

COMMISSIONER OF SALES TAX, MAHARASHTRA STATEVikrikar Bhavan, Mazgaon Mumbai 400 010, dated the 28th April 2016**NOTIFICATION**

THE MAHARASHTRA VALUE ADDED TAX ACT, 2002.

No. VAT/ADM-2016/1B/ADM-8.— In exercise of the powers conferred by sub-rule (1) and sub-rule (2) of Rule 17A of the Maharashtra Value Added Tax Rules, 2005, (hereinafter referred to as “principal Rules”), the Commissioner of Sales Tax, Maharashtra State hereby notifies that,—

1. For Form 101 appended to the principal Rules, the following Form shall be substituted, namely :—

“FORM 101 (See rule 17A (2) and rule 8) Application form for Registration under section 16 of The Maharashtra Value Added Tax Act, 2002.										
To, The Registering Authority										
I hereby apply for grant of registration under section 16 of The Maharashtra Value Added Tax Act, 2002.										
1	Name of the Business / Proprietor * (as mentioned in PAN/TAN)									
2	Trade / Brand Name(s) (If any)									
3	Constitution of Business*									
4	PAN / TAN									
5	Location of Sales Tax Office having Jurisdiction over place of Business			State : Maharashtra Code		27				
6	Do you want to opt for composition scheme in lieu of Sales Tax Payable?					Yes <input type="checkbox"/>		No <input type="checkbox"/>		
	<input type="checkbox"/> Retailer	<input type="checkbox"/> Restaurant / Caterer	<input type="checkbox"/> Bakery	<input type="checkbox"/> Second Hand Motor Vehicle Dealer	<input type="checkbox"/> Liquor Dealer	<input type="checkbox"/> Mandap Decorator				
7	Date of commencement of business *			D	D	M	M	Y	Y	
8	Date on which liability to pay tax arises			D	D	M	M	Y	Y	
9	Period for which registration is required (For Causal Dealer only)			D	D	M	M	Y	Y	
	From									
	To			D	D	M	M	Y	Y	

10	Reason for Registration(from the dropdown) *									
	Voluntary	Change in constitution	Part transfer of business				Merger/Amalgamation			
	Full transfer of business	Exceeding the prescribed turnover limit	Full transfer of business due to death of Proprietor				Demerger			
(a)	Exceeding the prescribed turnover limit									
	Date on which turnover limits exceeded	D	D	M	M	Y	Y	Y	Y	
(b)	Voluntary Registration									
(c)	Change in Constitution:-									
	(i) TIN. (Previous)									
	(ii) (a) Change in constitution from									
	(b) To									
	(iii) With effect from [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	
(d)	Part transfer of business :-									
	(i) TIN									
	(ii) Business transferred from (Name)									
	(iii) With effect from [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	
(e)	Full transfer of business:-									
	(i) TIN									
	(ii) Business transferred from (Name)									
	(iii) With effect from [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	
(f)	Full transfer of business due to death of Proprietor:-									
	(i) TIN									
	(ii) Business transferred from (Name)									
	(iii) With effect from [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	
(g)	Merger/Amalgamation:-									
	(i) TIN (Multiple Rows)									
	(ii) Business(es) to be Merged or Amalgamated (Name) (Multiple Rows)									
	(iii) With effect From [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	
(h)	Demerger:-									
	(i) TIN									
	(ii) Business to be Demerged (Name)									
	(iii) With effect From [DDMMYYYY]	D	D	M	M	Y	Y	Y	Y	

