

Office of the
Commissioner of Sales Tax
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Mazgaon, Mumbai- 400010.

TRADE CIRCULAR

To,

No. Mahavikas/PDADIC/New Auto/Payment/B-
Trade Circular No. **48** T of 2017

Dt : **23/11/2017**

Sub: Go live of e Payment Module under the SAP System.

Ref: 1) Trade Circular No 22T of 2016, Dt : 26/8/2016
2) Trade Circular No. 32T of 2016 Dt : 27/10/2016

Background:

The facility of making e-payments under all Acts (except GST) administered by Maharashtra Goods and Services Tax Department (MGSTD) is available on the web-site www.mahavat.gov.in through the e Payment Gateways of "GRAS" and the "SBI e-Pay". All these e Payments are made on the ECIL run automation system. The activities of filing of returns, payment of taxes etc are being progressively built on the SAP system. In view of the same, the activity of Payment of Taxes has been fully developed on the SAP system and has been brought in operation from 07 October 2017. The e-payment option provided directly from Bank's web-site and GRAS have now been deactivated.

2. Method of making payments in the SAP system:

MGSTD has provided 3 links on the departments web-site www.mahavat.gov.in from where tax payer can make e-payment under various scenarios. He shall see three options for making the e payments. The said options are as under:

- A. Advance e-payment
- B. Advance e-payment without login
- C. Order Dues Payment

The facilities mentioned at A and B above relate to the tax payments related to the periodic returns and the facility mentioned at C above relate to the Assessment Orders, Interest Orders, Penalty Orders, Part Payment, Installment Payment, and **Payments as per the annual revised returns** to be filed post CDA or the filing of audit report in form e704.

The steps for making e-payment through SAP-TRM system under each of the above scenario is as under:

2.1. Advance e-payment-

This option is to be used by the taxpayers having log in id and password. In case of the taxpayers who have obtained registrations through www.mahavat.gov.in (before 25th May 2016) need to click this option. Once a taxpayer clicks this option he is directed to a page wherein he is required to enter his log in id and password. After this, he is directed to the page showing e Services. Once he clicks this link the user can see various e services available to him. These options include the options of **Return dues payment, Order dues payment and the Advance Payment**. Once any of the option is selected, the taxpayer is directed towards the **e-Payment page**.

Route to follow this option is as under:

www.mahavat.gov.in--e Services--Advance ePayment--log in id and password--e Services--Order dues payment/ Advance Payment

2.1.1. Order Dues Payment - The taxpayer shall be required to follow the steps mentioned in **Para 4** below to make the e payments as per this option.

2.1.2 Advance Payment- shall follow the steps given in **Para 3** below.

2.1.3 Return Dues Payment shall follow the steps given in **Para 5** below.

2.2. Advance e-payment without login:

This payment option needs to be used to pay the amount without login. The taxpayers who do not hold TINs have an option of making such payments either by using their PAN or TAN through this payment tab.

Route to follow this option is as under:

www.mahavat.gov.in--e Services--Advance ePayment without log in--ePayment page--Steps mentioned in **Para 3** below.

2.3. Order Dues Payment : This payment option should be used to discharge the liability relating to various orders passed under the various Acts administered by the MGSTD. User can make payment of Assessment Order Dues, Part Payment, Installment Payment, and Payment as per the revised returns to be filed post CDA or the filing of audit report in form e704 by making use of this option

3)

The Steps for making the Advance e-payment or the Advance e-payment without login

Step 1: After completing the steps mentioned in para 2.1 or 2.2 above, the system directs the tax payers to the **e-payment page**. Through this option a tax payer can make **advance e-**

payment towards returns only from 2005-06 onwards. The detailed processes for making e-payment for returns through this option is as under:

Step 2 : Log on to the MGSTD web-site www.mahavat.gov.in >> Advance e-payment.

