

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

TRADE CIRCULAR.

Sub: Mechanism for redressal of difficulties faced by taxpayers due to technical glitches on the portal www.mahagst.gov.in of the Maharashtra Goods and Services Tax Department

No: - JC-MAHAVIKAS/GST/MGSTD_IT_Grievance Redressal/B-²²³⁵ Mumbai Dt - 02/06/2019
Trade Circular No. 387 of 2019

Background and scope

1. Department of **Goods and Services Tax**, Maharashtra has made available various services in phased manners for making on line compliances in respect of various provisions related to Registration , Returns , Payments , e CST declaration , refunds , Form 704 etc . Some others functionalities are likely to be made available to users very soon .
2. During course of implementation, it is observed that some taxpayers are facing difficulties while making transaction on the departmental MAHAGST portal www.mahagst.gov.in . The difficulties faced by taxpayers are either functional (i.e due to lack of understanding on operational procedures) or technical i.e due to technical hitches on portal or in applications of automation system.
3. On departmental MAHAGST portal , department has already made available facility to create service tickets and taxpayers are expected to create service tickets in respect of such difficulties faced while carrying out transaction on the MAHAGST Portal.
4. The department has also established central inbound helpdesk having toll free number **1800 225 900**, where in taxpayers can raise the difficulties faced by him . In addition , department has set up helps desk at various location to provide

immediate support to difficulties faced by taxpayers , however these departmental helpdesk are able to resolve functional difficulties . The technical difficulties due to hitches on the MAHAGST Portal are referred to on technical team of department .

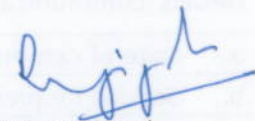
5. It is observed that in some of the cases technical difficulties faced by taxpayers are not resolved before time prescribed for compliance under various provisions of different acts administered by department. This resulted in non compliances or delayed compliance by taxpayers , making them liable for penal actions for such non compliances .
6. In such cases taxpayers have been requesting various departmental authorities to grant concessions/ waivers from actions for non compliance or delayed compliances which are attributed to technical glitches of automation system.
7. In order to take decision on such request for concessions/ waivers from actions , IT –Grievance Redressal Mechanism is set up in the department
8. **Mechanism for redressal.**

Taxpayers, who could not make electronic compliance under various provisions of different acts due to technical glitches of departmental portal www.mahagst.gov.in and making them liable for penal actions for such non compliances or delayed compliances under various provisions of ACT can make an application for redressal under this mechanism.

- A. In order to get resolution through this mechanism, a taxpayer shall ,
 - a. create service ticket through service request functionality available on the departmental portal www.mahagst.gov.in.
 - b. make an application to his nodal officer in format prescribed as **Annexure A** through Physical application or by mail to the nodal officer . The information of nodal officer of taxpayers is available on the www.mahagst.gov.in .
 - c. file separate application for grievances in respect of individual issue. While filing an application taxpayer shall mention the name of function/ module along with the nature of difficulties at the appropriate place provided in an application. The names of functions / modules are given in the **Annexure B** .

- B. The said application shall be accompanied by necessary evidences to establish that a bona fide attempt, to comply with the due process of law, was made by the taxpayer. The evidences may include either
- i. Service Ticket number created on the Mahagst portal on or before due date, or
 - ii. screen-shots of the system taken on-or before due date, or
 - iii. Correspondence made with departmental authorities if any on or before due date, or
 - iv. Any other information / document , which shows that an attempt has been made.
- C. The Nodal Officer will verify the application and the evidence submitted by taxpayers and forward observations / recommendations in prescribed format to the appropriate authority as may be declared for IT redressal.
- D. The Tax payer having any grievances in respect of the application for redressal made to nodal officer may apply to respective locational or Divisional Supervisory authority.

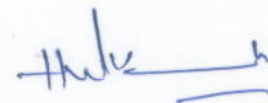
However, facility under this mechanism shall not be available to the cases where non-compliances are due to the reasons other than technical glitches like non-availability of internet to the dealer, problem of individual taxpayer or any other localized problem. If the issue/problem is due to some legal/procedural reason the same is not come into ambit of MAHAIT Grievance Redressal Mechanism.



(Rajiv Jalota)
Commissioner of State Tax,
Maharashtra State

No: - JC-MAHAVIKAS/MAHAIT Grievance Redressal/Mumbai Dt: 02/06/2019

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(H V Nikam)
Joint Commissioner of State Tax,
Mahavikas

ANNEXURE-A**Application for Redressal of difficulties faced due to technical glitches on
portal www.mahagst.gov.in. of the
Maharashtra Goods and Services Tax Department**

Sr No	Particulars	Details
1	Registration number - TIN	
2	Legal name of the Taxpayer	
3	Email of the authorized signatory for communication	
4	Phone no of the authorized signatory for communication	
5	ACT (Refer Annexure C of Trade Circular)	
6	Category of the Functionality / Module (Refer Annexure B of Trade Circular)	
7	Description of issue/problem in detail	
8	When did the taxpayer first attempt to file?	dd/mm/yyyy
9	Nature of error noticed in first filing (attach screen shots and other evidences like emails sent)	
10	Details of subsequent attempts of filing (chronologically)(enclose evidences)	
11	Nature of the errors/ message received while attempting to file subsequently (attach screen shots and other evidences)	
12	Details communication of the problem to the Helpdesk	
	a. Date of communication	
	b. Service Request/ticket numbers.	
	c. Whether Communication received from Helpdesk a(If yes provide evidences in support of the same) Yes/ No	Yes/ No

Place:-

Date :-

**Name and Signature of
authorized signatory**

Annexure B

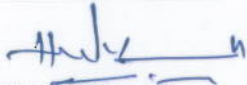
Names of Modules/ Functions

Sr.No.	Function / Module
1	Registration
2	Returns
3	Payments
4	Refund
5	Assessment and Audit
6	Recovery
7	Appeals
8	Form 704
9	Legal/ MSTT
10	E_CST Declarations
11	Web Site – Portal
12	Mobile applications
13	MIS Reports
14	Profession Tax
15	CHIT Fund
16	Help Desk , Grievances, Complaints , RTI
17	e-WAY BILL
18	Others

Annexure C

Names of ACTs

Sr.No.	Function / Module	Head
1	Maharashtra Value Added Tax	MVAT
2	Central Sales Tax Act	CST
3	Profession Tax Registration	PTRC
4	Profession Tax Enrollment	PTEC


(H V Nikam)

**Joint Commissioner of State Tax,
Mahavikas**