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

TRADE CIRCULAR

To,

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No. Addl. CST(VAT-2)/GST Registration/2017-18/B-363 Mumbai dated 23 June 2017
Trade Cir. No. 22 T of 2017

Subject : Registration under Maharashtra Goods and Services Tax Act, 2017.

Ref. : (1) Maharashtra Act No. XLIII of 2017 published in the Official Gazette dated 15th June 2017.
(2) Notification for appointment of certain sections of MGST Act, published in the Government Gazette dated 21st June 2017.
(3) Notification in respect of notifying the Common Goods and Services Tax Electronic portal for the purposes of MGST Act, published in the Government Gazette dated 21st June 2017.
(4) Maharashtra Goods and Services Tax Rules, 2017 published in the Official Gazette dated 22nd June 2017.

Gentlemen/Sir/Madam,

1. Background:

- (1) 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. Further, vide Notification cited at Ref. (2) above sections pertaining to the registration i.e. section 22 to section 30 have come into force with effect from 22nd June 2017.
- (2) In addition to this, the Finance Department vide notification cited at Ref. (4) above has also framed rules related to the Registration and Composition under the MGST Act.
- (3) On this background the process of Registration under the MSGT Act will commence on 25th June 2017.



- (4) It may be noted that the single application is to be used for registration under the MGST Act or the Central Goods and Services Tax Act, 2017 (CGST Act).

2. Provisions related to registration under MGST Act:

- (1) The CHAPTER VI of the MGST Act deals with the registration. According to the provisions of section 22(1) every supplier making a taxable supply of goods or services or both in the State of Maharashtra and whose aggregate turn-over in a financial year exceeds Rs. Twenty Lakh is liable to obtain the registration.
- (2) Section 22(2) provides that every person who was registered under any of the Act administered by the Sales Tax Department Viz. MVAT, Entry Tax, Luxury Tax etc. shall also be liable to obtain the registration under the MGST Act. However, the MSGT Act deeming provision is made so that all the suppliers who holds registration on 1st July 2017 under the earlier law will get registration number automatically subject to the provision that the necessary documents and forms are filled.
- (3) Section 24 enlists the persons that are compulsorily required to obtain the registration under the MGST Act irrespective of the crossing the threshold of Rs. 20 Lakh in a financial year.
- (4) Needless to state that the agriculturist as defined under section 2(7) of the MGST Act is not require to obtain the registration.

3. Submission of application for registration:

- (1) The Applicant who desires to obtain Registration under MGST shall visit to Common Goods and Services Tax Electronic portal i.e. www.gst.gov.in and select New Registration.
- (2) The applicant shall fill all the relevant details in the application **FORM GST REG-01**. It is absolutely necessary to fill appropriate information in all the fields marked as mandatory in the said registration Application Form.
- (3) Every person, [other than a non-resident taxable person, a person supplying online information and data base access or retrieval service



from a place outside India to a non-taxable person i.e. online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25] shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory in **Part A of FORM GST REG-01** on the Common Portal either directly or through a Facilitation Centre as may be notified by the Commissioner:

- (4) The applicant who is a Special Economic Zone unit or Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from its other units located outside the Special Economic Zone.
- (5) The PAN submitted by the applicant will get validated online with the use of Common Portal and after verification of the database maintained by the Central Board of Direct Taxes.
- (6) The mobile number that is filled during the registration process will get verified through a one-time password sent to the said mobile number.
- (7) In addition to the mobile number, the applicant will also be required to provide a valid e-mail Id. The e-mail address so declared under sub-rule (1) of rule 26 will get verified. The applicant will also receive a onetime password on his said e-mail Id.
- (8) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number will get generated and communicated to the applicant on the mobile number and e-mail address provided during registration process.



- (9) With the use of aforesaid reference number, the applicant shall upload an application in **Part B** of **FORM GST REG-01**, which is filled properly and is duly signed and verified electronically. Along with said application form the applicant is also required to upload the documents specified in the said Form on the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (10) On successful submission of application, an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**. **The applicant is required to keep this receipt and use the reference number for future use.**
- (11) A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit in the electronic cash ledger.

4. Verification of the application and approval

- (1) The application so received shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three working days from the date of submission of application
- (2) Where the application submitted under rule 1 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he



may issue a notice to the applicant electronically in **FORM GST REG-03** within three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents sought electronically, in **FORM GST REG-04**, within seven working days from the date of receipt of such intimation.

