



CITIZENS' CHARTER

DEPARTMENT OF GOODS AND SERVICES TAX (GST)

Government of Maharashtra

PREAMBLE

The objective of this Charter is to provide information regarding the services rendered by the Goods and Services Tax (GST) Department and the time limits for providing such services to the tax payers and to the citizens at large.

DEPARTMENT OF GOODS AND SERVICES TAX -

- It is a part of Finance Department of the Government of Maharashtra
- It is an important revenue earning department of Government of Maharashtra.
- Head office situated at GST Bhavan, Maharana Pratap Chawk, Mazgaon, Mumbai-400010.

VISION-

- Implementing progressive tax policies by adopting ease of doing business model.

AIM -

- Collection of Revenue by efficient and effective administration of all the Acts.
- Efficient, transparent, responsive, proactive and accountable administration.

COMMITMENTS -

- Provide information with promptness and courtesy.
- Empowerment of taxpayers by creating awareness and updating their knowledge through dissemination of information about their statutory rights, obligations, procedures, changes/amendments in the law.
- Conduct regular meetings of Service Cell at zonal, divisional and district level to interact with taxpayers in order to redress their grievances and obtain feedback so as to undertake corrective measures in tax administration.
- Review of Laws, Rules and Regulations and procedures for smooth applications/implementation of various Acts and better tax compliance.

- To effectively fight corruption as part of the comprehensive national mission for promotion of integrity.
- To continuously enhance service delivery standards.

RESPONSIBILITIES -

- Extending all the required services prescribed under the Act.
- Regular updating of the department's web site and promoting awareness and use of the same.
- Prompt/time bound response to tax payers'/citizens' grievances.
- Prompt implementation of Acts, Rules and procedures

ORGANIZATIONAL STRUCTURE AND HIERARCHY -

1. Commissioner of State Tax - Head of the Department.
2. Special Commissioner of State Tax.
3. Additional Commissioner of State Tax
4. Joint Commissioner of State Tax.
5. Deputy Commissioner of State Tax.
6. Assistant Commissioner of State Tax.
7. State Tax Officer.
8. State Tax Inspector, Tax Assistant and other staff.
9. Class – IV staff.

IMPORTANT ACTS ADMINISTERED -

1. The Maharashtra Goods and Services Tax (MGST) Act, 2017.
2. The Central Goods and Services Tax (CGST) Act, 2017.
3. The Integrated Goods and Services Tax (IGST) Act, 2017.
4. The Maharashtra Value Added Tax (MVAT) Act, 2002
5. The Central Sales Tax (CST) Act, 1956
6. The Maharashtra Tax on Professions, Trades, Callings and Employments Act,
7. The Central Chit Fund Act, 1982.

Repealed Acts -

1. The Bombay Sales Tax Act 1959 (for the period up to 31.3.2005).
2. The Motor Spirit Taxation Act, 1958 (for the period up to 31.3.2005).
3. The Maharashtra Works Contract Act, 1989 (for the period up to 31.3.2005).
4. The Maharashtra Lease Tax Act 1985 (for the period up to 31.3.2005).
5. The Maharashtra Tax on Luxuries Act, 1987
6. The Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987.
7. The Maharashtra Sugarcane Purchase Tax Act, 1958
8. The Maharashtra Tax on Entry of Goods in Local area, 2002

WEBSITE-

- www.mahagst.gov.in

HELPDESK-

Contact No. 022-23760188/0646

Help Desk Mail Id - helpdesksupport@mahagst.gov.in

SERVICES PROVIDED BY THE DEPARTMENT-

S N	SUBJECT	SERVICES	FEES	TIMELINE
1	Registration	1. Disposal of Registration applications under PT Act. (PTRC/PTEC)	NIL	1 Day
		2. Disposal of Registration applications under MVAT / CST Act	Rs.500	03 Days
		3. Disposal of Voluntary Registration applications under MVAT Act.	Rs.5000	03 Days
		4. Disposal of Registration applications under GST	NIL	07 Days
				30 Days (If Adhar not authenticated)
		5. Amendment in GST Registration, if found eligible	NIL	15 Days
6. Cancellation of GST Registration	NIL	30 Days from the date of application		
2	Refund	7. Disposal of refund claims of GST	NIL	60 Days
		8. Disposal of refund claims of VAT-Part Refund	NIL	90 Days
		9. Disposal of refund amount of Voluntary Registration under MVAT Act	NIL	As per provision of law
3	Declaration	10. Issuance of Declarations- Form C, F etc. under CST Act (for Non-GST commodities under GST Act)	NIL	07 Days
4	IT Grievance redressal	11. IT Grievance redressal	NIL	Immediate Follow up
5	Acknowledgement	12. Acknowledgement of all written communication including declaration, application and returns	NIL	3 Days
6	Audit	13. Advance intimation before undertaking audit	NIL	Minimum 15 Days
		14. Conclusion of Audit, if being conducted at the premises of the auditee (under GST Act)	NIL	90 days from the commencement of audit
		15. Intimation of findings of GST audit	NIL	30 days after conclusion of audit

OUR IMPORTANT CONTACT DETAILS: -

The state GST Department has offices at almost all the district places in the State in order to cater to the needs of the tax payers of the respective areas.

The contact details of officers and contact details of Help Desk's including grievance redressal mechanism are available on the website. Please visit "**Contact us**" section in "**About us**" at home page of departmental website www.mahagst.gov.in

Commissioner of State Tax,
Maharashtra State