11.	Indicate Existing Registrations										
								Yes/No	Registration Details		
	Central Excise										
	Service Tax										
	IEC No. (Importer Exporter Code No.)										
	Corporate Identity Number (CIN)										
	CST Registration No.										
	PTRC										
	PTEC										
State Excise No.											
12.	Details of the Principal Place of Business*										
	Address										
	Building No/Flat No/Door No			Floor No							
	Name of the Premises/Building			Road/Street/Lane							
	District			Taluka/Area							
	Locality/Post/Village										
	Latitude(Optional)			Longitude(Optional)							
	Pin Code										
	Contact Details										
	Telephone No. 1 with STD Code			Fax Number							
	Telephone No. 2 with STD Code			Fax Number							
	Mobile No. 1 *										
	Mobile No. 2										
	Email address 1 *										
	Email address 2										
	Website										
	Nature of possession of premises *										
		Owned	Rented	Leased	Rent Free	Transit	Tenancy	Consent	Stall Booking (only applicable for Casual)	Others (Please Specify)	
	Electricity Bill Details :										
Service Provider Name											
Consumer No.											
Account No.											
Billing Unit											
IGR Details:											
District											
Taluka											
Location of Sub-registrar											
Year											
Document Number											

Please Tick the Nature of Business Activity being carried out at above mentioned Premises					
Main Nature					
Manufacturer	Reseller	Whole seller	Retailer	Importer	Exporter
Banking Institutions	Insurance Services	Financial Institutions	Information Technology Enabled Services	Security & Detective Agencies	Courier Services
Labour Contractors	Media & Event Management Companies	Consultancy Firms	Housekeeping Services	Hotel	Boarding
Lodging	Service Apartment	Restaurants	Bar & Restaurant	Catering	Tours & Travel
Vehicle Rental Services	Cargo Services & Transport Freight	Hospital & Nursing Homes	Fitness Centres	Health Clinic	Beauty Parlours
Training & Placement Service Centres	Service Centre	Maintenance Agencies	Market Research	Marketing Services	Coaching Classes
Training Institutes	Gymkhana	Works Contractors	Cable & DTH Services	Printing	Film & TV Production
SEZ	Warehouse/Depot	Bonded Warehouse	EOU/STP/EHTP	Government	Builder & Developers
Pest Control Services	Telecommunication Services	Electricity Generation Transmission & Distribution	Educational Institutions	Leasing	Advertising Agencies
Mandap Decorator	Commission Agent				
Part Nature					
Manufacturer	Reseller	Whole seller	Retailer	Importer	Exporter
Banking Institutions	Insurance Services	Financial Institutions	Information Technology Enabled Services	Security & Detective Agencies	Courier Services
Labour Contractors	Media & Event Management Companies	Consultancy Firms	Housekeeping Services	Hotel	Boarding
Lodging	Service Apartment	Restaurants	Bar & Restaurant	Catering	Tours & Travel
Vehicle Rental Services	Cargo Services & Transport Freight	Hospital & Nursing Homes	Fitness Centres	Health Clinic	Beauty Parlours
Training & Placement Service Centres	Service Centre	Maintenance Agencies	Market Research	Marketing Services	Coaching Classes
Training Institutes	Gymkhana	Works Contractors	Cable & DTH Services	Printing	Film & TV Production
SEZ	Warehouse/Depot	Bonded Warehouse	EOU/STP/EHTP	Government	Builder & Developers
Pest Control Services	Telecommunication Services	Electricity Generation Transmission & Distribution	Educational Institutions	Leasing	Advertising Agencies
Mandap Decorator	Commission Agent				

13.	Details of Bank Account(s) *							
	Total number of Bank Accounts maintained by the applicant for conducting business							
	Details of Bank Account 1							
	Select Entry			MICR Code		IFSC Code		
				○		○		
	Account Number							
	Type of Account		IFSC		MICR Code			
	Name of the Bank							
	Branch and Address of the Bank & Branch							
	PIN Code				State			
	Details of Bank Account 2							
	Account Number							
	Type of Account		IFSC		MICR Code			
Name of the Bank								
Branch and Address of the Bank & Branch								
PIN Code				State				
Details 3.....n (Multiple fields will be available to capture the details of all the additional Bank A/c)								
14.	Major commodities to be sold							
	Sr. No.	Name of the Commodity	Schedule Entry			HSN Code of Commodity		
			Schedule	Entry No.	Sub-Entry No.	Heading No.	Sub-heading No.	Tariff Item No.
	1							
	2							
	Other commodities to be sold							
	Sr. No.	Name of the Commodity	Schedule Entry			HSN Code of Commodity		
			Schedule	Entry No.	Sub-Entry No.	Heading No.	Sub-heading No.	Tariff Item No.
	1							
	2							

