

Office of the  
Commissioner of State Tax.  
Maharashtra State, 1<sup>st</sup> Floor,  
GST Bhavan, Mazgaon,  
Mumbai-10.

## TRADE CIRCULAR

To,

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No. ACST(VAT-3)/App/E-submi. & Hearing/B211, Mumbai. Date. 29/07/20.  
**Trade Circular 11 T of 2020.**

- Sub.** : Guidelines for online e-submission and e-hearing in first appeals-reg.
- Ref.** : 1. Maharashtra Act No XXXI of 2017 dated 15<sup>th</sup> April 2017.  
2. Trade Circular 11 T of 2017 dated 20<sup>th</sup> April 2017.  
3. Trade Circular 55 T of 2019 dated 30<sup>th</sup> November 2019.

### 1. Background:

- 1.1 The facility of Online filing of Appeals under VAT and CST Act was provided from December 2019 and the Trade Circular 55 T of 2019 to that effect was issued on 30<sup>th</sup> November 2019. The dealers who desire to file Appeal application against the orders passed by the Assessing Authorities are filing online Appeal Applications. The various Orders under the Appeal proceedings like Delay Condonation Order, Final Stay Order, Part Payment Order, Remand Back Order, Final Appeal Order are being issued online.
- 1.2 As part of the next step to develop complete process of Online Appeals, department is in the process of developing the functionalities for submission of documents and records through dealer portal. Also,

mechanism for conducting e-hearing or virtual Hearing during the Appeal proceedings is being devised, which may take some time for system development. However, due to Covid-19 outbreak and consequential need for physical distancing, department has decided to use the available functionalities for e- submission of documents and for conducting e-hearing / virtual hearing. As also, various representations from the dealers and Tax Practitioners were received in this respect urging the immediate need for such facilities.

- 1.3 Hence, following instructions are being issued for e-submission of documents and virtual hearing in Appeal proceedings. It is needless to say that these instructions and procedures are applicable only for the Appeals under VAT, CST and allied Acts and are not applicable to the Appeals under GST Act(s).

## **2. Online Appeal Application and Part Payments thereof:**

- 2.1 The scheme of appeals under MVAT & CST acts envisages following types of applications in appeal processes to be filed online;
  - a. Appeal Application Form 310 under VAT,
  - b. Appeal Application Form IX(B) under CST,
  - c. Application for Stay Form 311,
  - d. Delay Condonation Application,
  - e. Appeal Withdrawal Application,
  - f. Restoration Application against Summary Rejection of Appeal,
  - g. Restoration Application against Appeal Dismissal,
  - h. Miscellaneous Appeal Application.
- 2.2 The dealers are using these functionalities since the introduction of online Appeal filing in December 2019. The dealers have to file the online Appeal Application and pay the requisite amount of part payment along with Appeal Application only in the Appeal Module tile. The dealers can also attach the necessary files or documentary evidences as required or as desired while filing these Applications. Filing of Appeal Application with necessary documentary evidences will reduce further submission during the Appeal proceedings and will ultimately help in early disposal of Appeals.
- 2.3 The use of this facility is already explained in the Trade Circular 55 T of 2019. User Manual for the same is also available on the Website. The introduction of online submission of documents by other means and of virtual hearing as explained in below paras will not alter this procedure.



The filing of online Appeal Application and part payment thereof will be continued as earlier.

**3. New appeals under allied acts:**

For filing the Appeal Application under allied Act other than VAT and CST, the Applicant may submit the Memorandum of Appeals with requisite payment proofs, Form 708/709, Grounds of Appeals, Stay Application, Delay Condonation Application, Contact details and other supporting documents through mail communication as detailed below in point no 4. In such cases, if all the submissions are in order, then the Appellate Officer after verifying all the details will communicate the Applicant, the Appeal Case Number and further requirements on mail only. The date of submission of correct and complete Memorandum of Appeal in the mail to the Appellate Officer will be considered the date of filing of Appeals. If any discrepancies are found in the submission of Appeal Memorandum, the Appellate Officer will communicate such discrepancies to the Applicant through mail and can decide the further actions according to the reply received or not received of the Applicant. He/she may decide to not accept appeal application online in case discrepancies communicated are not resolved by applicant.

