

GST

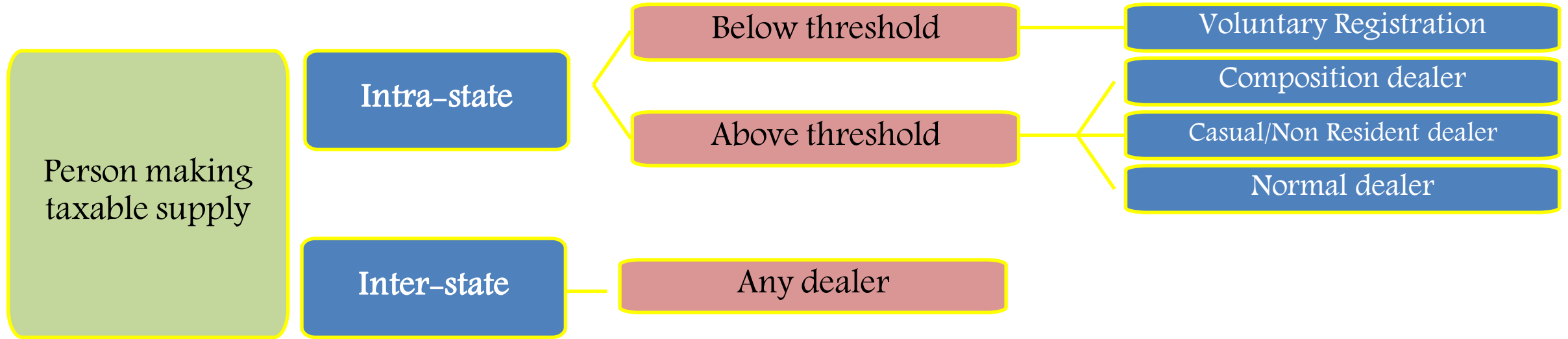
Understanding Goods and Services Tax



GST Update

- ✓ Proposed CGST, IGST, UTGST, SGST and GST(Compensation to States) Laws have been placed in public domain
- ✓ Proposed Nine Rules have also been placed in public domain
- ✓ Remaining rules are being finalised by the Law Committee.
- ✓ A FAQ booklet has been released
- ✓ The work of migrating the existing registrant in Central Excise, VAT and Service tax has just begun

Who requires GST registration/Unique identifier.....



	<p>Normal Rule</p> <p>One registration in a state.</p>	
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	<ul style="list-style-type: none"> ✓ However, business verticals allowed separate registration ✓ SEZ unit shall take a separate registration 	
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Recipient of supplies that attract reverse charge

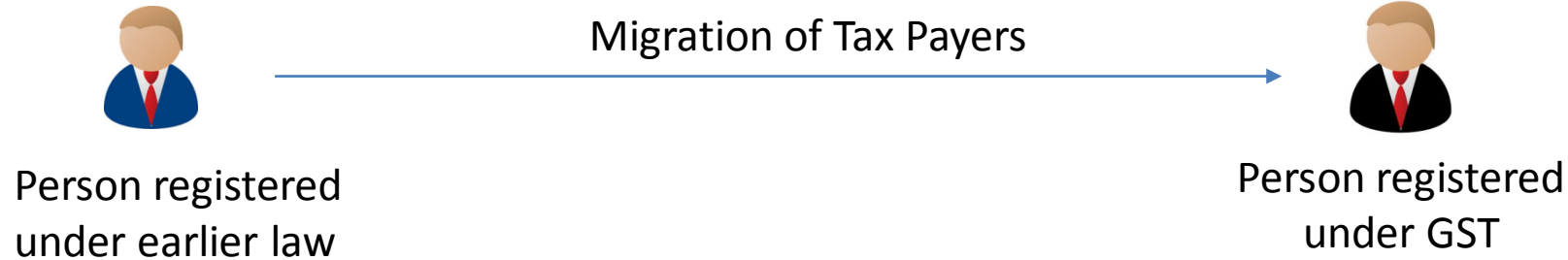
Any person required to deduct TDS or collect TCS