15.	Major commodities to be purchased										
	Sr. No.	Name of the Commodity	Schedule Entry			HSN Code of Commodity					
			Schedule	Entry No.	Sub-Entry No.	Heading No.	Sub-heading No.	Tariff Item No.			
	1										
	2										
	Other commodities to be purchased										
	Sr. No.	Name of the Commodity	Schedule Entry			HSN Code of Commodity					
			Schedule	Entry No.	Sub-Entry No.	Heading No.	Sub-heading No.	Tariff Item No.			
	1										
	2										
	16.	Details of the Additional Place(s) of Business / Godown(s) / Warehouse(s) in Maharashtra									
		Total number of Additional Place(s) of Business / Godown(s) / Warehouse(s) in Maharashtra									
		Premises 1									
		Details of Additional Place of Business									
		Address									
Building No/Flat No/Door No			Floor No								
Name of the Premises/Building			Road/Street/Lane								
District			Taluka/Area								
Locality/Post/Village											
Latitude(Optional)					Longitude(Optional)						
Pin Code											
Contact Details											
Telephone No. 1 with STD Code			Fax Number								
Telephone No. 2 with STD Code			Fax Number								
Mobile No. 1 *											
Mobile No. 2											
Email address 1 *											
Email address 2											
Website											
Nature of possession of premises *											
Owned	Rented	Leased	Rent free	Transit	Tenancy	Consent	Stall Booking (only applicable for Casual)	Others (Please Specify)			
Electricity Bill Details :											
Service Provider Name											
Consumer No.											
Account No.											

Billing Unit							
IGR Details:							
District							
Taluka							
Location of Sub-registrar							
Year							
Document Number							
Please select the Nature of Activity being carried out at above mentioned Premises							
Main Nature							
Manufacturer	Reseller	Whole seller	Retailer	Importer	Exporter		
Banking Institutions	Insurance Services	Financial Institutions	Information Technology Enabled Services	Security & Detective Agencies	Courier Services		
Labour Contractors	Media & Event Management Companies	Consultancy Firms	Housekeeping Services	Hotel	Boarding		
Lodging	Service Apartment	Restaurants	Bar & Restaurant	Catering	Tours & Travel		
Vehicle Rental Services	Cargo Services & Transport Freight	Hospital & Nursing Homes	Fitness Centres	Health Clinic	Beauty Parlours		
Training & Placement Service Centres	Service Centre	Maintenance Agencies	Market Research	Marketing Services	Coaching Classes		
Training Institutes	Gymkhana	Works Contractors	Cable & DTH Services	Printing	Film & TV Production		
SEZ	Warehouse/Depot	Bonded Warehouse	EOU/STP/EHTP	Government	Builder & Developers		
Pest Control Services	Telecommunication Services	Electricity Generation Transmission & Distribution	Educational Institutions	Leasing	Advertising Agencies		
Mandap Decorator	Commission Agent						
Part Nature							
Manufacturer	Reseller	Whole seller	Retailer	Importer	Exporter		
Banking Institutions	Insurance Services	Financial Institutions	Information Technology Enabled Services	Security & Detective Agencies	Courier Services		
Labour Contractors	Media & Event Management Companies	Consultancy Firms	Housekeeping Services	Hotel	Boarding		
Lodging	Service Apartment	Restaurants	Bar & Restaurant	Catering	Tours & Travel		
Vehicle Rental Services	Cargo Services & Transport Freight	Hospital & Nursing Homes	Fitness Centres	Health Clinic	Beauty Parlours		
Training & Placement Service Centres	Service Centre	Maintenance Agencies	Market Research	Marketing Services	Coaching Classes		
Training Institutes	Gymkhana	Works Contractors	Cable & DTH Services	Printing	Film & TV Production		
SEZ	Warehouse/Depot	Bonded Warehouse	EOU/STP/EHTP	Government	Builder & Developers		

