

Office of the  
Commissioner of State Tax,  
8th Floor, GST Bhavan,  
Mazgaon, Mumbai – 400 010.

**TRADE CIRCULAR**

No. JC (HQ-01)/DC-09/VAT-CST/MMB-2026/8/B-72 Mumbai, Dated: 11/05/2026

Trade Circular No. 3 T of 2026

**Subject: Instructions and Criteria regarding periodicity of return filing  
under the MVAT Act, 2002 and CST Act, 1956.**

**Gentlemen/Sir/Madam,**

**1. Background:**

All the dealers registered under the Maharashtra Value Added Tax Act, 2002 and the Central Sales Tax Act, 1956 are required to file their returns due as per the provisions of section 20 of the MVAT Act, 2002 and section 9(2)(A) of the CST Act, 1956 read with rule 17 and rule 18 of the MVAT Rules, 2005.

The periodicity of return filing as determined by the department is displayed every year on the Department's website "www.mahagst.gov.in" under the "What's New" section.

**2. Legal Provisions Governing Periodicity (Rule 17(4B))**

*The Relevant part of the sub-rule (4B) of rule 17 of the MVAT Rules, 2005, is reproduced for reference as under:*

*Rule 17(4B): Subject to the rule 18 and other provisions of this rule except subrules (4) and (4A), for the period starting on or after 1st April 2019, every registered dealer whose tax liability during the previous year—*

*(a) had not exceeded rupees twenty five thousand shall file annual return within twenty one days from the end of the year to which return relates;*

*(b) was more than rupees twenty five thousand but not exceeding rupees ten lakh or whose entitlement for refund during the previous year had not exceeded rupees one crore, shall file quarterly return within twenty one days of the month immediately succeeding the quarter to which the return relates;*

*(c) had exceeded rupees ten lakh or whose entitlement for refund during the previous year had exceeded rupees one crore, shall file monthly return within twenty one days from the end of the month to which the return relates,*

*the provisions of clause (e) of sub-rule (4) and Explanations I and II of this rule, shall mutatis mutandis apply to this sub-rule.*

*Provided that, from the period starting on or after 1st April 2020, the retail outlets, not owned by any Oil Company, registered under the Act and who have effected sales of High Speed Diesel Oil or Petrol purchased from the registered dealers, within the State of Maharashtra, shall not be liable to file return under this sub-rule.*

3. The periodicity of return filing for all registered dealers is determined by the Department on the basis of tax liability or entitlement for refund during the previous year and the returns filed for the relevant period, in accordance with the provisions of rule 17 of the MVAT Rules, 2005. Such periodicity is displayed every year on 1st May on the MAHAGST portal.

**4. Administrative Criteria for fixing return periodicity of Non-Filer Dealers**

In addition to the above statutory provisions, it has been decided that the dealers who have not filed a single return for the immediately preceding

financial year, except the retail outlets of petrol pumps as stated above, shall be invariably assigned "**Monthly**" periodicity.

**5. Procedure for Change of Periodicity by Non-Filers Dealers as well as Partial return filers-**

In this regard, return non-filer as well as partial return filer dealers, are hereby informed that if they desire to seek change in the periodicity so assigned, they shall first file all the pending returns for the immediately preceding financial year in accordance with the provisions of law along with payment of applicable tax, interest, late fee and penalty, on or before **15th May** of the relevant year.

After complying with the above requirement, the concerned dealer shall send a request to the Department through email to "[periodicity@mahagst.gov.in](mailto:periodicity@mahagst.gov.in)" along with copies of the filed returns and payment challans pertaining to the said period on or before **15th May** of the relevant year. No such request shall be entertained after the said date.

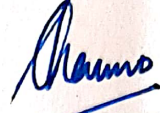
**6. Instructions for Regular Return Filers Dealers-**

The dealers who have filed all the returns for the immediately preceding financial year are advised to verify the periodicity displayed on the MAHAGST portal. In case of any grievance regarding the periodicity, such dealers may submit their request to the Department through email to "[periodicity@mahagst.gov.in](mailto:periodicity@mahagst.gov.in)" along with copies of the filed returns and payment challans pertaining to the said period on or before **15th May** of the relevant year. No such request shall be entertained after the said date.

7. It is hereby informed that the Department shall initiate stringent action as per the provisions of law against the dealers who have failed to file returns under the MVAT Act, 2002 and CST Act, 1956, and such action may include levy of penalty, initiation of Unilateral Assessments and any other action as deemed fit under the said Act.

8. This circular cannot be made use of for legal interpretation of provisions of law as it is clarificatory in nature. If any member of the trade has any doubt, the matter may be referred to this office for further clarification.

9. You are requested to bring the contents of this circular to the notice of the members of your association.



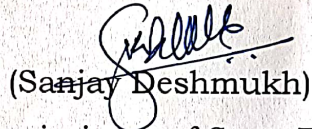
(Ashish Sharma)

Commissioner of State Tax,  
Maharashtra

No. JC (HQ-01)/DC-09/VAT-CST/MMB-2026/8/B-72 Mumbai, Dated: 11/05/2026

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Copy forwarded to the Joint Commissioner of State Tax (Mahavikas),  
Mumbai with a request to upload this Trade Circular on the Department's  
website.



(Sanjay Deshmukh)

Joint Commissioner of State Tax, (HQ)-1,  
Maharashtra