

Office of the  
Commissioner of Sales Tax,  
8th Floor, GST Bhavan,  
Mazgaon, Mumbai- 400010.

## TRADE CIRCULAR

**No. VAT/MMB-2018/2/ADM-08**

Mumbai Date 26-02-2018

Trade Circular No. 09T of 2018

**Subject : Prior period (up to 31<sup>st</sup> March 2016) Return filing processes on new portal.**

### **BACKGROUND:**

The dealers file their returns under the MVAT Act 2002 and the CST Act, 1956 for the periods from 1<sup>st</sup> April 2016 on the new web portal of the Maharashtra Goods and Services Tax Department (MGSTD) viz., [www.mahagst.gov.in](http://www.mahagst.gov.in).

Whereas the returns under the aforementioned Acts for the periods up to 31 March 2016 are filed by the dealers on the old web portal of the MGSTD viz., [www.mahavat.gov.in](http://www.mahavat.gov.in). The facility of uploading of these returns on the new web portal [www.mahagst.gov.in](http://www.mahagst.gov.in) was being developed by the MGSTD. The said facility has been developed and the returns for the periods up to 31 March 2016 under the Acts mentioned above are now required to be filed on the new web portal [www.mahagst.gov.in](http://www.mahagst.gov.in)

2. In order to file returns on the new portal [www.mahagst.gov.in](http://www.mahagst.gov.in) it is mandatory for the dealers to create profile. However, the dealers who have already created their profile on the portal [www.mahagst.gov.in](http://www.mahagst.gov.in) need not create such profile again. The creation of profile allows a dealer to avail various e Services offered by the MGSTD. The dealers need to make use of the **User manual** to create the profile. The said User Manual can be accessed in the following manner:
  - ✓ Go to [www.mahagst.gov.in/en](http://www.mahagst.gov.in/en)
  - ✓ Click on "Menu" button available on the home page
  - ✓ Move the cursor on "Dealer Services"
  - ✓ Click on "Manuals and Procedures"
  - ✓ Scroll down to Sr. No. 20 "Mahagst Portal" heading
  - ✓ Click on "User Manual for Legacy Dealer Profile Creation in SAP"
3. The dealers are required to follow the return filing process as is available on the new web portal [www.mahagst.gov.in](http://www.mahagst.gov.in) .

- I. **STEPS IN PREPARATION AND FILING OF RETURN:** The process flow of the steps involved in the preparation of Return form is given below:
- ✓ Download Annexure Template from MGSTD website [www.mahagst.gov.in](http://www.mahagst.gov.in);
  - ✓ Save aforesaid Template on Desktop with <TIN\_Period>;
  - ✓ Fill up the Header;
  - ✓ Prepare J1 and J2, Sales and Purchases Annexure;
  - ✓ Validate annexures;
  - ✓ Manual input in all fields of excel Return;
  - ✓ Validate excel Return and create .txt file for uploading;
  - ✓ Go to the Login Page: Use Login Id and Password;
  - ✓ Upload the .txt file;
  - ✓ Submit return;
  - ✓ Make Payment, if any.
- II. **Downloading of Return Template:** The dealers will be required to download "Return Form Template". Follow the path given below:
- ✓ Go to [www.mahagst.gov.in/en](http://www.mahagst.gov.in/en)
  - ✓ Click on "Menu" button available on the home page
  - ✓ Move the cursor on "Dealer Services"
  - ✓ Click on "Manuals and Procedures"
  - ✓ Scroll down to Sr. No. 5 "TEMPLATE and User manual (Prior Period up to 31/03/2016) e>Returns VAT/CST" heading"
  - ✓ Click on "Prior-Return-Forms-Template-V.1.0.000"
- a. Return Form Template is an Excel utility and contains five sheets i.e. Header, J1 (Sales Annexure), J2 (Purchase Annexure), Validate, Messages.
- b. This Workbook also consists of Return Forms Viz., Form-231, 232, 233, 234, 235 and CST return Form III(E). However, unless the annexures are validated the relevant return form, as chosen by the dealer, will be accessible.
- III. **General Instructions:**
- a. After downloading of "Return Form Template", fill the information in Header Sheet. This is basic information i.e. R.C. Number (TIN), Name of the dealer, Return Type, Return Period, Name of the Authorized person, Designation and e-mail id.
  - b. Please read the instructions given at the bottom of the Header.
  - c. User should make sure that the date format of the system is DD/MM/YYYY. The system will not accept any other date format.

- d. As explained above dealer will be required to download the latest version of return template. Presently version 1.0.000 is made available on website. Only this version of the Return Template requires to be used.
- e. Dealer is required to file the Sales Annexure (J1) and Purchases Annexure (J2) while filing the return for prior period (up to 31<sup>st</sup> March 2016) as was being done earlier.
- f. It is mandatory for the dealers use new template consisting of J1, J2 (Sales and Purchase Annexure) and returns in Form 231, Form 232, Form 233, Form 234, Form 235 and CST Form III (E).
- g. It should also be noted that single Return Template be used for filing of all type of returns [231, 232, 233, 234 and 235] under MVAT Act and CST Act. The dealers are required to manually fill all the fields of the applicable returns.
- h. The dealers are required to file Sales-Purchase annexures. However, dealers who have opted for the Composition Scheme and required to file return in Form 232 are not required to file J1 and J2 annexures.
- i. No negative value shall be accepted in annexure. The decimal Values shall be accepted and those shall be rounded off in Excel return.
- j. Dealer shall not use comma while entering the values in sales, purchase annexure and excel return.