	Pest Control Services	Telecommunication Services	Electricity Generation Transmission & Distribution	Educational Institutions	Leasing	Advertising Agencies					
	Mandap Decorator	Commission Agent									
17.	Details of Proprietor/ all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations /Board of Trustees / all persons having any interest in the business. *										
	Total Number of Persons:-										
<p>Please provide details in the table below. In case you need more tables, click on add table</p> <ul style="list-style-type: none"> In case of Proprietorship: Details of Owner/Proprietor. In case of Partnership: Details of all Managing/ Authorized Partners (personal details of all partners but photos of only ten partners including that of Managing Partner is to be submitted) In case of Companies registered under Companies Act: Managing Director and whole time directors. In case of HUF: Details of Karta of HUF. In case of Trust: Details of Managing Trustee. In case of Association of Persons: Details of Members of Managing Committee(personal details of all members but photos of only ten members including that of Chairman is to be submitted) In case of Local Authority: Details of CEO or equivalent. In case of Statutory Body: Details of CEO or equivalent. In case of others: Details of person responsible for day to day affairs of the business. In case of LLP : If Partners Registered then TIN, otherwise as above of all partners. Any other documents on which the address is available. 											
		First Name	Middle Name	Surname							
	Name of Person										
	Name of Father/Husband										
	Designation/Status		Date of Birth	D	D	M	M	Y	Y	Y	Y
	PAN										
	POI (Person of Indian Origin)										
	OCI (Overseas Citizenship of India)										
	PTEC										
	Passport No (in case of foreigners)										
	UID No.										
	DIN No. (if any)										
	Mobile Number										
	E-mail address		Gender	M	F						
	Telephone No		Fax No.								
	Residential Address										
	Building No/Flat No/Door No		Floor No								

	Name of the Premises/Building		Road/Street/Lane	
	District		Taluka/Area	
	Locality/Post/Village			
	Pin Code			
	Contact Details			
	Telephone No. with STD Code		Fax Number	
	Mobile No.			
	Email address			
	In case firms of LLP are registered under MVAT Act, then please provide their respective TINs. (Multiple rows can be added)			
	TIN			
	TIN			
18.	Details of Manager / Authorized Signatory (In Form 105)			
19.	Details of Authorized Representative (STP/Advocate/CA/CS etc.)			
		First Name	Middle Name	Surname
	Name of Person			
	Status			
	Mobile Number			
	Email address			
	Telephone No		Fax No	
20.	State Specific Information			
20 (A).	Address(s) in other State(s) and corresponding TIN under C.S.T. Act, if any *			
	Address			
	Building No/Flat No/Door No.		Floor No	
	Name of the Premises/Building		Road/Street/Lane	
	State		District	
	Taluka/Area		Locality/Post/Village	
	Pin Code			
	Corresponding CST RC No. / TIN			
	Contact Details			
	Telephone No. with STD Code.		Fax Number	
	Mobile No.			
	Email address			
20 (B).	Status of the signatory to the application			
	Name of the signatory to the application	First Name	Middle Name	Surname

	UID/Aadhaar No.	
21.	Documents to Upload:	
	(A)	Photo
	(B)	Signature
	(C)	Form 105
	(D)	ANNEXURE "B"
22.	Verification	
<p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>I hereby authorise Maharashtra Sales Tax Department to collect the information from UID authority.</p> <p>Place: _____ Digital Signature of the applicant (If any)</p> <p>Date: _____ Designation.</p>		

ANNEXURE 'A'

List of documents required to be uploaded along with application for New Registration.

Note:

All the documents pertaining to deeds/agreements uploaded shall contain the following:

- (i) Name of buyer and seller
- (ii) Description of address Place of Business/Place of Residence/Additional Place of Business.
- (iii) Signatures of buyer, seller and all the witnesses and page containing stamp of registrar.
- (iv) Validity Period of the agreement in case of leave and license agreement.
- (v) If partnership deed/LLP agreement is of more than 5 pages, upload pages showing commencement date of partnership, names of partners and their percentage of shares, place of business and signatures of all partners.
- (vi) If the PAN Card is not available with the applicant, then the details of the PAN obtained from the website of Income Tax Department may be accepted as a proof of PAN instead of copy of PAN.