- (3) The clarification sought by the proper officer will also include modification or correction of particulars declared in the application for registration, other than PAN, as also the mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.
- (4) In case the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he will be required to accord the approval for the grant of registration to the applicant within seven working days from the date of receipt of such clarification or information or documents. However, if the applicant fails to furnish any response to the notice issued for this purpose or where the proper officer is not satisfied with the clarification, information or documents furnished, then the proper officer after recording his reasons in writing, will reject such application and inform the applicant electronically in **FORM GST REG-05**.
- (5) If the proper officer fails to take any action within three working days from the date of submission of application, or within seven working days from the date of receipt of clarification, information or documents so furnished the deeming provision has been made to the effect that in the circumstances referred above the application for the registration shall be deemed to have been approved.



5. Issuance of Certificate of Registration:

(1) As explained above, in case the application submitted by the applicant has found in order and the proper officer has approved the grant of registration then a certificate of registration in **FORM GST REG-06** showing the principle place of business and additional place(s) of business as stated in the application will be made available to the applicant on the Common Portal and the Goods and Services Tax Identification Number i.e. GSTIN will be assigned.

(2) The format of the GSTIN is as under:

- (a) Two characters for the State code;
- (b) Ten characters for the PAN or the Tax Deduction and collection Account Number;
- (c) Two characters for the entity code; and
- (d) One checksum for characters.

(3) The registration will be effective from the date on which the said person becomes liable for registration provided that the application for registration has been submitted within thirty days from the date on which he has become so liable.

(4) Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration.

(5) Certificate of registration so granted will be available on the Common Portal. The Certificate will bear the digital signature of the issuing authority.

6. Enrolment window will re-open on 25th June 2017 and continue for 3 months:



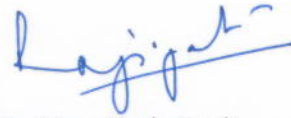
- (1) Till the time the registration number is not assigned in such cases the provisional ID will be the GST Identification Number (GSTIN) in case the application is submitted successfully.
 - (2) The way forward:
 - (a) If you are a Taxpayer having received Acknowledgement Reference Number (ARN) the applicant would be able to download the Provisional Registration Certificate from the Common Electronic portal for that visit the menu "Download Certificates" at GST website. This facility will be available from 27th June 2017.
 - (b) If you are a Taxpayer, who has saved the enrolment from with all details but has not submitted the same with DSC, E-Sign or EVC in such circumstances said applicant will receive the ARN at the registered email ID provided during the registration process provided that the data was successfully validated on or after 27th June 2017.
 - (c) In case of validation failure (data like PAN not matching), the applicant will be able to login at the same portal on or after the 27th June 2017 onwards and correct the errors. Please refer the registered email for details of the errors.
 - (d) If you are a taxpayer, who has partially completed the enrolment form the said applicant may login at the said portal on or after the 27th June 2017 and complete the rest of the form.
7. Since existing taxpayers have 3 months' time to submit the documents and information, they need not rush to the portal in the beginning. They can operate with Provisional ID which is nothing but the GST Identification Number or GSTIN.



Similarly, the new taxpayers under GST have 30 days to apply for registration. Thus they have sufficient time to get this activity done.

8. Help Desk:

- (1) The applicants who desires to make application for the registration are requested visit the web-site www.gst.gov.in and use the instructions and User Manual to resolve basic problems related to preparation and uploading of the application. The applicant is also requested to refer to the FAQ provided on the GSTN portal. Alternatively, GSTN has made Helpdesk operational at phone number: 0124-4688999 and email id: helpdesk@gst.gov.in
- (2) Help Desk are also established at all locations to sort out the issues faced by tax payers during the registration process. Help Desk in Sales Tax Offices across the State will provide all help including help to upload the application for registration.



(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State, Mumbai.

Copy to-

1. The Joint Commissioner of Sales Tax (Mahavikas) is requested to upload this Trade Circular on the MSTD web-site.
2. Senior Accounts Officer, STRA, Mumbai and Nagpur
3. Deputy Secretary, Finance Department, Mantralaya, Mumbai



(L. K. Giri)

Additional Commissioner of Sales
Tax, (VAT-2), Mumbai.