



GOVERNMENT OF MAHARASHTRA

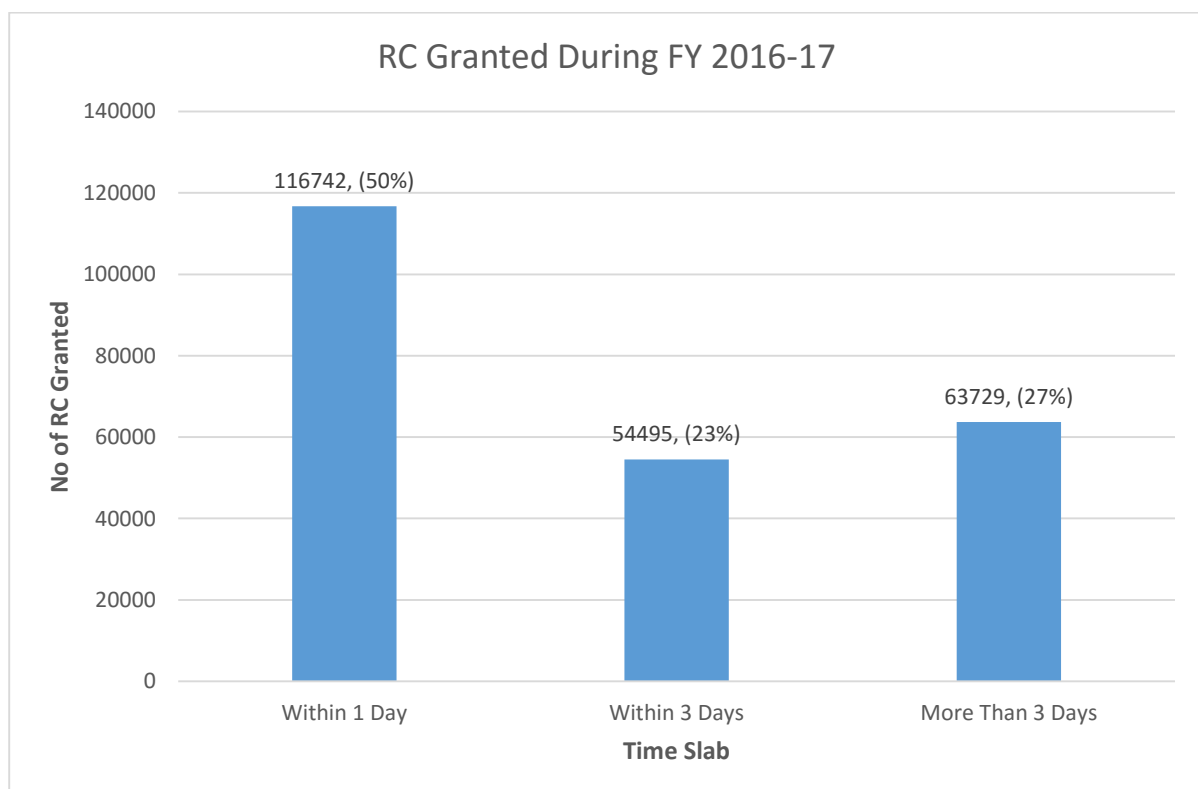
MAHARASHTRA SALES TAX DEPARTMENT (MSTD)

