

Office of the  
Commissioner of State Tax  
(GST), 8<sup>th</sup> Floor, GST Bhavan,  
Mazgaon, Mumbai-400010.

## Trade Circular

To,

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No. JC (Nodal-1)/E-Helpdesk/Trade Circular/B<sup>3044</sup>, Mumbai. Dated <sup>24</sup>\_\_/10/18.  
Trade Circular No. 29 T of 2018.

Sub. : Providing various e-filing facility to tax payers for  
smooth GST Compliance.

**Gentlemen/Sir/Madam,**

In pursuance of ease of doing business and helping the tax payers to discharge various obligations in context to GST, Maharashtra State GST Department has established dedicated helpdesks in all State GST offices in the state for assisting taxpayers in e-filing of various applications/forms, namely-

- 1) Registration- Application for New Registration, Amendment and Cancellation.
- 2) Return - GST 3B, GSTR 1, GSTR 4, GSTR 5, GSTR 6, GSTR 7.
- 3) Payment- GST 3B related payments.
- 4) Refund- All types of refund applications.

### List of location wise E-Helpdesks

Division	Sr. No	Location	Office Address
Mumbai	1	Mumbai	Gr Floor, F-Wing, New building, GST Bhavan, Mazgaon, Mumbai-400010.
Aurangabad	2	Aurangabad	Gr. Floor, GST Bhavan, Opposite Railway Station, Aurangabad-431005.
	3	Beed	Goods and Services Tax office, Near LIC Office, Nagar Road, Beed.
	4	Jalna	Goods & Services Tax Bhavan, Near Railway Station, Station Road Jalna.

Division	Sr. No	Location	Office Address
Nagpur	5	Nagpur	Gr. Floor, GST Bhavan, Near High Court, Civil line, Nagpur.
	6	Chandrapur	GST BHAVAN Administrative building, 2floor, opp. Bus Stand, Chandrapur
	7	Gondia	Ground floor, GST BHAVAN, Civil line, behind Court, Gondia
	8	Wardha	2nd floor, Administrative Building, Civil line, Wardha-442001
	9	Bhandara	1st floor, Administrative Building, Sakoli Road, Bhandara-441904
	10	Gadchiroli	GST Karyalay, Complex area, Near Collector office, Gadchiroli-442605
Nashik	11	Nashik	GST Bhavan, Room no 103, Prashant Nagar, Pathardi Phata, Nashik-422010
	12	Malegaon	GST Bhavan, Yash Kripa Building, Soygaon Market Road, Near M G Petrol Pump Malegaon 423203
	13	Ahmednagar	Room No-8, Ground Floor, GST Bhavan, Near SBI & GPO Chowk, Ahmednagar-414001
Amravati	14	Akola	GST Bhavan, Neemwadi Bypass Road, Akola-444001
	15	Amravati	GST Bhavan, Revenue Commr.Off.Compound, Old By Pass Road, Amravati-444601
	16	Khamgaon	GST Bhavan, Nandura Road, Khamgaon-444303
	17	Washim	GST Bhavan , Pusad Naka,Turke Complex, Washim -444505
	18	Yavatmal	GST Bhavan, Administrative Building, Collector Office Campux, Civil Lines, Yavatmal- 445001
Kolhapur	19	Kolhapur	GST Bhavan, Near SP Office, Kasaba Bawda Road, Kolhapur-416003
	20	Oras	Main Administrative Building, A Block, First Floor, Oras-416812
	21	Ratnagiri	GST Bhavan, Boarding Road, Ratnagiri.
	22	Sangli	GST Bhavan, Chintamani Nagar, In Front Of Mahda Colony, Off Madhav Nagar Road, Sangli-416416
	23	Satara	GST Bhavan, 178A, Raviwar Peth, Satara-415001
Nanded	24	Nanded	Goods And Services Tax Bhawan, Nanded
	25	Latur	Goods And Services Tax Bhavan, Gandhi Chowk, Latur.

