



# **E-filing under MVAT & Profession Tax Laws**

Presented by  
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On Sunday 17<sup>th</sup> June, 2012

For

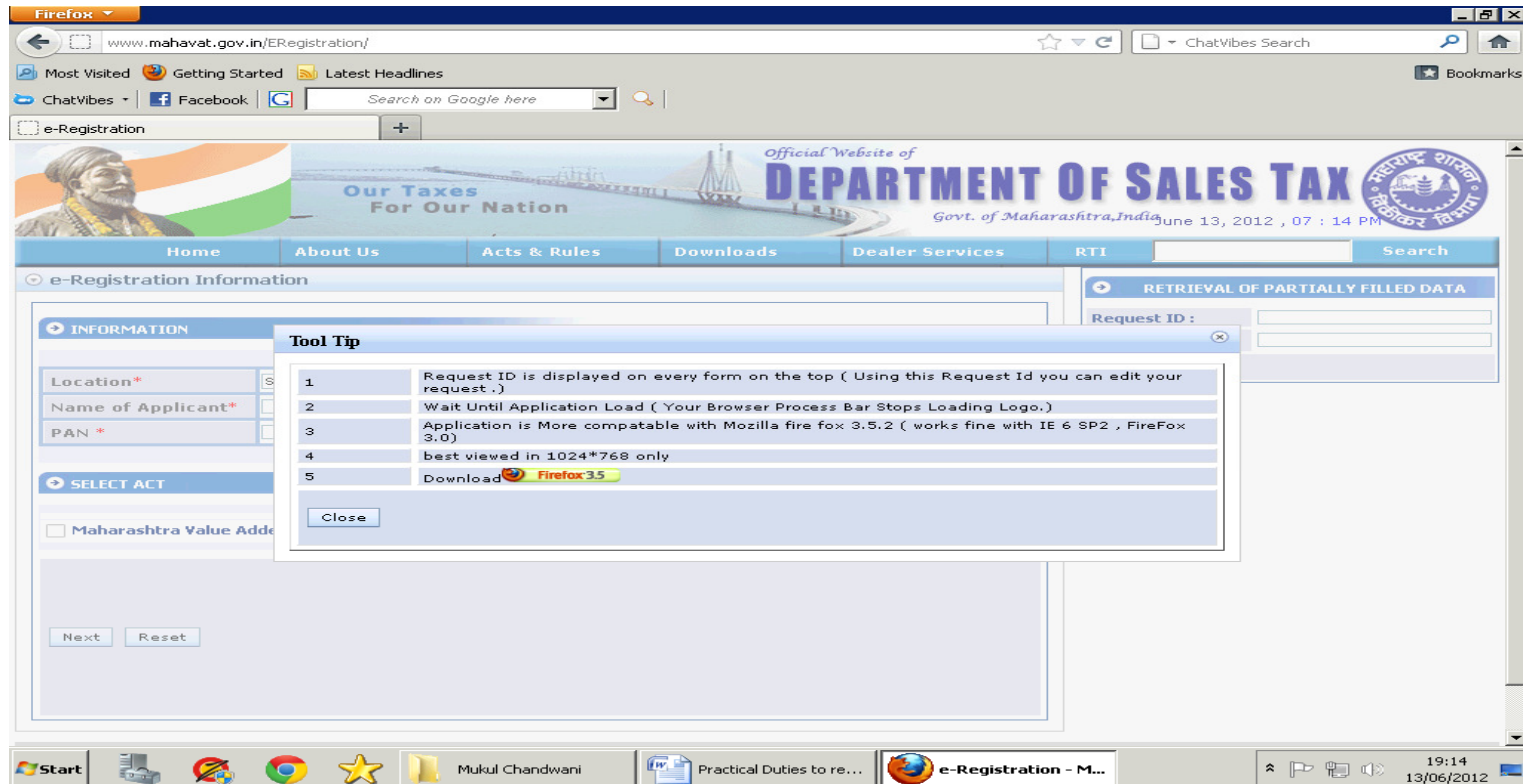
J. B. Nagar CPE Study Circle of WIRC.



# **E Filing under MVAT Laws**

- **E Registration**
- **E Enrolment**
- **E Payment**
- **E Return**
- **E MVAT Audit Report in Form 704**
- **E Annexures**
- **E CST Declaration Forms**
- **E Refund Application**

# E Registration under MVAT and CST Act



- Dealer needs to log on to web-site [www.mahavat.gov.in](http://www.mahavat.gov.in)
- Click on e-registration in e-services column on home page.



