

Office of the  
Commissioner of State Tax.  
Maharashtra State, 8<sup>th</sup> Floor,  
GST Bhavan, Mazgaon,  
Mumbai-400 010.

**TRADE CIRCULAR**

No. JC (HQ)-1/GST/2019/Mission Mangal/ADM-8 dated 13<sup>th</sup> Sept 2019.

**Trade Circular No. 43 T of 2019.**

To,

.....  
.....

**Subject** : Reimbursement of SGST applicable on tickets of **Mission Mangal** movie

**Ref.** (1) GR No-Sankirna 2019/Pra. Kra. 97/Karadhan-1 dt 29<sup>th</sup> August 2019.

Sir/Gentlemen/Madam,

1. You are aware that **Mission Mangal** movie which is based on the Mangalyan mission of Indian Space Research Organisation (ISRO) is released throughout India. Our scientists, mainly women scientists, have given their valuable contribution to the success of this mission. To promote this message in the field of science, Government of Maharashtra has issued above referred GR wherein Government is going to reimburse to the registered theatre the component of State Goods and Services Tax (SGST) prominently indicated in the ticket which is issued for the supply of service by way of admission to the exhibition of movie **Mission Mangal** during the period 29<sup>th</sup> August 2019 to 31<sup>st</sup> December 2019. Copy of the above referred GR is available on the website [www.maharashtra.gov.in](http://www.maharashtra.gov.in) with unique code 201908291123207805.
2. Registered theatre after indicating CGST and SGST in the price of ticket shall reduce the ticket price by amount equal to SGST in order to pass on the benefit to the consumer. "Registered theatre" means theatre registered under the Maharashtra Goods and Services Tax Act, 2017. Registered theatre shall prominently indicate the component of SGST, CGST and amount of discount on account of reimbursement to be claimed from Government of Maharashtra in the ticket price of Mission Mangal movie.

*Example-*

Suppose basic ticket price is Rs 200/-. SGST applicable is Rs 18/- and CGST applicable is Rs 18/-. Total price comes to Rs 236/-. Here, Government is going to reimburse the amount equal

to SGST payable which is at Rs 18/-.The theatre shall reduce this amount of SGST to be reimbursed by the State Government at Rs 18/-from Rs 236/- and collect balance amount of Rs 218/- from consumer. The theatre shall prominently indicate this reimbursement amount of Rs 18/- which is equal to SGST in the ticket.

Basic ticket price	200
<i>Add</i> -CGST	18
<i>Add</i> -SGST	18
<b>Total=</b>	<b>236</b>
<i>Less</i> - Discount on account of reimbursement to be claimed from Govt. of Maharashtra	18
<b>Total price receivable from consumer</b>	<b>218</b>

3. The registered theatre shall pay the tax, SGST as well as CGST, in a regular manner. If the registered theatre has recovered full amount from consumer without reducing the amount equal to SGST, then no refund of such amount will be granted to the theatre. In order to claim refund of SGST paid, the registered theatre is required to pass on the benefit of this scheme to the consumer.
4. Every registered theatre which is going to take the benefit of this scheme shall communicate the details as given in **Annexure I** through email on mail id **mahafilmincentives@mahagst.gov.in** within seven days from the publication of this circular or within seven days from the date on which theatre started passing the benefit of the scheme to consumer, whichever is later . Registered theatre which fails to communicate the same within the prescribed time limit will not be eligible to claim the benefit of the scheme.
5. Theatres which are going to take benefit of this scheme shall prominently display in their theatre premises a board to the effect that Government of Maharashtra is going to reimburse the component of SGST to the registered theatre and cost of ticket is reduced accordingly. Jurisdictional officer may visit the theatre to verify whether theatre is passing on this benefit to consumer or not.
6. **Mechanism for refund of SGST component paid by registered theatres-**
  - 3.1 After filing the return under section 39 of MGST Act, 2017, registered theatre shall make an application to State jurisdictional officer for reimbursement of SGST component which

he has paid in the return period in **Annexure II** within **thirty days** from the filing of return and payment of tax for the said period. If registered theatre is under jurisdiction of Central authority, then he will apply to concerned divisional Joint Commissioner of State Tax or to the locational administrative head of the office.

3.2 Registered theatre shall produce the books of accounts for the verification before jurisdictional officer for ascertaining refund claim as and when required. Apart from verification of books of accounts, jurisdictional officer will also verify whether registered theatre has fulfilled all the conditions prescribed in above referred Government Resolution. After due verification, refund will be disbursed to the registered theatre. The refund shall be disbursed within 30 days of the application.

This Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

Yours faithfully,



(RAJIV JALOTA)  
Commissioner of State Tax,  
Maharashtra State, Mumbai.

No. JC (HQ)-1/GST/2019/Mission Mangal/ADM-8 dated <sup>th</sup>13 Sept 2019.

**Trade Circular No. 48T of 2019.**

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

**Copy submitted with compliments to,-**

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(Shriram H. Umale)

Joint Commissioner of State Tax-HQ-1,  
Maharashtra State.

## Annexure-I

To,  
The Commissioner of State Tax,  
Department of Goods and Services Tax,  
Maharashtra State, Mumbai.

I wish to avail the benefit of the scheme as published in GR No-Sankirna 2019/Pra. Kra. 97/Karadhan-1 dt 29<sup>th</sup> August 2019 (201908291123207805) in case of **Mission Mangal** movie. I have gone through the terms and conditions of the GR. I also have gone through the trade circular \_\_\_T2019 dt \_\_\_ -2019 in this regard. I am submitting the required details as under-

1.	GSTIN		
2.	Legal Name		
3.	Trade Name		
4.	Address of Place of Business		
5.	Pincode		
6.	Contact details (Phone No)		
7.	Jurisdictional Tax officer code		
8.	No of Additional POB (Theatres)		
9.	Theatrewise details of the date from which benefit of the scheme is passed on to consumer	Theatre location	Date
10.	Whether the display board as per para (5) of Trade circular is displayed		

Name-  
Designation/Status

## ANNEXURE- II

Application for Refund of an amount equal to SGST component by registered theatre in case of **Mission Mangal** movie

(See GR No-Sankirna 2019/Pra. Kra. 97/Karadhan-1 dt 29<sup>th</sup> August 2019.)

1.	GSTIN					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address					
5.	Tax period					
		Rate of ticket	No of tickets sold	Net Taxable Turnover	CGST	SGST
6.	Details of total Supplies effected under SAC 9996					
7.	Details in case of <b>Mission Mangal</b> tickets					
8.	Out of column 7, details in case of <b>Mission Mangal</b> tickets wherein benefit is passed on to consumer					
9.	Amount of Refund claimed (Rs.)					
10.	Bank details	Bank Name- Branch- IFSC- Account Number-				

### DECLARATION

I hereby declare that-

- (1) I hereby declare that the refund has been claimed only for the invoices (tickets) pertaining to **Mission Mangal** movie.
- (2) I have passed on the benefit of the scheme to the consumers.

Signature

Name-

Designation/Status