

INSTRUCTION SHEET FOR E- APPLICATION FOR REGISTRATION

PROCESS FLOW :

1. Dealer log on to web-site www.mahavat.gov.in
2. Click on e-registration in e-services column on home page.
3. Instruction sheet :Detailed guidelines regarding application process flow, location details, list of required documents are provided in the instruction sheet. Click “next” and then “e registration information” page will appear.
4. e –Registration Information page opens.
Read Tool Tips : If net browser IE.6 SP2 or Mozilla Firefox is not available then download Mozilla Firefox by pressing Mozilla Firefox 3.5 button
5. On the “e Registration Information”page, dealer should enter /select details such as PAN, location, name of business, name of applicant, status of applicant and Act. Applications under MVAT Act and CST Act shall be made electronically. For the time being applications for registration under all other Acts such as Luxury Tax Act, Maharashtra Tax on the Entry of Goods into Local Areas Act and Sugarcane Purchase Tax Act should be submitted manually. For NRC dealer FORM-101 to be submitted manually at the counter of D.C. (Reg.) E-101, Mumbai.
6. After the information on the “e Registration Information” page is entered, the dealer should click”next”.
7. E-application under MVAT Act will open
8. **Request id :**

Request id of the dealer will be appear on upper corner of this left side in red letters. Once Request id is generated , the information entered

/ selected on ' e-Registration Information Page' will not be editable hence dealer has to ensure that information filled on ' e-Registration Information Page' is correct before clicking the next option. This request ID and PAN should be noted. If dealer wants to fill e-application in multisession , then dealer should enter this request ID and PAN in "Retrival of Partially Filled Data " window which appears on e-Registraion Information page.

9. Information in the form should be completely filled either by entering in the relevant fields or selecting from the given lists and then "submit" button should be clicked.. In case a dealer has opted for CST also, then the CST e-application form will open. The data in the fields common to both VAT and CST shall get populated for the ease of the applicant. Remaining fields are expected to be entered/selected by the applicant.
10. In case the data in any of the fields is not entered, then the applicant would get error message and would be prompted to enter the said data.
11. After the completely filled application form is submitted (uploaded) then the acknowledgment containing date and time for attending before Registering Authority alongwith code/designation and address of Registering Authority would be generated. This acknowledgment can be saved and should be printed for producing before the registering authority. The dealer should also save the downloadable MVAT and CST e-application form of registration and should take out a print of it.
- 12 . The proprietor, partner, karta, Director, as the case may be are required to sign at relevant place/places (as per MVAT rule 2005) on the print out of the application so taken, prescribed form A for CST Registration and submit it to the concerned Registration Authority at the time of verification and photo

attestation on given date and time along with relevant documents. In case of voluntary registration signature of “introducer” should also be obtained.

13. If the application is correct and complete in all respect along with relevant documents then Registering Authority will generate TIN after verification. Registration certificates shall be printed and issued to the dealer on the appointed day. In case the application is eligible for granting registration, then the date of uploading the application shall be considered as the date of application for the purpose of determining the effective date of MVAT RC. In case the dealer has uploaded CST application also, then for the purpose of determining the CST RC effective date, the date of uploading CST application shall be considered as the application date.

INSTRUCTIONS

1. Please enter your data in capital letters only except e-mail ID.
2. Please enter your correct IT-PAN, Name of the business, Name of Applicant & select location and status of applicant on ‘e-Registration information page’. Once the data entered / selected here, is non editable hence this data should be entered / selected with due care.
3. Information in the form should be completely filled either by entering in the relevant fields or selecting from the given lists .
 - a) The field marked '*' in red are mandatory fields.
 - b) In case of 'Exceeding the prescribed turnover limit' dealer is expected to enter the detail of bill by which his limit of turnover is exceeded.
 - c) The dealer has to select one main nature of business and single or multiple part nature of business.
 - d) In bank field MICR code is compulsory .
4. Once application is submitted & Acknowledgement is generated, you can not re-enter or make application on same PAN.

5. For attestation of photograph before the Registering Authority, the signatory to the application should be present.
6. Depending upon the constitution of the dealer, the application printout should be signed

By ...	Constitution of the dealer ...
Proprietor or an authorized person	Proprietary
Any partner	Partnership firm
Director, manager or an authorized person	Private or Public Limited Company
Karta or adult member	HUF
Manager, principal officer or an authorized person	Others

In case, application printout is signed by an authorized person, etc., the necessary proofs regarding appointment of the authorized person and form 105 should be furnished.

