

**Office of the-
Commissioner of State Tax.
Maharashtra State,
8th Floor, GST Bhavan,
Mazgaon, Mumbai-400 010.
022-23760866**

TRADE CIRCULAR

No: CST/ACST/HQR-002/ e-CST Declaration /2026-27/B- 70 Mumbai, Date: 12/06/2026

Trade Circular No: 4T of 2026.

Sub: Transitional procedure regarding e-CST declarations-reg

- Ref: - 1. Trade Circular no: - 6T of 2018 dated 14/02/2018.
2. Trade Circular no: - 31 T of 2018 dated 31/10/2018.

Sir/Gentlemen/Madam,

1. Background: -

With the introduction of the new application system developed by the Maharashtra GST Department for administration under the MVAT, CST, and PT Acts, the earlier SAP-based system has been replaced. Under the upgraded system, a facility has been provided to dealers for obtaining e-CST declarations.

Under new system taxpayer data relating to returns, Form 704, and details of declarations already issued related to period prior to October 2025 is presently under process of migration from old system to new system. Hence there are difficulties in issuance of e-CST declaration for period prior to October 2025. In Order to overcome these difficulties some changes are made in the filing of application request for e-CST declaration for period prior to October 2025. This procedure shall be temporary in nature and shall be applicable for the period till 31st August, 2026.

2. Procedural guidelines for Return period prior to October 2025:

- 2.1 As earlier, the said facility is available through the "E-CST" tile provided in the dealer login on the official Mahagst portal. The detailed procedure for obtaining e-CST declarations is provided in the User Manual available under the "What's New" section on the portal.
- 2.2 In respect of return periods prior to October 2025, taxpayer data relating to returns, Form 704, and details of declarations already issued are presently not available on the new Mahagst portal. Therefore, the taxpayer shall be required to upload copies of the returns and acknowledgements pertaining to the relevant application period, along with a declaration certificate in the prescribed format enclosed herewith, on the company's letterhead, duly signed by the authorized signatory and certified by a Chartered Accountant. The said certificate shall, inter alia, contain details of declarations already received for the relevant period and the balance amount of interstate purchases/interstate consignment transfers for which the subject application is being submitted.
- 2.3 The taxpayer is also required to furnish reconciliation of interstate purchases / interstate branch transfers for the particular tax period / return period, list of declarations already received by taxpayer / issued by Department containing declaration type, declaration Sr. No., declaration value / amount and date of issue of such declaration along with application in the form of attachment, which will enable officer to verify the application. Further, such details shall be reconciled with value of declaration sought in the subject application.
- 2.4 The dealer shall be required to enter the amount of purchases against declarations as per the return(s) pertaining to the relevant application period under the head "Value for C/F/H/I/E1/E2 Form Transactions", along with the amount of declarations already received under the head "Value for Form Utilized" respectively. The dealer shall ensure that the said amounts are entered carefully, as once submitted, the amounts for the relevant application period shall be frozen and automatically populated in subsequent applications pertaining to the same period.

The guidelines under this trade circular shall be brought to the notice of trade. Difficulty if any, in the implementation of this circular may be brought to the notice of the Office of Commissioner of State Tax, Maharashtra State.

(Asheesh Sharma)
Commissioner of State Tax,
Maharashtra

No: CST/ACST/HQR-002/ e-CST Declaration /2026-27/B- 70 Mumbai, Date: 12/06/2026

Trade Circular No: 4 T of 2026.

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

(Sunita S. Thorat)
Additional Commissioner of State tax,
HQR-02, Mumbai 12/06/2026

DECLARATION REGARDING ALREADY RECEIVED DECLARATION
FOR THE APPLICATION PERIOD FROM / / TO / / .

To
The jurisdictional Officer (Desk-ID)
Sir/Madam,

I (Name of the dealer), aged , ___ years, (designation) of M/s (Name of dealer) having TIN [number], having POB at [address], do hereby solemnly affirm and state as below:

That M/s ___ is engaged in the business of [nature of business] and is registered under the relevant provisions of the Central Sales Tax Act, 1956.

That the I have effected interstate purchases during the period [Mention the period as- e.g., April 2017 to June 2017] as disclosed in Return/revised return /Form e-704 and the details of declaration already received for the said period is as below- .

Sr.no	Type of Declarations	Purchase amount as per return in Rs.	Amount of declaration already received in Rs
1	2	3	4
a	Form - C		
b	Form - F		
c	Form -I		
d	Form -H		

I solemnly affirm that dealer has received declarations as shown in Column No.4 of above table, that the information furnished in this declaration is true, complete, and correct to the best of my knowledge and belief. I further affirm that in case the given information in this declaration is found incorrect or misleading, the undersigned and the applicant shall be liable under the provisions of the law.

Place:

(Signature of Authorized signatory)

Date:

Name & Designation:

Certification

I, hereby certify that the contents of the above declaration are verified and are found true, complete, and correct.

(Name, Signature & Seal of the Chartered Accountant).