## E Registration under MVAT and CST Act (Contd..)

- Tool Tips displayed on the Home Page of E Registration:
  - Request ID is displayed on every form on the top (Using this Request Id you can edit your request)
  - Wait Until Application Load (Your Browser Process Bar Stops Loading Logo)
  - Application is More compatible with Mozilla fire fox 3.5.2 ( works fine with IE 6 SP2 , Firefox 3.0)
  - Best viewed in 1024\*768 only
  - Download [Firefox 3.5](#)



# **E Registration under MVAT and CST Act (Contd..)**

- Mozilla Firefox
- PAN, location, name of business, name of applicant, status of applicant and Act.
- Click Next
- Request Id generated
- Fill up the E MVAT and E CST Registration Form.
- Uploaded the same after verification



# E Registration under MVAT and CST Act (Contd..)

- Acknowledgment generated
- Print MVAT and CST e-registration form
- Please enter your data in capital letters only except e-mail ID.
- Once application is submitted & Acknowledgement is generated, you can not re-enter or make application on same PAN.



## E Enrolment (Circular 4T of 2009)

- The enrolment for e-services is one time activity.
- It is mandatory to get enrolled for enjoying other e services like:
  - E Return
  - E Declaration
  - E Form 704 etc
- Login ID (TIN II Digit No without suffix) and Password (dealers option)
- Acknowledgment is generated once the dealer is enrolled.
- Duly signed and stamped copy of Acknowledgment needs to be submitted with the Department.

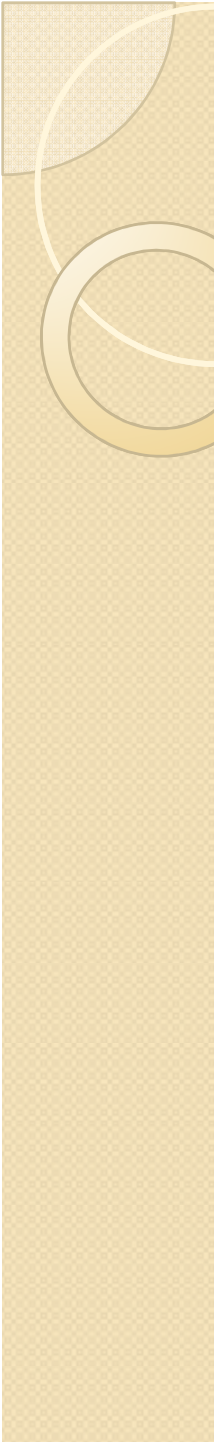




## **Periodicity for filing of Return (as well as Payment) (Circular 26T of 2009, 34T of 2009 and 19T of 2010)**

- Based on Tax Liability or Refund Entitlement for the previous year
- Previous year for Monthly filer means March to Feb and not April to March.
- Department had further clarified in its circular that in case any return is not filed, tax liability or refund entitlement is worked out applying the average to the default period return.
- As per Department for ease and convenience of the dealer, the periodicity is generated through the automated system and displayed on the website.
- As per Circular 19T of 2010 if a dealer is aggrieved by the periodicity determined and published on the website, he may contact Jt Comm of Sales Tax (Returns).





## **Periodicity for filing of Return (as well as Payment) (Contd..)**

- Vide Notification No.VAT. 1511/CR-84/Taxation-I, dt. 13/09/2011 Rule 17(4)(e) was added, which mentions:
  - Commissioner may determine the periodicity of filing returns for every year.
  - the periodicity so determined shall be final and be displayed on the website of the Sales Tax Department.
- Dealers Service --- Know your TIN



# E Payment of Taxes

- MTR 6 Challan
- E Payment is mandatory to all Dealers in a gradual manner:
  - Monthly
  - Quarterly
  - Half Yearly
- Due date for payment of taxes, if periodicity for filing of Sales Tax Returns is:
  - Monthly / Quarterly:
    - Within 21 days from the end of the period
  - Half yearly:
    - Within 30 days from the end of the period



## E Payment (Contd..)

- Relief to Half yearly dealers (SBI Letter No. GBD/SCC/974)
- Extract of the said letter:
  - Collect MVAT & CST from six monthly dealers
    - Cash or
    - Transfer
  - Make Remittance to Government
  - Facility for all Six Monthly dealers irrespective of whether they maintain an account with SBI or not.

