

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

TRADE CIRCULAR

To

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No.VAT/2013/DCAR(1)/Misc-42
Trade Cir. No. 20 T of 2014

Mumbai, Dt. 25/11/2014

Sub: Central Sales Tax Act, 1956-
Grant of exemption from filing returns.
Withdrawal of concession.

Ref: Trade Circular No. 52T of 2007 dated 31.7.2007

It has been clarified earlier by the circular, referred above, that where there are no inter-State sales in any return period then no return is required to be filed under the Central Sales Tax Act, 1956 (CST Act) provided that the Maharashtra Value Added Tax Act, 2002 (MVAT Act) return for the same period shows 'NIL' turnover of inter-State sales.

2. The exemption granted in respect of filing of the returns under the CST Act was posing difficulties in generating the lists of returns defaulters under the CST Act in the automation system i.e. Mahavikas.

3. In view of the above, the issue has been re-examined and fresh guidelines are being issued by modifying the earlier circulars on the subject. The revised instructions are as follows:

(a) A dealer, who is claiming deduction, u/s. 8(1) of the MVAT Act or deduction u/s 6A (branch transfers etc.) of the CST Act, in the MVAT return shall be required to file a return under the CST Act. In other words, a dealer who is effecting the following types of transactions during a period shall be required to file CST return:

- (i) inter-State sales u/s. 3 of the CST Act,
- (ii) goods transferred u/s. 6A(1) of CST Act,
- (iii) Sales outside the state u/s. 4 of CST Act,
- (iv) Export sales u/s 5(1) and 5(3) of the CST Act,
- (v) Sales in the course of import u/s. 5(2) of the CST Act,

(b) These instructions shall be applicable for the returns starting for the period from the 1st October 2014 onwards.

4. It may be noted that a dealer not filing CST return in the above referred contingencies shall be henceforth treated as defaulter under the CST Act.

5. You are requested to bring contents of this circular to the notice of the members of your association.



(Dr. NITIN KAREER)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No.VAT/2013/DCAR(1)/Misc-42
Trade Cir. No. 28 T of 2014

Mumbai, Dt. 25/11/2014

Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on the Department's Website.



(Vivek Bhimanwar)
Joint Commissioner of Sales Tax,
(HQ)1, Maharashtra State, Mumbai.