8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010.

TRADE CIRCULAR

To

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No. VAT/ RRAB/E-REFUND/ 811 Mumbai, Dt:- 01/ 12/2009.
Trade Cir. No. 33 T of 2009.

Sub : Filing of Refund Application in Form -501 electronically.

Ref. : 1. Notification No VAT/AMD-1009/IB/ADM-6 dated 21st August 2009.
2. Trade Circular No 28T of 2009, dated 15-10-09.

Gentlemen/Sir/Madam,

The sub-rule (1) of rule 17A of the Maharashtra Value Added Tax Rules, 2005 empowers the Commissioner of Sales Tax to issue notification and to provide the class or classes of dealers required to file various Forms, Declarations, Returns including Refund Application in Form 501 electronically. Accordingly, requisite notification cited at Ref.-1 is issued. Further the Trade Circular extending the date of filing of Refund Application electronically has been issued, where in the Electronic Filing of Refund Application in Form-501 has been made mandatory from 1st of December 2009. Therefore, any dealer who desires to file Refund Application in form 501 on or after 1st December 2009 for any period(Including period prior to 1-12-2009) shall file the same electronically.

2. DOWNLOADING OF FORM -501 FROM WEB-SITE:

(i). In view of the aforesaid notifications, it has been made mandatory for all the dealers, who desire to file Refund Application in Form 501 as per the section 51 of the MVAT Act, to file Form 501 electronically only.

(ii). The template of the new Form 501 is provided on the Web-site of the Sales Tax Department www.mahavat.gov.in at **'DOWNLOAD>FORMS>FORM-501'.** Every dealer who desires to file form 501 shall download the template of the Form 501. It is hereby clarified that only the downloaded template of Form-501 is to be used for uploading of Refund Application in Form-501.

3. FILLING AND UPLAODING OF FORM -501:

(i). The template of Form -501 is provided on the Department's Web-site. The said template is in the form of an Excel Work Book. The dealer is first required to download the said template and make the offline data entry in relevant fields provided in the Excel Sheets contained in the said work book.

(ii). The Excel Sheets are named as Form-501, Annexure A, Annexure B, Annexure C and Annexure D. The dealer is requested to first fill-in the mandatory Annexures. The annexure A & annexure B are mandatory for all the dealers. The filing of Annexure C and Annexure D are mandatory in case where the dealer selects the Category of "Dealer making interstate sales". The completed Annexures should be first validated prior to the validation of Form 501.

(iii). After validation of the Annexures, the dealer should then enter the information in the Form 501.

(iv). The completed Form -501 shall then be uploaded by the dealer using his login Id and password for the e-services. The uploading shall be done within stipulated time limit of three years from the end of the financial year to which refund claim relates. The system shall generate an acknowledgment after successful uploading of Form-501. The dealer should take print-outs of the said acknowledgement. The acknowledgment shall be considered as proof of filing of Refund Application and the transaction number of the said Acknowledgement Receipt will be the Refund Application Number for further communication.

(v). The dealers should follow the instructions related to filing of Form 501, electronically, available on website. Further, in case where the information entered in **Annexure-A, Annexure-C and Annexure-D** contains more than 5000 entries then under such circumstances the dealer is advised to use a PC having minimum 2 GB RAM.

4. Help Desks:

In case of any difficulties, the dealers are requested to approach the Help Desks specially established to provide technical support to the dealers while filing their Refund Applications in form-501. Alternatively, the dealers may contact Help Desk contact numbers 022 - 23760653 or 23760681 or e-mail to erefunds@mahavat.gov.in.

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.

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.

No.VAT/RRAB/E-REFUND /B 811 Mumbai. Dt: 1/12/2009.
Trade Cir. 33T of 2009

1. **Copy forwarded To:**
   (a) All the Addl. Commissioners of Sales Tax in the State.
   (b) All the Joint Commissioners of Sales Tax in the State.
   (c) The Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.
   (d) All the Sr. Dy. Commissioners of Sales Tax in the State.
   (e) All the Dy. Commissioners of Sales Tax in the State.
   (f) All the Asstt. Commissioners of Sales Tax in the State.
   (g) All the Sales Tax Officers in the State.
2. **Copy forwarded with compliments for information to:**
   (a) The Officer on Special Duty, 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.

(N. B. Sisodiya)
Joint Commissioner of Sales Tax,
Refund and Refund Audit, Mumbai.