

Office of the ,  
Commissioner of Sales Tax,  
Eighth Floor, Vikrikar Bhavan,  
Mazgaon,Mumbai 400010

**Trade Circular**

**To**

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**No : No. VAT/ AMD-1007/ IB/ ADM- 6**

Mumbai, Dt. 20.04.2009

(Trade Cir. No.- 17T of 2009)      date: 08.05.2009

**Sub- Problems in E-return filing due to discrepancies in TINs or otherwise**

**Ref-Issues referred by the dealers to the sales tax office.**

Dear Sir/Madam,

The filing of electronic returns has been made compulsory for all the dealers registered under the MVAT Act,2002 and CST Act,1956 from the month of October 2008. In order to file electronic returns, the dealers are required to enroll themselves for the e services offered by the Department. It is noticed that some of the dealers have approached sales tax department with their difficulties regarding e enrollment or e filing of returns. The difficulties encountered by these dealers have been given due consideration.

The dealers who are facing difficulties in e-enrollment and e filing of returns are requested to go through the contents of the Table given below for solution to their problems regarding e enrollment or e filing of returns.

Sr No	Issues	Solution
	<b>Related to e-Enrollment</b>	
1)	The dealers, whose registrations have been cancelled and who have obtained new registration wherein the name and address in respect of cancelled registration appear instead of the details as per new registration	Dealers are requested to e-enroll and file e return with the new TIN disregarding the name or other details of the old concern which appear on the screen
2)	Dealers whose VAT and CST TINs differ	Dealers are requested to use their VAT TIN for e-enrollment and e filing of returns and approach the Registration Officer to get the same TIN under the CST Act.
3)	Dealers in whose cases more than one TIN is generated	Dealers are requested to e-enroll and file e return with the TIN used and intimate the Help Desk regarding the other TIN not being used.
4)	Dealers in whose cases the TIN is different from the one that is available on MAHAVIKAS.	Dealers are requested to approach the Help Desk for e-enrollment and e-filing of return.
5)	TINs have been issued by the department but the same are not seen on MAHAVIKAS and hence the dealers are unable to e-enroll themselves	Dealers are requested to approach the Help Desks at the sales tax office of their location
6)	The registrations ( TIN ) are cancelled prior to 1 <sup>st</sup> April 2008	Dealers are requested to approach the Help Desks at the sales tax office of their location

Related to e filing of return

1) Dealers who are eligible to file the annual returns and are unable to file return since the option of “Yearly Return” is not available in the return templates

Such dealers are requested to file two six monthly returns viz., for the periods 01.04.08 to 30.09.08 and 01.10.08 to 31.03.09

2) A) Dealers in whose cases new registrations have been obtained on or after 01.04.2008 and who are filing their **first return** as a newly registered dealer.

a) Dealers who have not applied for registration within the prescribed time of becoming eligible for registration

These dealers are requested to file their first return for the period April 2008 to September 2008 if the **date of commencement of their business** is in the first six months i.e. Apr 2008 to Sept 2008 . If the **date of commencement of their business** is in second six monthly period i.e. Oct 2008 to Mar 2009 then such dealers are requested to file their first return for the period October 2008 to March 2009.

b) Dealers who have applied for registration within the prescribed time of becoming eligible for registration

These dealers are requested to file their first return for the period April 2008 to September 2008 if the **date of effect of their registration** is in the first six months ( Apr 2008 to Sept 2008 ). If the **date of effect of their registration** is in second six monthly period i.e. Oct 2008 to Mar 2009 then such dealers are requested to file their first return for the period October 2008 to March 2009.

The aforesaid arrangement is to be followed also in respect of the dealers who have obtained registrations because of change in constitution

B) Dealers in whose cases new registrations have been obtained in the years 2005/2006,2006/2007 or 2007/2008 and who are filing their **first return** as a newly registered dealer.

These dealers were required to file quarterly returns in the first year of their registration. However, the return templates do not

These dealers, filing their first return as newly registered dealer should  
i) select “**NO**” in the box which offers selection of option “**First Return**”.  
ii) select the period of return from the **first date of the quarter to the last**

3)	<p>provide for filing of quarterly return as first return</p> <p><b>Dealers holding TIN under the Central Sales Tax Act,1956 but having no turnover of sales under the Central Sales Tax Act,1956</b></p>	<p><b>date of the quarter</b> (even if their registrations or as the case may be the date of commencement of their business is in the middle of the relevant quarter.)</p> <p>e.g. If the date of registration of dealer is from 15.04.2007 then such a dealer should file return for the period 01.04.2007 to 30.06.2007 and should select “No” for the option “<b>First Return</b>”</p> <p>The aforesaid arrangement is to be followed also in respect of the dealers who have obtained registrations because of change in constitution</p> <p><b>The Dealers are not required to file return under the Central Sales Tax Act,1956 until further order.</b></p>
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2. The circular cannot be made use for legal interpretation of 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.

3. You are requested to bring the contents of this circular to the notice of all the members of your association.

Yours faithfully,

(Sanjay Bhatia)

Commissioner of Sales tax,  
Maharashtra State, Mumbai.