form 101 will open
 - i) Information in the boxes (Name of Applicant, PAN NO, Request ID, and NAME OF BUSINESS will auto populate)
 - ii) Select Constitution, status of the signatory to the application and Reasons for Registration.
 - iii) Enter information related to Reason for registrations accordingly.
 - iv) Select nature of Business, commencement of business
 - v) Select Composition Scheme and type of composition scheme as applicable.
 - vi) Select language of books of accounts and whether computerized or not

- vii) Select occupancy status of place of business.
- viii) Save and exist.
- e) Click on "Place of Work/POB" and enter details, save and exit.
- f) Click on bank details box, click on "ADD", enter all details about current / saving (applicable for PTEC only) account, save and exit.
- g) Click on "Sale/Purchase" box if applied under "exceeding the turnover limits"(for MVAT/CST ACTS only).Enter details of sales/purchases, save and exit.
- h) Click on "PTRC/Employers Details" box (if applicable) and enter details save and exit.
- i) Click on "Addl. Place of Work/APOB" (if applicable), enter details save and exit.
- j) Click on "Incentives" (if applicable), enter details, save and exit.
- k) Click on "PTEC" box (if applicable), enter details, save and exit.
- l) Click on "place of Residence" box (if applicable), enter details of residence, save and exit.
- m) Click on "commodity" enter details, save and exit.
- n) Click on "Other State APOB" (if applicable), enter details, save and exit.
- o) Click on "Proprietor/Partner/Directors" enter details, save and exit.
- p) Click on "submit"
- q) In case the data in any of the mandatory fields is not entered, then the applicant would get error message and would be prompted to enter the said data.
- r) In case of partially filled data for retrieving the incomplete form enter PAN on first page of "Dealer Registration Form" under "existing dealer" block and click on "Load"
- s) After submission and uploading of the completely filled application form the acknowledgment containing date, time and details of the Registration Officer will be generated. This acknowledgment can be **saved** and shall be printed for producing before the registering authority. The dealer should also save the downloadable MVAT, CST and Profession tax common application form of registration and should take print out of it and submit it before the Registration Officer along with documents prescribed in Circular 4T of 2005.

- t) After submission of required documents along with acknowledgement and application and photo signature before the Registration Officer, TIN will be generated on the same date.
- u) Dealers holding Entrepreneurs Memorandum (EM) issued by District Industries Centre (DIC) and/or Industrial Entrepreneurs Memorandum (IEM) issued by Government of India, TIN will be auto generated. The applicant will not be required to attend before the officer for the physical verification of documents. In these cases dealer will have to upload scanned copy of the memorandum issued by DIC or Government of India along with documents mentioned in Trade Circular 4T of 2005. **(It will be applicable when the facility of uploading of the scanned documents will be made available)**
- v) Fees and Deposit
- i) For Voluntary Registration :
- A) Deposit : Rs. 25000/- Demand Draft of any nationalized bank drawn in favor of "Bank of Maharashtra A/c MVAT" for dealers applying in Mumbai Location. For other locations Demand Draft of any nationalized bank drawn in favor of "State Bank of India A/c MVAT"
- B) Fees: Rs. 5000/- Demand Draft of any nationalized bank drawn in favor of "Bank of Maharashtra A/c MVAT" for dealers applying in Mumbai Location. For other locations Demand Draft of any nationalized bank drawn in favor of "State Bank of India A/c MVAT"
- ii) For others:
- Fees: Rs. 500/-(For MVAT) and Rs. 25/- (For CST) in the form of Court Fee Stamps or Demand Draft of any nationalized bank drawn in favor of "Bank of Maharashtra A/c MVAT" for dealers applying in Mumbai Location. For other locations Demand Draft of any nationalized bank drawn in favor of "State Bank of India A/c MVAT"