7. The application for Registration Certificate on grounds other than Voluntary Registration Scheme should be electronically uploaded within 30 days from the date of the event making the dealer liable for registration. However the application for Registration Certificate on account of transfer of business due to death should be electronically uploaded within 60 days. In case the application is in time, the Registration Certificate shall be granted from the date of the said event. If the application is electronically uploaded late, then Registration Certificate shall be granted from the date of application if the application is complete, valid and supported by all relevant documents.
8. In case of application for Registration Certificate on grounds of change in constitution or transfer of business, the application in form 103 for the cancellation of the Registration Certificate of earlier business should also be submitted along with the original Registration Certificate of earlier business at the time of verification on appointed date and time.
9. The Maharashtra Value Added Tax Act, 2002 Rules, notifications, forms and the trade circulars issued by the department are available on the official web site of the department www.mahavat.gov.in

DOCUMENTS TO BE FURNISHED BEFORE REGISTRATION
AUTHORITY

(Note : Copies of documents must be self-attested and the originals should be submitted for verification)

A. IN CASE OF FRESH REGISTRATION :

1. Proof of constitution of business (as applicable)
 - i. In case of proprietary firm : No proof required
 - ii. In case of partnership firm : Copy of Partnership Deed (Registered or unregistered)
 - iii. In case of company : Copy of Memorandum of Association and Articles of Association
 - iv. In case of other constitution : Copy of relevant documents
2. Proof of permanent residential address *(Please provide at least 2 documents out of the following documents containing the name and present address).#
 - i . Copy of passport
 - ii . Copy of driving licence
 - iii . Copy of election photo identity card
 - iv. Copy of property card or latest receipt of property tax of Municipal corporation/Council/*Grampanchayat* as the case may be.
 - v . Copy of latest paid electricity bill in the name of the applicant.
 - vi. Copy of ration card.
3. Proof of place of business
 - i **In case of owner :**
Proof of ownership of premises viz. copy of property card or ownership deed or agreement with the builder or any other relevant documents.
 - ii **In case of tenant :**
Proof of tenancy/sub-tenancy like copy of tenancy Sub-tenant

agreement or rent receipt or leave and licence or consent letter, etc. supported by Documents showing ownership of licensor or person giving consent.

4. One latest passport size photograph of the applicant **(Please do not paste the photo on the printout of application.)
5. Copy of Income Tax Assessment Order having PAN or copy of PAN card.
- 6.***
 - a) Chalan in Form No. 210 alongwith Demand Draft (D.D)/Pay Order (P.O) Nationalize Bank showing payment of Registration Fee of Rs. 5000/- and Security Deposit of Rs. 25000/- in case of Voluntary Registration w.e.f. 01.05.2011, this security deposit will remain with Government of Maharashtra for three years. Note that this amount not be adjusted against Tax liability as it was adjusted against Tax liability earlier, i.e. before 01.05.2011 and Rs. 500/- in other cases. However the dealer may pay Registration Fee of Rs. 500/- by the way of Court Fee Stamp.
 - b) For Mumbai location the D.D/ P.O should be drawn in favor of Bank of Maharashtra A/C MVAT and D.D/P.O should be drawn in favor of State Bank of India, A/C MVAT, payable at respective locations.
 - c) The fees of Rs. 25/- towards CST registration to be paid by affixing the Court Fee Stamp on' Form- A' .

* In case of partnership firm proof of residence has to be provided for all partners and in case of body corporate, proof of residence of signatory to application should be provided.

In case of corporate bodies, the details of place of residence and PAN, etc. shall be required to be furnished only for the signatory to the application.

** In case of partnership firm, photograph of only applicant partner needs to be submitted.

*** Please refer Trade Circular No 42 T of 2008 dated 26.12.2008

B. REGISTRATION IN CASE OF CHANGE IN CONSTITUTION OF THE DEALER

1. Proof of change in constitution (e.g. if proprietary concern converted to partnership firm then copy of Partnership deed etc.)
2. Copy of latest return-cum-chalan.
3. Registration fee as per 6 given in 'A'
4. PAN of new firm.
5. Proof of permanent residential address as specified at Sr. No.2.