EASE OF DOING BUSINESS INITIATIVE BY DEPARTMENT OF SALES TAX

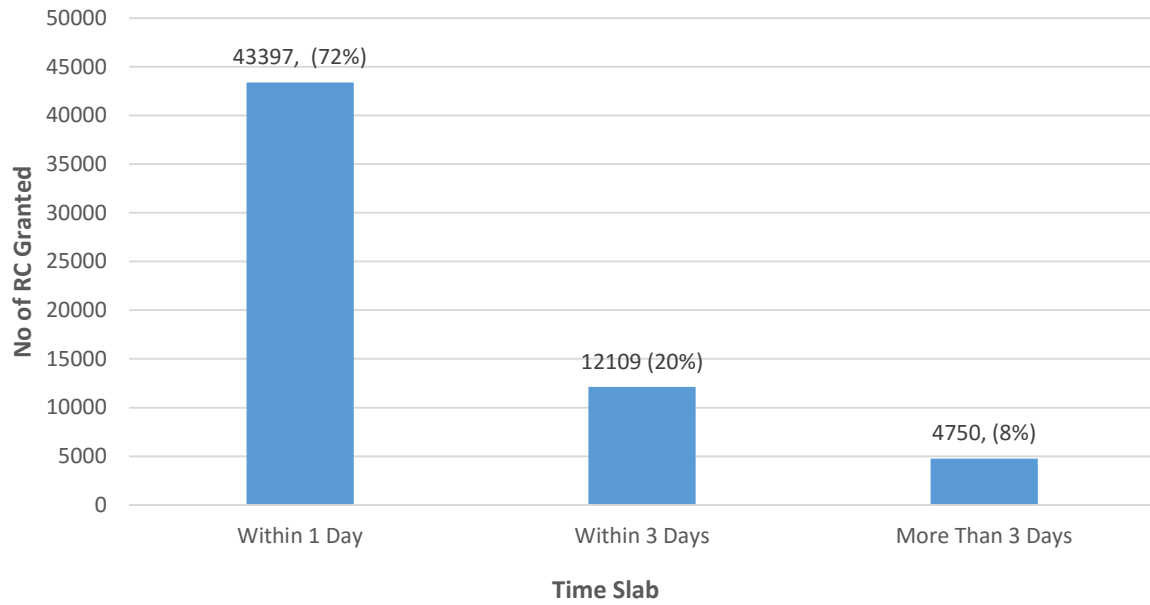
A) Starting a Business:

1) e-Registration:

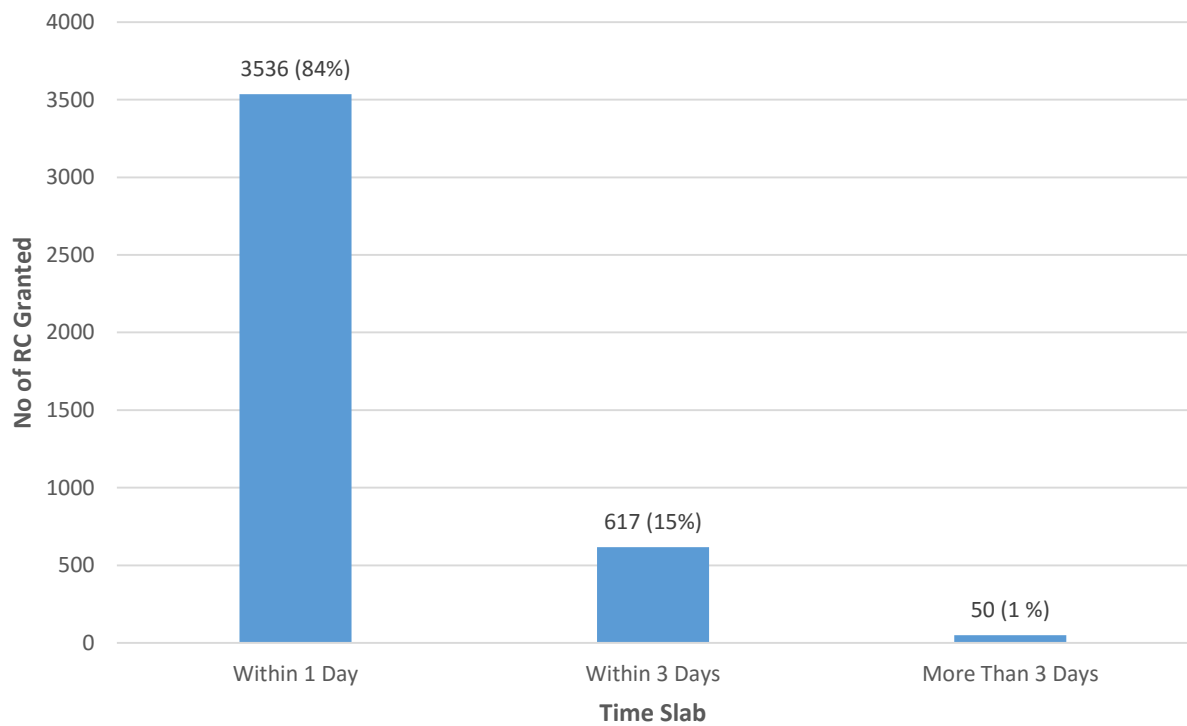
- i) An end to end online process for registration and for payment of Fee for registration is available for all the Acts administered by the Department (MVAT Act, CST Act, Entry Tax Act, Profession Tax Act, Luxury Tax Act and Sugarcane Purchase Tax Act).
- ii) There is one single unified application for registration under all the Acts. Please refer [Trade Circular 18T of 2016](#).
- iii) List of the documents required to be uploaded for registration is available in the "[What's New](#)" section of the Portal of the Department.
- iv) There is no need of physical application or the physical submission of documents, which are required along with the Registration Application to Maharashtra Sales Tax Department (MSTD).
- v) No visits are paid by the departmental authorities for grant of the Registration Certificate (R.C.).
- vi) Registration Certificate is issued mostly in one working day if the application is correct and complete. If some defect is found in the application, Defect memo is generated and is sent to the applicant on the registered email ID.



