



कर सल्लागार असोसिएशन रत्नागिरी जिल्हा (TAX PRACTITIONERS' ASSOCIATION OF RATNAGIRI DISTRICT)

Soc. Reg. No. : Maharashtra / 5799 / Ratnagiri dt 5 - 1 - 2017
Trust Reg. No. : F / 5761 / Ratnagiri dt 11 - 4 - 2017

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To,

28.03.2024

The Hon'ble Commissioner of State Tax,

GST Bhavan, Mazgaon, Mumbai - 400006

Subject: Difficulties faced by the dealers due to Slowdown of the MahaGST Portal.

Respected Sir,

It has communicated by many tax payers as well as tax practitioners in our district that they have facing problem in respect of mahagst site. We here by giving below the some issues about the mahagst site -

1) Vat registration of Liquor / petrol pump dealers :-

- It is noticed that there is problem to create new profile of the dealer in case of fresh vat registration. Due to change in constitution or any reason the dealer wants to fresh vat registration under MVAT Act, 2002 but the system has not allowing to obtain fresh vat registration. So these dealers are not able to obtain fresh vat registration under MVAT Act, 2002.
- The vat tax rate for Foreign Liquor (FL-III) is extended from 5% to 10% w.e.f 01.11.2023. So the vat liability is almost double and the dealers are ready to pay the said liability but due to non-registration they are not able to make payment of the legitimate taxes into Government treasury.
- In some cases, the dealers are already applied for vat registration but the same has yet not granted to the dealers.

Committee Members

Adv. Abhijit Berde | Mr. Rajendra Bhawe | Adv. Ravindra Salvi | Mr. Chandrashekhhar Sapte
CA Chaltanya Vaidya | Adv. Ujwal Bapat | CA Hrishikesh Phadke



2) **Problem in Filling of Vat and PTRC returns on site :-**

- a) The old site i.e. mahagst is become very slow and not responding correctly and due to which the vat dealers are unable to upload the vat returns on site.
- b) In case of PTRC, the dealer is required to file annual return for the period 2023-24 and monthly return of March 2024 on or before 31.03.2024 but the site is not working properly and hence huge number of returns are pending.
- c) In case of vat return, the site is not showing periodicity of the vat return and hence the dealer is not able to upload the vat return. In some cases VAT return Tile is not showing after login.
- d) The annual return is prescribed for those dealers whose tax liability in the previous year does not exceed Rs. 25,000/, Financial Year 2019-20 was the first financial year for which this new annual periodicity of return filing is applicable. Accordingly, those dealers who were having tax liability below Rs. 25,000/-in the previous financial year 2018-19 were required to file annual return for the year 2019-20. (Please refer amendment to Rule 17 Dt.08.08.19 of the MVAT Act, 2002 and Circular 49T of 2019). But the effect and changes according to the said amendment in the Law is yet not updates to the mahagst portal and due to which in many dealer cases the portal is showing quarterly vat return periodicity even though the previous year vat liability is less than 25,000/-.

3) **Problem in payment of vat and PT on site :-**

- a) Also there is issues in respect of payment of VAT and PT on site. In many cases, it is found that the challans are not generating on site.
- b) The payments made through grass portal are taking unreasonable time to get reflected on the portal. It takes 15 to 20 minutes to make a professional tax payment.
- c) Dealers are unable to login for filing professional tax returns. It takes 5 to 10 minutes to log in. After login it takes another 10-15 minutes to upload the returns. Sometimes even after spending much more time in log in, the PTR doesn't get uploaded. On yesterday, while making payment showing this error.
- d) Profession Tax paid through books entries not reflecting in dealer's account on mahagst portal.



4) Vat Challans are not properly appropriated against the return liability :-

It is notices that the dealer has filed payable vat return by showing liability and after some period he has paid the liability separately through MTR-6 challan. But the mahagst system has not properly adjusted that payment against that respective payable return. So very time the name of that dealer is reflecting in defaulter list on the site and he has to produce challan before the Nodal officer. Also system is calculating interest on unadjusted challan amount and showing it as payable on Mahagst portal.


5) **Burden of late fees for default in vat / PT returns :-**

The late fees is prescribed for late filling of Vat / PT returns for the dealers. But due to above technical issues many tax payers are not able to upload their returns in time. The portal has showing Late fee of Rs.5,000/- / Rs 1000/- per return. Also these tax payers are not able to take benefit of last two amnesty scheme declared by the State Government for the period 01.07.2017 onwards. So we request you to please give necessary instructions to the officer to waive the late fees of return in appropriate cases.

Sir, we request you to look into the matter at the earliest & resolve these technical issues. We further request you to extend the due date of filing Professional Tax Returns due on 31.03.2024 for minimum next 15 days. We are hopeful that you will consider our request favorably and do the needful in the matter.

Yours Truly

For Tax Practitioners Association of Ratnagiri District


Vice President

Rajesh P Gangan