C. REGISTRATION IN CASE OF TRANSFER OF BUSINESS

1. All documents from 1 to 6 given in 'A'
2. Copy of transfer deed.
3. Copy of latest return-cum-chalan of the original dealer.

Please attach a leaf of cancelled cheque, as proof of bank account for all types of registration.

D. SUBMISSION OF DOCUMENTS IN THE FOLLOWING SEQUENCE

1. PAN.
2. Bank cancelled cheque leaf.
3. Documents for Place of Business .
4. Documents for Place of Residence .
5. Partnership Deed/ Memorandum & Article of Association (as applicable)
6. Any other related documents

LOCATION, It's JURISDICTION AND REGISTERING AUTHORITY

REGISTRATION AUTHORITY OF MAHARASHTRA STATE					
Sr. No.	Location	Jurisdiction	Address of office	Reg. Authority Desk-Id	Contact no.
1	MAZGAON	MUMBAI CITY & SUBURBAN MUMBAI	VIKRIKAR BHAVAN, GROUND FLOOR,NEW BUILDING, BALWANT SINGH DODHI MARG,MAZGAON , MUMBAI-400010	MUM-VAT-C-101	022-23760071
				MUM-VAT-C-102	022-23760062
				MUM-VAT-C-103	022-23760065
				MUM-VAT-C-104	022-23760060
				MUM-VAT-C-105	022-23760072
				MUM-VAT-C-106	022-23760061
				MUM-VAT-C-107	022-23760064
				MUM-VAT-C-108	022-23760068

				MUM-VAT-C-109	022-23760069
				MUM-VAT-C-110	022-23760063
				MUM-VAT-C-111	022-23760070
2	THANE	THANE MUNICIPAL CORPORATION	SALES TAX OFFICE, THIRD FLOOR, THANE COLLECTORATE CAMPUS, COURT NAKA, THANE (WEST) 400601.	1. THA-VAT-C-001	022-25496268
3	KALYAN	KALYAN, BHIWANDI AMBARNATH, ULHASNAGAR, MURBAD, SHAHPUR TEHSIL OF THANE DISTRICT.	VIKRIKAR BHAVAN, 3RD FLOOR, SAI VIHAR BLDG., ABOVE GURUDEV HOTEL, SHIVAJI PATH, KALYAN(WEST)-421301	1.KAL-VAT-C-001	0251-315966-ext- 210
4	NALASOPARA	MIRA- BHAYANDAR, MUNICIPAL CORPORATION & VASAI TEHSIL OF THANE DISTRICT	VIKRIKAR BHAVAN,JAIMALA APARTMENT, NEAR MUNICIPAL CORPORATION, NALASOPARA (WEST) 401 303	NAL-VAT-C-001	0250-2412066
5	PALGHAR	PALGHAR WADA, TALASARI, JAWHAR, DAHANU, MOKHADA,VIKRAM GAD TEHSIL OF THANE DISTRICT	SALES TAX OFFICE,JAGRUTI COMPLEX, NAVALI VILLAGE, NEAR RAILWAY PHATAK,PALGHAR-(EAST) -401404	PAL-VAT-C-001	02525- 252193 ext.45/02525-256845-ext.148
6	RAIGAD	NAVI MUMBAI MUNICIPAL CORPORATION AND PANVEL, URAN, KARJAT, KHALAPUR, TAHSIL OF RAIGAD DISTRICT	ROOM NO-203, KONKAN BHAVAN, CBD BELAPUR, NAVI MUMBAI-400614	1.RAI-VAT-C-001	022- 27571539-ext 3204
7	PUNE	PUNE DISTRICT	VIKRIKAR BHAVAN, OPP. GOLF CLUB, AIRPORT ROAD, YERAVADA, PUNE- 411006	1.PUN-VAT-C-101	020-26609230
				2. PUN-VAT-C-102	020- 26609226
				3. PUN-VAT-C-103	020-26609248
				4. PUN-VAT-C-104	020-26609225
				5. PUN-VAT-C-105	020-26609192

