

Office of the
Commissioner of sales Tax,
Maharashtra State,
8th Flr., Vikrikar Bhavan,
Mazgaon, Mumbai-400010

TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2018-19/B-719 Mumbai, Dt. 20/08/2018
Trade Circular No. 21 T of 2018

Subject: Announcement of Special Campaign for GST Migration Pending cases.

Ref. : 1. Trade Circular 18T of 2018 dated 31-07-2018
2. Trade Circular 19T of 2018 dated 10-08-2018

The GST Council in its 28th meeting approved the proposal to open the migration window for taxpayers, who have filed **Part A of FORM GST REG-26, but not Part B** of the said FORM. Such taxpayers are required to approach the jurisdictional Central Tax/State Tax nodal officers with the necessary details on or before 31st August 2018.

With reference to the approval in 28th GST Council meeting, the Maharashtra State Tax Department has organized Special Campaign during 6th August 2018 to 18th August 2018 to collect the requests of the taxpayers, who have filed Part A of FORM GST REG-26, but not Part B of the said FORM and shared all these cases with GSTN for further processing, as mentioned in the Trade Circular 18T of 2018. The list of such cases, shared with GSTN, is published on department's portal at below link-

<https://www.mahagst.gov.in/mr/general-informations/57>

The Special Desks created for the above mentioned campaign will be functional till 31st August 2018. If any taxpayer, who have filed Part A of FORM GST REG-26, but not Part B of the said FORM and have not yet submitted their request for opening of Migration Window, may approach these Special Desks with the Request Letter as mentioned in the Trade Circular 18T of 2018. For more details, the taxpayers are requested to refer the Trade Circular 18T of 2018 dated 31-07-2018 & Trade Circular 19T of 2018 dated 10-08-2018.

This circular is clarificatory in nature and cannot be made use of for legal interpretation of provisions of Law. If any member of trade has any doubt, he may refer the matter to this Office for further clarifications.



Rajiv Jalota
Commissioner of Sales Tax,
Maharashtra State

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H V Nikam
Joint Commissioner of Sales Tax,
Mahavikas