#### **IV. Filing of information in the Return Template:**

- a. Filling of Information in Header:
- b. This is the sequentially FIRST Sheet. Please fill the R.C. Number (TIN) under MVAT Act as well as under Central Sales Tax Act (hereinafter referred to as "CST Act") with 'V' and 'C' suffix respectively. Also fill Name of dealer, return period, Return Type, Financial year etc. appropriately.
- c. Each field in the Header is mandatory. Please provide information about Name of the Authorized signatory, e-mail id as also the Mobile Number.
- d. The dealer is required to select appropriate Return form type from the drop-down menu.
- e. Filling of Information in J1 and J2 (Sales and Purchase Annexure):
- f. After filling the information in Header Sheet the dealers will be required to fill TIN-WISE DETAILS in the J1 and J2 (Sales and Purchase Annexures).
- g. A provision has been made to mention the TIN wise information of sales and purchases in the annexures J1 and J2.
- h. The requisite information be filled in the appropriate column.
- i. Post data filled in the Sales and Purchase Annexure, excel template of applicable blank return form will get auto populated after validations.  
**All the fields in the return will be required to fill manually.**

- j. The necessary validations will take place in a sequential manner i.e. Header -> Sales Annexure -> Purchase Annexure.
- k. Please click on "Refresh" button provided in the "Validate" sheet before editing the "J1, J2 (Sales and Purchase annexure)" sheets.
- l. Dealer shall not validate annexure when "Filter" is applied in Sales and Purchase annexures, to avoid erroneous summarization of data in .txt file.
- m. Validation of Annexure and errors:
- n. After filling information in Header, Sales and Purchase Annexure, go to the Validate sheet. Press the button "Validate". The messages sheet will display messages about errors, if any.
- o. If the information is filled incorrectly errors may generally appear.
- p. In order to make this error free necessary changes should be made in the Header, sales and purchase annexure. To edit, please press the refresh button.

**V. Information in the Excel Return:**

- a. Appropriate "Excel Return" form will get auto populated after pressing the "Validate and Preview Return" button.
- b. If there are no Sales and Purchases and hence the Sales and Purchase Annexure are kept blank under such circumstances dealer is not required to fill any information in the Excel Return. It should be left blank.
- c. In the Excel Return, the dealer should provide information in the all fields of return.
- d. It should be noted that dealer should not enter decimal figures. All the figures shall be rounded off to the nearest rupee.
- e. Goods Return claim in the Return:- It should be noted that the value of goods returns is to be calculated and to be entered manually.
- f. GOODS RETURN AMOUNT WILL NOT TO BE SHOWN IN THE TABLE OF TAX COLLECTED SEPARATELY AND INCLUSIVE OF TAX WHERE TAX RATE WISE BREAKUPS SHOWN.

**VI. Payment with return:-**

- a. The dealers should have already paid taxes due as per these returns within the prescribed time period. Accordingly, while filing returns for the aforesaid periods the dealer shall mention the amount of tax paid in appropriate field of the return they file.
- b. If as a result of filing of return for abovementioned period additional amount of tax becomes payable, then the dealer shall be required to make payment of additional tax along with due interest.

- c. Once dealer uploads .txt file and submit the return, he will see the acknowledgement of having filed the return on the screen.
- d. The dealer shall make the payment of tax and interest, wherever applicable by logging in to the website www.mahagst.gov.in.

VII. **Acknowledgment of return filing:** Dealer will receive the return PDF format in due course. It is advised to download "Receipt of Return" after submission of return.

**VIII. Help Desks :-**

Dealers are requested to use the Instructions and User Manual to resolve basic problems in new return filing process.

For help--

- ✓ Go to www.mahagst.gov.in/en
- ✓ Click on "Menu" button available on the home page
- ✓ Move the cursor on "Dealer Services"
- ✓ Click on "Manuals and Procedures"
- ✓ Scroll down to Sr. No. 5 "TEMPLATE and User manual (Prior Period up to 31/03/2016) e>Returns VAT/CST" heading"
- ✓ Click on "Prior Period Returns Manual Original"

If you need assistance with any of the steps of return filing process, or you cannot resolve your issue, please contact your Nodal Officer or Help Desk for further assistance.



**RAJIV JALOTA**

**Commissioner of Sales Tax,  
Maharashtra State, Mumbai.**

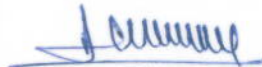
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Copy forwarded to: Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Department web-site

Copy for information: Deputy Secretary (Taxation), Finance Department, Mantralaya, Mumbai- 400032.



**(D. H. MANDHARE)**

**Additional Commissioner of Sales Tax,  
(PT and Allied Acts),  
Maharashtra State, Mumbai**