

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai 400 010, dated the 6th March 2026

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, the Commissioner of State Tax, Maharashtra State, hereby denotification and delete the public services of e>Returns and e-payments 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) from the list of public services notified *vide* notification dated 15.03.2019. The public services which remain notified are mentioned in column (2) of the Schedule-I appended hereto, further the time limit for providing the said public service the form of application the Designated Officers responsible for delivering those public services are given in column (3), column (4) 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 Public 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 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 on 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	Under the Maharashtra Value Added Tax Act, 2002 (MVAT Act), e-Registration Fee is applicable at Rs. 500/- (after crossing	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	Only fully filed, valid and correct e-Registration Forms are uploaded on the website of the Department.

Sr. No.	Name of the Public 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)
		acknowledgement is immediately given.	the turnover limit), under the Central Sales Tax Act, 1956 (CST Act), e-Registration Fee is applicable at Rs. 25/-, under the MVAT Act, for Voluntary e-Registration, fee is applicable at Rs. 5000/- and there is no Registration Fee under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (PT Act).		accepted by the portal and hence there is no need of the Appeal.	Those forms not fulfilling the above mentioned criterion, are not accepted by the portal and hence there is no need of the Appeal.
	(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 working days.	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.	(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 <i>Schedule-II</i> .

Sr. No. (1)	Name of the Public Service (2)	Time limit for Providing the Public Service (Working Days) (3)	Application Form and Fee (if applicable) (4)	Designated Officer (5)	First Appellate Authority (6)	Second Appellate Authority (7)
		(ii) If the Applicant applies for registration under PT Act only, then Registration Certificate will be issued within 1 day.			(3): As per the attached <i>Schedule-II</i> .	
(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.mahagst.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 need of the appeal.	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 need of the appeal.

Sr. No. (1)	Name of the Public Service (2)	Time limit for Providing the Public Service (Working Days) (3)	Application Form and Fee (if applicable) (4)	Designated Officer (5)	First Appellate Authority (6)	Second Appellate Authority (7)
	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.

Schedule-II

Sr. No. (1)	Location (2)	First Appellate Authority (3)	Second Appellate Authority (4)
1	Ahmednagar	AHM-NOD-E-0001	NAS-PTO-F-0001
2	Akola	AKO-NOD-E-0001	NAG-PTO-F-0001
3	Alibag	ALI-NOD-E-0201	THA-PTO-F-0001
4	Amravati	AMR-NOD-E-0001	NAG-PTO-F-0001
5	Ch. Sambhajinagar	AUR-NOD-E-0001	NAS-PTO-F-0001
6	Barshi	BAR-NOD-D-0001	KOL-PTO-F-0001
7	Beed	BEE-NOD-D-0001	NAS-PTO-F-0001
8	Bhandara	BHA-NOD-D-0201	NAG-PTO-F-0001
9	Bhayandar	BHY-NOD-E-0101	THA-PTO-F-0001
10	Chandrapur	CHA-NOD-E-0001	NAG-PTO-F-0001
11	Dhule	DHU-NOD-E-0001	NAS-PTO-F-0001
12	Gadchiroli	GAD-NOD-D-0001	NAG-PTO-F-0001
13	Gondia	GON-NOD-E-0201	NAG-PTO-F-0001
14	Hingoli	HIN-NOD-D-0001	NAS-PTO-F-0001
15	Jalgaon	JAG-NOD-E-0001	NAS-PTO-F-0001
16	Jalna	JAL-NOD-E-0001	NAS-PTO-F-0001
17	Kalyan	KAL-NOD-E-0101	THA-PTO-F-0001
18	Khamgon	KHA-NOD-E-0001	NAG-PTO-F-0001
19	Kolhapur	KOL-NOD-E-0101	KOL-PTO-F-0001
20	Latur	LAT-NOD-E-0001	NAS-PTO-F-0001
21	Malegaon	MAL-NOD-E-0001	NAS-PTO-F-0001
22	Mumbai	MUM-PTO-E-0001	MUM-PTO-F-0001
23	Nagpur	NAG-PTO-E-0001	NAG-PTO-F-0001
24	Nanded	NAN-NOD-E-0001	NAS-PTO-F-0001
25	Nandurbar	NAD-NOD-E-0001	NAS-PTO-F-0001
26	Nashik	NAS-NOD-E-0001	NAS-PTO-F-0001
27	Oros	ORO-NOD-E-0101	KOL-PTO-F-0001
28	Dharashiv	DHA-NOD-D-0001	NAS-PTO-F-0001
29	Palghar	PAL-NOD-E-0201	THA-PTO-F-0001
30	Parbhani	PAR-NOD-D-0001	NAS-PTO-F-0001
31	Pune	PUN-PTO-E-0001	PUN-PTO-F-001
32	Raigad	RAI-NOD-E-0101	THA-PTO-F-0001

Sr. No. (1)	Location (2)	First Appellate Authority (3)	Second Appellate Authority (4)
33	Ratnagiri	RAT-NOD-E-0101	KOL-PTO-F-0001
34	Sangali	SAN-NOD-E-0201	KOL-PTO-F-0001
35	Satara	SAT-NOD-E-0001	KOL-PTO-F-0001
36	Solapur	SOL-NOD-E-0001	KOL-PTO-F-0001
37	Thane	THA-NOD-E-0001	THA-PTO-F-0001
38	Wardha	WAR-NOD-D-0001	NAG-PTO-F-0001
39	Washim	WAS-NOD-D-0001	NAG-PTO-F-0001
40	Yavatmal	YAV-NOD-E-0001	NAG-PTO-F-0001

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