# E Filing of Return

- **Types of Return:**
  - **MVAT Return:**
    - **Form 231: Residual Category (Dealers other than those liable to file Form 232 to 235)**
    - Form 232: Dealers whose entire Turnover is under Composition other than works contract dealer
    - **Form 233: Works Contract dealers, Leasing, Dealers opting for composition for part of the business**
    - Form 234: PSI dealers holding certificate of Entitlement
    - Form 235: Notified Oil Companies & Motor Spirit Dealer
  - **CST Return: Form III-E**



## E Filing of Return (Contd..)

- **Due Date for E filing of Return:**
  - If periodicity is Monthly or Quarterly:
    - Taxes paid in time i.e., within 21 days from the end of the period:
      - No – within 21 days from the end of the period.
      - Yes – extension of 10 days from the due date of payment.
  - If periodicity is Half yearly:
    - Taxes paid in time i.e., within 30 days from the end of the period:
      - No – within 30 days from the end of the period.
      - Yes – extension of 10 days from the due date of payment.

# E Filing of Return (Contd..)

- Steps in e filing of Return:
  - Latest Form to be used
  - Download – Forms – Electronic Forms
  - Forms need to be filed up offline
  - Offline Validation utility is available
  - If there are error, correct the same
  - On successful validation –Rem.txt file is generated
  - Login to the website
  - E Returns – Choose the file – click Validate & Upload
  - Acknowledgment

## E Filing of Return (Contd..)

- Revised Returns

| Particulars   | W.e.f<br>01 <sup>st</sup> May<br>2011 | Period of Filing of<br>Revise Return on his<br>own         |
|---|---------------------------------------|--|
| No. of times a dealer can<br>revise return on his own   | One                                   | 10 months from the end of<br>the year                      |
| No. of times a dealer can<br>revise return as a result of<br>Audit u/s. 61                            | One                                   | Before the expiry of 30 days<br>from the due date of Audit |
| No. of times a dealer can<br>revise return as a result of<br>audit or any proceeding by<br>department | One                                   | Within 30 days from the date<br>of service                 |





## E MVAT Audit Report in Form 704

- MVAT Audit Report contains the following:
  - Part I – Audit Report & Certification
  - Part II - General Information about the Dealers Business Activities.
  - Schedule I/II/III/IV/V - Schedule corresponding to MVAT Returns filed in Form 231/232/233/234/235 for the period.
  - Schedule VI - Schedule corresponding to CST Returns filed in Form III (E) CST for the period.
  - Annexure A - Details of the Amount Paid along with returns and or Challan corresponding to Schedule I/II/III/IV/V under MVAT Act, 2002.
  - Annexure B - Details of the Amount Paid along with returns and or Challan corresponding to Schedule VI for CST Act, 1956.



## **E MVAT Audit Report in Form 704 (Contd..)**

- Annexure C - Details of Tax Deducted at Source (TDS) certificates received
- Annexure D - Details of Tax Deducted at Source (TDS) certificates issued
- Annexure E - Computation of Set-Off Claim On the Basis of Tax paid Purchases Effected from Registered Dealers.
- Annexure F - Financial Ratios for the year under audit and other information.
- Annexure G - Details of Declarations or certificate received
- Annexure H – Details of Declarations or Certificates (in local Form-H) not received
- Annexure I - Declarations or Certificates not received under Central Sales Tax Act, 1956. (Other than Local Form-H)



## **E MVAT Audit Report in Form 704 (Contd..)**

- Annexure J Sec 1 - List of Customer Wise Sales on which VAT is charged separately.
- Annexure J Sec 2 - List of Supplier Wise Purchases on which VAT is charged separately.
- Annexure J Sec 3 – Customer Wise Debit Note or Credit Note.
- Annexure J Sec 4 – Supplier Wise Debit Note or Credit Note.
- Annexure J Sec 5 – Customer Wise Transactions of Direct Export and Highseas Sales under CST Act, 1956.
- Annexure J Sec 6 - Supplier Wise Transactions under CST Act, 1956.
- Annexure K - Determination of Gross turnover of Sales & Purchase alongwith reconciliation with Profit & Loss Account , Trial Balance/ Sales and Purchase register.