TABLE-A. DOCUMENTS REQUIRED FOR ALL TYPES OF REGISTRATION

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
(a)	(b)	(c)	(d)	(e)
1	PAN Card	Proprietary	Proprietor's PAN	1
		Partnership	PAN of partnership firm and of all partners	1+1 Page/ Partner
		Company	PAN of Company and Applicant Director/Authorized Person	2
		HUF	PAN of HUF and Karta/Adult Member of the Family along with list of coparcners	3
		Trust	PAN of Trust and Trustee/Authorized Person	2
		Co-operative Society	PAN of Society and Authorized Person / Member/ Secretary/ Treasurer	2

		Association of Persons	PAN of Club/Society and Authorized Person / Individual	2
		Joint Venture	PAN of Joint Venture and Authorized Person/Individual	2
		Limited Liability Partnership	PAN of firm and of all Partners	1+1 Page/ Partner
		State Government	TAN of applicant Office of the State Government and PAN of Authorized Person/ Principal Officer	2
		Union Government	TAN of applicant office of the Union Government and PAN of Authorized Person/ Principal Officer	2
		Local Body	PAN of Local Body and PAN of Authorized Person/Principal Officer	2
2	Constitution of business	Proprietary	No document required	Nil
		Partnership	Partnership deed (Registered or unregistered)	5
		Company	Memorandum of Association, Articles of Association, Certificate for Registration of Companies, Board Resolution to authorize Director for signing on Annexure B along with present list of directors available with Registrar of Companies	7
			Form 32	1 Page/ Director

			Form No.DIR.12 or list of present directors obtained from website of the Ministry of Corporate Affairs and the copy of the Certificate of Incorporation issued by the Registrar of Companies	
		Trust	Trust deed registered at office of the Charity commissioner and copy of certificate for Registration of Trust	5
		Co-operative Society	Deed registered with appropriate authority and copy of certificate for Registration of the society	5
		Association of Persons	Deed registered at office of Registrar and copy of certificate for Registration issued by appropriate authority	5
		Joint Venture	Deed registered with appropriate authority and copy of certificate for Registration issued by appropriate authority	5
		Limited Liability Partnership	Deed registered at Registrar of Companies and copy of certificate for Registration issued by the Registrar of Companies	5
3	Place of Business	(a) Owner	Property card or registered ownership deed or registered agreement (including Index II) with the builder or latest electricity bill or society maintenance receipt or Share certificate of Co-operative society in the name of applicant	5

		(b) Tenant / Subtenant/ Leave license (Rented)	(i) Tenancy /sub tenancy : Registered Tenancy/sub tenancy agreement and latest rent receipt, In case of sub tenancy no objection certificate from land lord along with his signature proof	7 pages per person
			(ii) On Leave & license (Rented): Registered leave and license agreement in the name of applicant along with ownership proof of licensor as mentioned in point 3 (a)	
		(c) On consent/ Rent free	(i) Consent letter from family member/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a) and signature proof of consenter/ s. (ii)If consent is from sister concern, proof of ownership of consenter/s as mentioned in point 3(a), list of directors from Registrar of Companies of sister concern, Board Resolution of consenter company, consent letter and signature proof of consenter Director.	7 pages per person
		(d) Online sellers	Copy of agreement made by him with the main company (online platform)	
4	Photograph	All	Latest passport size photograph of the applicant	1

5	Bank Details	All	Cancelled Cheque of current account in the name of firm/business	1
6	Permanent Place of Residence Address	a) Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	Provide at least 2 documents from following documents 1 document from vi) to x) is mandatory	
			(i) Ration card having name of the applicant	2 pages per person
			(ii) Valid Indian Passport	2 pages per person
			(iii) Driving license	2 pages per person
			(iv) Election photo identity card	2 pages per person
			(v) Aadhaar Card	1 page per person
			(vi) Latest paid electricity bill in the name of the applicant	1 page per person
			(vii) Latest Society Maintenance Bill in the name of applicant	1 page per person
			(viii) Co-operative Society share certificate in the name of applicant	2 pages per person
			(ix) Property card or latest receipt of property tax of Municipal Corporation / Council / Gram panchayat in the name of applicant as the case may be	1 page per person
(x) Consent letter from family member/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenter/s, proof of ownership of consenter/s as mentioned in point 3(a) and signature proof of consenter/ s.	7 pages per person			

