



Business Reform Action Plan 2016 Response by Government of Maharashtra

Area 8f: Registration for Professional Tax

223: Define clear timelines mandated through legislation for approval of complete application

Response: **Yes**

Remarks:

The department of Sales Tax has made a provision to mandate that the final professional tax registration certification (where applicable) will be issued within at most one (1) working day from the date of submission of application form. The details can be found in Page 7 of the following document:

http://mahavat.gov.in/Mahavat/MyFold/KNOWLEDGE%20CENTER/TRADE%20CIRCULARS/DateWise/KNOW_TRADEC_DW_MVAT/KNOW_TRADEC_DW_MVAT_05_24_16_5_13_5PM.pdf

Supporting Documents:



Government Of Maharashtra

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Office of the
Commissioner of Sales Tax,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai

Trade Circular

To

No:

Project Director/ADIC/New Automation/First Phase Go Live/B- 167 Dt 24-05-2016

Trade Circular Number : 18 T of 2016

Ref: Trade Circular No 7 T of 2016 dated 25-02-2016

Subject: Go Live of SAP based new registration functionality

Background:

A Trade Circular as cited in the reference was issued giving information about the proposed changes in the processes of registration, filing of returns, applications for refund, requisitions for CST declarations, audit/assessments and appeals etc. It was also mentioned in the circular that the new SAP based system will be going live in a phased manner. Accordingly, the Billing Software has been made available from 14th May 2016 which will help the small dealers to prepare annexures of sales and purchases and in turn will be useful to them in filing the returns for the periods from period Apr 2016. Now the new functionality of Registration based on SAP is ready for deployment. I am pleased to announce the Go Live of this new functionality of Registration after 3.00 P.M. of 25th May 2016.

The functionalities other than registration shall continue to Go Live in a phased manner. Actual dates about implementation of these phases will be notified as and when these functionalities become ready for deployment.

The procedure to download the Billing Software, information as to how to use the Billing Software, the changed procedure because of new SAP based registration have been detailed below. This circular is about-----

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- **Annex A:** The changes in the processes of Registration
- **Annex B:** The free Billing Software
- **Annexure C:** The Transition Issues relating to registration
- **Annex D:** About the Help from offices

Annexure A: Registration

1. Salient Features of new functionality of Registration:

- ✓ Single application for registration under VAT, CST, Luxury, Entry, SCPT, PTRC and PTEC Acts
- ✓ Online application for Tax Practitioner Enrolment
- ✓ Online application for obtaining Tax Deduction Number by Employers
- ✓ Online application for Embassies/Consulates for early refunds
- ✓ Creation of Temporary Profile useful for storage of application for 90 days
- ✓ Defects can be cured within 90 days. No need to apply afresh within 90 days
- ✓ APIs with Power Supply Cos, NSDL and UIDA to minimize physical interface
- ✓ Simplified document upload mechanism
- ✓ TIN may be issued in 24 hours in case of correct and complete applications

2. Present Procedure: At present, the facility of online application is available for registrations under the Maharashtra Value Added Tax Act, 2002 (MVAT Act), the Central Sales Tax Act (CST Act), the Maharashtra State Tax on Professions, Trades, Callings and Employments Tax, 1975 (Profession Tax Act) PT Act.

The online facility of application is not available for registrations under the Maharashtra Tax on Luxuries Act, 1987 (Luxury Tax), the Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002 (Entry of Goods Tax), the Maharashtra Purchase Tax on Sugarcane Act, 1962 (Sugarcane Purchase Act) and also for the Non-resident dealers under the MVAT Act.

The Sales Tax Department is in the process of providing more ease to the applicants following the state campaign of providing Ease of Doing Business. It has accordingly developed single online application for registrations under all the Acts mentioned above. With this change, now the online facility of application for registration under all the acts including Luxury Tax Act, Entry Tax Act, SCPT Act and that for non-resident dealers has been made available. The new functionality of registration does have the following features:

3. **Brief about new application of registration;**
 - i. **Single application for registration under the multiple Acts:**



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- id and the mobile number used by the applicant for while creating the Temporary Profile.
- xviii. In case the applicant is unable to complete the form in one go the system shall auto save the information filled in. The applicant may resume filling the application from where he had stopped but within a time period of 90 days of creation of Temporary Profile.
- xix. All communications will be made through SMS and e-mails on the Mobile Number and e-mail Id mentioned in the Temporary profile and the application form.

3. Verification and grant of Registration Certificate:

- I. The applications will be auto-allocated to the respective jurisdictional officers.
- II. If the application is correct and complete in all respect along with relevant documents then application would be approved and TIN will be generated with Registration Certificate.
- III. Registration certificate will be sent via email and post on the same day.
- IV. The applicant need not visit MSTD offices for obtaining Registration Certificate.
- V. The Registration Certificate will also be available on the portal in downloadable format.
- VI. In case the applicant is eligible for grant of registration, then the date of uploading of the application shall be considered as the date of application for the purpose of determining the effective date of Registration Certificate.

4. Rejection of Application:

- I. If the application is defective, then it will be rejected and defect memo will be issued and communicated via e-mail to the applicant.
- II. If the discrepancies/defects are rectified within 30 days, then the date of uploading of application will be considered for the purpose of determining the effective date of Registration Certificate.
- III. If the discrepancies/defects are rectified after 30 days but within 90 days, then the date of rectification will be considered for the purpose of determining the effective date of Registration Certificate.
- IV. If the discrepancies/defects are not rectified within 90 days then the temporary profile will be de-activated and the applicant will have to re-apply.



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