

Office of the,  
Commissioner of State Tax,  
Maharashtra State, Mumbai.  
8<sup>th</sup> floor, Goods & Service Tax  
Bhavan, Mazgaon,  
Mumbai-400010.

## **TRADE CIRCULAR**

No. JC (HQ)-1/2019/Reg/ADM-8 Mumbai, dated 16th August 2019.

### **Trade Circular No. 44T of 2019.**

**To,**

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- Sub. : Documents required to be uploaded for grant of Registration.
- Ref : 1. Trade Circular 5T of 2015, dated 06/05/2015.  
2. Trade Circular 7T of 2015, dated 19/05/2015.  
3. Trade Circular 10T of 2015, dated 07/07/2015.  
4. Trade Circular 2T of 2016, dated 21/01/2016.  
5. Trade Circular 4T of 2016, dated 05/02/2016.  
6. Trade Circular 7T of 2016, dated 25/02/2016.  
7. Trade Circular 15T of 2016, dated 09/05/2016.  
8. Notification No. VAT/ADM 2016/1B/ADM-8, dated 28/04/2016 issued by this office.

Sir/Gentleman/Madam,

### **Background:**

The Trade Circular No. 5T and Trade Circular No. 7T of 2015 were issued wherein the procedure for obtaining new registration under MVAT Act 2002 and Central Sales Tax Act, 1956 was explained in detail. The Trade Circular No. 20T of 2017 dated 16/06/2017 was issued where the details of documents required to be uploaded for grant of registration under MVAT Act, 2002 and Central Sales Tax Act, 1956 was elaborated in detail. List of documents required to be uploaded along with application for new registration is mentioned in **Annexure -A** of Trade Circular No. 20T of 2017 dated 16/06/2017.

There is a demand from the trade that, some modifications are required in Sr. No. A.10 of the list of documents required for all types of registration in trade Circular No.20T of 2017 dated 16/06/2017. In the said column of Sr. No. A. 10, it is mentioned that "In case of LICENSED commodities, 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, firm, company as the case may be”.

As there is demand from Trade and in view of principles of ease of doing business and to reduce hardship to the dealers, sr. no. A.10 of the list of documents required for all types of registration in trade circular No.20T of 2017 dated 16/06/2017 stands deleted henceforth. The change may be noted by all concerned.

This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of 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 State Tax,  
Maharashtra State, Mumbai.

No. JC (HQ)-1/2019/Reg/ADM-8 dated 16<sup>th</sup> August 2019.

**Trade Circular No. 44 T of 2019.**



(Shriram H. Umale)  
Joint Commissioner of State Tax-(HQ)-1,  
Maharashtra State.

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.