Division	Sr. No	Location	Office Address
	26	Parbhani	Goods And Services Tax Bhavan, Parbhani
	27	Hingoli	Goods And Services Tax Office, Hingoli
Thane	28	Thane	5th Floor, GST Bhavan, Court Naka, Thane West-400601
	29	Kalyan	3rd Floor, Sai Vihar Building, Shivaji Path, Above Gurudev Hotel, Kalyan West- 421301
	30	Bhyander	First Floor, GST Office, MTNL Building , 60 Feet Road, Bhyander West-401101
	31	Palghar	Bunsidhar Building, Ganesh Nagar, Old KLT Naka, Palghar West-401404
Pune	32	Pune	1st Floor, GST Bhavan, Airport Road, Yerwada, Pune-411006
Raigad	33	Raigad	Room No 208, 2nd Floor, Konkan Bhavan, CBD Belapur, Raigad-400614
Solapur	34	Solapur	Goods And Services Tax Bhavan, Hotgi Road, Solapur 413003
	35	Barshi	Goods And Services Tax Office, Chatrapati Shivaji Maharaj Shopping Centre, Alipur Road, Barshi
	36	Osmanabad	Goods And Services Tax Office, Raigad Function Hall, Sai Nagar, Yedshi Road, Osmanabad
Dhule	37	Jalgaon	GST Bhavan ,Rasik Marg,Opp.Hotel Royal Palace ,Ganpati Nagar ,Jalgaon - 425001
	38	Dhule	GST Bhavan, Gopal Nagar, Jamnagiri Road, Dhule-424001
	39	Nandurbar	GST Karyalaya, Indira Gandhi Shopping Complex, Girivihar Gate, Nandurbar.

### **Who can avail this facility**

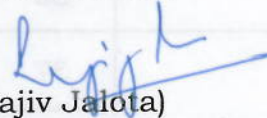
1. The facility can be availed by taxpayers and new applicants.
2. Only 2 applications will be entertained per person (Copy of PAN card will be taken and also noted in electronic format).
3. Dealer themselves can attend and take benefit of this facility upon production of valid ID proof of ownership (as a proprietor, partner or director etc.)
4. Every form requires different type of information. Detail description of form type wise required information (of all the columns) is given in attached **Annexure**. Dealer/ authorized person are requested to bring proper information in given format in a pen drive for smooth and quick uploading of relevant forms.

5. Any person of behalf of dealer can avail this facility upon production of following documents :-
  - a) Authority letter on letter head of firm carrying signature of authorized signatory along with Name and signature of person attending.
  - b) ID proof (PAN card of person attending )
6. Dealer / Authorized person should carry valid User Id and Password of GST portal.
7. Dealer / Authorized person needs to bring required information in pen drive along with dongle for digital signature.
8. Dealer / Authorized person who wishes to avail the services needs to carry mobile number registered with GSTN and email Id registered with GSTN.

**\*Disclaimer-** The use of helpdesk services for uploading Registration application, Filing returns, Refund application & Payment procedure is at Taxpayer's sole risk and discretion. Utmost care will be taken while uploading forms. MGSTD will not be responsible for any data loss or any difficulty faced due to system problem.

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.

Yours faithfully,



(Rajiv Jalota)

Commissioner of State Tax,  
Maharashtra State, Mumbai

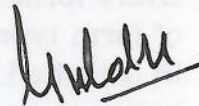
No. JC (Nodal-1)/E-Helpdesk/Trade Circular/ <sup>B-3044</sup> Mumbai. Dated: 24/10/2018

Trade Circular No 29 T of 2018

Copy forwarded with compliments for information to,

- 1) The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
- 2) The Senior Account Officers, State Tax Revenue Audit, Mumbai and Nagpur.

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with request to upload this circular on the website of the department



(G. V. Bilolikar)

Joint Commissioner of State Tax,  
Nodal-1 division, Mumbai.

## **Annexure**

### **Requirement For Filing Of GST Returns**

#### **GSTR 3B:**

1. Turnover & Tax on outward and reverse charge inward supplies
2. Inter-state supplies.
3. Eligible ITC.
4. Exempt, nil and Non GST inward supplies.

#### **GSTR 1:**

Data should be in format as per given in latest **Offline Tool Version** at <https://www.gst.gov.in/download/returns>

#### **GSTR 4 :( Composition Dealers)**

Data should be in format as per given in latest Offline Tool Version at <https://www.gst.gov.in/quicklinks/downloads-utilities>

#### **GSTR 5 (Non- Resident Taxpayer)**

##### **Original Details**

- 3 - Import of Goods - To add details of inputs/ capital goods received from overseas
- 5 - Outward Supplies Made - To add details of taxable outward supplies made to registered persons (including UIN holders)
- 6 - B2CL (Large) Invoices - To add details for taxable outwards supplies to a consumer, where place of supply is other than the State where supplier is located (Inter-State supplies) and invoice value is more than Rs. 2.5 lakh.
- 7A,7B - B2C (Small) - To add details of taxable supplies to unregistered persons other than supplies mentioned at Table 6.
- 8B - Credit/Debit Notes - To add details of credit/ debit notes
- 8B - Unregistered Credit/Debit Notes - To add details of credit/ debit notes for B2C large details.

