Office of the,
Commissioner of State Tax,
8th Floor, GST Bhavan,
Mazgaon, Mumbai-400010

TRADE CIRCULAR

No. CST/ACST/HQR-02/Online Appeal/B-175, Mumbai . Date - 02/11/2026.

(Trade Circular No. 06 T of 2026)

Sub. : **Go Live of functionality for online submission of Appeal under MVAT and CST Act-reg.**

Ref. :
1. Trade Circular 55 T of 2019 dated 30th November 2019.
2. Maharashtra Act No. XXXI of 2017 dated 15th April 2017.
3. Trade Circular 11 T of 2017 dated 20th April 2017.

1. Background:

The existing process of filing appeals against orders passed under the VAT and CST Acts through the erstwhile SAP system or manually is being replaced by an automated online facility on Mahagst portal. The facility is currently available for first appeals before Deputy Commissioner (DC) and Joint Commissioner (JC) (Appeals) against any order under the said Acts. Appeals will be automatically allocated based on the Assessing Officer's desk specified in the application. The list of designated Appellate Authorities is available on the Department's website.

2. Submission of Appeal Application and Appeal Case Creation:

2.1 The system provides for automatic calculation of appeal fees based on the quantum of relief sought. Accordingly, the dealer shall pay the applicable appeal fees before submitting the appeal application. The application window allows the dealer to upload the appeal fee challan and tax payment challans, wherever part payment has been made before filing the appeal.

2.2 The system automatically calculates the appeal fees based on the quantum of relief sought, considering the assessment figures and the dealer's calculations entered in the application. The dealer may modify these details before final submission, and the applicable appeal fees will be recalculated accordingly.

2.3 Upon successful submission of the appeal application, an appeal case is automatically created and allotted to the concerned Appellate Officer for verification. A provisional acknowledgement is made available on the dealer portal and sent to the dealer's registered email ID. Dealers are advised to ensure that their email IDs are updated in their registration records. Acknowledgements of successfully submitted applications can also be downloaded from the Appeal section of the dealer portal at any time during or after the appeal proceedings.

2.4 Dealers shall comply with the payment instructions issued by the Department from time to time. Submission of an appeal application does not imply acceptance of the dealer's claims. The concerned Appellate Officer shall verify the information furnished and

determine the admissibility of part payment and further processing of the appeal application in accordance with law.

3. Application for Stay and Part Payment:

3.1 The online appeal application also provides a facility to upload Form 311 for an Application for Stay of Recovery, wherever required. Form 311 must be uploaded along with the appeal application. If the dealer is unable to submit Form 311 online for any reason, the dealer shall immediately file it physically with the Appellate Officer.

3.2 Where any part payment has been made before filing the appeal, the dealer shall upload the relevant payment challans along with the appeal application. The facility to upload all such documents and challans is available in the application window.

4. Processing of Appeal Application by the Appellate Authorities:

4.1 Once the appeal application is allotted to the concerned Appellate Authority, it shall be processed in accordance with the provisions of law. The online filing facility does not alter the statutory powers of the Appellate Officers; it merely facilitates advance online verification of the information furnished by the dealer and expedites appeal proceedings.

4.2 If the Appellate Officer finds that the information furnished is incorrect or incomplete, the part payment is incorrectly calculated or not made, or any additional document is required, appropriate action may be taken in accordance with law. Dealers shall, therefore, ensure that the information furnished is accurate and complete and that the appeal application is duly submitted.

4.3 Online submission of an appeal application does not imply acceptance of the dealer's claims. All appeals shall be decided by the Appellate Officer in accordance with the provisions of law.

5. View Appeal Case Status and Download Appeal Order Online:

Dealers who have filed appeal applications through the new portal can view the status of their appeal cases using their login credentials. The status is updated whenever the Appellate Officer takes action online. Dealers can also view and download orders issued online, including Final Stay Orders and Final Appeal Orders, bearing system-generated order numbers.

6. Recovery of dues in Appeal:

Any stay granted by the Appellate Officer shall apply only to the disputed dues. Undisputed dues remain recoverable, and Nodal Officers may initiate recovery proceedings if such dues remain unpaid. Disputed dues shall also become recoverable if the stay is not extended or is vacated. Dealers shall, therefore, ensure proper filing of appeal applications and timely compliance during appeal proceedings.

7. User Manual:

The "User Manual for Online Submission of Appeal Application", containing detailed step-by-step instructions, is available under the "Manuals and Procedures" section of the Department's website and can also be downloaded from the appeal filing screen. It may be referred for further step wise details.

This circular cannot be made of 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 the jurisdictional Joint Commissioners for further clarification. You are requested to bring the contents of this circular to the notice of all the members of your association.

(Asheesh Sharma)
Commissioner of State Tax,
Maharashtra

No. CST/ACST/HQR-02/Online Appeal/B-.175, Mumbai . Date - 02/10/2026. 02 NOV 2026

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Copy forwarded to: Joint Commissioner of State Tax (MAHAVIKAS) to upload this Trade Circular and User Manual on Departments Website.

(Sunita Thorat)
Addl Commissioner of State Tax, HQR-0002
Maharashtra State, Mumbai