

Office of the Commissioner of sales Tax,  
Maharashtra State,  
8<sup>th</sup> Flr., Vikrikar Bhavan,  
Mazgaon, Mumbai-400010

To,

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No. JCST/Mahavikas/GST Enrollment/2016-17/B-1024 Mumbai, Dt. 06/01/2017

Trade Circular No. 2 T of 2017

**Subject: Distribution of Provisional Login Id and Passwords as provided by the GST to the existing dealers for enabling them to Log-on the GST Common Portal for GST enrolment,**

**Reference: Trade Circular 35T of 2016 dt. 12-11-2016**

As per the above referred Trade Circular 35T of 2016, dt. 12-11-2016, the step-by-step instructions to obtain Provisional Login Id and Password (i.e. Access Token) are explained in detail.

In the first Phase, the activity of Distribution of Provisional Login Id and Password was carried out for those **dealers with Active registration status and valid PANs** and registered under MVAT Act or CST Act or Luxury Act or Entry Tax Act upto 31/08/2015. The list of such dealers is made available in 'What's New' section on departmental portal ([www.mahavat.gov.in](http://www.mahavat.gov.in))

Now, the activity of Distribution of Provisional Login Id and Password for second phase has been started and the list of these Phase 2 dealers is made available in 'What's New' section on departmental portal ([www.mahavat.gov.in](http://www.mahavat.gov.in)). For obtaining Provisional Login Id and Password, the step-by-step instructions, given in Trade Circular 35T of 2016, dt. 12-11-2016, is to be followed.

Those dealers with Active registration status and valid PANs, but have not covered in above Phase 1 or Phase 2 lists, will be covered in subsequent phases.

It is also noticed that, in case of few dealers, in the Maharashtra Sales Tax Department's registration database, PAN is either invalid or Blank or have more than one TINs are generated on a single PAN. The list of such dealers is made available in 'What's New' section on departmental portal ([www.mahavat.gov.in](http://www.mahavat.gov.in)). Such dealers are requested to contact their Nodal Officers along with a copy of PAN and amendment applications for further necessary corrections in their PAN. As PAN is the integral part GSTIN, unless PAN related issues are not resolved, no Provisional Ids can be generated for such dealers.

There are some cases, where it is noticed that while enrolling on GST Portal, some dealers noticed the fact about incorrect PAN against their Provisional Id. Such dealers are advised not to proceed for GST

enrollment and contact to their respective Nodal Officer for correction in their PAN first. Such dealers will be included for GST enrollment in subsequent phases.

Please note that, if RC status is cancelled, then the Provisional Ids for GST enrollment will neither be generated nor be provided to such RC cancelled dealers. If, at any point of time, Maharashtra Sales Tax Department cancels RC of any of dealers who have obtained Provisional Ids or notices that any of such RC cancelled dealer has already obtained provisional id, then list of such RC cancelled dealers will be communicated to GSTN from time-to-time for removal of their enrollment related record from GST common portal.

This circular cannot be made use of for legal interpretation of provisions of Law, as it is clarificatory in nature. If any member of trade has any doubt, he may refer the matter to this Office for further clarifications.

  
Commissioner of Sales Tax,  
Maharashtra State

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Copy forwarded for information to:

- 1) Officer on Special Duty, Finance Department, Mantralaya, Mumbai
- 2) Under Secretary, Finance Department, Mantralaya, Mumbai
- 3) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

  
(H. V. Nikam)  
Joint Commissioner of Sales Tax,  
Mahavikas