A person who seeks GST refund

An Input Service Distributor

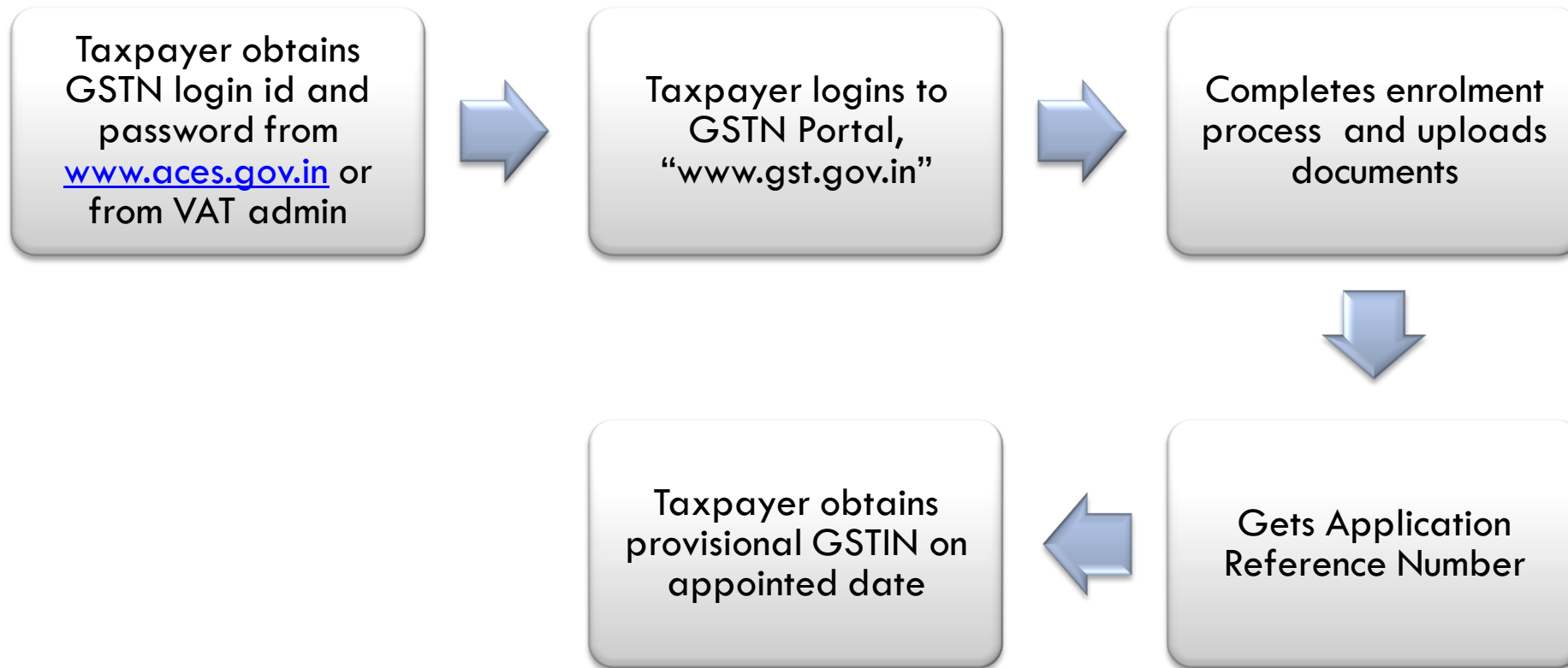
Any other person as may be specified

Section 139 : Migration of Existing Tax Payers



- Every person registered under the existing laws and is having a valid PAN will be issued registration on provisional basis.
- Provisional registration shall be issued on and from the appointed day.
- Procedure for migration is prescribed in rule 16 of the Registration Rule.
- Final registration certificate shall be issued on furnishing further information, as required (to be furnished within a period of three months)

GSTN Enrollment process for exiting taxpayers



Update Email Id & Mobile No.



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue



CLI
DSR
EXP
PRA
REF
REG
RET
HELP

Central Excise Registration - Assessee's Home
Logged in dgstest2015
[Sign Out](#)


To update email id and Mobile No.- [Click Here](#)

Please [Click Here](#) to view your Provisional ID and Password to access GSTN common portal.

"As per the draft provisions of Goods and Services Tax (GST) law to be implemented by 1st April 2017, every person registered under Central Excise/ Service Tax is provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID (User Login) and the provisional password, they are required further to login to the Common Portal of GST namely www.gst.gov.in maintained by GSTN and enroll themselves for regularizing their registration under GST."

ACES Application Processing Time : < 1 Second
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For Updating Email & Mobile No.