Step 3 : The user who does have a TIN under any of the Acts governed by the MGSTD (except GST) should select the radio button TIN. If user does not have TIN under any Act and wants to make payment, he can select radio button PAN. If the user does not have TIN, PAN and wants to make payment, he may select TAN. If the user enters PAN or TAN and any TIN is assigned to that PAN or TAN system will auto populate TIN in the respective column. If more than one TIN is assigned with that PAN or TAN, system will prompt accordingly and a list of relevant TINs will be displayed from where user can select the TIN he wants to make payment for.

After selecting the appropriate radio button and entering the TIN or PAN or TAN and captcha value shown on the screen, the user should select the **Next** button which will navigate the user to the next page.

Step 4:

- a. The user shall be required to Select Act, Form-ID, Financial Year, Period and Location from the relevant drop downs. The user then should enter the amount in the single box and press the button 'Proceed For Payment.' The user shall be required to enter the aggregate value of Tax and Interest in this box. The payment made by the user shall be appropriated in the SAP system as per the amounts shown by the user in the return filed for the relevant period. By using this option a taxpayer can make payment against the returns or the revised returns. **Where a dealer wishes to make payment as per the revised return filed for the whole of the financial year then he will be required to choose the payment option as "Order Dues Payment" mentioned in Para 4 below.**
- b. In case any corrections are to be made then the user can use '**Back**' button and make changes in the relevant fields.
- c. It may be noted that the "period" dropdown will be shown as per return filling periodicity of that particular financial year. If system based periodicity is not available for that financial year, system will prompt accordingly and it will allow user to select periodicity as monthly, quarterly, six monthly, yearly. Based on this selection system will allow the user to select the period for which he wants to make payment. The list of periodicity is available on www.mahavat.gov.in in What's New section.
- d. **PTEC Payments under the PT Act:** If user selects Act as 'PTEC Act' one more field will be shown as PTEC Type. Select appropriate radio button from 'Regular' or

‘Current and Next 4 Years’. If user selects ‘Current and Next 4 Years’ the system will auto populate the period as April of current financial year to March of next 5th financial year. (for F.Y. 2017-18 the values will be shown as April 2017 to March 2022) If the user selects ‘Regular’ he has to select financial year for which he wants to make payment. Amount will be displayed on the basis of entry number of Schedule I. This amount is non editable. **However, if a PTEC holder wants to make payment of interest and penalty, he should use ‘Order Dues Payment’ utility.**

Step 5:

- i. After the completion of Step 4, page to select the **“Payment Gateway”** will be displayed. The user needs to Select the radio button placed in front of ‘Agree’ for ‘Terms and Conditions For Refund’. **If the user does not agree with the refund policy, system will not allow user to make payment.** The e Payment Gateways of **“GRAS”** and the **“SBI e-Pay”** are available to the user for making the payment. The user will be required to click the radio button in front of the Payment Gateway’s name and then click the button **‘Proceed’**. If the user wants to make any changes in the payment details, then he may click the button **‘Back’**.
- ii. **Payment across the Bank counter:** If a user does not have net banking facility or he does not have bank account with any of the banks associated with the GRAS payment gateway then he can make payment by using **‘Payment across the Bank Counter’** facility provided by the **GRAS**. Therefore, a user who wants to make payment through this facility needs to select **GRAS payment gateway** for making the payment.

Step 6:

After completion of Step 5, a draft challan will be displayed on the screen with watermark as ‘Draft’. This draft challan will contain all the details selected by the user in the earlier screens. A **Unique Reference Number (URN)** will be generated for each transaction and it will be displayed as URN No in the draft challan. A user needs to click **‘Make Payment’** button to proceed further.

Step 7 :

- i. If user has selected payment gateways as GRAS then two options as **‘e-Payment’** and **‘Payment Across Bank Counter (Cheque / Cash)’** are shown in the summary screen. If a user wants to make e-Payment, he has to select e-Payment radio button. If a user does not have net banking facility or he does not have bank account with any of the bank available in the **GRAS Payment Gateway**, then he

has to select 'Payment Across Bank Counter (Cheque / Cash)'. Then he needs to select bank name from the drop down, enter the captcha and click the button '**Proceed for Payment**'.