## **E MVAT Audit Report in Form 704 (Contd..)**

- **Steps in e-filing of MVAT Audit Report:**
  - Latest Form to be used
  - Download – Forms – Electronic Forms
  - Forms need to be filed up offline
  - Offline Validation utility is available
  - If there are error, correct the same
  - On successful validation –Rem.txt file is generated
  - Login to the website
  - E Audit Form – Choose the file – click Validate & Upload
  - Acknowledgment



## **E MVAT Audit Report in Form 704 (Contd..)**

- Manual filing after e filing of MVAT Audit Report:
  - Acknowledgment
  - Letter of Submission
  - Part I
- Digital Signature



# E Annexures

- What are E Annexures?
- Non Audit cases
- Applicable from Last Return for the FY 2011-12.
- E Annexures include:
  - Annexure J1
  - Annexure J2
  - Annexure C
  - Annexure D
  - Annexure G
  - Annexure H
  - Annexure I

# E Annexures (Contd..)

| ANNEXURE-J  |   |                          |                  | Validate          |
|---|---|--------------------------|------------------|-------------------|
| (Section 1)   |   |                          |                  |                   |
| TIN   | Financial year  |                          | Applicable       |                   |
| <b>CUSTOMER - WISE VAT SALES</b>  |   |                          |                  |                   |
| <b>If you have more than 999 entries, then upload more than one sheet</b> |   |                          |                  |                   |
| Sr. No.   | TIN of Customer   | Net Taxable Amount (Rs.) | Vat Amount (Rs.) | Gross Total (Rs.) |
| 1   | 2   | 3                        | 4                | 5                 |
| 1   |   |                          |                  | 0                 |
| 2   |   |                          |                  | 0                 |
| 998   |   |                          |                  | 0                 |
| 999   |   |                          |                  | 0                 |
| 1000  | Local sale to Non tin Holders                           |                          |                  | 0                 |
| 1001  | Gross Local Sales Where Tax is not Collected Separately |                          |                  | 0                 |
| 1002  | Gross Total   | 0                        | 0                | 0                 |



# E Annexures (Contd..)

| ANNEXURE-J  |   |                          | Validate         |                   |
|---|---|--------------------------|------------------|-------------------|
| (Section 2)   |   |                          |                  |                   |
| TIN   | Financial year  |                          | Applicable       |                   |
| <b>SUPPLIERS WISE VAT PURCHASES</b>                                       |   |                          |                  |                   |
| <b>If you have more than 999 entries, then upload more than one sheet</b> |   |                          |                  |                   |
| Sr. No.   | TIN of Supplier   | Net Taxable Amount (Rs.) | Vat Amount (Rs.) | Gross Total (Rs.) |
| 1   | 2   | 3                        | 4                | 5                 |
| 1   |   |                          |                  | 0                 |
| 2   |   |                          |                  | 0                 |
| 997   |   |                          |                  | 0                 |
| 998   |   |                          |                  | 0                 |
| 999   |   |                          |                  | 0                 |
| 1000  | <b>Local purchases from Non Tin holders</b>                   |                          |                  | 0                 |
| 1001  | <b>Gross Local Purchases Where Tax is not paid separately</b> |                          |                  | 0                 |
| 1002  | <b>Gross Total</b>  | 0                        | 0                | 0                 |

# E Annexures (Contd..)

| ANNEXURE-C  |  |   |                                 | Validate            |                                  |
|---|--|---|---------------------------------|---------------------|----------------------------------|
| TIN   | Financial year                         |   | Applicable                      |                     |                                  |
| <b>If you have more than 99 entries, then upload more than one sheet</b>  |  |   |                                 |                     |                                  |
| <b>Details of Tax Deducted at source (TDS) certificates received corresponding to item (vi) (c) of Table No.-2 of Part -1</b> |  |   |                                 |                     |                                  |
| Sr. No.   | Name of the employer deducting the tax | Address of the employer deducting the tax | TIN no. of the employer, if any | Date of certificate | Amount of TDS as per certificate |
| 1   |  |   |                                 |                     |                                  |
| 2   |  |   |                                 |                     |                                  |
| 97  |  |   |                                 |                     |                                  |
| 98  |  |   |                                 |                     |                                  |
| 99  |  |   |                                 |                     |                                  |
| 100   | <b>Total</b>                           |   |                                 |                     | 0                                |

