

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

TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrolment/2018-19/B-675 Mumbai Dt. 10/08/2018
Trade Circular No. 19 T of 2018

Subject: Extension of Special Campaign for GST Migration Pending cases.
Reference: Trade Circular 18 T of 2018 issued dt. 31-07-2018.

GST Council in 28th meeting approved opening of Migration window for taxpayers, who have filed Part A of GST REG-26, but not completed Part B of said form. Accordingly, Maharashtra State Tax Department had issued above referred trade circular 18 T of 2018 dated 31/07/2018 and organised a Special Campaign during 06 August 2018 to 10 August 2018 for collecting the migration pending cases.

A) Extension of Special Campaign:

Considering the response received to this Special Campaign, the said campaign is being extended by one more week to cover remaining migration cases. The said extension shall be up to 18th August 2018. Such remaining taxpayers, who have filed Part A of GST REG-26, but not completed Part B of said form are requested to approach the Special Desks with Request Letter by 18th August 2018. For other details refer to the Trade Circular 18T of 2018.

As pointed in the Trade Circular 18T of 2018, the cases received up to 10 August 2018, at the Specialized desks are being shared with GSTN for re-opening of migration window. List of all such cases shared with GSTN will be published on 13-08-2018 at below link –

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

The cases communicated to GSTN by department will further be analysed at the end of GSTN and GSTN will select the taxpayers, who have filed Part A of GST REG-26, but not completed Part B of said form. Such cases, selected by GSTN for opening of migration window, will also be published at the above link, once such information is received from GSTN.

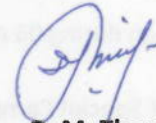
B) Pending Migration cases shared earlier through IT Redressal Mechanism:

Department had issued Trade Circular 13T of 2018 dt. 17-04-2018 and devised an IT Redressal Mechanism for resolving IT glitches faced by taxpayers on GST Portal. Some cases of non-migrated

taxpayers were also reported to the IT Redressal Officers and same were shared with GSTN during last 3 months. After analysing these cases, the GSTN has selected 51 cases for opening of migration and mails have been sent to all these 51 taxpayers along with the steps to be followed for completing the pending migration. The list of the selected and rejected cases (with reasons of rejection) is being shared on department's portal at below link –

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

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.



D. M. Thorat

**Additional Commissioner of State Tax,
Maharashtra State**

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Nitin Shaligram

**Joint Commissioner of State Tax,
Mahavikas**