

TRADE CIRCULAR

To,

No. ACST (PT)/e- payment through GRAS/14-15/Adm-20

Trade Circular No. **16** T of 2014

Mumbai, Dated: **17**/09/2014

**Sub: Providing e-payment facility for Profession Tax, Luxury Tax
And Sugarcane Purchase Tax through GRAS**

The Government of Maharashtra has made available the facility of collection of Government receipts of various departments through GRAS (Government Receipt Accounting System). GRAS is a receipt portal and payment gateway under control of Directorate of Accounts and Treasuries, Mumbai having features as under:

- i) The entire process from preparation of challan to submission of accounts to Accountant General-I Mumbai is electronic.
- ii) Facility of generation and printing of e-challan, challan search and payment history is available.
- iii) Availability of electronic reconciliation between virtual treasury, bank and RBI.
- iv) User not having net banking facility can pay tax in cash across the bank counter or by way of RTGS/NEFT in selected banks.

(2) At present, various departments of the State Government are accepting payments on GRAS portal of Webpage <https://gras.mahakosh.gov.in>. The Sales Tax Department, Government of Maharashtra has also decided to accept the payments under the Profession Tax, Luxury Tax and Sugarcane Purchase Tax Acts through GRAS. Accordingly a separate webpage <https://gras.mahakosh.gov.in/salestax> is designed for payment of Profession Tax, Luxury Tax and Sugarcane Purchase Tax. The facility of payment of Profession Tax (Registration Certificate (PTRC) and Enrolment Certificate (PTEC) holders, Luxury Tax and Sugarcane Purchase Tax through the GRAS Portal shall be available from 18/09/2014. **Making payment of the aforesaid taxes on GRAS is optional at present. It shall be made mandatory soon.** The Trade and Industry is requested to prepare themselves for this new system of paying taxes on GRAS portal.

(3) Banks connected on GRAS:

GRAS is integrated with the payment gateway of 16 nationalized banks. However, in the first phase only three banks namely Andhra Bank, Indian Overseas Bank and Bank of Maharashtra are authorized to accept payment of profession tax, luxury tax and sugarcane purchase tax through GRAS. 13 more banks will be authorized for payment soon.

(4) The procedure for making payment through GRAS :

The procedure for making payment on Website <https://gras.mahakosh.gov.in/salestax> is given in attached Annexure. Step by step guidelines with a demo for payment on GRAS are also available on website of the Department www.mahavat.gov.in. It may be noted that the existing procedure of e - payment under VAT & CST act will remain the same.

(5) Help Desks: In order to provide assistance and resolve queries the tax payer may approach the Help Desks as under.

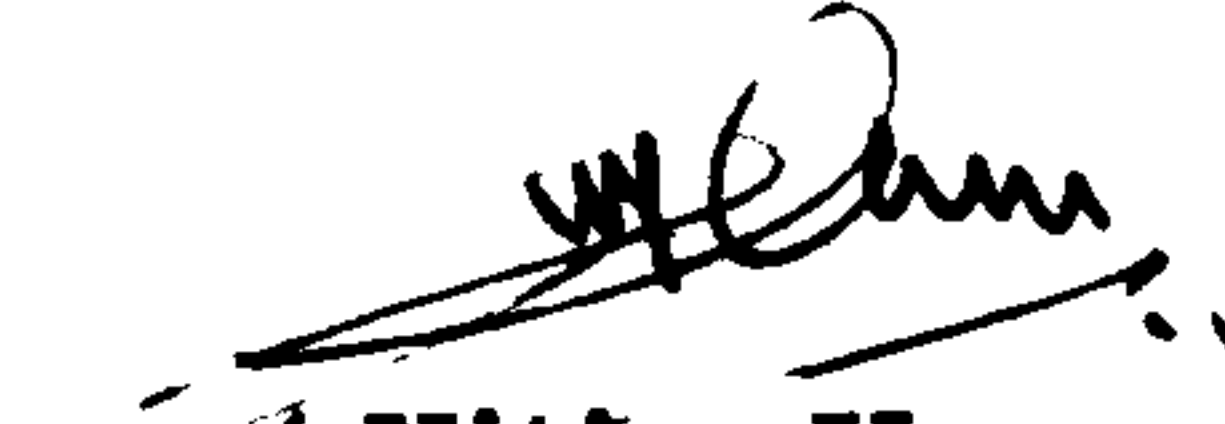
Sales Tax Department :

022-23760636, 23760194 ,022-26591747 /57 Extn : 5309, 5315,

GRAS : Virtual Treasury Officer - 022-22040564, 22040568

(6) If any member of the trade has any doubt, the matter may be referred to this office for further clarification.

Yours faithfully,


(Nitin Kareer)
**Commissioner of Sales Tax,
Maharashtra State, Mumbai**

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

Copy forwarded with compliments to :-

- a) The Additional Chief Secretary, Finance Department, Mumbai.
- b) The officer on special duty, Finance Department, Mantralaya, Mumbai.
- c) The Director, Accounts & Treasuries, Mumbai.
- d) The Treasury Officer, Virtual Treasury, Mumbai
- e) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.


(A. H. Rathod)
**Addl. Commissioner of Sales Tax,
(PT & Allied Acts), Mumbai**

Annexure

Steps for making e payment on GRAS

- Step 1: Visit the Website <https://gras.mahakosh.gov.in/salestax>
(A web link of this website is given on the websites www.mahavat.gov.in and <https://gras.mahakosh.gov.in>.)
- Step 2: Select type of the tax for which payment is to be made.
- Step 3: Enter correct TIN/ License No and Press **Submit** button.
 - For PTRC enter 11 digit TIN starting with 27 without suffix P.
 - For PTEC enter 11 digit TIN starting with 99 without suffix P.
 - For Luxury Tax, enter 11 digit TIN starting with 27 without suffix L.
 - For Sugarcane Purchase Tax enter 11 digit SCPT license Number starting with 27 & without suffix S.

(Dealer can search his TIN in 'Know your TIN' section on the website www.mahavat.gov.in)
- Step 4: Screen to select / enter data will be displayed. Select correct Office Location and enter Mobile number. If name of the dealer/employer/occupier is not populated automatically, enter the name manually.
- Step 5: Select type of payment in Remark, Form ID will be auto-populated. Then Select Payment Period.
- Step 6: Enter Payment Details like Amount of Tax and select Payment mode and Bank. Enter Captcha value and press **Proceed**.
- Step 7: Payment summary will be displayed. Check it & if found correct, click on '**OK**' and GRN (Government Reference Number) will be generated. Then once again press '**OK**' which will redirect user to the Bank Website.
- Step 8: Make payment by using net banking User ID & Password given by the bank.
- Step 9: After successful payment, electronic receipt in Form of challan MTR-6 showing all details like bank/branch name, Period, TIN, GRN, CIN, date & time of payment, Amount of payment etc.will be generated from GRAS Website.
- Step 10: User may download, print or save the challan/ receipt. User can search Individual Challan and can view his payment history through GRAS.
- Step 11: If the dealer is not having net banking facility then he can generate e-challan with GRN Number and make payment by cash / RTGS at all branches of Bank of Maharashtra.