- ii. If the user selects payment gateway as SBI e-Pay then select bank name from the dropdown provided on SBI e-Pay gateway page.

Step 8:

- i. If the user selects e-Payment option on GRAS or SBI e-Pay then system will redirect the user to the net banking page of the bank he has selected. The user shall be required to enter the login-id and password provided by the bank to make e-payment and subsequently make payment of the requisite amount.
- ii. If the user selects '**Payment Across Bank Counter**' option on GRAS, a **GRN** will be generated and displayed on the screen. After user clicks the "OK" button, a challan will be displayed on the screen in PDF format. User should take printout of the challan and produce the same in any branch of the selected bank along with cash / cheque of same bank / DD / Pay Order to pay the amount mentioned in the said challan.

Step 9:

- i. After successful payment, system will redirect the user to the MGSTD web-site. A "**Cyber Receipt**" showing details as Bank / Branch Name, Period, TIN, CIN, date and time of Payment, Amount of payment, GRN, URN will be generated. User can save or print the Cyber Receipt for any further correspondence. If the receipt is not generated or the user is unable to download or print the challan he can print / download the same later.
- ii. To print / download the challan for the e-payment made through GRAS user can go to www.gras.mahakosh.gov.in >> Sales Tax >> Payment History / Search Challan >> Enter details >> Submit. Challan details will be displayed. After clicking on GRN mentioned in the challan details, the challan will get regenerated.
- iii. To print / download the challan for the e-payment made through SBI e-Pay / GRAS, user can go to www.mahavat.gov.in >> e-registration >> Existing User ? Login >> Payments >> Payment History >> Click on View Challan. Challan will get regenerated. **User who are registered on or after 25th May 2016 can use this facility. However, user who are registered before 25th May 2016 and who have created their profile on the new SAP system can also use this facility.**

4. Order Dues Payment:

The detailed process for making order dues payment is as under:

Step 1: Log in to the MGSTD web-site www.mahavat.gov.in >> Dealer Services>> New Automation >> Order Dues Payment or by directly clicking the Order Dues Payment option under e Services on the home page www.mahavat.gov.in

After clicking this option the user gets directed to ePayment screen.

Step 2: If user have TIN under any Act govern by MGSTD (except GST) then he needs to select the radio button TIN. If user does not have TIN under any Act, and wants to make payment, he can select radio button PAN. If the user does not have TIN, PAN or and wants to make payment, he may select TAN. If the user enters PAN or TAN and any TIN is assigned to that PAN or TAN system will auto populate TIN in the respective column. If more than one TIN is assigned with that PAN or TAN, system will prompt accordingly and a column will be displayed from where user can select the TIN he wants to make payment for. After selecting appropriate radio button and entering the TIN / PAN / TAN and captcha value shown on the screen click on Next button.

Step 3: Select Order Type, Act, Periodicity, Financial Year, Period and Location from drop down. Enter the amount and press '**Proceed For Payment**'. If you want to change the TIN, PAN, TAN press 'Back'. Fields to enter the amount will be displayed based on the Order type selected by the user. E.g. If the user selects Interest order then Interest and penalty field will be displayed,

The taxpayer shall further follow the steps 4 to 9 as that of Advance e-payment mentioned above.

5. Return Dues Payment:

This payment option is required to be used by a taxpayer who has filed returns under the MVAT Act, 2002 or the CST Act, 1956 without full payment of tax shown in the return. **Presently, this facility is available for any of the return period from 01/04/2016 wherein the amount of VAT/CST short filing is displayed to the taxpayer as per the system.**

For the periods prior to 31/03/2016 a short filer of return can make use of the payment options given in **Para 2.1 and 2.2** above or the option of Order dues Payment mentioned in **Para 4** above. However, the "Return Dues Payment" can be accessed only after logging in to the system. Following steps are required to be followed to make payment of the return dues.

The taxpayer may chose the link

www.mahavat.gov.in--e Services--Advance ePayment--log in id and password--e Services--Return dues payment--Followed by the Steps mentioned in **Para 3** above.