		(xi) Latest copy of MTNL/BSNL landline bill.	
		(xii) First page of Passbook of Saving Bank Account or Certificate showing the address of the applicant issued by the manager of any Nationalised Bank.	
		(xiii) Latest copy of bill of domestic gas connection.	
	(b) Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	If permanent residential address is out of Maharashtra, then proof of present residential address as mentioned in point 3(b) and 3(c) [proof of permanent residential address as mentioned in Point 6(a) is mandatory along with these proofs]	7 pages per person
	(c) In case of Persons of Indian Origin (PIO), Non-Resident Indian (NRI) and Overseas Citizen of India (OCI)- who are Proprietor/ Partners/ Directors/ Members of Managing Committee /Authorized Person (any two documents from column "d")	1. Copy of Passport	2 pages per person
		2. Other National ID attested by Indian Embassy / Consulate /High Commission / Apostille	2 pages per person
		3. Bank account statement in country of residence, duly attested by Indian Embassy / High Commission / Consulate / Apostille in the country where applicant resides	2 pages per person
		4. Person of Indian Origin (PIO) card issued by Government of India	1 page per person
		5. NRE (Non Resident External) bank account statement	2 pages per person

			6. Overseas Citizen of India (OCI) card issued by Government of India	1 page per person
7	Challan of fees and deposit	All	For VRS under MVAT ACT Rs. 25000/- as deposit and Rs. 5000/- as Fees For Regular Rs. 500/- as Fees For CST Act Rs. 25/- as fees	3
8	Aadhaar Card (applicable only if UID No. is entered in first page of "Dealer Registration Form")	Proprietor/ Partners/ Directors/ Members of Managing Committee Including Members of HUF/ Authorized Person	Aadhaar Card	1
9	Additional Place of Business (Outside Maharashtra)	All	CST TIN Certificate of concerned state	1
10	Additional Place of Business (Within Maharashtra)	a) Owner	Property card or ownership deed or Registered agreement (including Index II) with the builder or latest electricity bill or society maintenance receipt or Share certificate of Co-operative society	5
		b) Tenant / Sub tenant/ Leave license (Rented)	(i) Tenancy/sub tenancy : Registered Tenancy/sub tenancy agreement and latest rent receipt, In case of sub tenancy no objection certificate from land lord along with his signature proof (ii) On Leave & license (Rented): Registered leave and license agreement in	5 pages per person

			the name of applicant along with ownership proof of licensor as mentioned in point 3(a)	
		(c) On consent/ Rent free	(i) Consent letter from family member/s in the name of applicant (owner/co-owners of premises) along with copy of document showing signature of consenters, proof of ownership of consenters as mentioned in point 3(a) and signature proof of consenters.	7
			(ii) If consent is from sister concern, proof of ownership of consenters as mentioned in point 3(a) list of directors from Registrar of Companies of sister concern, Board Resolution of consenters company, consent letter and signature proof of consenters Director.	
11	Commodity	All	In case of LICENSED commodities Copy of License showing name of the licensee, period of license, signature, stamp and seal of competent authority issuing the said license (license should be in the name of Proprietor or Firm as the case may be)	

TABLE- B In Case of Change in Constitution of Business IN ADDITION TO documents mentioned in TABLE-A				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. Of Pages (Approx.)
1	Proof of Change in Constitution	Change in Constitution from Partnership to any other constitution	Form 103 of old firm along with signature proof of person signing Form 103 and dissolution deed	5
		From any constitution (other than partnership firm) to any other constitution	Form 103 of old firm with signature proof of person signing Form 103	2

TABLE- C In Case of Transfer of Business, IN ADDITION TO documents mentioned in TABLE-A				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
1	Proof of Transfer of Business	Full Transfer	Transfer Agreement, properly filled Form 103 of old firm along with signature proof	9
		Full Transfer in case of death of Proprietor	Transfer Agreement, Death Certificate, No Objection Certificate from Legal heirs, Properly filled Form 103 of old firm along with signature proof	9