# E Annexures (Contd..)

| ANNEXURE-D  |                    | Validate   |                            |                                    |                              |                         |                   |
|---|--------------------|------------|----------------------------|------------------------------------|------------------------------|-------------------------|-------------------|
| TIN   | Financial year     |            | Applicable                 |                                    |                              |                         |                   |
| <b>Details of Tax Deducted at Source (TDS) certificates issued</b>        |                    |            |                            |                                    |                              |                         |                   |
| <b>If you have more than 499 entries, then upload more than one sheet</b> |                    |            |                            |                                    |                              |                         |                   |
| Sr. No.   | Name of the dealer | Tin if any | Turnover on which TDS made | Amount of tax to be deducted (Rs.) | Amount of tax deducted (Rs.) | Interest payable if any | Amount paid (Rs.) |
| 1   |                    |            |                            |                                    |                              |                         |                   |
| 2   |                    |            |                            |                                    |                              |                         |                   |
| 498   |                    |            |                            |                                    |                              |                         |                   |
| 499   |                    |            |                            |                                    |                              |                         |                   |
| 500   | <b>Total</b>       |            | 0                          | 0                                  | 0                            | 0                       | 0                 |

# E Annexures (Contd..)

| ANNEXURE G  |  |             |                                 |               |                |   | Validate                                    |
|---|--|-------------|---------------------------------|---------------|----------------|---|---|
| TIN   | Financial year   |             |                                 |               | Applicable     |   |   |
| <b>If you have more than 999 entries, then upload more than one sheet</b> |  |             |                                 |               |                |   |   |
| Details of Declarations or certificate received                           |  |             |                                 |               |                |   |   |
| Sr. No  | Name of The Dealer who had issued Declarations or Certificates | TIN / RC No | Declaration or Certificate Type | Issuing State | Declaration No | Gross Amount as per Invoice, covered by declaration (Net of Goods Return) (Rs.) | Amount for which Declaration received (Rs.) |
| 1   | 2  | 3           | 4                               | 5             | 6              | 7   | 8   |
| 1   |  |             |                                 |               |                |   |   |
| 2   |  |             |                                 |               |                |   |   |
| 998   |  |             |                                 |               |                |   |   |
| 999   |  |             |                                 |               |                |   |   |
| 1000  | <b>Total</b>   |             |                                 |               |                | 0   | 0   |

# E Annexures (Contd..)

| ANNEXURE-H  |  |                    |             |                 |                            |                                     | Validate            |
|---|--|--------------------|-------------|-----------------|----------------------------|-------------------------------------|---------------------|
| TIN   | Financial year   |                    |             |                 | Applicable                 |                                     |                     |
| <b>If you have more than 199 entries, then up load more than one sheet</b>    |  |                    |             |                 |                            |                                     |                     |
| <b>Details of Declarations or Certificates (in Local Form-H) not received</b> |  |                    |             |                 |                            |                                     |                     |
| Sr. No.   | Name of the Dealer who has not issued Declarations or Certificates | TIN, if applicable | Invoice No. | Date of Invoice | Taxable Amount (Rs.) (Net) | Rate of Tax applicable (Local Rate) | Tax Liability (Rs.) |
| 1   | 2  | 3                  | 4           | 5               | 6                          | 7                                   | 8                   |
| 1   |  |                    |             |                 |                            |                                     | 0                   |
| 2   |  |                    |             |                 |                            |                                     | 0                   |
| 198   |  |                    |             |                 |                            |                                     | 0                   |
| 199   |  |                    |             |                 |                            |                                     | 0                   |
| 200   | <b>Total</b>   |                    |             |                 | 0                          |                                     | 0                   |

# E Annexures (Contd..)

| ANNEXURE-I  |  |                |  |             |              |                            |                  |                                     |                               | Validate                                      |  |
|---|--|----------------|--|-------------|--------------|----------------------------|------------------|-------------------------------------|-------------------------------|---|--|
| TIN   | Financial year   |                |  |             |              |                            | Applicable       |                                     |                               |   |  |
| <b>If you have more than 999 entries, then upload more than one sheet</b>                                     |  |                |  |             |              |                            |                  |                                     |                               |   |  |
| <b>Declarations or Certificates not received under Central Sales Tax Act, 1956. (Other than Local Form-H)</b> |  |                |  |             |              |                            |                  |                                     |                               |   |  |
| Sr. No.   | Name of the Dealer who has not issued Declarations or Certificates | CST Tin if any | Declaration or Certificate type (please specify) | Invoice No. | Invoice Date | Taxable Amount (Rs.) (Net) | Tax Amount (Rs.) | Rate of Tax applicable (Local Rate) | Amount of Tax (Column 7*9* %) | Differential tax liability (Rs.) (Col10-Col8) |  |
| 1   | 2  | 3              | 4  | 5           | 6            | 7                          | 8                | 9                                   | 10                            | 11  |  |
| 1   |  |                |  |             |              |                            |                  |                                     | 0                             | 0   |  |
| 2   |  |                |  |             |              |                            |                  |                                     | 0                             | 0   |  |
| 99  |  |                |  |             |              |                            |                  |                                     | 0                             | 0   |  |
| 1000  | <b>Total</b>   |                |  |             |              | 0                          | 0                |                                     | 0                             | 0   |  |

