

**Trade Circular**

To

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No.JC (Reg)/uploading Document Regn/2016/  
**Trade Circular No. 4 T of 2016**

Mumbai. Dated // 05/02/2016

**Subject:** Modifications in Trade Circular No. 7T of 2015.  
**Ref: -** Trade Circular No. 7T of 2015 dated 19/05/2015.

Gentlemen/ Madam,

The above referred Trade Circular No 7T of 2015 dated 19/05/2015 was issued describing the procedure of online application for registration. In the said Trade Circular, Annexure 'A', the list of documents required to be uploaded along with the registration application is also provided.

2. Representations from various quarters of the trade were received regarding the difficulties faced by the applicants in getting and uploading the certain documents mentioned in the Annexure "A" of the above referred Trade Circular.

3. After considering the various representations following modifications are made in the Annexure 'A' of the Trade Circular No. 7T of 2015:-

- (a) If the PAN Card is not available with the applicant, then the details of the PAN obtained from the website of Income Tax Department may be accepted as a proof of PAN instead of copy of PAN mentioned in Table of Annexure A at Sr. No.1 of the Trade Circular No. 7T of 2015.
- (b) Instead of required pages of Memorandum of Article or Article of Association mentioned in the Table A, Sr.No.2 of Annexure 'A' of the Trade circular No. 7T of 2015 copy of the Form No. DIR.12 or list of present directors obtained from website of the Ministry of Corporate Affairs and the copy of the Certificate of Incorporation issued by the Registrar of Companies will suffice the requirement.
- (c) In Table to Annexure 'A' at Sr. No.6, after document number '(x)' following documents shall be allowed as proof of permanent residential address.

- (xi) Latest copy of MTNL/BSNL landline bill.
- (xii) First page of Passbook of Saving Bank Account or Certificate showing the address of the applicant issued by the manager of any Nationalized Bank.
- (xiii) Latest copy of bill of domestic gas connection.

(d) In Table to the Annexure 'A' in Sr. No. 3, in column category I Constitution after clause (c) a new clause (d) is newly added by which the online sellers working for online selling portals shall have to submit the copy of agreement made by him with the main company (online platform) as a proof for place of business.

This circular cannot be made use for Legal interpretation of provisions of Law, as it is clarificatory in nature. If any member of the Trade has any doubt, he may refer the matter to this office for further clarification. You are requested to bring the contents of this circular to the notice of the members of your association.

Yours faithfully,



(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No.JC (Regn)/ common regn form/2016/---

Trade Circular No. 4 T of 2016 Mumbai. Dated: 05/02/2016

A) Copy forwarded to the Joint Commissioner of Sales Tax (Mahavikas) with a request to upload this Trade Circular on departmental web site.

B) Copy forwarded with compliments to: -

- a) Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- b) Accounts Officer, STRA, Mumbai and Nagpur



(A.H. Rathod)

Addl. Commissioner of Sales Tax,  
(PT & AA), Mumbai.