

Office of:Commissioner of
Sales Tax,
Maharashtra State
8th Floor, VikrikarBhavan,
Mazgaon, Mumbai-400010

To

No:JCST/Mahavikas/GST Enrollment/2016-17/B- 865 Mumbai Dtd 12/11/2016

Trade Circular No.35 T of 2016

**Sub: Distribution of Provisional Login ID and Passwords as provided by the
GST to the existing dealers for enabling them to Log-on the GST
Common Portal for GST enrolment as per Model Goods and Services
Act (Model GST Law).**

1. Background:

The Constitutional Amendment Bill 122 by parliament has paved way for the implementation of the Goods and Services Tax Act in the Country in near future. Goods and Service Tax Network (GSTN) is a Special Purpose Vehicle created for providing IT infrastructure and IT services for various stakeholders.

The implementation of GST envisages issuance of single GSTIN to the dealers. Accordingly, all the dealers who are presently registered under the Maharashtra Value Added Tax Act-2002, Central Sales Tax Act-1956, The Maharashtra Tax on the Entry of Goods into Local Areas Act-2002, The Maharashtra Tax on Luxuries Act, 1987 are required to enroll themselves for the GSTIN. The MSTD has developed an online utility for existing dealers to get themselves enrolled for the GSTIN.

2. The existing dealers must enroll on the GST Common Portal between 15th of November to 30th of November, 2016.

- a. The GSTN has provided the provisional Login ID and Password for dealers who are registered under MVAT Act or CST Act or Luxury Act or Entry Tax Act up to 31/08/2015 .
 - b. List of the existing dealers whose Provisional Login ID and Passwords are generated by GSTN is available in the “What’s New” Section of the website www.mahavat.gov.in of the Maharashtra Sales Tax Department (MSTD).
 - c. For dealers not appearing in list and dealers registered w.e.f 01/09/2015, Login ID and Passwords will be provided to them in the next phase of enrollment and there after these dealers will be allowed to enroll on the GST Common Portal.
3. All the dealers who are registered under any of the Acts mentioned above needs to follow the following procedure to obtain their login ID and Password from the MSTD.

Step 1: Go to the MSTD website www.mahavat.gov.in

Step 2: Dealers are requested to login with the existing Login ID and Password.

Step 3: Click on e-Services

Step 4: Click on GST Enrolment

Step 5: Pop-up will appear asking whether dealer wishes to access Provisional ID Credentials.

Step 6: On selecting “Yes” in the Pop-up, a form will be displayed to the dealer.

Step 7: The Form contains following fields-

1	Name of the Dealer	(Un editable)
2	Email	(Editable) Existing Email ID will be pre populated
3	Mobile Number	(Editable) Existing Mobile Number will be pre populated

Step 8: STP (means and includes CA/ICWA/Tax Consultant) as above to be filled.

Step 9: Dealers are requested to check whether the Email ID and Mobile Number which is prepopulated in Step 7 are correct or not. If the dealer wants to change the fields 2 or 3 or both in the Step 7, he may edit the fields and can enter the valid Email ID or Mobile Number or both.

Step 10: Dealer need to accept the Declaration. By clicking in the Check Box given at the bottom. After that “Submit” button given in the right hand corner is activated. Click on “Submit” button.

Step 11: Flash message of “Acknowledgement” is seen. There are two links:

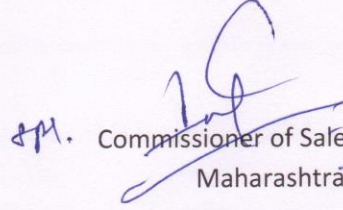
- a) **Please click here to download Acknowledgement:** By clicking this link dealer will get the PDF which contains his Provisional ID and Access Token (i.e Password for GST Common Portal). This PDF can be downloaded, printed or saved.
- b) **Click here to login to GST:** By using this link the dealer will go to GST Common Portal where the dealer needs to enroll

- 4. Dealers facing with the issue of obtaining the Provisional Login ID and Password from MSTD are requested to contact the Nodal Help Desk. List of the Nodal Help Desk is available on the website of the MSTD.
- 5. All the existing dealers are requested not to share Provisional GST Login ID and Password with any one. The enrolment procedure on the GST Common Portal is to be carried out by themselves. If the Login ID/Password goes in the wrong hands, such dealers cannot later on claim innocence.
- 6. Registration under Model GST Law is PAN based. Therefore, those existing dealers who are registered under the various Acts mentioned above not having the valid PAN will not get Registration Number from GST. List of such dealers is available on the website of the MSTD.

7. The existing dealers who are registered under more than one Acts as mentioned above will get a single Provisional Login ID on the basis of the PAN.
8. After receipt of the Provisional ID and Password from the MSTD, the dealer needs to Login on the GST Common Portal (www.gst.gov.in). Click on "New User Login" for enrollment. The procedure for enrolling on the GST Common Portal is available on the said Portal in the User Manual. FAQ's are available on the GST Common Portal as well as "What's New" Section of the MSTD website (www.mahavat.gov.in).
9. After enrolling on GST Common Portal, if the dealer has any issue in respect of completing registration process, then such dealer needs to call on the Help Desk Number (0124) 4688999 or may write a mail on helpdesk@gst.gov.in which is provided by the GST and is available on the GST Common Portal www.gst.gov.in
10. Enrolment under GST means validating the data of existing dealers and filling up the remaining key fields by them in the Enrolment Application at the GST Common Portal (www.gst.gov.in). There is no deemed enrolment under GST. There is no fee or charge levied for the enrolment of an existing dealer under GST. Before enrolling with the GST Common Portal, the existing dealer must ensure to have the following information:
 - Provisional ID received from the Maharashtra Sales Tax Department
 - Password received from the Maharashtra Sales Tax Department
 - Valid E-mail Address
 - Valid Mobile Number
 - Bank Account Number
 - Bank IFSC
11. In a situation where there are more than one TIN within same State against single PAN, multiple registrations under same Act for the same business entity

in the State will be handled on case to case basis by the MSTD. GST Provisional Login ID and Password will be made available to these dealers in the latter phase of the enrollment.

12. 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 clarifications.

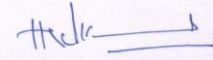

Commissioner of Sales Tax,
Maharashtra State

No: No:JCST/Mahavikas/GST Enrollment/2016-17/B- 865 Mumbai Dtd 12/11/2016

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Copy forwarded for information to:

- 1) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- 2) Under Secretary, Finance Department, Mantralaya, Mumbai
- 3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.


(H. V. NIKAM)
Joint Commissioner of Sales Tax,
Mahavikas