RC GRANTED FINANCIAL YEAR 2017-18 (as on 29.06.2017)

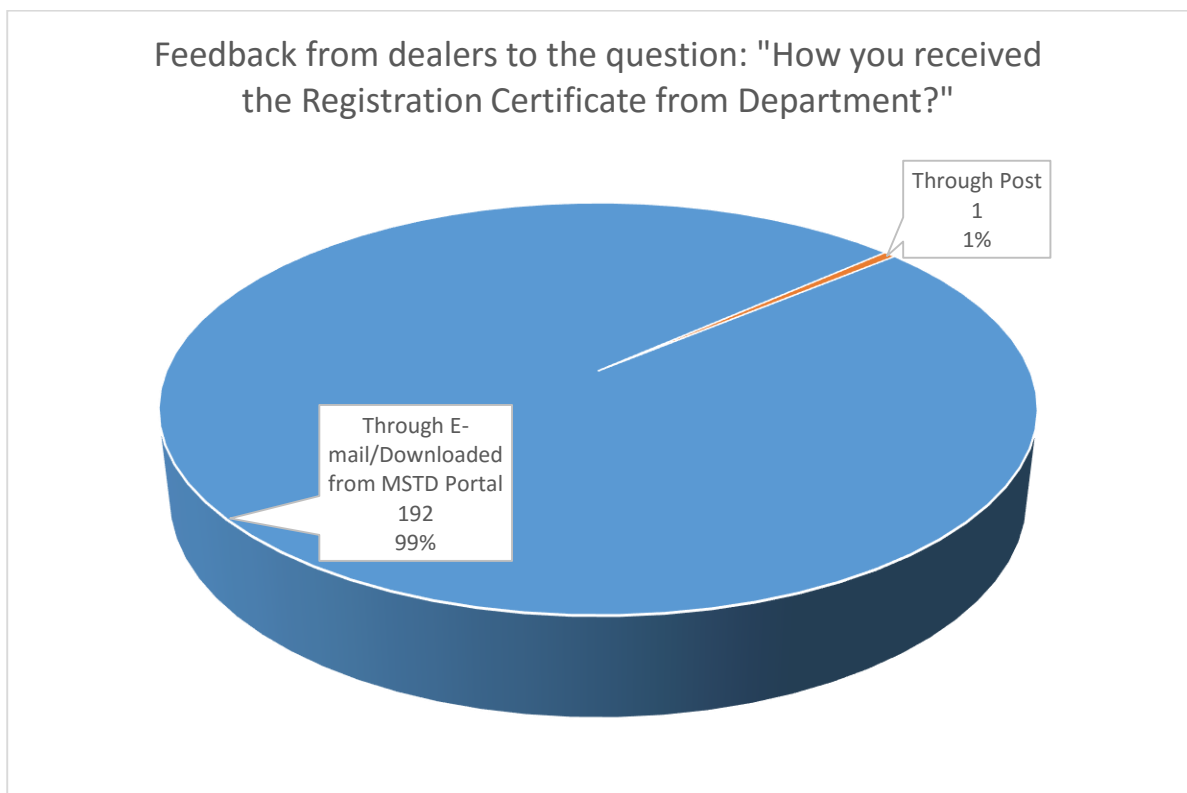


RC Granted between 19 June to 26 June 2017



2) Getting Digitally Signed Registration Certificate from the Portal of the Department:

The dealer need not visit MSTD Office for collection of Registration Certificate. It is sent to the dealer on the same day on his registered mail ID. Registration Certificate is also available on MSTD Portal in downloadable pdf format. Dealer can download digitally signed Registration Certificate from the MSTD Portal through his secured login credentials.



3) Dealer Search Facility:

R.C. Status of the dealer can be checked if TIN or PAN is known. For Screenshots of how to use the utility, kindly click on the following link.

<https://goo.gl/kpG8Gq>

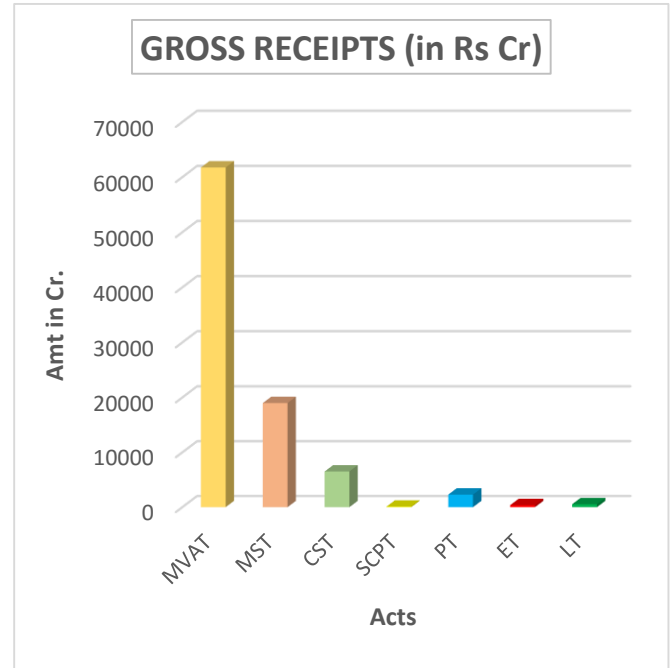
B) Paying Taxes:

1) Payments:

E-Payment facility is already available through 25 Nationalized Banks. It is provided through Government Receipt Accounting System (GRAS) for all the Acts administered by the MSTD. Additional facility of e-Payment, SBI e-Pay, has been made available to the Taxpayer (Please refer [Trade Circular 32T of 2016](#)). SBI e-Pay

is connected with the Nationalized Banks, Private Banks and Co-operative Banks. Gross Receipt during 2016-17 are as under:-

ACT	RECEIPTS (in ₹ Cr)	RECEIPTS (USD Millions)
Maharashtra Value Added Tax (MVAT)	₹ 61742.21	\$ 9520.04
Motor Spirit (MST)	₹ 18977.42	\$ 2926.13
Central Sales Tax (CST)	₹ 6502.43	\$ 1002.61
Sugarcane Purchase Tax (SCPT)	₹ 99.03	\$ 15.27
Profession Tax (PT)	₹ 2295.92	\$ 354.01
Entry Tax (ET)	₹ 369.96	\$ 57.04
Luxury Tax (LT)	₹ 538.23	\$ 83.02
GRAND TOTAL	₹ 90525.2	\$ 13962.40



(Note: Conversion Rate at ₹ 64.83 per \$1

as on 18/5/2017 is considered)