**4. Submission of documents on Official Mail ID of the Officer:**

- 4.1 It is now decided that the dealers or their authorized representative can submit the documents, records or any other evidences online on the Official Mail ID of the Appellate Officers. The Official Mail ID of the Appellate Officers are attached with this Circular as an Annexure-A.
- 4.2 The guideline / instructions in this behalf are as follows:
  - a. First communication to the Appellate mail ID shall be from the Registered Mail ID of the dealer only. The Registered Mail ID shall be the same as given in Dealer profile. So, the appellants shall update the Registered Mail ID in the dealer profile (If it is not updated) and send the mail from the same Mail ID only. If appellant wants to be represented by authorized representative (including lawyer, STP, CA, etc.); then appellant has to send the signed and scanned Authority Letter of the Authorized person along with this mail. The Mail ID of such person is also required to be send along with this mail only. If the Authority Letter is already submitted physically to the Appellate Officer, the dealer only requires to communicate the Mail ID of such Authorized Person.

- b. Communication to the Official E Mail ID of the Appellate Officer only will be considered as a valid submission of record. Submission to any other mail ID will not be considered while deciding the Appeal case.
- c. The subject of such E Mail shall contain the TIN, Act, Period of Order, Name of Dealer and Appeal Case Number to facilitate the smooth functioning. This mail communication can be done for all cases whether the Application is filed online or physical under all Acts (Except GST Appeals).
- d. The content of the mail shall include the Name of person, Mobile Number, Mail ID (If other than from which mail is sent), Designation (CA, STP, Advocate, Accounts Manager, Taxation Head, etc.) of the person. It should also contain the Certification that whatever documents and records submitted along with the mail are true and correct.
- e. The Index mentioning the Serial Number, Name of the files attached and Page Numbers in each file shall be submitted with the mail. The original text material, documents, petition of appeals, as the case may be, and interlocutory submissions etc. shall be prepared electronically by the dealer using MS Word or Open Office software for attaching with this mail.
- f. The documents should be converted into Portable Document Format (PDF) using any PDF converter or in-built PDF conversion plug-in provided in the software.
- g. Where the document is not a text document and has to be submitted in Appeals, the document should be scanned and saved as a PDF document.
- h. A single PDF file shall be prepared depending on the nature of documents. For example, if sale register and purchase register is to be submitted, two separate PDF files shall be generated, one for sale register and another for purchase register.
- i. The file format shall be in PDF only. But if the Appellate Officer specifically asks for submission in some other formats like Word, Excel, etc., the same can be submitted with mail.
- j. The documents, records, evidences, etc. submitted with the mail shall be numbered properly. The Names of the files attached with the Mail shall be self-explanatory and preferably bear the Name of the dealer. Example Swastik Corporation Sales Summary, Olympic Traders supplementary J2, Mitsubishi Corporation Received C Forms List, etc.
- k. The Text/ Excel document shall be converted into single PDF File and then shall be attached with the Mail.



- l. The maximum permissible size limit of submission of documents in each mail communication shall not exceed 10 MB. The dealer or Authorized person can send additional mails if required to submit more documents or records.
- m. The Mail for each Appeal case shall be sent from one or at the most two mail IDs. The mail shall be sent either from Registered Mail ID of the dealer or from Authorized representative. Mails from any other mail IDs of non-authorized / ad-hoc persons like Assistant of CA/STP will not be taken into consideration.
- n. Files uploaded on Google drive or any other storage cloud will not be considered as valid submission and will not be accepted.

**5. Virtual or E Hearing through MS Teams Application:**

- 5.1 Hearing is an integral part of any Appeal proceedings and in order to enable e-hearing / virtual hearing Department has decided to use MS Teams Application to conduct the E Hearing in Appeal proceedings.
- 5.2 The use of MS Teams Application shall be done for all the matters which are pending and also the matters that will be filed in future. Appellant and/or his representative should download Microsoft Teams app and should have a good quality internet connection.
- 5.3 The Appellate Officer will create the hearing event by using the MS Teams Application for scheduled date and time.
- 5.4 The Appellate Officer will then send the link of such hearing to the Registered Mail ID of the dealer and Authorized Representative well in advance.
- 5.5 If the dealer or the Authorized representative wish to receive the link to some another Mail ID, they will have to communicate the Mobile Number and valid E Mail ID to the Appellate Officer for sending the link for Appeal hearing along with the Letter of Authority as prescribed by the law.
- 5.6 This communication of mobile number and Mail ID shall be done on the Official Mail ID of the Appellate Officer as given in Annexure-A.
- 5.7 The dealer and Authorized Representative can attend the E Hearing on MS Teams Application by clicking on this link and connecting to the MS Teams Application on scheduled date and time.
- 5.8 The same link can be sent by Appellate Officer to any such third person, if required for the purpose of Appeal proceeding. The third person also can join the hearing by clicking on the link sent to his Mail ID.
- 5.9 The persons attending the E hearing shall carry the ID proofs with them.