GOVERNMENT OF INDIA

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



SDR
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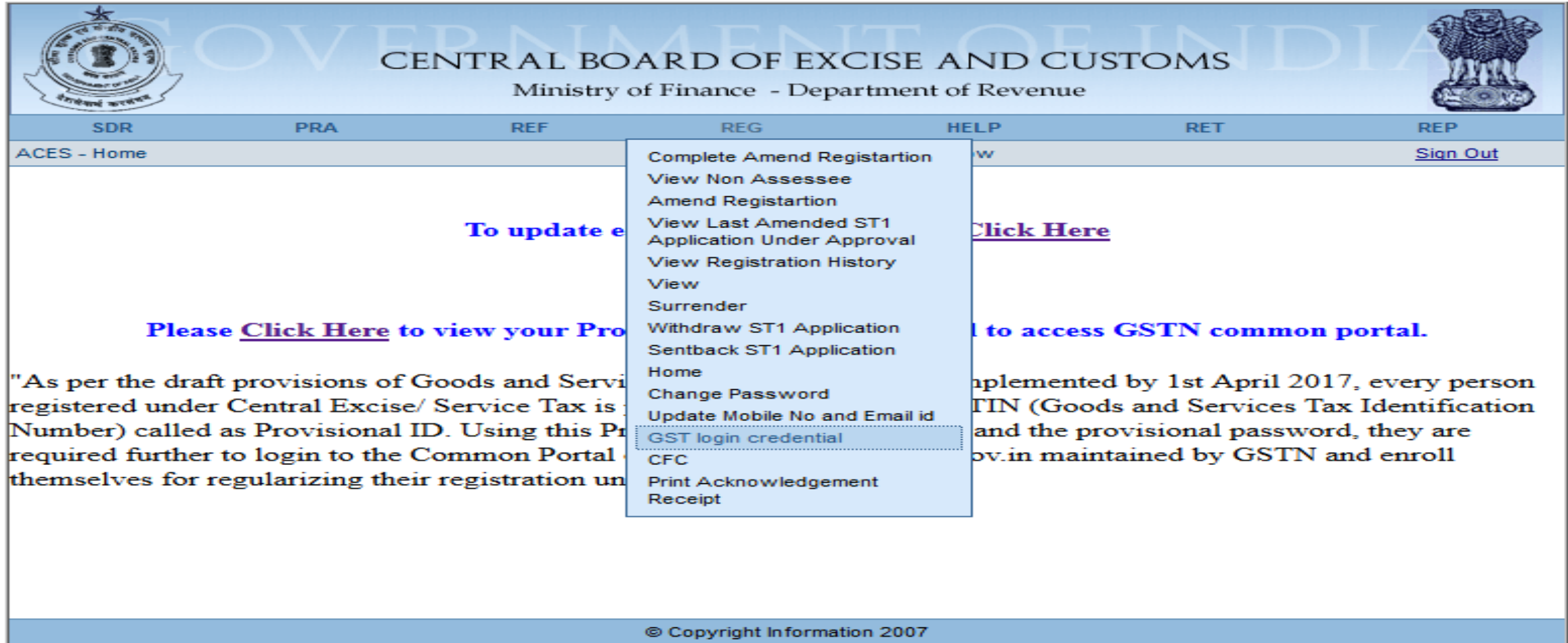
Service Tax Registration - Assessee's Home
Logged in newrainbow
[Sign Out](#)

Details of Assessee	
Mobile No.	9894056635
E-mail Address	ramesh@nrainbow.in

Update the Details	
Mobile No.	*
E-mail Address	*

Save
 Close

Obtaining credentials for GSTN enrolment from ACES



GOVERNMENT OF INDIA
CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

ACES - Home [Sign Out](#)

To update e [Click Here](#)

Please [Click Here](#) to view your Pro

to access GSTN common portal.

As per the draft provisions of Goods and Service Tax Act, 2017, every person registered under Central Excise/ Service Tax is required to obtain a GSTIN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID, the assessee is required further to login to the Common Portal and regularize their registration under GSTN.