##### **Amendment Details**

- 4 - Amended Import of Goods - To add details of amendments to import of goods
- 8A - Amended Outward Supplies - To add details of amendments to outward supplies to registered persons (including UIN holders)
- 8A - Amended B2C (Large Invoices) - To add details of amendments to outward inter-state supplies to unregistered persons
- 9 - Amended B2C (Small) - To add details of amendments to outward supplies to unregistered persons

## **GSTR 6 (INPUT SERVICE DISTRUBUTOR):**

Data should be in format as per given in latest **Offline Tool Version at [https://tutorial.gst.gov.in/offlineutilities/returns/GSTR 6 Offline Utility.zip](https://tutorial.gst.gov.in/offlineutilities/returns/GSTR_6_Offline_Utility.zip)**

### **Requirement for filing GST refund**

#### **1] Refund of Excess Balance in Electronic Cash Ledger-**

Details of cash ledger.

#### **2] Refund of ITC on Account of Exports without Payment of Tax:**

1. Turnover of zero rated supply of goods and services.
2. Adjusted total turnover.
3. Net input tax credit.

#### **3] Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (Without Payment of Tax)**

1. Turnover of zero rated supply of goods and services.
2. Adjusted total turnover.
3. Net input tax credit.

#### **4] Refund of ITC accumulated due to Inverted Tax Structure (RFD-01A)**

1. Turnover of inverted supply of goods.
2. Tax payable on such inverted rated supply of goods.
3. Adjusted total turnover.
4. Net input tax credit.

#### **5] Refund by Recipient of Deemed Export (RFD-01A)**

1. Refund amount to be claimed.
2. Balance in electronic credit ledger.
3. Tax credit availed during the period.
4. Eligible amount.

#### **6] Refund on Account of Supplies made to SEZ Unit/ SEZ Developer (With Payment of Tax)**

Amount should be mentioned in zero rated supply column in GSTR- 3b.

## **Requirements For Registration/Amendment/Cancellation**

### **[I] Documents Required to Complete the Application for GST Normal Taxpayer New Registration**

Please keep the scanned copy of below mentioned documents ready to submit your application for New Registration:

1. Information, proofs required to be attached on the basis of Constitution of Business selected by Applicant.

<b>Constitution of Business</b>	<b>Proof of Constitution</b>	<b>Size</b>	<b>Type</b>
Proprietorship;	Nil (No Attachment required)	1 MB	JPEG, PDF
Partnership;	Partnership Deed; Any Proof substantiating Constitution	1 MB	JPEG, PDF
Hindu Undivided Family	Nil (No Attachment required)	1 MB	JPEG, PDF
Private Limited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Public Limited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Society/ Club/ Trust/ AOP;	Trust Deed; Registration Certificate; Any Proof substantiating Constitution	1 MB	JPEG, PDF
Government Department;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Public Sector Undertaking;	Certificate of Incorporation	1 MB	JPEG, PDF
Unlimited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Limited Liability Partnership;	Certificate of Incorporation	1 MB	JPEG, PDF
Local Authority;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Statutory Body;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Foreign Company	Certificate for Establishment	1 MB	JPEG, PDF
Foreign Limited Liability Partnership	Certificate for Establishment	1 MB	JPEG, PDF

2. While filling the details of <Promoters / Partners>, you are required to attach Photograph for each records entered. Maximum file Size for Photograph allowed is 100 KB and File Type must be JPEG only.
3. Proof of Authorized Signatory: Following documents are required.

Document Required	File Type	File Size
Photo	JPEG	100 KB
Copy of Resolution passed by Board of Directors/ Managing Committee and Acceptance letter	JPEG, PDF	100 KB
Letter of Authorization	JPEG, PDF	100 KB

4. Documents Required for Principal Place of Business:

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
1	Own	Any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
2	Leased	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b> any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b> Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
3	Rented	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b> any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b> Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
4	Consent	Consent letter <b>AND</b> any 1 attachment	Consent letter <b>AND</b> Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
5	Shared	Consent letter <b>AND</b> any 1 attachment	Consent letter <b>AND</b> Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
6	Others	Legal ownership document	Legal ownership document

#### 5. Documents Required for Bank Accounts

Documents Required	File Type	File Size
First page of Pass Book	JPEG, PDF	100 KB
Bank Statement	JPEG, PDF	100 KB
Cancelled Cheque	JPEG, PDF	100 KB
Any document issued by Bank on this behalf.	JPEG, PDF	100 KB

### **III Documents Required for Application for Registration as Tax**

#### **Deductor**

Please keep the scanned copy of below mentioned documents ready to fill your application for Registration as Tax Deductor.

- Detailed information on proofs required to be attached on the basis of Constitution of Business selected by Applicant.