The Appellate Officer, if required can ask for showing the ID proof from the person attending the E hearing. This is for the security and proving the genuineness of the persons attending the hearing online.

- 5.10 The Officers and all other person shall ensure hassle free and high speed internet connection well in advance before start of the E hearing event.
- 5.11 If it is not possible for dealer or Authorized representative to attend the E hearing for any reason, he shall communicate the same in advance to the Appellate Officer and request for adjournment. So far as possible hearing time and date may be decided mutually by appellate officer and appellant. However, decision of appellate officer will prevail in case of disagreement.
- 5.12 During the E hearing, if more than one persons are involved, all the parties shall present their contention one by one. Another person shall not intervene during the presentation of matter by first person.
- 5.13 At the end of every hearing through the E-hearing mechanism, the Appellate officer shall conduct a hearing activity in SAP Appeal Module (where the case is created in Appeal Module), mention the details of the e-hearing in the Proceeding Sheet and download and digitally sign the proceeding sheet. Such signed proceeding sheet shall be mailed to the Mail ID of the attendees. The Attendees subsequently shall download, sign, scan and send this scanned proceeding sheet to the Official Mail Id of the Appellate Officer. If the appellant/attendees have any objection on the said proceeding sheet, he/they can submit written submission by mail to the Appellate Officer within same time limit i.e.7 days from receipt of such proceeding sheet.
- 5.14 This process of hearing can be repeated for several times. But care should be taken to create the proper record of each hearing.
- 5.15 Standard protocol and etiquettes including a proper dress code shall be observed by the Officers and all the attendees for such E hearing.

## **6. General Instructions:**

- 6.1 The contact details of existing Appellate Officers are provided with Annexure A to this circular. Any changes in the contact details will be notified separately.
- 6.2 The dealers can also use the facility of "Contact Us" provided on the Department Website under the Head "About Us". The link for the same is <https://www.mahagst.gov.in/en/contactus>. Dealer can directly type this URL to go to Contact Us page on the Department website.



- 6.3 The procedure mentioned above for online submission of documents and E hearing in no way substitutes the online filing of Appeal Applications and Part Payments thereof under the VAT and CST Act. Instructions issued in that respect in Trade Circular 55 T of 2019 remain valid and operative.
- 6.4 In case of MVAT & CST appeals, the dealers shall pay the part payment (Pre-deposit) amounts along with the Appeal Application **only with in the Appeal Module**. Payments made in any other way outside the Appeal Module (Under VAT and CST Act) will not be considered as part payment of disputed amount paid along with the Appeal Application.
- 6.5 The functionality of online issuance of various Appeal Orders under VAT and CST Act is already in place. The issuance and service of Appeal Orders should be done through system only. The date of E service of Orders to registered mail ID through system shall be considered valid service date for all further purposes. Hence, all the dealers shall time to time update the Registered Mail ID and Mobile Number available in the system.
- 6.6 In case where circumstances of legal provisions or other renders it necessary for hearing in person, the Appellate Officer may opt to conduct personal hearing by physical presence. The Appellate Officer also may call for presentation and submission of documents or book of accounts in person for verification. The appellant may also request appellate authority to conduct physical hearing (with reasonable cause for requesting physical attendance) during the Appeal proceedings. In such circumstances, the same will be carried out with mutually suitable timing of the Officer and the dealer. The instructions as enumerated above with respect to E submission and E Hearing shall not be applicable in such cases.
- 6.7 However, it is needless to say that during physical hearing all the standard safety norms all safety measure such as wearing of masks, use of hand sanitizers, frequent hand wash, maintaining physical distancing shall be observed by all the persons.
- 6.8 The original copies of the documents that are scanned and certified as true and correct either by CA/Advocate and/ or appellant at the time of e-filing and thereafter should be preserved for production upon being directed by authorities at any time in future till the period prescribed in Act or for such period if the dealer prefers further appeal in the matter. The Letter of authority should also be preserved for such period of time as may be prescribed.

