

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE
GST Bhavan, Mazgaon, Mumbai 400 010, dated the 15th March 2019

NOTIFICATION

THE MAHARASHTRA RIGHT TO PUBLIC SERVICES ACT, 2015.

No. MRPS/AMD/928/ADM-11.—In exercise of the powers conferred by sub-section (1) of section 3 of the Maharashtra Right to Public Services Act, 2015 (Mah. XXXI of 2015) read with the Para 3 of the Government Resolution No. संकीर्ण १०१९/प्र.क्र.१२३/प्रशासन-१, dated the 27th February 2019 issued by the Finance Department, and in supersession of all Notifications issued in this behalf, the Commissioner of State Tax, Maharashtra State, hereby notifiesthe names of the public services mentioned in column (2) of the Schedule-I appended hereto, the time limit for providing the said public service in column (3) of the said Schedule-I, the form of application as stated in column (4), the Designated Officers responsible for delivering those public services for the said purpose as given in Column (5) of the said Schedule-I and the First Appellate Authority and Second Appellate Authority as mentioned in column (6) and column (7), respectively, of the said Schedule-I and if applicant desires to avail the services related to registration only under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975, for the locations mentioned in the Column (2) of the Schedule-II appended hereto, the First Appellate Authority or as the case may be, the Second Appellate Authority mentioned in column (3) and (4), respectively of the said Schedule-II, namely :—

Schedule-I

Sr. No.	Name of the Pubic Service	Time limit for providing the Public Service (Working Days)	Application Form and Fee (if applicable)	Designated Officer	First Appellate Authority	Second Appellate Authority
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(1)	e-Registration under the Maharashtra Value Added Tax Act, 2002 (MVAT Act), the Central Sales Tax Act, 1956 (CST Act) and the Maharashtra State Tax on Professions, Trade, Callings and					

Schedule-I—Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Employments Act, 1975 (PT Act).					
	1) Making available e-Registration Form electronically online on the portal of the Department www.mahagst.gov.in	Immediate (24*7).	Online e-Registration Form is available on the portal of the Department www.mahagst.gov.in	It is totally online	As registration Form is available on the portal of the Department, there is no need of the Appeal.	As registration Form is available in the portal of the Department, there is no need of the Appeal.
	2) Accepting Registration Applications	Immediate (24*7). Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department www.mahagst.gov.in and acknowledgment is immediately given.	Under Maharashtra Value Added Tax Act, 2002 (MVAT Act), e-Registration Fee is applicable at Rs. 500/- (after crossing the turnover limit), under Central Sales Tax Act, 1956 (CST Act), e-Registration Fee is applicable at Rs. 25/-, under MVAT Act, for Voluntary e-Registration, fee is applicable at Rs. 5000/- and	It is totally online	Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department. Those forms not fulfilling the above mentioned criterion, are not accepted by the portal and hence there is no need of the Appeal.	Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department. Those forms not fulfilling the above mentioned criterion, are not accepted by the portal and hence there is no need of the Appeal.

Schedule-I—Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
			there is no Registration Fee under the Maharashtra a State Tax on Professions, Trade, Callings and Employments Act, 1975 (PT Act).			
	3) If the Application is complete in all the aspects then issuing Registration Number	If the Application is fully filed, valid and correct then (i) If Single Registration Application is used for MVAT Act, CST Act and PT Act then Registration Certificate will be issued within 7 working days after verification (which includes time required for verification). If the Registration Certificate is rejected, then it will be communicated to the Applicant within 7	Free of cost	For (i) in Column No. (3): Concerned State Tax Officer of Nodal Division.	(a) For (i) in Column No. (3): If the Application is fully filed, valid and correct then system generates Registration Certificate No. within stipulated time. Hence there is no need of appeal against it. But if the service is not received within time period then Controlling Officer of the Designated Officer. (b) For (ii) in Column No. (3): As per the attached Schedule-2	(a) For (i) in Column No. (3): Controlling Officer of the First Appellate Authority. (b) For (ii) in Column No. (3): As per the attached Schedule-2.

Schedule-I—Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		working days. (ii) If the Applicant applies for registration under PT Act only, then Registration Certificate will be issued within 1 day.				
(2)	Central Sales Tax Statutory Electronic Declarations under the Central Sales Tax Act, 1956					
	1) Making available application for statutory electronic declarations under the Central Sales Tax on the portal of the Department www.mahags.t.gov.in	Immediate (24*7)	Free of Cost	Respective Nodal Officer	As application mentioned in Column No. (2) is available on the portal of the Department, there no need of the Appeal.	As application mentioned in Column No. (2) is available on the portal of the Department, there no need of the Appeal.
	2) Accepting applications required for issuance of statutory electronic declarations under the Central Sales Tax Act and providing acknowledgment for the same.	Immediate (24*7)	Free of Cost	Respective Nodal Officer	Only fully filed, valid and correct applications are uploaded on the portal of the Department. Applications not fulfilling the above mentioned conditions are not accepted by the portal and hence there is no	Only fully filed, valid and correct applications are uploaded on the portal of the Department. Applications not fulfilling the above mentioned conditions are not accepted by the portal and hence there is no

Schedule-I—Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
					need of the appeal.	need of the appeal.
	3) Making available to the dealers Digitally Signed Statutory Electronic Declarations on his email ID as per 2(2) mentioned above.	If the application is fully filed, valid and correct then e-CST declarations will be issued within 7 working days after verification (which includes time required for verification) and will be forwarded on the registered email ID of the dealer.	Free of Cost	Respective Nodal Officer	If the Application is fully filed, valid and correct then system generates digitally signed e-CST declarations. Hence there is no need of appeal against it. But if the service is not received within time period then Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.
(3)	e>Returns under the Maharashtra Value Added Tax Act, 2002 (MVAT Act), the Central Sales Tax Act, 1956 (CST Act) and the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (PT Act).					
	1) Making available e-Return Forms under the Maharashtra	Immediate (24*7)	Free of Cost	In case of any difficulty in getting this service, dealers can lodge the	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.

