

Office of the  
Commissioner of Sales Tax,  
8th floor, Vikirikar Bhavan,  
Mazgaon, Mumbai – 400 010

**TRADE CIRCULAR**

To,

.....  
.....

**No.** ACST/VAT-2/Unique TIN/2016/B-325 Date 09/05/2016  
**Trade Circular No.** 16 T of 2016

**Subject:** Unique id in the form of Tax Identification Number under MVAT Act, CST Act, Luxury Tax Act and Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002

**Reference:** Trade Circular No. 37 T of 2005 Dated 19/11/2005.

Gentleman/Madam,

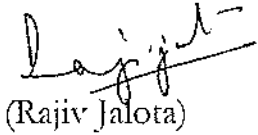
As per “Ease of Doing” norms, it is necessary to have a unique ‘id’ for different statutes being implemented by the department. Such single id is easy to use as well as encouraging for the growth of trade and industry in the State. Though the Ease of Doing Business norms came later, adoption of concept of creation of single unique id in the department is already in existence, which is explained in the Trade Circular number 37 T of 2005. However, the Trade Circular No. 37 T of 2005 deals with Taxpayer Identification Number (TIN) under the Maharashtra Value Added Tax Act (MVAT Act), the Central Sales Tax Act (CST Act), the Luxury Tax Act and the Maharashtra Tax on the Entry of Goods into Local Areas Act (Entry Tax Act).

2. As per para 2. 2 of the said circular, the TIN is a 12-character alphanumeric code. The first 11 characters will be in numeral format and the 12th character will be a letter. The first two digits of TIN will be the census code of the State. In case of Maharashtra, this will be ‘27’. The next two digits would be “check digits” and will be generated by a computer programme. The next 7 digits would be running serial numbers. It is also mentioned in the said circular that each dealer will be given a unique

TIN in which the first 11 digits would be the same for all the relevant statutes and the last character will be allotted as per the individual statute.

3. It is hereby clarified that scheme of Unique TIN is equally applicable to PTRC under The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 and to the Maharashtra Purchase Tax on Sugarcane Act, 1962 along with other statutes like VAT, CST, Luxury Tax Acts, and Maharashtra Tax on the Entry of Goods into Local Areas Act, having format of the TIN for PTRC as '27ab0010216P' and for SCPIT as '27ab0010216S', respectively ('ab' is check digit).

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



(Rajiv Jalota)

Commissioner of Sales Tax,  
Maharashtra State, Mumbai.

No. ACST/VAT-2/Unique TIN/2016/B-325 dt 09/05/2016  
Trade Circular No. 16 T of 2016 Mumbai. Dated: 09/05/2016

- 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: -
- Deputy Secretary, Finance Department, Mantralaya, and Mumbai.
  - Accounts Officer, STRA, Mumbai and Nagpur



(L. K. Giri)

Addl. Commissioner of Sales Tax,  
(VAT-2), Mumbai.