6.9 It is to be noted that the responsibility for producing the originals and proving their genuineness lies with the appellant as he/she or his representative has electronically filed the copies thereof.

6.10 The documents and statements submitted already to the Appellate Officer need not to be submitted again through online process.

The guidelines of this circular are procedural in nature and hence cannot be made use of interpretation of provisions of the law. These are further subject to any change due to unforeseen circumstances of COVID-19 or as decided by the Department, which would be informed in due course. It is requested to bring it to the member to bring the contents of this circular to the notice of all the members of your association.

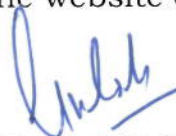
  
(Sanjeev Kumar)

Commissioner of State Tax,  
Maharashtra State, Mumbai

No. ACST(VAT-3)/App/E-submi. & Hearing/B211, Mumbai. Date. 29 /07/20.  
**Trade Circular 11 T of 2020.**

Copy forwarded with compliments for information to,

- 1) The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
- 2) The Senior Account Officers, State Tax Revenue Audit, Mumbai and Nagpur.
- 3) Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with request to upload this internal circular on the website of the department

  
(G. V. Bilolikar)

Additional Commissioner of State Tax,  
VAT-3, Maharashtra State, Mumbai.



## ANNEXURE A

ZONE	DIVISION	LOCATION	DESK ID	USER NAME	CADRE	EMAIL ID
NAGPUR	AMRAVATI	AMRAVATI	AMR-APP-F-001	Vaijanath Digambar Kamthewad	JOINT COMMISSIONER OF STATE TAX	kamthewad.vd@mahagst.gov.in
NASHIK	AURANGABAD	AURANGABAD	AUR-APP-F-001	Bhausaheb Vishram Borhade	JOINT COMMISSIONER OF STATE TAX	borhade.bv@mahagst.gov.in
ZONE 1	CST-AP1	MUMBAI	CST-APP-F-001	Teuram Rupchand Ramnani	JOINT COMMISSIONER OF STATE TAX	ramnani.tr@mahagst.gov.in
ZONE 1	CST-AP2	MUMBAI	CST-APP-F-002	Govind Vasantrao Bilolikar	JOINT COMMISSIONER OF STATE TAX	bilolikar.gv@mahagst.gov.in
ZONE 1	CST-AP3	MUMBAI	CST-APP-F-003	Ajit Anant Chahure	JOINT COMMISSIONER OF STATE TAX	chahure.aa@mahagst.gov.in
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KOLHAPUR	KOLHAPUR	KOLHAPUR	KOL-APP-F-001	Sanjay Vasantrao Jagtap	JOINT COMMISSIONER OF STATE TAX	jagtap.sv@mahagst.gov.in
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ZONE 2	MUMBAI-008	MUMBAI	MUM-VAT-F-702	JAYANT DINKAR PATIL	JOINT COMMISSIONER OF STATE TAX	patil.jd@mahagst.gov.in
ZONE 2	MUMBAI-005	MUMBAI	MUM-VAT-F-901	Vijay Dudharam Manapure	JOINT COMMISSIONER OF STATE TAX	manapure.vd@mahagst.gov.in
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THANE	THANE	KALYAN	KAL-VAT-E-001	Vishwanath Kishanrao Painjane	DEPUTY COMMISSIONER OF STATE TAX	painjane.vk@mahagst.gov.in
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KOLHAPUR	KOLHAPUR	KOLHAPUR	KOL-BST-E-001	Vaishali Shailendra Kashid	DEPUTY COMMISSIONER OF STATE TAX	kashid.vs@mahagst.gov.in
KOLHAPUR	KOLHAPUR	KOLHAPUR	KOL-VAT-E-001	Hemant Vasantrao Jadhav	DEPUTY COMMISSIONER OF STATE TAX	jadhav.hv@mahagst.gov.in
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ZONE 1	MUMBAI-004	MUMBAI	MUM-VAT-E-824	Vijay Gopalrao Kale	DEPUTY COMMISSIONER OF STATE TAX	kale.vg@mahagst.gov.in
ZONE 2	MUMBAI-005	MUMBAI	MUM-VAT-E-903	Kishor Sevak PAWAR	DEPUTY COMMISSIONER OF STATE TAX	pawar.ks@mahagst.gov.in
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