8	SOLAPUR	SOLAPUR- NORTH, SOLAPUR-SOUTH, AKKALKOT, MOHOL, MANGALWEDHE, PANDHARPUR, SANGOLE, KARMALA, MALSHIRAS.TEHSIL OF SOLAPUR DISTRICT	VIKRIKAR BHAVAN, HOTAGI ROAD, SOLAPUR- 413003	SOL-VAT-C- 001	0217-2600092/2600251
9	BARSHI	BARSHI , MADHA TEHSIL OF SOLAPUR DISTRICT	CHHATRAPATI SHIVAJI COMPLEX, ALIPUR ROAD, BARSHI, DIST SOLAPUR- 413411	BAR-VAT-C- 001	02184-222343
10	OSMANABAD	OSMANABAD DISTRICT	SAI NAGAR,YEDASHI ROAD,OPP.TERNA COLLEGE, VIKRIKAR OFFICE, OSMANABAD- 413501	OSM-VAT- C-001	02472- 225021,225022,225023 ,225024
11	KOLHAPUR	KOLHAPUR DISTRICT	VIKRIKAR BHAVAN, KASBA BAWDA ROAD,NEAR CENTRAL BUILDING, KOLHAPUR-416001	1.KOL-VAT- C-001	0231-2663932
				2.KOL-VAT- C-002	0231-2663932
12	SANGLI	SANGLI DISTRICT	VIKRIKAR BHAVAN, KUBERA CHAMBERS, ABOVE CHOUGULE MARUTI SHOWROOM, SANGLI-416416	SAN-VAT-C- 001	0233-2622528, 2623719
13	SATARA	SATARA DISTRICT	VIKRIKAR BHAVAN, 178/A, PAVAI NAKA, RAVIVAR PETH, SATARA-415001	SAT-VAT-C- 001	02162-234074/234746
14	RATNAGIRI	RATNAGIRI DISTRICT	VIKRIKAR BHAVAN, OUTTRAM BUNGLOW, JAIL ROAD, RATANAGIRI- 415612	RAT-VAT-C- 001	02352-222010
15	ORAS	SINDHUDURGA DISTRICT	VIKIRIKAN BHAVAN, MAIN ADM.BLDG.1ST FLOOR, SINDHUDURGA NAGARI,ORAS-416812	ORS-VAT-C- 001	02362-228707
16	NASHIK	NASHIK, PETH, DINDORI, SURGANA, NIPHAD, SINNAR, IGATPURI, TRIMBAKESHWAR. TEHSIL OF NASHIK DISTRICT,	VIKRIKAR BHAVAN, PRASHANT NAGAR, PATHARDI PHATA, NASHIK-422010	NAS-VAT-C- 001	0253- 2380886,2383233-ext- 184
17	MALEGAON	KALVAN, BAGLAN, MALEGAON, DEVLA, CHANDVAD, NANDGAON, YEOLA. TEHSIL OF NASHIK DISTRICT	SALES TAX OFFICE,JAGRUTI COMPLEX, NAVALI VILLAGE, NEAR RAILWAY PHATAK,PALGHAR-(EAST) -401404	MAL-VAT-C- 001	02554-254746
18	AHMEDNAGAR	AHMEDNAGAR DISTRICT	VIKRIKAR BHAVAN, NEAR SBI & GPO, AHMEDNAGAR-414001	AHM-VAT- C-001	0241-2325110

