

Office of the
Commissioner of Sales Tax,
8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To,

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No. JC/HQ-1/GST/Reg./Comp./2017-18/
Trade Cir. No. 23 T of 2017

Mumbai dated 23rd June 2017

Subject : Maharashtra Goods and Services Tax Rules, 2017 with regards to Registration and Composition.

Ref. : (1) Maharashtra Act No. XLIII of 2017 published in the Official Gazette dated 15th June 2017.
(2) Maharashtra Goods and Services Tax Rules, 2017 published in the Official Gazette dated 22nd June 2017.
(3) Trade Circular bearing No. 22 T of 2017 dated 23rd June 2017.

Gentlemen/Sir/Madam,

You are well aware that the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as "MGST Act") is published in the Official Gazette dated 15th June 2017. The Maharashtra Goods and Services Tax Act, 2017 is poised to be implemented with effect from 1st July 2017.

2. The rules under MGST Act i.e. Maharashtra Goods and Services Tax Rules, 2017 (hereinafter referred to as "MGST Rules") are also published vide Finance Department notification cited at Ref. (2) above. These rules deal with the procedural and legal aspects for obtaining the Registration and gives option to pay tax under Composition.

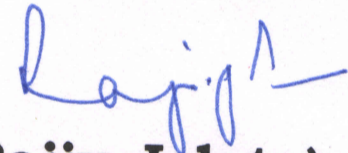
3. The Trade Circular cited at Ref. (3) above have already been issued. The said Trade Circular explains the procedure and other legal requirement for obtaining the Registration under the MGST Act.

4. Rule 3 to rule 7 of the MGST Rules deal with requirements and modalities to choose the option to pay composition tax. The supplier who fulfills the conditions given under MGST Act and aforesaid rules may choose an option to pay tax under Composition.

5. The MGST Act, MGST Rules and notifications published so far are made available on the MSTD web-site i.e. www.mahavat.gov.in path is >Act & Rules>MVAT Act>Notifications>.

6. All the stake holders are requested to take the note of this.

Yours faithfully,



(Rajiv Jalota)

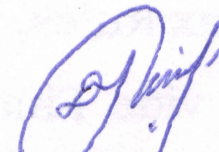
Commissioner of Sales Tax,
Maharashtra State,
Mumbai.

Copy to,-

The Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the MSTD web-site.

Trade circular No. 23 T of 2017

Date: 23rd June 2017



(D. M. Thorat)

Joint Commissioner of Sales Tax,
(HQ)-1, Maharashtra State,
Mumbai.