

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

TRADE CIRCULAR

No. JC (HQ)-1/GST/2019/Super30/ADM-8 dated 7th August 2019.

Trade Circular No. 43 T of 2019.

To,

.....
.....

Subject : Reimbursement of SGST applicable on tickets of **Super 30** movie

Ref. (1) GR No-Sankirna 2019/Pra. Kra. 80/Karadhan-1 dt 31st July 2019.

Sir/Gentlemen/Madam,

1. You are aware that **Super 30** movie which gives an important social message in the field of education is released throughout India. To promote this social message, Government of Maharashtra has issued above referred GR wherein Government is going to reimburse to the registered theatre the component of State Goods and Services Tax (SGST) prominently indicated in the ticket which is issued for the supply of service by way of admission to the exhibition of movie **Super 30** during the period 31st July 2019 to 31st December 2019. Copy of the above referred GR is available on the website www.maharashtra.gov.in with unique code 201907311756334605.
2. Registered theatre after indicating CGST and SGST in the price of ticket shall reduce the ticket price by amount equal to SGST in order to pass on the benefit to the consumer. Registered theatre means theatre registered under Maharashtra Goods and Services Tax Act, 2017. Registered theatre shall prominently indicate component of SGST, CGST and amount of discount on account of reimbursement to be claimed from Government of Maharashtra in the ticket price of Super 30 movie.

Example-

Suppose basic ticket price is Rs 200/-. SGST applicable is Rs 18/- and CGST applicable is Rs 18/-. Total price comes to Rs 236/-. Here, Government is going to reimburse the amount equal to SGST payable which is at Rs 18/-. The theatre shall reduce this amount of SGST to be reimbursed by the State Government at Rs 18/- from Rs 236/- and collect balance amount of Rs 218/- from consumer. The theatre shall prominently indicate this reimbursement amount of Rs 18/- which is equal to SGST in the ticket.

Basic ticket price	200
<i>Add</i> -CGST	18
<i>Add</i> -SGST	18
Total=	236
<i>Less</i> - Discount on account of reimbursement to be claimed from Govt. of Maharashtra	18
Total price receivable from consumer	218

3. The registered theatre shall pay the tax, SGST as well as CGST, in a regular manner. If the registered theatre has recovered full amount from consumer without reducing the amount equal to SGST, then no refund of such amount will be granted to the theatre. In order to claim refund of SGST paid, the registered theatre is required to pass on the benefit of this scheme to the consumer.
4. Every registered theatre which is going to take the benefit of this scheme shall communicate the details as given in **Annexure I** through email on mail id sgstsuper30@gmail.com within seven days from the publication of this circular or within seven days from the date on which theatre started passing the benefit of the scheme to consumer, whichever is later . Registered theatre which fails to communicate the same within the prescribed time limit will not be eligible to claim the benefit of the scheme.
5. Theatres which are going to take benefit of this scheme shall prominently display in their theatre premises a board to the effect that Government of Maharashtra is going to reimburse the component of SGST to the registered theatre and cost of ticket is reduced accordingly. Jurisdictional officer may visit the theatre to verify whether theatre is passing on this benefit to consumer or not.

6. Mechanism for refund of SGST component paid by registered theatres-

3.1 After filing the return under section 39 of MGST Act, 2017, registered theatre shall make an application to State jurisdictional officer for reimbursement of SGST component which he has paid in the return period in **Annexure II** within **thirty days** from the filing of return and payment of tax for the said period. If registered theatre is under jurisdiction of Central authority, then he will apply to concerned divisional Joint Commissioner of State Tax or to the locational administrative head of the office.

3.2 Registered theatre shall produce the books of accounts for the verification before jurisdictional officer for ascertaining refund claim as and when required. Apart from verification of books of accounts, jurisdictional officer will also verify whether registered theatre has fulfilled all the conditions prescribed in above referred Government Resolution. After due verification, refund will be disbursed to the registered theatre. The refund shall be disbursed within 30 days of the application referred to para 6 (3.1) of this circular.

7. This Trade Circular is clarificatory in nature. Difficulty if any, in the implementation of this Circular may be brought to the notice of the office of the Commissioner of State Tax, Maharashtra.

Yours faithfully,



(RAJIV JALOTA)

**Commissioner of State Tax,
(GST) Maharashtra State, Mumbai.**

No. JC (HQ)-1/GST/2019/Super30/ADM-8 dated 7th August 2019.

Trade Circular No. 43T of 2019.



(Shriram H. Umale)

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

Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with a request to upload this Trade Circular on the Departments Web-site.

Copy submitted with compliments to,-

- (a) The Deputy Secretary, Finance Department, Mantralaya, Mumbai-21 for information.
- (b) Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

Annexure-I

To,
The Commissioner of State Tax,
Department of Goods and Services Tax,
Maharashtra State, Mumbai.

