

## TRADE CIRCULAR

No.: JCST/Nodal-1/2017-18/B-<sup>1545</sup> Mumbai, Date: 06/07/2017  
Trade Circular No. <sup>26T</sup> of 2017.

Sub: Setting up GST Guidance Cell for resolving queries / difficulties regarding GST.

The GST Act has come into force from 1<sup>st</sup> July 2017. To provide assistance to dealers for filling online application for Registration, filling online Returns etc. location wise dedicated help desks have already been set up and contact details have been published on the Maharashtra GST Department's web site.

- 2) Being a new enactment, it is likely that the tax payers will have certain queries regarding provisions of the GST Act, Rules, etc. Hence in order to resolve such queries, GST Guidance Cell has been set up.
- 3) Total Eight Functional Units have been set up under this Cell. Each Functional Unit comprises of 4 Officers i.e. Two Deputy Commissioners and Two Assistant Commissioners.
- 4) Each Functional Unit has been provided unique e-mail id. The dealers are requested to send their GST related queries about a subject on the respective e-mail id. The query will be answered by the respective Functional Unit by e-mail.
- 5) The Functional Units and respective e-mail ids are as follows:-

Sr. No	Functional Unit	E-mail Id
1.	GST Registration	<a href="mailto:gstquery.registration@mahavat.gov.in">gstquery.registration@mahavat.gov.in</a>
2.	Returns & Composition Scheme	<a href="mailto:gstquery.returns@mahavat.gov.in">gstquery.returns@mahavat.gov.in</a>
3.	E-payments	<a href="mailto:gstquery.epayments@mahavat.gov.in">gstquery.epayments@mahavat.gov.in</a>
4.	Internal Circulars, Notifications	<a href="mailto:gstquery.internalcirculars@mahavat.gov.in">gstquery.internalcirculars@mahavat.gov.in</a>
5.	Scheduled Rate	<a href="mailto:gstquery.schedulerates@mahavat.gov.in">gstquery.schedulerates@mahavat.gov.in</a>
6.	Transitional Provisions	<a href="mailto:gstquery.transitionalprovisions@mahavat.gov.in">gstquery.transitionalprovisions@mahavat.gov.in</a>
7.	Automation	<a href="mailto:gstquery.automation@mahavat.gov.in">gstquery.automation@mahavat.gov.in</a>
8.	Miscellaneous Subjects	<a href="mailto:gstquery.miscellaneoussubjects@mahavat.gov.in">gstquery.miscellaneoussubjects@mahavat.gov.in</a>

- 6) The queries regarding procedural aspects, clarity about nomenclature, etc. will be replied by the Guidance Cell.
- 7) The questions which need verification of documents, reference to earlier case laws, Tribunal judgements, etc. will not be answered by the Guidance Cell. Such questions need to be raised before appropriate forums as mentioned in the MGST Act.
- 8) You are requested to bring the contents of this circular to the notice of all the members of your association.
- 9) This circular is clarifactory 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 clarification.



**(Rajiv Jalota)**  
**Commissioner of State Tax**  
**Maharashtra State**

No.: JCST/Nodal-1/2017-18/B- 1545 Mumbai, Date: 06/07/2017  
**Trade Circular No. 267 of 2017.**

**Copy forwarded to information to :-**

- 1) The Joint Commissioner of State Tax (Mahavikas) with a request to upload this Circular on Department's Web-site.
- 2) Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- 3) Under Secretary, Finance Department, Mantralaya, Mumbai.



**(G. V. Bilolikar)**  
**Joint Commissioner of State Tax**  
**(Nodal-1), Mumbai.**