8th Floor, New Vikrikar Bhavan,
Mazgaon, Mumbai-400 010.

Trade Circular

To,

_____
_____
_____

No. DC(C & S)/TIN/B-_____ Mumbai, dated: 19.08.2006
Trade Circular No. 20 T of 2006

Sub: Allotment of C. S. T. TIN to the dealers in certain cases.

Gentlemen / Sir / Madam,

As a measure to bring in uniformity in the implementation of the VAT regime, a uniform format for registration certificate numbers for local Sales Tax A well as Central sales Tax Act has been introduced in the form of 12 character alpha numeric code called Tax Payer's Identification Number (TIN).

2. This office has received several representations regarding grant of Tax Payer's Identification Number (TIN) in respect of Central Sales Tax Certificates he the following categories of dealers:-

a) Dealers who failed to apply for TIN under the local VAT Act on or before 31.12.2005 and their VAT / B. S. T. registration stands cancelled w. e. f. 01.01 but their C. S. T. R. C. is in force.

b) Dealers covered by (a) above, who subsequently obtained fresh registration certificate s and Tin under the MVAT Act.

c) Dealers who hold only C. S. T. R. C. and failed to apply for TIN on or before 31.12.2005. However, the old C. S. T. R. C. is in force.

3. It is hereby clarified that the above categories of dealers are required to obtain TIN under the C. S. T. Act, 1956. the procedure shall be as given below.

i) Dealers covered by category (a), (b) and © above shall apply in the prescribed application form (format enclosed) for allotment of TIN in respect of the C. Act, 1956.

ii) All applicants shall also be required to enclose t he existing C. S. T. R. C. in original and unused statutory declaration forms while applying for C. S. T. TIN.

iii) All the existing dealers must apply for allotment of TIN in the prescribed form to their respective Assessing Officers (as under the erstwhile Bombay Sale Act, 1959). In case of the dealers who have not assigned any Assessing Officer as yet, the application should be made to the concerned Divisional Commissioner (Adm.). All the dealers who have obtained registration on or after 01.04.2006 should apply to the concerned registering authority.

iv) In case the dealer is holding more than one C. S. T. R. C. then for his all places of business, he has to apply for a single TIN to the officer in charge o principal place of business.

v) If the dealer has lost his original C. S. T. R. C., then he may apply to the concerned Assessing Officer / Joint Commissioner (Adm.)/ Registering authority, with the prescribed fee along with an affidavit to the effect that the has lost his C. S. T. R. C.

4) The dealers desirous of obtaining C. S. T. TIN should apply as aforesaid on or before 30.9.2006. The C. S. T. TIN issued in this manner shall be effective 1st April 2006. Failure to apply within the above prescribed time limit shall result in cancellation of the existing C. S. T. R. C. with effect form 1.10.2006.

5) This Circular cannot be made use of for legal interpretation of provisions of law, as it is a clarificatory in nature. If any member of the Trade has any dou may refer the matter to this office for further clarification.

You are requested to bring the contents of this circular to the notice of all the members of your Association

(B. C. KHATUA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai

APPLICATION FORM FOR GRANT OF FRESH CERTIFICATE OF REGISTRATION AND ALLOTMENT OF TAXPAYER IDENTIFICATIO NUMBER (TIN)

(Please read the instructions carefully before filling the application form)

INSTRUCTIONS

The application form must be filled in **English bold** letters and numerals.
Application for TIN will not be accepted if the same is not complete in all respects.
A **black ball point pen** should be used to fill in the form.
No field should be left blank. If the field is not applicable dealer should write N. A.
Wherever boxes are provided, only one letter should be written in each box, one box should be left blank between two words.
Wherever the space provided for a particular field is not sufficient, the dealer should photocopy the relevant page, fill-in the required information and attach with the application.
In the commodities fields (Sr. no. 9 and 10), the dealer must write the name of the top 5 commodities dealt in descending order. The description o commodities should be specific and not of general nature. However, in case of departmental stores / kirana merchants / general stores etc., the dealer sl write 'FMCG' / 'Kirana'.
In serial no 12, 13 and 14, series number of declarations must be written. This number is written before the serial number. For example in declaration number MAH/01/1656543, the series number is MAH01 and serial number is 1656543.Please do not write the symbol slash [/] while filling up the 12,13 and 14.
The original Registration Certificate(s) under the C. S. T. Act must be submitted along with the application.
Unutilized statutory declaration / certificate forms under the C. S. T. Act must be surrendered along with the application.