2) Returns:

- i) Return is Invoice based. Nearly 80% of the return fields are auto populated from invoice based Sales and Purchase Annexures which are part of the return template itself. Returns under MVAT and CST are prepared at the same time from the same set of Sales and Purchase Annexures. Following registers i.e. Sales Register, Purchase Register, Sales Return Register, Purchase Return Register and Cash Register are required to be maintained by any business entity. This is the minimum requirement for any business entity. Dealer has to maintain these books of accounts in regular course of his business to run the business in seamless manner. He need not have to prepare any separate set of books of accounts or statements for the purpose of preparation of returns. The invoice data can be copy pasted in to Sales/Purchase Annexures from these books of accounts. Dealer is not required to make summary of every field of return from his books of accounts. Hence time required for summarization of data is reduced to almost nil. This has reduced return preparation time significantly (Please refer [Trade Circular 22T of 2016](#)).
- ii) More than 32 Lakh (3.2 Million) invoice-based returns have been processed till date comprising of 46 Crore (460 Million) Sales Invoices and 27 Crore (270 Million) purchase invoices.
- iii) Maharashtra is the only state to “Auto prepare error free return from Sales and Purchase annexures”.

- iv) SMS and E-mail alerts prior to due dates of returns filing are issued.
- v) No. of e>Returns filed under Profession Tax during FY 2016-17:- **553333**.
- vi) E>Returns under VAT and CST filed from 01-04-2016 are as below:-

e>Returns Filed under VAT & CST (Report as on 2017-05-29)			
	Original	Revised	Total Returns
Apr-16	41589	5153	46742
May-16	42788	4621	47409
Jun-16	48173	5317	53490
Jul-16	53324	5804	59128
Aug-16	57443	6451	63894
Sep-16	62056	7493	69549
Oct-16	65470	6297	71767
Nov-16	68956	6483	75439
Dec-16	76631	6861	83492
Jan-17	82841	6456	89297
Feb-17	88099	5181	93280
Mar-17	89894	3322	93216
Q1-16	681924	38279	720203
Q2-16	658637	37986	696623
Q3-16	604714	21483	626197
Q4-16	529232	7493	536725
Apr-17	58497	785	59282
Total	3310268	175465	3485733

3) Billing Software:

Billing Software is provided by the Department free of cost. It is available on the website of the Department (in Dealer's Services). If the dealer generates invoices using this software, then Sales and Purchase Annexures are auto generated. Please visit <http://billingsoftware.mahavat.gov.in/> to download User Manual and Billing Software.

4) Refund:

a) Grant of Refund Through NEFT:-

- i. Refund disbursement through NEFT started from 1st Oct 2015.
- ii. Dealers received refund through NEFT in T+1 or T+2 days.
- iii. All over Maharashtra State, dealers refund disbursement is made through **SINGLE NEFT** Desk which is situated at Mazgaon, Mumbai.
- iv. Error free and quick disbursement of refund through NEFT. Maharashtra among the pioneer states whose dealers receive refund through NEFT.

b) Refund Claim Disbursed During the F.Y. 2016-17 through NEFT: ₹ 5941.73 Cr. (\$913.31 Million) in 18799 cases.

REFUND APPLICATIONS APPROVED OF F.Y. 2015-16 IN 45 DAYS AS PER REFUND DUMP DT- 16.05.2017

ZONE	ALL APPROVED APPLICATION DETAILS					APPLICATIONS DISPOSED IN 45 DAYS		
	APPLICATI ONS	CLAIM AMOU NT (In ₹ Crores)	CLAIM AMOU NT (In Million U S \$)	PART REFUND SANCTION ED (In ₹ Crores)	PART REFUND SANCTION ED (In Million U S \$)	APPLICATI ONS	PART REFUND SANCTION ED (In ₹ Crores)	PART REFUND SANCTION ED (In Million U S \$)
MUMBAI ZONE	1453	558.30	86.18	390.76	60.34	575	317.09	48.97
THANE ZONE	544	346.01	53.43	296.92	45.85	256	43.07	6.65
NASIK ZONE	275	1333.62	205.95	103.66	16.01	123	59.95	9.26
PUNE ZONE	230	1026.25	158.48	898.18	138.70	92	45.59	7.04
NAGPUR ZONE	206	147.24	22.74	87.96	13.58	109	69.18	10.68
KOLHAPUR ZONE	136	156.01	24.09	117.45	18.14	52	46.89	7.24
GRAND TOTAL	2844	3567.43	550.87	1894.93	292.62	1207	581.77	89.84