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TABLE- C In Case of Transfer of Business, IN ADDITION TO documents mentioned in TABLE-A				
Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
		In case of Part Transfer	Transfer Agreement along with signature proof	5

		In case of Merger / Demerger	Transfer Agreement, Merger Order from court, Properly filled Form 103 of old firm along with signature proof	8
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TABLE- D In Case of Exceeding Turnover Limit, IN ADDITION TO documents mentioned in TABLE-A

Sr. No.	Field Name	Category/ Constitution	Scanned copy of Document to be uploaded	No. of Pages (Approx.)
1	Proof of Exceeding Turnover	All	<ol style="list-style-type: none"> 1. Month wise Purchase and Sales Summary and bill wise Sales statement/ Purchase statement for the month in which threshold limit of turnover of sale/purchase (in cases where Purchase Tax is leviable) exceeded the threshold limit 2. Sale Bill/Purchase Bill (in cases where Purchase Tax is leviable) on which threshold limit exceeded 3. Lorry/transport receipt of purchase of imported goods(in case of importer) 	10

ANNEXURE “B”**DECLARATION-CUM-INDEMNITY FORM**

I/We hereby confirm that I/We have read and understood the instructions mentioned in the Trade Circular No. **7T/2015** dated 19/05/2015 issued by Commissioner of Sales Tax, Maharashtra State.

I/We hereby declare that the particulars mentioned in Annexure “A” of the above Circular and submitted by me/us herein are true, correct and complete to the best of my/our knowledge and belief and I/We believe the same to be true. I/We state that the documents submitted by me along with the application seeking registration as per the above circular are legal and genuine.

I/We state that I/We hereby undertake to promptly inform the Sales Tax Department in respect of any changes in the information so provided as herein above and agree to further undertake and indemnify and keep indemnified the Sales Tax Department against any losses, costs, damages arising out of any actions or activities undertaken by me/us on the basis of the information provided by me/us or for the lapse on my/our part to intimate or delay in intimating such changes to the Sales Tax Department.

I/We am/are also aware that, if the copies of the document/s uploaded with the application submitted by me/us are found bogus or forged or non-genuine, I/We shall subject myself/ourselves to be prosecuted under clause (e) of sub-section (1) of section 74 of the Maharashtra Value Added Tax Act, 2002 and/or will be susceptible to the penal provisions under the Indian Penal Code as may be invoked against me by the Sales Tax Department. I/We also understand that in the eventuality of submission of bogus or forged or non-genuine documents with the application, the Registration Certificate so granted on the basis of these documents shall be cancelled ab-initio.

I/We state that I/We am/are also aware that the documents uploaded along with the application are only for the purpose of obtaining registration under the Maharashtra Value Added Tax Act, 2002/Central Sales Tax Act, 1956/The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975/ The Maharashtra Tax on Luxuries Act, 1987/ The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002/ The Maharashtra Purchase Tax on Sugarcane Act, 1962.

Further I/We state that I/We fully understand that by mere grant of Registration Certificate on the basis of the documents uploaded by me/us, the Sales Tax Department does not certify the ownership of the premises of Place of business/Place of Residential address or any other place mentioned in the Registration Certificate.

Place:

Signature of the Applicant

Date:

- (1) All partner's signature in case of Partnership and LLP Firm.
- (2) Only applicant's signature in case of other than Partnership / LLP Firm.

Photograph of Applicant with Signature
--

Specimen Signature of the Applicant

(1)-----

(2)-----

(3)-----”.