Acknowledgement

Serial No in the register	
Name of the Dealer	
C. S. T. R. C. No.	
Date of receipt of application	
Receiving Officer's	Signature _____
	Name _____ Designation & Stamp _____
	Telephone No. _____

FORM

Application for allotment of Taxpayers Identification Number (TIN)

To,

The Registering Authority/Asserssing Authority

I hereby apply for grant of Tax Payers Identification Number (TIN).

(A)

M.V.A.T.R.C.NO
M. V. A. T. R. C. TIN NO.
C. S. T. R. C. NO.

(B) Name of the Business

(C) Full address of the principal place of business

Street Name etc.																			
Village/ Town/ City																			
Taluka																			
District																			
Pincode																			

(D) Contact details (with STD code)

Telephone (Office) No. 1																
Telephone (Office) No. 2																
Telephone (Residence)																
Fax No																
Mobile No.																
E- mail address																

(E) Full address of the additional place(s) of business / Godown(s) / Warehouse(s) in Maharashtra [If space is insufficient for more place(s) of business please photocopy of this page and fill in and attach]

a) First additional place of business

Building Name /Office No./Flat No.																	
Area Name etc																	
Street Name etc.																	
Village/ Town/ City																	
Taluka																	
District																	
PIN Code																	
VAT R.C. No (if any)																	
R.C. No under other Act(s) (if any)																	

b) Second additional place of business

Building Name /Office No./Flat No.																	
Area Name etc																	
Street Name etc.																	
Village/ Town/ City																	
Taluka																	
District																	
PIN Code																	
VAT R.C. No (if any)																	
R.C. No under other Act(s) (if any)																	

(c) Third additional place of business

Building Name /Office No./Flat No.																	
Area Name etc																	
Street Name etc.																	
Village/ Town/ City																	
Taluka																	
District																	
PIN Code																	
VAT R.C. No (if any)																	
R.C. No under other Act(s) (if any)																	

Declaration Type (C/D/H/F/EI/EII)	Series No.	Serial No.		Total No's. issued
		From	To	

(G) Details of unused declarations under CST Act, surrendered (if necessary, separate sheet may be attached)

Declaration Type (C/D/H/F/EI/EII)	Series No.	Serial No.	
		From	To

Type of Declaration / Certificate(C/D/H/F/EI/EII)	Financial year for which declaration is used	Series no. of the declaration/ Certificate	Serial no. of the Declaration / Certificate	Name of the Selling Dealer / Branch / Agent	CST RC / CST TIN of the selling dealer / Branch / Agent	Description of the goods covered by the declaration	Total number of invoices covered by the declaration	Total Value of goods for all invoices covered by the Declaration (Rs.)
2	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**

(I) Details of Bank Account (s)

1.	1. Name of the Bank	
	Branch	
	Account Number	
2.	2. Name of the Bank	
	Branch	
	Account Number	
3.	3. Name of the Bank	
	Branch	
	Account Number	

MICR Code

(to be filled by Sales Tax Authorities)

(Please attach a leaf of blank cancelled cheque)

(J) Whether the records are computerized? (Please tick( ) the appropriate box)

Yes	No	Partially

The above information is true to the best of my knowledge and belief

Place –

Date -

Name & Signature of applicant,
Status and authority thereof

2. FOR OFFICE USE ONLY

Name and designation	
Application Verified by (signature)	
Name and designation	
Data entry validation done by (signature)	
Name and designation	
1. Details of TIN	Issue date -

(F) Details of declarations under CST Act, last issued by the department to the dealer
(If space is insufficient please take photocopy of this page and attach)(AFTER 1.4.2005)

Declaration Type (C/D/H/F/EI/EII)	Series No.	Serial No.		Total No's. issued	Total No's utilis
		From	To		

(G) Details of unused declarations under CST Act, surrendered (if necessary, separate sheet may be attached)

Declaration Type (C/D/H/F/EI/EII)	Series No.	Serial No.	
		From	To

Sr. No.	Type of Declaration / Certificate(C/D/H/F/EI/EII)	Financial year for which declaration is used	Series no. of the declaration/ Certificate	Serial no. of the Declaration / Certificate	Name of the Selling Dealer / Branch / Agent	CST RC / CST TIN of the selling dealer / Branch / Agent	Des the cov decl
1	**2**	**3**	**4**	**5**	**6**	**7**	