- Complete Amend Registration
- View Non Assessee
- Amend Registration
- View Last Amended ST1 Application Under Approval
- View Registration History
- View Surrender
- Withdraw ST1 Application
- Sentback ST1 Application
- Home
- Change Password
- Update Mobile No and Email id
- GST login credential**
- CFC
- Print Acknowledgement Receipt

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Note on login credentials

- In some cases, your login credentials may have been shared through State VAT authorities.
- If you have completed the enrolment process using these credentials, you do not need to repeat the process
- In some cases, your ID and Password may still be awaited from GSTN.
- For assistance, contact CBEC MITRA


Toll Free

 **1800 1200 232**


Email

 **cbecmitra.helpdesk@icegate.gov.in**

Obtaining credentials for GSTN enrolment



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue



CLI
DSR
EXP
PRA
REF
REG
RET
HELP

Central Excise GSTN Provisional Credentials
Logged in dgstest2015
[Sign Out](#)

GST Provisional ID Credentials Details of the Assessee	
State	Andhra Pradesh
Provisional ID for GST	37ABYPAS969M1Z3
Provisional Password	nicepassword5
Next step	Use the above Id and Password to login to the GSTN Common Portal (gst.gov.in) to complete the enrollment procedure.

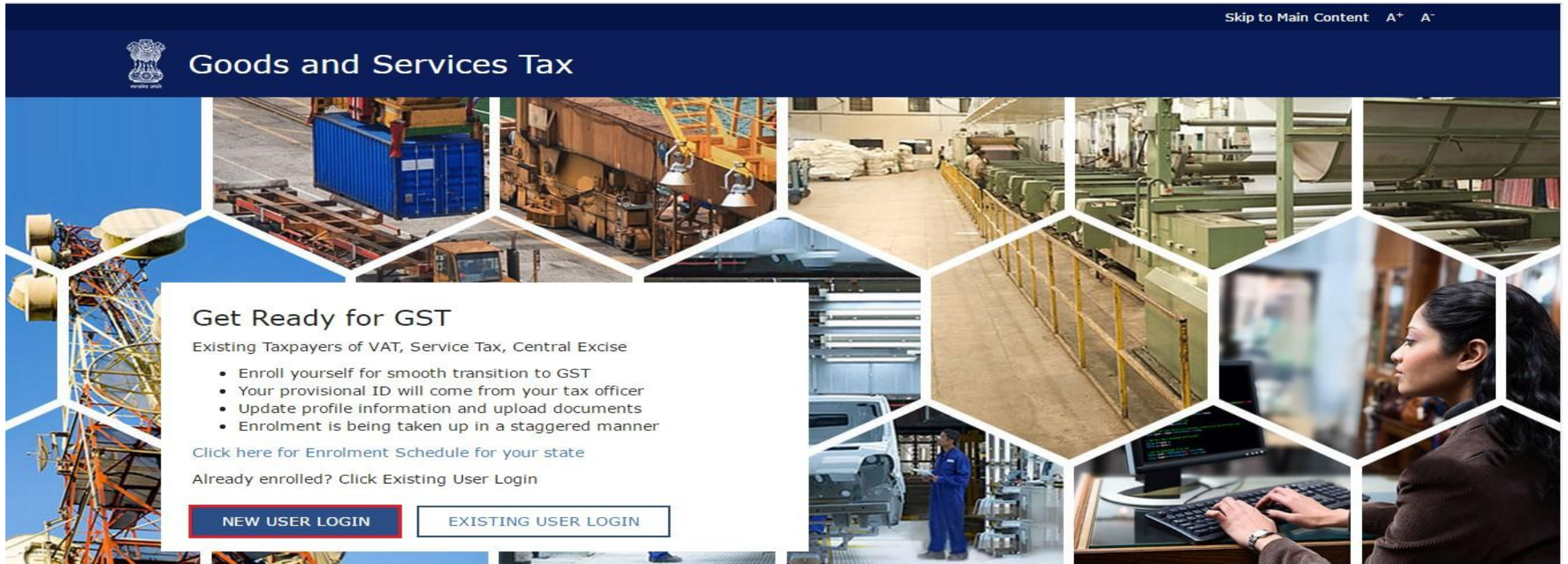
In case of any clarifications about the Provisional ID or Provisional Password ((including non-availability thereof) please contact CBEC Mitra Helpdesk: Toll Free: 1800 1200 232 :: email id:cbecmitra.helpdesk@icegate.gov.in

ACES Application Processing Time : < 1 Second
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GSTN Enrollment process

