

Ref: GJC/Pol/VAT/2008-09/

January 22, 2009

To

All Members of the Council in Maharashtra

Sub: Mandatory Filing of Electronic Returns under MVAT and CST Acts

Dear Members,

This has reference to the Trade Circular ref no.VAT / AMD-1007/IB/ ADM- 6 dated dated 12/01/2009 received from the Office of the Commissioner of Sales Tax regarding Mandatory Filing of Electronic Returns.

Copy of the same is enclosed herewith which is self explanatory.

For filing the returns, the members are requested to download the required forms (Form no 231, Challans etc) from the website www.mahavat.gov.in. For more details or queries if any, you may contact Shri Vikas V. Kulkarni, Dy Commissioner of Sales Tax by e-mail at kulkarni.vikas@mahavat.gov.in.

The copy of the trade circular will also be available on Council's website www.gjepc.org under Notifications section.

Please take note of the above and do the needful.

Thanking you,
Yours truly,


Sabyasachi Ray
Executive Director

Encl: As above

रत्न तथा आभूषण निर्यात संवर्धन परिषद

मुख्य कार्यालय : डायमंड प्लाजा, पाँचवी मंजिल, 391-ए, डॉ. दादासाहेब भडकमकर मार्ग, मुंबई - 400 004. (भारत)
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Office of the
Commissioner of Sales Tax,
Maharashtra State,
829, 8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

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No. VAT/ AMD-1007/ IB/ ADM-6
(Trade Cir. No.- 1 T of 2009)

Mumbai, Dt. 12.01.2009

Sub: Mandatory Filing of Electronic Returns.

Ref.: 1. Notification No. VAT-1007/IB/ADM- dated 14th March, 2008.

2. Trade Circular No.8T of 2008 dated 19th March, 2008.
3. Notification No. VAT-1007/IB/ADM- dated 19th April, 2008.
4. Trade Circular No. 16T of 2008 dated 19th March, 2008.
5. Notification No. VAT-1007/IB/ADM- dated 30th August, 2008.
6. Notification No. VAT-1007/IB/ADM- dated 16th September, 2008.
7. Trade Circular No.31T of 2008 dated 8th September, 2008.
8. Trade Circular No.33T of 2008 dated 30th September, 2008.
9. Trade Circular No.40T of 2008 dated 18th November, 2008.
10. Notification No. VAT-1007/IB/ADM-6 dated 20th December, 2008.

Gentlemen/Sir/Madam,

The electronic filing of returns under MVAT and CST Acts was introduced in March, 2008. Initially, it was made mandatory for dealers filing Monthly returns to file returns in electronic form. Subsequently, from the quarter ended September, 2008, the scheme was extended to dealers filing Quarterly returns by which all the dealers liable to file quarterly returns including PSI Units were also required to compulsorily file returns in electronic form.

2. Now, considering the overwhelming response by the dealers to the filing of electronic returns from all over the State, it has been decided to extend the provisions of filing of electronic returns to all the registered dealers in Maharashtra under MVAT and CST Act from the 1st October, 2008 onwards. Thus, by Notification dated 19-12-2008 issued under Section 17(5) of MVAT Rules, 2005, referred to at Sr.No.(10) above, all the dealers filing Monthly, Quarterly and Half Yearly returns under the provisions of Section 17 and 18 of MVAT Act will be required to file return in electronic form for all the periods starting from 1st October, 2008. It shall also be mandatory for deemed dealers liable to file Annual returns under provisions of rule 17(4)(a)(ii), to file return in electronic form for the period starting on or after 1-4-2008. Thus, now the filing of e-return becomes mandatory for all the dealers. All the dealers required to file six monthly return/yearly return shall file electronic return for the period ending March, 2009 due to be filed on 21st April, 2009.

3. Needless to state that all the dealers required to file monthly/quarterly return shall continue to file it electronically.
4. The procedure for filing of returns electronically has been elaborately explained in para No.(3) of the Trade Circular No.16T of 2008 dated 23rd April, 2008. The dealers are requested to follow the instructions given in that Trade Circular.
5. The concession provided in Para 3, 4 of the Trade Circular No.16T of 2008 will remain in force. Therefore, the E-return uploaded within 10 days from the due date will not be treated as late return provided that the payment of tax as per return is made on or before the prescribed due date. This concession shall continue to be applicable for the returns filed in respect of the periods starting on or after 1st October, 2008 till further notice.
6. This Circular cannot be made use of for legal interpretation of the provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.
7. You are requested to bring the contents of the circular to notice of all concerned.

Yours faithfully,

(Sanjay Bhatia.)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No.VAT/ AMD-1007/IB/ADM-06
Trade Cir. 1 T of 2009

Mumbai, Dt. 12.01.2009

1. Copy forwarded to:

- a. All the Addl.Commissioners of Sales Tax in the State.
- b. All the Joint Commissioners of Sales Tax in the State.
- c. All the Sr.Dy.Commissioners of Sales Tax in the State.
- d. All the Dy.Commissioners of Sales Tax in the State.
- e. All the Asstt.Commissioners of Sales Tax in the State.
- f. All Sales Tax Officers in the state.

2. Copy forwarded with compliments for information to:

- a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
- b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
- c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

3. Copy to:

All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(G.B. Indurkar)
Joint Commissioner of Sales Tax,
(H.Q.) 1, Maharashtra State, Mumbai.