I wish to avail the benefit of the scheme as published in GR No-Sankirna 2019/Pra. Kra. 80/Karadhan-1 dated 31st July 2019 (201907311756334605) in case of **Super 30** movie. I have gone through the terms and conditions of the GR. I also have gone through the trade circular 43T of 2019 dated 7th August 2019 in this regard. I am submitting the required details as under-

1.	GSTIN		
2.	Legal Name		
3.	Trade Name		
4.	Address		
5.	Pin code		
6.	Contact details (Phone No)		
7.	Jurisdictional Tax officer code		
8.	No of Additional POB (Theatres)		
9.	Theatrewise details of the date from which benefit of the scheme is passed on to consumer	Theatre location	Date
10.	Whether the display board as per para (5) of Trade circular is displayed		

Name-

Designation/Status

ANNEXURE- II

*Application for Refund of an amount equal to SGST component by registered theatre in case of **Super 30** movie*

(See GR No-Sankirna 2019/Pra. Kra. 80/Karadhan-1 dt 31st July 2019.)

1.	GSTIN					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address					
5.	Tax period					
		Rate of ticket	No of tickets sold	Net Taxable Turnover	CGST	SGST
6.	Details of total Supplies effected under SAC 9996	X	X			
7.	Details in case of Super 30 tickets	X	X			
8.	Out of column 7, details in case of Super 30 tickets wherein benefit is passed on to consumer					
9.	Amount of Refund claimed (Rs.)					
10.	Bank details	Bank Name- Branch- IFSC- Account Number-				

DECLARATION

I hereby declare that-

- (1) I hereby declare that the refund has been claimed only for the invoices (tickets) pertaining to **Super 30** movie.
- (2) I have passed on the benefit of the scheme to the consumers.

Signature

Name-

Designation/Status

“सुपर-३०” या हिंदी चित्रपटाच्या तिकीटदरावर लागू असलेल्या राज्य वस्तु व सेवा कराचा (एसजीएसटी) परतावा देणे संबंधात.....

महाराष्ट्र शासन
वित्त विभाग

शासन निर्णय क्रमांक- संकिर्ण २०१९/ प्र.क्र.८०/कराधान-१

मादाम कामा मार्ग, हुतात्मा राजगुरु चौक,

मंत्रालय, मुंबई-४०० ०३२

दिनांक- ३१ जुलै, २०१९

प्रस्तावना :-

“सुपर ३०” हा मुळात एक भारतीय शैक्षणिक उपक्रम असून तो सर्वप्रथम श्री.आनंदकुमार, जे एक गणितज्ञ आहेत, त्यांनी बिहार राज्यामध्ये “रामानुजन स्कूल ऑफ मॅथमेटिक्स” या तत्वप्रणालीवर आधारीत म्हणून राबवला. ज्यामध्ये सामाजिक व आर्थिकदृष्ट्या दुर्बल घटकांमधून हुशार विद्यार्थी निवडून त्यांना जे.ई.ई. व तत्सम स्पर्धा परिक्षेकरिता तयार केले जाते. या तत्वप्रणालीमुळे प्रभावित होऊन एक हिंदी चित्रपट “सुपर ३०” या नावाने तयार करण्यात आला असून नुकताच प्रदर्शित झाला आहे. सदर चित्रपट श्री. आनंदकुमार ह्यांनी राबविलेल्या संकल्पनेवर आधारित असून त्याद्वारे एक सामाजिक संदेश जनमानसात पोहोचविण्याचा प्रयत्न केलेला आहे. आर्थिक व सामाजिकदृष्ट्या दुर्बल घटकांमध्ये सुद्धा हुशार विद्यार्थ्यांची वानवा नसून, गुणवत्ता भरपूर प्रमाणात अस्तित्वात असते. अशा गुणवत्तेस योग्य मार्गदर्शन व योग्य दिशा मिळाल्यास यशामध्ये परावर्तित होऊ शकते.

असा एक महत्वपूर्ण सामाजिक संदेश सर्वसामान्यांपर्यंत पोहोचविण्यात हा चित्रपट यशस्वी झालेला आहे.

शासन निर्णय :-

शासनाने राज्यातील चित्रपटगृहातील “सुपर-३०” या हिंदी चित्रपटाच्या तिकीटाच्या रक्कमेवर आकारला जाणाऱ्या राज्य वस्तु व सेवाकराच्या (एसजीएसटी) समतुल्य रक्कमेची प्रतिपूर्ती करण्याचा निर्णय घेतलेला आहे व त्यासाठी खालील अटी लागू असतील.

१. नोंदणीकृत चित्रपटगृहांनी राज्य शासनाने निर्देशित केलेल्या अवधीमध्ये प्रदर्शित होणाऱ्या उपरोक्त चित्रपटाच्या तिकीटावरील राज्य वस्तु व सेवाकराच्या (एसजीएसटी) समतुल्य रक्कम तिकीटाच्या एकूण किंमतीतून कमी करून तिकीटाची विक्री प्रेक्षकांना करावी. असे असले तरी, नोंदणीकृत चित्रपटागृहांनी तिकीटाच्या किंमतीवरील राज्य वस्तु व सेवा कराची (एसजीएसटी) रक्कम शासकीय तिजोरीत नेहमीप्रमाणे भरणे आवश्यक आहे.
२. चित्रपटाच्या प्रदर्शनासाठी संबंधित चित्रपटगृहातील प्रवेश शुल्कामध्ये वृद्धी करण्यात येणार नाही तसेच विविध वर्गांच्या आसन क्षमतेमध्ये परिवर्तन करता येणार नाही.