Schedule-I—Contd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Value Added Tax Act, 2002 (MVAT Act), the Central Sales Tax Act, 1956 (CST Act) and the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (PT) on the portal of the Department www.mahagst.gov.in			complaint on the portal of the Department www.mahagst.gov.in or directly to the Nodal Officer or can call on the Help Line provided by the Department. After that, issue is resolved through Designated Officer (Deputy Commissioner, Assistant Commissioner, State Tax Officer)		
	2) Making available to the dealer acknowledgment of the e-Return submitted by him on the portal of the Department www.mahagst.gov.in	Immediately after submission of the e-Return	A) For MVAT Act & CST Act: 1) Free of cost if filed before due date. 2) Late Fee at Rs. 1000/- is applicable if filed within one month after due date. 3) Late Fee at Rs. 5000/- is applicable if filed after one month from due date. B) For PT	In case of any difficulty in getting this service, dealers can lodge the complaint on the portal of the Department www.mahagst.gov.in or directly to the Nodal Officer or can call on the Help Line provided by the Department. After that, issue is resolved through Designated Officer (Deputy Commissioner, Assistant Commissioner,	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.

Schedule-I—Concl'd.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Act: Late Fee at Rs. 1000/- is applicable if not filed on or before due date.	State Tax Officer)		
(4)	e-Payment under the Maharashtra Value Added Tax Act, 2002 (MVAT Act), the Central Sales Tax Act, 1956 (CST Act) and the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (PT Act).					
	Dealer can make e-Payment from the website of the Department www.mahagst.gov.in in challan in Form MTR-6 prescribed under Maharashtra Treasury Rules.	Immediate (24*7)	Free of Cost	In case of any difficulty in getting this service, dealers can lodge the complaint on the portal of the Department www.mahagst.gov.in or directly to the Nodal Officer or can call on the Help Line provided by the Department. After that, issue is resolved through Designated Officer (Deputy Commissioner, Assistant Commissioner, State Tax Officer)	Controlling Officer of the Designated Officer.	Controlling Officer of the First Appellate Authority.

Schedule-II

Sr. No.	Location	First Appellate Authority	Second Appellate Authority
(1)	(2)	(3)	(4)
1	Ahmednagar	AHM-VAT-E-001	NAS-PTO-F-001
2	Akola	AKO-VAT-E-001	NAG-PTO-F-001
3	Alibag	ALI-VAT-E-001	THA-PTO-F-001
4	Amravati	AMR-VAT-E-001	NAG-PTO-F-001
5	Aurangabad	AUR-VAT-E-001	NAS-PTO-F-001
6	Barshi	BAR-VAT-D-001	KOL-PTO-F-001
7	Beed	BEE-VAT-D-001	NAS-PTO-F-001
8	Bhandara	BHA-VAT-D-001	NAG-PTO-F-001
9	Bhayandar	BHY-VAT-E-001	THA-PTO-F-001
10	Chandrapur	CHA-VAT-E-001	NAG-PTO-F-001
11	Dhule	DHU-VAT-E-001	NAS-PTO-F-001
12	Gadchiroli	GAD-VAT-D-001	NAG-PTO-F-001
13	Gondia	GON-VAT-E-001	NAG-PTO-F-001
14	Hingoli	HIN-VAT-D-001	NAG-PTO-F-001
15	Jalgaon	JAG-VAT-E-001	NAS-PTO-F-001
16	Jalna	JAL-VAT-E-001	NAS-PTO-F-001
17	Kalyan	KAL-VAT-E-001	THA-PTO-F-001
18	Khamgon	KHA-VAT-E-001	NAG-PTO-F-001
19	Kolhapur	KOL-VAT-E-001	KOL-PTO-F-001
20	Latur	LAT-VAT-E-001	NAG-PTO-F-001
21	Malegaon	MAL-VAT-E-001	NAS-PTO-F-001
22	Mumbai	MUM-PTO-E-001	MUM-PTO-F-001
23	Nagpur	NAG-PTO-E-001	NAG-PTO-F-001
24	Nanded	NAN-VAT-E-001	NAG-PTO-F-001
25	Nandurbar	NAD-BCP-E-001	NAS-PTO-F-001
26	Nashik	NAS-VAT-E-001	NAS-PTO-F-001
27	Oros	ORO-VAT-E-001	KOL-PTO-F-001
28	Osmanabad	OSM-VAT-D-001	KOL-PTO-F-001
29	Palghar	PAL-VAT-E-001	THA-PTO-F-001
30	Parbhani	PAR-VAT-D-001	NAG-PTO-F-001
31	Pune	PUN-PTO-E-001	PUN-PTO-F-001
32	Raigad	RAI-VAT-E-001	THA-PTO-F-001
33	Ratnagiri	RAT-VAT-E-001	KOL-PTO-F-001
34	Sangali	SAN-VAT-E-001	KOL-PTO-F-001
35	Satara	SAT-VAT-E-001	KOL-PTO-F-001
36	Solapur	SOL-VAT-E-001	KOL-PTO-F-001
37	Thane	THA-VAT-E-001	THA-PTO-F-001
38	Wardha	WAR-VAT-D-001	NAG-PTO-F-001
39	Washim	WAS-VAT-D-001	NAG-PTO-F-001
40	Yavatmal	YAV-VAT-E-001	NAG-PTO-F-001



RAJIV JALOTA,
Commissioner of State Tax,
Maharashtra State, Mumbai