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**Newsflash: Stand-by agreement for e-CST declaration
in State of Maharashtra**

(for the period 1 April 2016 onwards)

The Maharashtra Sales Tax Department (MSTD) has issued an Internal Circular No. 10A dated 22 August 2016 for issuance of E-CST Declarations to be made for the periods on or after 1 April 2016.

MSTD is in the process of implementing SAP based New Automation System.

The e-Registration functionality has already been launched and e>Returns under MVAT Act and CST Act for periods after 1 April 2016, will start in due course.

In view of this, the e-CST declarations for the period starting **on or after 1 April 2016** cannot be issued by MSTD. Traders are requesting for early issuance of needed declarations.

To remove this difficulty, instructions are issued to make a Stand-by arrangement for issuing declarations / certificates electronically, only for the periods starting on or after 1 April 2016.

The Statement of requirement (SOR) for period after 1 April 2016 will not be held or rejected, only on the ground that the return/s for the period after 01 April 2016 is / are not filed.

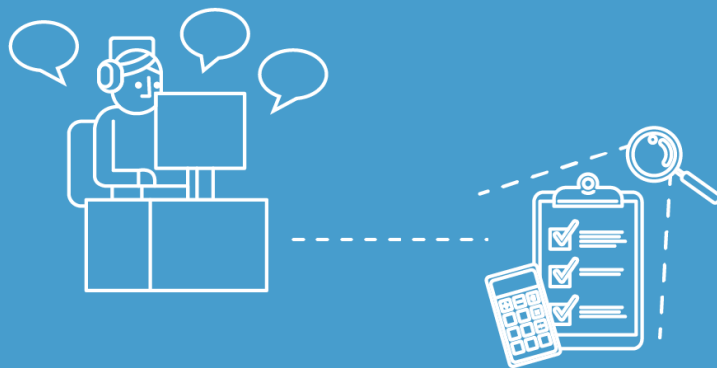
The dealer should make sure that his return/s for all applicable periods up to 31 March 2016 are duly filed. If the dealer has not paid the taxes for any periods on or after 1 April 2016, then the nodal officer shall ask for reason/s for the same from dealer through email.

The Nodal Officer shall obtain summary of turnover of Interstate purchases for the period covered by SOR, through e-mail.

Procedures shall differ for old and new dealers.

- "Old Dealers" means, the dealers whose previous year's return is available on Mahavikas for comparison.
- "New Dealers" means, the dealers whose previous year's return, for the same period, is not filed by the dealer or dealer is not eligible to file it.

The detailed procedure which will be followed by the Nodal officers while issuing e-CST Declaration Forms is given in the Internal Circular released by the Sales Tax Department.



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This newsflash is general in nature. In this newsflash, we have summarised the Circular No. 10A of 2016 Dated 22nd August, 2016 issued by the Maharashtra Government. It may be noted that nothing contained in this newsflash should be regarded as our opinion and facts of each case will need to be analyzed to ascertain applicability or otherwise of the said scheme and appropriate professional advice should be sought for applicability of legal provisions based on specific facts. We are not responsible for any liability arising from any statements or errors contained in this newsflash.

29 August 2016