

Office of the  
Special Commissioner of sales Tax,  
Maharashtra State,  
3<sup>rd</sup> Flr., Vikrikar Bhavan,  
Mazgaon, Mumbai-400010

### TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2017-18/B- 63 Mumbai, Dt. 25/04/2017  
Trade Circular No. 12 T of 2017

**Subject: Distribution of GST Provisional Id and Access Token of Phase 4 dealers.**

**Reference:** 1) Trade Circular 35 T of 2016 dt. 12-11-2016  
2) Trade Circular 2 T of 2017 dt. 06-01-2017  
3) Trade Circular 5 T of 2017 dt. 27-02-2017  
4) Trade Circular 6 T of 2017 dt. 04-03-2017  
5) Trade Circular 7 T of 2017 dt. 09-03-2017

In reference to the above referred Trade Circulars, the activity of GST data migration and distribution of Provisional Ids and Access Token is in progress since 14<sup>th</sup> November 2016. This activity has been carried out by Maharashtra Sales Tax Department (MSTD) in stage-wise manner in 3 phases.

#### **A. Announcement of Phase 4:**

Provisional Ids and Access Token of Phase 4 dealers, are now made available by GSTN. Dealer can obtain their Provisional Ids from department's portal [www.mahavat.gov.in](http://www.mahavat.gov.in), using their login credentials. The list of all such dealers is published under "What's New" Section on MSTD's portal.

#### **B. Types of dealers are covered in Phase 4:**

- 1) **The dealers registered till 31-03-2017** under the MVAT, CST, Luxury, Entry and Sugarcane Purchase Tax Acts implemented by MSTD.
- 2) **RC restored cases till 31-03-2017:** MSTD has disabled some of the Provisional Ids on GST Portal on the ground of RC cancellation. Now some of these RCs are restored. So, in case of dealers' whose RCs are restored on or before 31-03-2017, their Provisional Ids are activated once again in Phase 4. These dealers can now access their account on GST Portal, if they have already activated it. If the account on GST Portal is not activated, then these dealers can collect the Provisional Id and Access Token from MSTD Portal to complete the enrollment process on GST Portal.
- 3) **PAN amendment cases till 31-03-2017:** This includes the cases of dealers, to whom Provisional Id was issued on their earlier incorrect PAN in Mahavikas database. As per Trade circular 2T of 2017, these dealers have amended their correct PAN in Mahavikas database. So, as declared by department in Trade Circular 2T of 2017 & point D in Trade Circular 5T of 2017, New Provisional

Ids have been created for these PAN amendment cases (till 31-03-2017) and the same are now made available to the dealers on the department's portal [www.mahavat.gov.in](http://www.mahavat.gov.in)

### **C. Procedure to collect Provisional Id & Access Token for newly registered dealers:**

The Trade Circular 35 T of 2016 dt. 12-11-2016 describes the steps to collect Provisional Id and Access Token from department's portal [www.mahavat.gov.in](http://www.mahavat.gov.in). For newly registered dealers after 25-05-2016, there is slight change in this procedure. They have to login through link <https://newautomation.mahavat.gov.in/newregistrationandreturn/index.html> using their eleven-digit TIN as login id. Dealers will get Blank Page error, if they use their PAN/TAN for login on the New Automation Portal.

In such cases, if dealer doesn't have password for his TIN or wants to reset his password, then he is required to send a password reset request to [mvatresetp@gmail.com](mailto:mvatresetp@gmail.com) from his registered mail ID along with necessary details like TIN, PAN & registered contact no. in that mail.

### **D. Categories of dealers are not covered in Phase 4:-**

In addition to above, it is further clarified that following types of dealers are not covered in Phase 4 -

- i. The newly dealers registered after 31-03-2017, RCs restored after 31-03-2017 and PAN amended cases after 31-03-2017. All these dealers will be considered for GST enrollment in subsequent Phase.
- ii. **If Provisional Ids for any dealer is already created either for their Service Tax or Central Excise Registration Number.** If it is already created, then such dealers are requested to collect it from concerned authorities and complete the GST Enrollment process.

One can check the Provisional Id generation and Enrollment Status on GST Portal ([www.gst.gov.in](http://www.gst.gov.in)) from the **Check Registration Status** link at the footer of the page or by visiting the link <https://services.gst.gov.in/services/check-registration-status>.

To check the status, select **ID Type** as "Permanent Account Number (PAN)" and **State** as "Maharashtra". Then, enter your Permanent Account Number (PAN), the Captcha code and click on "SUBMIT" button.

- iii. TIN issued by Maharashtra Sales Tax Department under the relevant Act is Active TIN, but Business PAN associated with that TIN in the department's Mahavikas database have certain issues like PAN is either Blank or Invalid as per CBDT database or Associated with multiple Dealers, etc.

As mentioned earlier, in above referred Trade Circulars, if PAN (in Mahavikas database) has any issue, the same is required to be rectified by contacting concerned Nodal Officer and following necessary procedure.

In addition to this it is hereby clarified that, there might be few dealers, who satisfies all above criteria and have Active Registration number and Valid PAN, still they are missed from Phase 1, 2, 3 and 4 of GST Enrollment, then all such dealers are hereby informed that they will be covered in subsequent phase of GST Enrollment.

These dealers are further requested to contact their respective Nodal Officers and ensure the correctness of PAN related information in Mahavikas database. If Nodal Officer satisfies that the dealer is not covered in any of the category mentioned at point no. D (i), D (ii) & D (iii) above and still not covered in the list of Phase 4 dealers published on 25-04-2017 in "Whats New" section, then the Nodal Officer will report only such cases to the office of his supervisory Joint Commissioner of Sales Tax. The concerned Joint Commissioner of Sales Tax after confirmation of all the facts will send compiled list of all such cases (along-with contact number of concerned Nodal officer) to Joint Commissioner of Sales Tax, Mahavikas on or before 05<sup>th</sup> May 2017.

Last date for the GST Enrollment Process will be as per the End Date declared on the GST Common Portal at link <https://www.gst.gov.in/enrolplan>

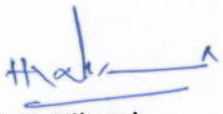
This circular cannot be made use of for legal interpretation of provisions of Law, as it is clarificatory in nature. If any member of trade has any doubt, he may refer the matter to this Office for further clarifications.

  
Rajiv Jalota  
Commissioner of Sales Tax,  
Maharashtra State

No. JCST/Mahavikas/GST Enrollment/2017-18/B-63 Mumbai, Dt. 25/04/2017  
Trade Circular No. 12.T of 2017

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