# E Declarations

- Steps in e filing of Application for Declaration Form:

- Latest Form to be used
- Download – Forms – Electronic Forms
- Forms need to be filed up offline
- Details asked for in the Form:
  - Form Type
  - Name of the form Accepting Dealer
  - CST RC / CST TIN of the form Accepting Dealer
  - Period of Transaction:
    - From
    - To
  - Total Number of Transactions
  - **Total Value of Transactions including Tax**
  - **Description of Major Goods**
  - Email Id (Not Mandatory)
  - Mobile (Not Mandatory)





## E Declarations (Contd..)

- Offline Validation utility is available
- If there are error, correct the same
- On successful validation –Rem.txt file is generated
- Login to the website
- E CST Declarations – Choose the file – click Validate & Upload
- Acknowledgment

# E Refund

- Steps in e filing of MVAT Refund Application:
  - Latest Form to be used
  - Download – Forms – Electronic Forms
  - Forms need to be filed up offline
  - Offline Validation utility is available
  - If there are error, correct the same
  - On successful validation –Rem.txt file is generated
  - Login to the website
  - E Refund Applications – Choose the file – click Validate & Upload
  - Acknowledgment



# **E Filing under Profession Tax Laws**

- E Registration
- E Enrolment
- E Payment
- E Return

# E Registration under Profession Tax Laws (Circular 5T of 2012)

- **Earlier Provisions:**
  - **Application for Registration was being made manually to the Registration Authority**
- **Wef 01<sup>st</sup> April 2012:**
  - **Application for Registration (PTRC) and Enrolment (PTEC) under the Profession Tax Act should be electronically uploaded in Form I and Form II respectively.**
- **[www.mahavat.gov.in](http://www.mahavat.gov.in)**
- **Remaining Process for Registration remains the same (document verification etc.)**



## **E Enrolment under Profession Tax Laws (Circular 5T of 2012)**

- One Time Activity
- Employers holding PTRCs can enroll for e services:
  - Separate window for Employers holding VAT / CST TIN
  - Separate window for Employers not holding VAT / CST TIN
- PT EC holders cannot enroll for the e services
- Acknowledgment is generated once the dealer is enrolled.
- Duly signed and stamped copy of Acknowledgment needs to be submitted with the Department.



## **E Payment under Profession Tax Laws**

- Optional for all PTRC holders as well as PTEC holders to make e payment
- Prerequisites for e payment:
  - PTRC Holders : E Enrolment
  - PTEC Holders : No Requirement

# Periodicity for filing Return under Profession Tax Laws

| Periodicity for filing of Returns | New Provisions (wef 01 <sup>st</sup> April 2011)   | Old Provisions (upto 31 <sup>st</sup> March, 2011)  |
|-----------------------------------|--|---|
| Monthly                           | If tax liability during the previous year or part there of is <b><u>Rs. 50000/- or More</u></b>          | If tax liability during the previous year or part there of is <b>Rs. 20000/- or More</b>                          |
| Quarterly                         | <b><u>No provision for Quarterly return.</u></b> There is provision for only monthly and yearly returns. | If tax liability during the previous year or part there of is <b>Rs. 5000/- or More but less than Rs. 20000/-</b> |
| Annual                            | If tax liability during the previous year or a part there of is <b><u>Less than Rs. 50000/-</u></b>      | If tax liability during the previous year or a part there of is <b>Less than Rs. 5000/-</b>                       |



# Summary of Provisions of Profession Tax wrt Returns

| Periodicity          | Salary details to be provided in the return for the month of | Due Date for payment of Tax in MTR-6 | Due Date for uploading of Return in Form III-B |
|----------------------|--|--------------------------------------|--|
| April, 2011          | March, 2011  | 30 <sup>th</sup> April, 2011         | 10 <sup>th</sup> May, 2011                     |
| March, 2012          | February, 2012   | 31 <sup>st</sup> March, 2012         | 10 <sup>th</sup> April, 2012                   |
| April to March, 2012 | March, 2011 to February, 2012                                | 31 <sup>st</sup> March, 2012         | 10 <sup>th</sup> April, 2012                   |

Wef 01<sup>st</sup> August 2011 all the employers registered under the Profession Tax Act are required to file their return electronically.



Thank You