19	DHULE	DHULE DISTRICT	VIKRIKAR BHAVAN, JAMNAGARI ROAD, DHULE-424001	DHU-VAT-C-001	02562-246219,245099
20	JALGAON	JALGAON DISTRICT	VIKRIKAR BHAVAN, RASIK MARG, GANPATI NAGAR, JALGAON-425001	JAG-VAT-C-001	0257-2239214
21	NANDURBAR	NANDURBAR DISTRICT	VIKRIKAR BHAVAN, GIRIVIHAR COLONY, INDIRA SHOPPING COMPLEX, NANDURBAR- 425412	NAD-VAT-C-001	02564-230101,230103
22	AURANGABAD	AURANGABAD DISTRICT	VIKRIKAR BHAVAN, OPP.RAILWAY STATION, AURANGABAD-431005	1. AUR-VAT-C-001	-0240-2334517, 2335069, 2352377,2332307,ext- 166
				2. AUR-VAT-C-002	0240-2334517, 2335069, 2352377,2332307,ext- 183
				3. AUR-VAT-C-003	0240-2334517, 2335069, 2352377,2332307
24	JALNA	JALNA DISTRICT	VIKRIKAR BHAVAN, STATION ROAD, JALNA- 431203	JAL-VAT-C-001	02482-230357
25	BEED	BEED DISTRICT	VIKRIKAR BHAVAN, NEAR LIC BUILDING, NAGAR ROAD, BEED-431122	BEE-VAT-C-001	02442-223361
26	NANDED	NANDED DISTRICT	VIKRIKAR BHAVAN, OPP. RAILWAY STATION, NANDED-431601	NAN-VAT-C-001	02462-234552
27	PARBHANI	PARBHANI DISTRICT	VIKRIKAR KARYALAY, NEAR RAILWAY STATION, PARBHANI-431401	PAR-VAT-C-001	02452- 223089
23	HINGOLI	HINGOLI DISTRICT	VIKRIKAR BHAVAN,SONI BUILDING,ABOVE LIC OFFICE,STATION ROAD,HINGOLI - 431513	HIN-VAT-C-001	02456-221571
28	LATUR	LATUR DISTRICT	VIKRIKAR BHAVAN, GANDHI CHOWK, LATUR- 413512	LAT-VAT-C-001	02382-243014ext-117
29	AMRAVATI	AMRAVATI DISTRICT	VIKRIKAR BHAVAN, REVENUE COMMR.OFF.COMPOUND, OLD BY PASS ROAD, AMRAVATI-444601	AMR-VAT-C-001	0721-2662284-ext-33
30	AKOLA	AKOLA DISTRICT	VIKRIKAR BHAVAN, NEEMWADI BYPASS ROAD, AKOLA-444001	AKO-VAT-C-001	0724-2433702-

31	KHAMGAON	BULDHANA DISTRICT	VIKRIKAR BHAVAN, NANDURA ROAD, KHAMGAON-444303	KHA-VAT-C-001	07263-252149
32	YAVATMAL	YAVATMAL DISTRICT	VIKRIKAR BHAVAN, ADMINISTRATIVE BUILDING, NEAR COLLECTOR OFFICE, CIVIL LINES, YAVATMAL- 445001	YAV-VAT-C-001	07232-240730
33	WASHIM	WASHIM DISTRICT	VIKRIKAR BHAVAN , MISHRA BUILDING,OPP.TREASURY , CIVIL LINE, WASHIM - 444505	WAS-VAT-C-001	07252-233273
34	NAGPUR	NAGPUR DISTRICT	VIKRIKAR BHAVAN, CIVIL LINE, OPP. HIGHCOURT, NAGPUR	1.NAG-VAT-C-001	0712-2560293- 2561447,2561384,2560 782 -EXT-405
				2. NAG- VAT-C-002	EXT-404
35	BHANDARA	BHANDARA DISTRICT	SALES TAX OFFICE , TILAK WARD NIRVAN'S BUILDING, BHANDARA- 441904	BHA-VAT-C-001	07184-250637
36	GONDIA	GONDIA DISTRICT	VIKRIKAR BHAVAN, CIVIL LINES, GONDIA-441 601	GON-VAT-C-001	07182-652158
37	WARDHA	WARDHA DISTRICT	OFFICE OF THE ASST. COMMR.OF SALES TAX, 2ND FLOOR, ADMINISTRATIVE BLDG. COLLECTORATE COMPOUND, CIVIL LINE,WARDHA	WAR-VAT-C-001	07152-24017
38	CHANDRAPUR	CHANDRAPUR DISTRICT	VIKRIKAR BHAVAN, ADMISTRATIVE BLDG., NEAR DISTRICT COURT, CHANDRAPUR-442401	CHA-VAT-C-001	07172-256547-262273- ext.16
39	GADCHIROLI	GADCHIROLI DISTRICT	SALES TAX OFFICE, COMPLEX AREA,NEAR COLLECTOR OFFICE, OPP.POLICE HEAD QUARTERS, GADCHIROLI, 442 605	GAD-VAT-C-001	07132-222640
40	ALIBAUG	PEN, ALIBAUG, ROHA, MURUD, SHRIVARDHAN, MHASALA, MAHAD, POLADPUR, SUDHAGARH, MANGAON, TALE, TAHSIL OF RAIGAD DISTRICT	ROOM NO 711/712, KONKAN BHAVAN, CBD, BELAPUR, NAVI MUMBAI 400614.	ALI-VAT-C-001	02227570554