

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

TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2017-18/B-405 Mumbai, Dt. 15 /07/2017
Trade Circular No. 31 T of 2017

Subject: Advisory to trade for issues related to GST Migration and New Registrations.

The GST Enrollment process for existing taxpayers from Maharashtra State has been started from 11th November 2016 and New Registration Process on GST Portal has been started from 25th June 2017. In relation to the enrollment and registration process, some queries were raised by the trade. The resolution received for these queries from GSTN is brought to the notice of the trade through this circular.

1) Registration for SEZ units/Verticals of business on Same PAN.

This office has received queries from trade enquiring about the procedure for Registration for SEZ units/Verticals of business on the GST Portal.

In this relation GSTN has informed that, there is no separate utility for this activity, the taxpayers can register their Business Verticals with same PAN through the existing New Registration link on GST Portal. Here taxpayers are expected to use different Mobile number and e-mail ID for each business vertical. [This have been done to maintain uniqueness of the numbers in the system as PAN and State remains the same for a business vertical.]

2) Mixing up of data of different taxpayers on GST portal: -

Some cases have been brought to notice of this office, wherein taxpayers are complaining that when they are logging in to their account using their login credentials, they are diverted to some other's account on GST Portal and the data of another taxpayer is displayed in that account. These are the cases wherein the registration or enrolment has been done by same Tax Practitioner.

This happens when a tax practitioner opens multiple windows on his/her computer in the same browser for different taxpayers. The data while filling up the application form resides in the cache memory of the computer and such mishap happens. In order to avoid such mishaps, all the tax practitioners are hereby advised:

- a) NOT to open more than one enrolment or registration case at one time.
- b) After completing one case, clear the cache memory of the computer system before initiating second registration/enrolment process.

3) Change of email id and Mobile Number of Primary Authorized Signatory in GST Registration database:

It was already mentioned on GST Portal that, *dealers should provide only the e-mail address and mobile number of the primary Authorized Signatory appointed by dealer. All future correspondence from the GST Common Portal will be sent on this registered mobile number and e-mail address only. Tax Practitioners will be given separate username and password by the GST System for the purpose of login to the GST Common Portal.*

In many cases, this is not followed. E-mail address and mobile number of Tax Practitioners or their staff is provided for GST Enrollment or GST New registrations. Now this office has started receiving complaints from trade like (a) his earlier Tax Practitioner is not sharing communication received from GST Portal on that email or mobile number or (b) communications from GST Portal are sent to some unknown email id and mobile number or (c) in some cases, the mail id of the Tax Practitioner is not accessible due to non-availability of the Tax Practitioner.

For the reasons mentioned in above paragraphs, trade is facing difficulty in accessing the communication from GST Portal and for completing their regular business activities on GST Portal. In order to resolve this issue, as per the information received from GSTN, following Standard Operating Procedure is finalized for changing email id and Mobile Number of authorized Signatory in GST Registration database-

- 1) The dealer who want to change the email id and Mobile Number of authorized Signatory in GST Registration database, will apply in writing for such change to his concerned Nodal Officer in Maharashtra GST Department (MGSTD).
- 2) The Nodal Officer will confirm that the email id and Mobile Number are of the authorized Signatory and not of any Tax Practitioners
- 3) On confirmation of the email id and Mobile Number, the Nodal officer will communicate following details on mail id gst.resetme@mahavat.gov.in
 - a) GSTIN/Provisional Id of the Taxpayer
 - b) Taxpayer's Name
 - c) New Mobile Number of Authorized Signatory
 - d) Email Id of Authorized Signatory

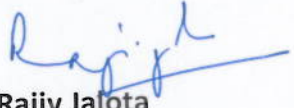
(Please note that, request for change in email id and mobile number received from Nodal Officers through department's mail id (i.e. mahavat.gov.in mails) will only be considered.)

- 4) All these requests received from department's mail id will be communicated to GSTN by the office of Deputy Commissioner of State Tax, Help desk for making changes in the GST Registration database.

4. Clarification on Migration, New Registration, opting for composition scheme, issue of bills of supply and Amendments:

- a) The Registration Certificates are being issued to the taxpayers who have already been issued Provisional ID for registration as well as to the new taxpayers.
- b) The option for opting for Composition Scheme has already been enabled on the GST Portal. Any person who has been granted PID and who opts for composition scheme, should submit an intimation of option in a prescribed form on GSTN on or before 21st July, 2017. New taxpayers can also opt for composition scheme at the time of filing of registration form.
- c) The applicant for grant of new registration can issue a bill of supply for supplying goods or services during the period from the date of liability to obtain registration till date of issuance of the registration certificate, if he has applied for registration within thirty days from the date he has become liable for registration. On grant of certificate of registration, he can issue revised tax invoices for the supplies made during this period.
- d) The option for making core and non-core field amendments will be enabled from 17th July on GST Portal.

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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Copy forwarded for information to:

- 1) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- 2) Under Secretary, Finance Department, Mantralaya, Mumbai
- 3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.



(H. V. Nikam)

Joint Commissioner of Sales Tax,
Mahavikas