(Note:- Conversion rate is ₹64.80 per \$1 as on 23/5/2017)

5) Entry Tax Return:

Return under Entry Tax is made online in 2016 by the Trade Circular. Please refer [Trade Circular 33T of 2016](#). All the other returns under various Acts administered by the Department were already online. For Entry Tax Return Filing instructions, click on <https://goo.gl/hY6l30>

6) No Border Check Posts:

Maharashtra State has not established the Check Posts across its Borders. It has ensured entry of the goods in the State and outside the State hassle-free.

7) E-CST Declarations:

No need to visit the Department for the want of e-CST Declarations. E-CST Declarations can be obtained by applying online on the Portal of the Department.

C) Computerized Desk Audit (CDA):

Every year Department selects the cases for Computerized Desk Audit (CDA) based on the parameters fixed by the Department. Department publishes such list on the Portal. Facility to comply online with the CDA findings is made available on the Department's Portal. If the dealer pays any outstanding amount as per the findings of the CDA and files revised return, this audit proceeding is closed. If the dealer fails to pay as per the CDA findings, then such cases are selected for Issue Based

Audit. The list of the cases selected for the Issue Based Audit is also published by the Department on its website. Department has issued [Trade Circular 37T of 2016](#) in this regard. Eleven parameters are set by the Department for CDA. The List of the dealers, who are selected for the CDA, is available in What's New Section of the website of the Department. List of the dealers who are selected for the Assessment or Issue Based Audit is also available at the same place.

CDA Statistics for FY 2013-14 is as under:-

Total No of cases	Total revenue Risk Involved	CDA fully accepted no of dealers	CDA fully accepted Total Tax paid	CDA partly accepted no of dealers	CDA partly accepted Total tax paid
116447	₹1391.72 Cr (\$ 213.92 Million)	14549	Rs 31.46 (\$4.83 Million)	1819	Rs 4.86 (\$0.75 Million)

(Note: Conversion Rate at ₹ 64.80 per \$1 as on 18/5/2017 is considered)

D) Establishment of Help Desk:

Helpline for providing basic services assisting users in preparing and filing returns is established. Help Line 1800-225-900 provided to the dealers to resolve their issues. Dealer can lock the complaint on this Toll Free number. Ticket No. is generated. Department has also provided Help Desk Support through helpdesksupport@mahavat.gov.in. Apart from this support, Centralized Help Desk is established in the Mazgaon (Mumbai) HQ of MSTD. Help Desk are also established at all the MSTD Locations throughout the State and also at the Nodal Division level. For Mumbai Helpdesk, kindly [Click Here](#). For Help Desk details for Locations other than Mumbai, kindly [Click Here](#).

E) Restructuring of the Sales Tax Department:

Department has formed Nodal Division based on Geographic Location from 1/1/2016. Every TIN is attached to some Nodal Officer. This is a shift from Function Based System (Please refer [Trade Circular 20T of 2015](#)).

F) SAP Based Automation:

For giving better services to the Taxpayers, Department shifted to SAP based automated system from May 2016 (Please refer [Trade Circular 18T of 2016](#)).

G) Advance Ruling:

The provision of the Advance Ruling is given U/S 55 of the MVAT Act and is fully operational. Notification No. VAT/AMD-2015/1A/15/ADM-8 dtd 9/5/2016 is issued and Advance Ruling Authority is constituted. Click <https://goo.gl/rvwJXK> to see screenshots. Up to 18/5/2017 in all 12 Orders are passed under Advance Ruling.