

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

TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2016-17/B-1215 Mumbai, Dt. 27/02/2017
Trade Circular No. 5 T of 2017

Subject: (a) Last date for Disabling Provisional Id and Access Token of Non-Compliant Phase 1 & Phase 2 dealers, (b) Distribution of Provisional Id and Access Token for Phase 3 dealers and (c) Last date for submission of signed Enrollment Applications.

Reference: 1) Trade Circular 35 T of 2016 dt. 12-11-2016
2) Trade Circular 2 T of 2017 dt. 06-01-2017

A. Introduction:

As per the above referred Trade Circular 35 T of 2016, dt. 12-11-2016 & Trade Circular 2 T of 2016, dt. 06-01-2017, the activity of Distribution of Provisional Id and Access Token for Phase 1 and Phase 2 dealers has been started from 14-11-2016 and 06-01-2017 respectively.

Maharashtra Sales Tax Department (MSTD) has shared data of Active dealers, having valid PANs, with GSTN in two Phases. Accordingly, GSTN has created Provisional Ids and Access Token (Temporary Passwords) for those dealers and shared this data with MSTD. MSTD is distributing these Provisional Ids and Access Tokens to the dealers from its Portal www.mahavat.gov.in from last three and half month.

All dealers, willing to continue their business after implementation of GST and willing to enroll for GST, are expected to take these Provisional Ids and Access Token from MSTD's Portal www.mahavat.gov.in and complete their enrollment on GST Portal www.gst.gov.in which includes activation of account on GST Portal, filling of required information in the application on GST Portal, uploading of necessary documents and final submission of signed application using Digital Signed Certificate (DSC) or e-Sign.

During the period of last three and half month, around 85% of the dealers of Phase 1 and Phase 2 have collected provisional Ids from MSTD, around 79% of the dealers of Phase 1 and Phase 2 have activated their accounts on GST Portal whereas only 11% of the dealers of Phase 1 and Phase 2 have submitted signed applications on GST Portal.

The Nodal Officers from MSTD are in continuous communication with the dealers of Phase 1 and Phase 2 for completion this entire process, either through personal visits, phone calls, emails and SMSs. Wide publicity has already been given to this entire activity either through department's web-portals and through News Papers by State as well as Central Government departments. Specialized Registrations Camps are also being taken across the MSTD Offices.

Even after taking all these efforts, there are some dealers, who are not coming forward for collecting Provisional Ids and Access Token from MSTD. In addition to this, there are some dealers who have collected Provisional Id and Access Token from MSTD, but have not activated their account on GST Portal till date. Most probable reason, for such Non-Compliance, might be that, these dealers are not willing to enroll for GST for any reason like,

1. They are anticipating that their turnover will remain below prescribed limit as per Model GST Law, or
2. They are dealing or planning to deal in commodities which will be either Tax free or out of the purview of GST as per Model GST Law, or
3. They might be planning to close their business before implementation of GST, etc.

B. Disabling Provisional Login Id and Access Token of Non-Compliant Phase 1 & Phase 2 dealers:

All those active dealers from Phase 1 and Phase 2, who are willing to enroll for GST but have not collected Provisional Id from MSTD or who have collected Provisional Id from MSTD but have not activated account on GST Portal are hereby requested to collect Provisional Id from MSTD and activate their account on GST Portal on or before 06-03-2017.

If any active dealer from Phase 1 and Phase 2, who will not collect Provisional Id from MSTD and will not activate their account on GST Portal on or before 06-03-2017, then it will be assumed that, this dealer is not willing to enroll for GST for any reason and his Provisional Id and Access Token presently available with MSTD as well as in GSTN will be disabled/deleted permanently. If, in future, such dealers, wants registration under GST Act, they may apply for the same after the implementation of GST Act, but needless to say, such dealers will not be eligible for the benefits of transitional Provisions under the GST Act.

If any dealer is willing to enroll for GST, but due to any technical difficulties, it is not possible for him to either collect Provisional Id from MSTD or activate their account on GST Portal, then such dealer should submit his willingness in writing to the office of Nodal Joint Commissioner of Sales Tax before 06-03-2017 and the concerned Joint Commissioner of Sales Tax will ensure that locational helpdesk of his office will assist the dealer for completing GST Enrollment process on or before 06-03-2017.

The locational helpdesk details are already published under Whats New Section of MSTD's Portal, www.mahavat.gov.in. The details of division-wise helpdesk for Mumbai location are available at link http://mahavat.gov.in/Mahavat/MyFold/WHATS%20NEW/Help_desk_details_version_2.3.pdf and the details of helpdesk for locations other than Mumbai are available at link http://mahavat.gov.in/Mahavat/MyFold/WHATS%20NEW/Help_desk_All_Location_Version_2.pdf

C. Distribution of Provisional Id and Access Token for Phase 3 dealers:

MSTD has already shared the list of all active dealers, who are not covered in Phase 1 or Phase 2, for creation of Provisional Id, with GSTN. The GST enrollment process for all these dealers is expected to

start very soon. Once this process is started, the list of all such dealers will be published under What's New Section of MSTD's portal www.mahavat.gov.in.

For this Phase 3, dealers registered as on 14th February 2017 with valid PAN are considered. If any PAN/TIN is already covered in the list, published along-with the Trade Circular 2T of 2017, and the same is not corrected as on 14th February 2017, then the concerned dealer is also not considered for Phase 3. Such dealers will be considered in subsequent phases only after necessary corrections.

D. Distribution of Provisional Login Id and Access Token to dealers whose PAN is amended after generation of Provisional Id:

There are cases wherein dealers (from Phase 1 and Phase 2) have noticed that their Provisional Ids has been generated on incorrect PAN, and accordingly they have applied for and amended the PANs in registration database of MSTD. The process of generation and distribution of fresh Provisional Ids for all such dealers is under consideration. **Fresh Provisional Ids for these dealers will be issued in Phase 4 and subsequent phases.** Meantime, if not reported earlier, the dealers are requested to report all such cases in writing to his Nodal Officer in MSTD.

E. Submission of signed Enrolment Applications on GST Portal:

As described earlier, till date, only around 11% dealers have submitted their signed Enrolment Applications, using Digital Signed Certificate (DSC) or e-Sign, on the GST Portal www.gst.gov.in. The e-Sign is being provided without any cost implication to taxpayers during enrolment process.

Only signed Enrolment Applications are going to be considered for issue of Final Registration Certificates. The last date for submitting signed application on GST Portal is 31st March 2017.

The facility to submit enrolment application with e-Sign has been enabled on GST Portal. The dealers who are yet to submit signed applications, can now resubmit their unsigned application with e-sign by login to their account on GST Portal. One can view the submitted application after login by accessing "My Saved Applications" at the GST Common Portal.

For those taxpayers, who do not hold a valid Digital Signed Certificate (DSC), please note the following: -

- If the constitution of business is Proprietor, he should provide AADHAAR number of proprietor under promoter's/partners tab, if he has not provided it, he can provide it now. Same details will be populated in Authorized signatory section. In case if the proprietor is the only signatory, please don't forget to click on Primary Authorized Signatory box in the Promoter's / Partner section.
- In case of constitution of business is other than Proprietor, please provide the AADHAAR number of any authorized signatory in Authorized Signatory section.

Following Steps need to be followed to e-Sign the application: -

1. Select the any authorized signatory having AADHAAR,

2. Select Submit with e-Sign button in the verification tab, (Same will not be enabled, if the authorized signatory has not provided AADHAAR)
3. Enter OTP received on his AADHAAR linked registered mobile number,
4. After successful validation ARN will be available on the user dashboard with status as migrated.

F. 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

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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