

Office of the  
Commissioner of Sales Tax  
Maharashtra State, 8th floor,  
Vikrikar Bhavan, Mazgaon,  
Mumbai 400010.

**Trade Circular**

To

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No. VAT/JC Regn./  
Trade Circular No. 9T of 2010

Mumbai, dated 12/03/2010.

**Sub.: Extension of date for applying CST declarations  
for the periods prior to 1/04/2008.**

Ref.: 1)Trade Circular No.2 T of 2009 dated 23/01/09.

2)Trade Circular No.12 T of 2009 dated 31/03/09.

3)Trade Circular No. 23 T of 2009 dated 17/08/09.

**Dear Sir/Madam,**

**Background:** Procedure for filing on-line application for the CST declarations had been introduced on 2<sup>nd</sup> February 2009. Facility of on-line application is available for all the periods starting from 1-4-2008 onwards. Applications for the declarations, pertaining to the periods prior to 1-4-2008, were required to apply manually (on CD). All the dealers who had not obtained the CST declarations for such earlier periods were asked to apply manually (on CD) upto 31-3-2009, so that the on-line applications could be processed fast. On receiving representations that some dealers could not apply for these earlier periods, this date was extended twice to 30-6-2009 and to 31-10-2009. As seen from the requests received by the department some dealers could not apply due to various reasons, even though adequate publicity had been given to these deadlines.

2. In view of the above, it has been decided that application for obtaining CST declarations for all the periods prior to 1-4-2008 can be made on or before 30-4-2010. Such applications should be made manually (on CD) and not on-line. **It may be noted that applications for CST declarations for the periods prior to 1-4-2008 shall not be accepted after 30-4-2010.**

**3. This deadline of 30-4-2010 would not be applicable only to the following types of dealers:**

- a) The dealers, who have lost the CST declarations for the period prior to 1-4-2008. Such dealers, may apply after complying with the procedure laid down for the issue of duplicate CST declarations.
- b) Dealers, who have been granted ADM relief for late registration. Such dealers should apply within 30

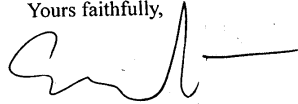
days from the date of receipt of the ADM relief order by him.

- c) Dealers, who desire to rectify the CST declarations, issued earlier.
- d) Dealers, having preferred appeals, could not apply. Application to be made within 30 days from the date of receipt of appeal order.
- e) Dealers, who could not apply due to some legal issues.

4. This circular cannot be made use of for legal interpretation of provisions of law. If any member of the trade has any doubt, he may refer the matter to this office for clarification.

5. 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.

VAT/NoJC(Reg)/C.R./09-10  
(Trade Circular No. 9 of 2010)

Mumbai, Date: 12/03/2010.


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1. All the Addl. Commissioner of Sales Tax, in the State.
2. All the Joint Commissioner of Sales Tax, in the State.
3. All the Sr. Dy. Commissioner of Sales Tax, in the State.
4. All the Dy. Commissioner of Sales Tax, in the State.
5. All the Assist. Commissioner of Sales Tax, in the State.
6. All the Sales Tax Officers in the State.

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2. Under Secretary, Finance Department, Mantralaya, Mumbai.
3. The Account, Sales Tax Revenue Audit, Mumbai & Nagpur.

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



( L. K. GRI )  
Joint Commissioner of Sales Tax  
(Registration), Mumbai