2. For Form 103 appended to the principal Rules, the following Form shall be substituted, namely :-

“FORM 103								
(See rule 17A (2) and 11)								
Application for cancellation of Registration Certificate under section 16 of the Maharashtra Value Added Tax Act, 2002.								
To								
I hereby apply for the cancellation of Registration Certificate issued or deemed to have been issued under the Maharashtra Value Added Tax Act, 2002 on account of								
1(a)	the said business having been discontinued with effect from	D	D	M	M	Y	Y	Y
1(b)	the said business having been transferred to in accordance with the section 44 with effect from	M/s.						
		D	D	M	M	Y	Y	Y
1(c)	change in the ownership of the business:							
1(d)	the turnover of sales and the turnover of purchases of the said business during the year _____ having failed to exceed the threshold limit specified in section 3(4)							
1(e)	change in constitution of the said business:-							
	From							
	To							
	with effect from	D	D	M	M	Y	Y	Y
1(f)	the said business having been disposed with effect from	D	D	M	M	Y	Y	Y
1(g)	death of the proprietor having no successor							
1(h)	Other reasons (Please Specify)							
2)	Address for correspondence, if it is different from the Place of Business	YES <input checked="" type="radio"/> NO <input checked="" type="radio"/>						

Building No/Flat No/Door No		Floor No	
Name of the Premises/Building		Road/Street/Lane	
District		Taluka /Area	
Locality/Post/Village			
Pin Code			
Contact Details			
Telephone No. with STD Code		Fax Number	
Mobile No. *			
Email address *			
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Name of Authorised Person			
Designation			
E-mail id			
Phone No.			
Place:			
Date : .”.			

3. For Form 105 appended to the principal Rules, the following Form shall be substituted, namely :-

“FORM 105					
[See rule 17A (2) and 16(1), (2)]					
<i>Declaration / Revised declaration</i>					
<i>under Section 19 of the Maharashtra Value Added Tax Act, 2002</i>					
<p>I/We the undersigned engaged in the business and liable to pay the tax under the Maharashtra Value Added Tax Act, 2002, do hereby declare / declare in supersession of the previous declaration of the said concern that the person / persons mentioned herein below shall be deemed to be the Manager/Authorized Signatory of the said businesses at</p> <p>_____ / at all places of business within the State of Maharashtra for the purpose of the said Act, and he / they shall at all times comply with the provisions of the said Act and the rules made there under. The necessary details are as under:</p>					
1	Name of the Applicant				
2	Name of the Business				
3	Registration Certificate Number under the MVAT Act, 2002(not applicable if declaration is filed along with application for registration)				
4	Details of the person deemed to be the Manager/ Authorized Signatory of the said business				
	Number of Manager / Authorized Signatory				
	Name of Person	First Name	Middle Name	Surname	
	PAN				
	UID No				
	Mobile Number				
	E-mail address		Gender	M	F
	Telephone No		Fax No		
	Residential Address				
	Building No/Flat No/Door No		Floor No		
	Name of the Premises/Building		Road/Street/Lane		
	District		Taluka/Area		
	Locality/Post/Village				
	Pin Code				
5	Countersignature of the Person Nominated				
6	Status of the Person Nominated				

Details 2..... (Multiple field will be available ... For items at serial numbers 4, 5 and 6 if more than one person has been declared to be the Manager/Authorized Signatory of said business, the above particulars in multiple fields will be available to capture the details and which should be duly signed and dated by the applicant to capture the details of other authorized persons)

Declaration.—I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

I hereby authorise Maharashtra Sales Tax Department to collect the information from UID authority.

Place: * Signature

Date: ** Designation

* The declaration shall be signed in the case of --

- (a) a Hindu undivided family by its Karta.
- (b) an association, club or society, by its President or Chairman or the Secretary.
- (c) a firm, by the partners having a total share of not less than 50 per cent.
- (d) a private limited company, by all its directors or where there are no directors by the authorised representative.
- (e) a public limited company or co-operative society, by the managing agent or where there are no managing agents, by the managing director or the Chairman of the Board of Directors and the Secretary.
- (f) an individual, by the proprietor,
- (g) the Government, by an officer duly authorised by it.
- (h) a business run by a guardian or trustee or otherwise on behalf of another person, by the guardian, trustee, or the person managing the business.

** Enter here one of the following as may be applicable

- a) The guardian/trustee or.....on behalf of.....a Hindu undivided family known as
- b) An association/club/society known as
- c) A firm known as A private limited company known as A public limited company/co-operative society known as

RAJIV JALOTA,
Commissioner of Sales Tax,
Maharashtra State, Mumbai.