Or, the taxpayer may follow the following route:

Step 1 : Go to MGSTD web-site www.mahavat.gov.in >> Login >> e-services >> Return Dues Payment >> Return Dues Payment

Step 2 : Select Act, Period for which the amount remained unpaid and Location from dropdown

Step 3 : In this screen details such as TIN, Act, Form ID, Tax remained unpaid, Late Fees (if any), Interest to be paid up to the date of payment, total amount to be paid is displayed. The boxes as 'Amount to be Paid', 'Calculated Interest to be Paid' are displayed on the same screen. The user has to enter amount to be paid in the boxes provided. The interest is calculated on the amount entered in 'Amount to be Paid' box. If user wants to make full payment of interest, he has to enter the interest amount in 'Calculated Interest to be Paid' column. Then system will show total of both the amount in 'Total Paid' column. If user wants to make payment of full amount with interest, he will required to the press 'Pay' button. If there is outstanding amount in MVAT and CST, system will display details for both the Acts . If tax payer wants to make payment of any one Act, he has to press "Pay" placed at the right hand side of that Act..

The taxpayer shall further follow the steps 4 to 9 as that of Advance e-payment mentioned above.

6. Payments under the BST Act, 1959:

The facility to make ePayment of the outstanding amounts under the BST Act, 1959 shall be made available from 01 December 2017. The taxpayer shall be required to select the option "BST Payments" under the "**Order dues payment**" Tab and follow the rest of the e Payment process as mentioned in **Para 4** above.

7. Specific instructions for Profession Tax Registration Certificate (PTRC) TIN holder, regarding selection of period while making the payment.

7.1 In the SAP-TRM based system PTRC e-returns are linked with the e-payment of respective period. MGSTD is receiving many complaints in respect of the problems faced by the employers while filling PTRC e-return. Major complaints mention that even though the payments are made, the same are not being reflecting in the return. It is noticed that many employers are making mistake while selecting period at the time of making payment. In this regard it is necessary to clarify provisions of Rule 11 of PT Rules 1975. As per Rule 11 of the Profession Tax Rules 1975; every employer whose Annual tax liability for the previous year or part thereof was

- 7.1.1 below Rs 50,000 shall file annual return for current year. Such return shall contain details of salary, wages and arrears paid in respect of March of Previous financial year to Feb of current financial year
- 7.1.2 Rs 50,000 or above shall file monthly return. Such return shall contain details of salary and wages including any arrears paid in respect of the month immediately preceding the month to which the return relates.

Example: This illustration is given on the web-site www.mahavat.gov.in >> Acts & Rules >> Rules >> Maharashtra State Employments Act 1975 >> Rule 11.

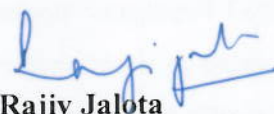
An employer pays salary or wages for the month of April on a date during the same month or the succeeding month i.e. May. This payment shall be shown in the return for May to be furnished on or before the 31st May.

Considering the above example, the employer should select / enter period as 1st May to 31st May while making the payments of PTRC for depositing PT deducted from the salary / wages of April of that year.

- 7.2 As per Section 6(2) of the PT Act 1975, every return shall be accompanied by a treasury challan as the proof of payment of full amount of tax due according to the return and a return without such proof of payment shall not be deemed to have been duly filed. Therefore, the PTRC e-returns, where the balance payable is more than zero are not accepted by the system.

Selecting proper period while making payment will resolve the issue of balance payable shown in the draft PTRC e-return.

8. 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, the same may be referred to this office for further clarification.

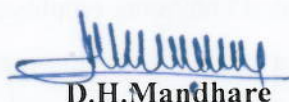


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No DPIC/e-payment/2017-18
Trade Circular No ⁴⁸T of 2017

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Copy Forwarded to : Jt Commissioner of Sales Tax (Mahavikas), with a request to upload this Trade Circular on Department's web-site.



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