

Office of the
Commissioner of Sales Tax,
Maharashtra State,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

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No. VAT/ AMD-1009/IB/ADM-06
Trade Cir. 8 T of 2010

Mumbai Dt : 6th February , 2010.

- Sub : Electronic payment under MVAT Act, 2002 and CST Act, 1956.
- Ref. : 1. Government Resolution No.Misc-1008/CR-8/Treasury-5 dated 31st October 2008.
2. Government Resolution No.VAT-2009/CR-88/Taxatin-1 dated 2nd January 2010.
3. Government Notification, Finance Department No. VAT-1510/CR-6/Taxation-1 dated 5th February 2010.

Gentlemen/Sir/Madam,

The Sales Tax Department has implemented the scheme of filing electronic return successfully. In a step further to automation, it is now decided to provide facility for electronic payment. The Government has amended the rules relating to the payment vide notification cited at Ref-3. A new rule 45A is inserted. Now, amended rule provides that a State Government may issue notification and specify the class or classes of dealers required to make mandatory payment of tax interest or penalty, if any, or any amount payable by or under the Act electronically. This rule further provides that such e-payment shall be applicable for such period as may be specified in the said notification.

2. However, so as to acquaint all members of the trade and Associations to the procedure to be adopted for e-payment and to make the necessary preparations, it is hereby informed that all the dealers liable to pay tax or any amount due under the MVAT Act or Central Sales Tax Act, may make their payment electronically through the net-banking. **At present this scheme is optional.** The dealer who desires to make payment electronically may avail this facility. However, the Government plans to implement this scheme in a phased manner and may issue notification and make e-payment mandatory to certain class or classes of dealers. The instructions in this behalf will be issued separately.

3. The gateway for the purpose of e-payment has been provided on the web-site of the Sales Tax Department, for the banks which are integrated

with the Sales Tax Department's website i.e. www.mahavat.gov.in (MSTD website). Template of Chalan-MTR-6 has also been provided on the MSTD web-site.

4. An option is also provided thereby the dealer may make e-payment directly from website of Bank. (In which the dealer holds the net banking account). Dealers who have enrolled for the purpose of availing e-services may directly use the facility provided at the MSTD web-site.

5. At present the Scheme of electronic payment is optional. All the trade is, therefore, requested to make use of this facility.

6. FAQs and stepwise demo on e-payment is made available on MSTD website. The dealer who desires to make e-payment are requested to follow the following procedure:

(a) The dealer who desires to make e-payment shall visit to the MSTD Web-site. The desired path is **>e-Services Info.>e-payment>Download Application Software>Download Desktop Application.**

(b) The dealer should first click on the **"Download Application Software"** and download the same. This is an Adobe Air Software. A dialog box "Run" will appear. The dealer should "Run" and save the application. This is one time activity.

(c) Thereafter, the dealer is required to download and install **"Desktop Application"**. After download a short-cut will be created at the Desktop. This is also a one time activity. The dealer who is having net Banking Account with the Banks that are integrated with the MSTD Web-site may make e-payment through MSTD Web-site. However, if the dealer is having the net Banking account in the Banks that are not integrated with the MSTD Web-site may directly make electronic payment from the Web-site of the respective Banks.

(d) The list of Banks that are integrated with MSTD Web-site and the Banks which directly provides e-payment facility on their Web-site is available on MSTD Web-site.

(e) **The Step-wise demo for making e-payment from MSTD Web-site is as under:-**

Step1: Download e-payment application from MSTD website's "DOWNLOAD" option i.e. from www.mahavat.gov.in, if not downloaded previously.

Step2: Install the said application. After that a shortcut shall be created on the Desktop.

Step3: Open the application. Enter TIN as Login ID. Click on "Sign in button".

Step4: A Chalan in MTR Form No.6 shall be displayed. It shall contain TIN and name of the dealer by default.

- Step5:** Select type of ACT for which you desire to make e-payment. Account Head Field shall automatically get populated in the 'Account Head' Window. Similarly current date shall get populated automatically in 'Date' Window. Then Select,
- Period.
 - Amount;
 - Location i. e. Name of Sales Tax Office Location. e. g. Mazgaon, Pune etc. under which the dealer is registered.
 - Remark. 'Remark' Window is linked with 'Form Id' Window. Once appropriate field is selected from the 'Remark' Window, its corresponding field shall automatically get populated in the 'Form Id' Window and vice-versa.
- Step6:** Select the Bank from the drop down list provided at the bottom of the Chalan for making e-payment.
- Step7:** Use password of e-services for entering into e-payment gateway.
- Step8:** Ensure correctness of the details filled by clicking on 'Validate' button. After validation, 'pay' button shall get activated.
- Step9:** Once 'pay' button is clicked, GRN (Government Reference Number) shall be generated.
- Step10:** Payment summary shall be displayed. Check it and if found correct, again click on 'pay' button, which shall direct you to the Bank's website.
- Step11:** Use login ID & password provided by the Bank to enable you to make e- payment.
- Step12:** On Bank site, give instructions to the Bank to debit your account & credit the sales tax account.
- Step13:** After successful e- payment, cyber receipt inter - alia showing details as Bank/ Branch Name, Period, TIN,CIN, date & time of payment, Amount of payment, GRN shall be generated on the Bank's website.
- Step14:** Dealer may download, save or print the cyber receipt from Bank's website as a proof of payment made.

Note:- Step1 and Step2 are one time activities.

7. Dealers having any queries in this respect may contact helpdesk : Telephone Numbers are as under:-

Tel.No (022) 23735601, 23760773, 23760763, 23760766 and 23760903.

The E-mail Id is: epayment@mahavat.gov.in

8. This circular cannot be made use of 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.

9. 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.

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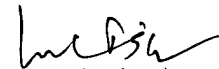
Copy forwarded To :

1. a. All the Addl. Commissioners of Sales Tax in the State.
b. All the Joint Commissioner of Sales Tax in the State.
c. All the Sr. Dy. Commissioners of Sales Tax in the State.
d. All the Dy. Commissioner of Sales Tax in the State.
e. All the Asstt. Commissioners of Sales Tax in the State.

2. Copy forwarded with compliments for information to:

- a. The Deputy Secretary, 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,
(HQ)I, Maharashtra State, Mumbai.