Constitution of Business	(Proofs Required for Constitution of Business)	Document Size	Document Type
Government Department;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Local Authority;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Statutory Body;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Any Other body notified by committee	Any Proof substantiating Constitution	1 MB	JPEG, PDF

- While filling the details of DDO / Authorised Signatory, you are required to attach Photograph for each records entered. Maximum file Size for Photograph allowed is 100 KB and File Type must be JPEG only.

3. Proof of Authorized Signatory: Following Documents are required.

Document Required	File Type	File Size
Copy of Resolution passed by Board of Directors/ Managing Committee and Acceptance letter	JPEG, PDF	100 KB
Letter of Authorization	JPEG, PDF	100 KB

4. Documents Required for Principal Place of Business:

Sr.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
1	Own	Any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
2	Leased	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement)  AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b>
			Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
3	Rented	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement)  <b>AND</b> any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) <b>AND</b>
			Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
4	Consent	Consent letter <b>AND</b> any 1 attachment	Consent letter <b>AND</b>
			Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
5	Shared	Consent letter <b>AND</b> any 1 attachment	Consent letter <b>AND</b>
			Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
6	Others	Legal ownership document	Legal ownership document

Note: If the principal place of business is located in an SEZ or the applicant is an SEZ developer, necessary documents /certificates issued by Government of India are required to be uploaded.

### **[III] Documents Required for Application for Registration as Tax**

#### **Collector**

Please keep the scanned copy of below mentioned documents handy to fill your application for Registration as Tax Collector.

1. Detailed information on proofs required to be attached on the basis of Constitution of Business selected by Applicant.

<b>Constitution</b>	<b>Proof of Constitution</b>	<b>Size</b>	<b>Type</b>
Proprietorship;	Nil (No Attachment required)	1 MB	JPEG, PDF
Partnership;	Partnership Deed; Any Proof substantiating Constitution	1 MB	JPEG, PDF
Hindu Undivided Family	Nil (No Attachment required)	1 MB	JPEG, PDF
Private Limited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Public Limited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Society/ Club/ Trust/ AOP;	Trust Deed; Registration Certificate; Any Proof substantiating Constitution	1 MB	JPEG, PDF
Government Department;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Public Sector Undertaking;	Certificate of Incorporation	1 MB	JPEG, PDF
Unlimited Company;	Certificate of Incorporation	1 MB	JPEG, PDF
Limited Liability Partnership;	Certificate of Incorporation	1 MB	JPEG, PDF
Local Authority;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Statutory Body;	Any Proof substantiating Constitution	1 MB	JPEG, PDF
Foreign Company	Certificate for Establishment	1 MB	JPEG, PDF
Foreign Limited Liability Partnership	Certificate for Establishment	1 MB	JPEG, PDF
Others	Registration Certificate; Any Proof substantiating Constitution	1 MB	JPEG, PDF

2. While filling the details of Authorized Signatory, you are required to attach Photograph for each records entered. Maximum file Size for Photograph allowed is 100 KB and File Type must be JPEG only.

**3. Proof of Authorized Signatory: Following Documents are required.**

Document Required	File Type	File Size
Copy of Resolution passed by Board of Directors/ Managing Committee and Acceptance letter	JPEG, PDF	100 KB
Letter of Authorization	JPEG, PDF	100

**4. Documents Required for Principal Place of Business:**

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
1	Own	Any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
2	Leased	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
3	Rented	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
4	Consent	Consent letter AND any 1 attachment	Consent letter AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
5	Shared		Consent letter AND

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
		Consent letter AND any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
6	Others	Legal ownership document	Legal ownership document

**[IV] Documents Required to Complete the Application for Enrolment of GSTP**

1. Applicant who is filing the application for enrolment of GSTP, is required to attach Photograph for each records entered. Maximum file Size for Photograph allowed is 100 KB and File Type must be JPEG only.
2. Documents required for Principal Place of Business

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
1	Own	Any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
2	Leased	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement)  AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND  Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
3	Rented	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement)  AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND  Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
4	Consent	Consent letter AND any 1 attachment	Consent letter AND  Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
5	Shared		Consent letter AND

Sr. No.	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
		Consent letter AND any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
6	Others	Legal ownership document	Legal ownership document

3. Qualifying Degree: All the applicants except Retired Government Officials are required to attach the scanned copy of the Qualifying degree. Maximum file Size for attachment allowed is 1MB and File Type must be PDF / JPEG only. Multiple Documents uploads are allowed.
4. In case of Government Officials, they are required to attach, "Pension certificate issued by AG officer Or LPC". Maximum file Size for attachment allowed is 1MB and File Type must be PDF / JPEG only.

**OTHER REQUIREMENTS**

1. DSC is mandatory to all taxpayers except proprietorship and partnership.
2. Data should be taken in pendrive in prescribed size.
3. Valid user id and password.

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