Visit to GST portal - <https://www.gst.gov.in>



The screenshot shows the GST portal homepage. At the top right, there is a link "Skip to Main Content" and accessibility options "A+" and "A-". The main header features the Government of India emblem and the text "Goods and Services Tax". Below the header is a collage of images related to industry and commerce, including a telecommunications tower, a shipping yard with containers, a factory interior, and a woman working at a computer. A central white box contains the following text:

Get Ready for GST

Existing Taxpayers of VAT, Service Tax, Central Excise

- Enroll yourself for smooth transition to GST
- Your provisional ID will come from your tax officer
- Update profile information and upload documents
- Enrolment is being taken up in a staggered manner


[Click here for Enrolment Schedule for your state](#)
[Already enrolled? Click Existing User Login](#)

NEW USER LOGIN **EXISTING USER LOGIN**

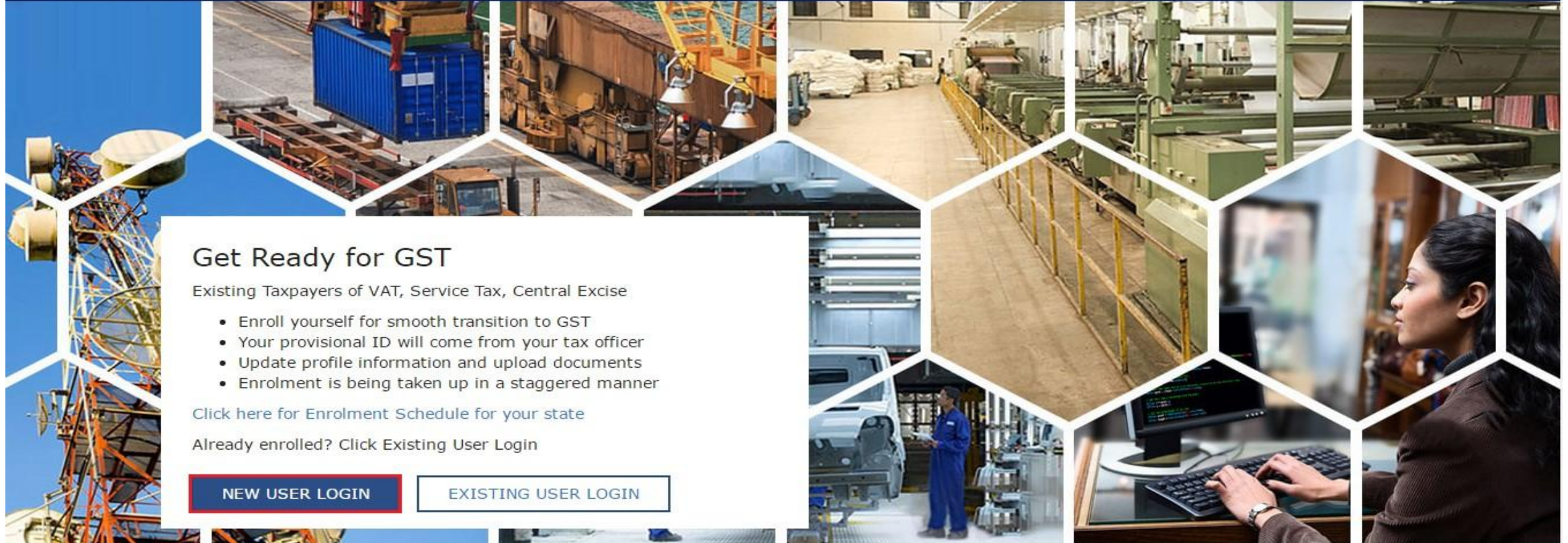
Obtaining Credentials

Step 1: Registering as “New User Login”

Skip to Main Content A+ A-



Goods and Services Tax



Get Ready for GST

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[Click here for Enrolment Schedule for your state](#)


Already enrolled? [Click Existing User Login](#)

NEW USER LOGIN

EXISTING USER LOGIN

Step 2: Agreeing to furnish information to GSTN

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[Home](#) > [Login](#)

GSTN has been assigned the task of collection of data of existing taxpayers as a step towards advance preparation for their smooth transition to GST. Existing Taxpayers can enrol themselves through provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID and update their business related details on the GST portal.

I agree to provide details as per the provisions of Proposed Model Goods and Services Tax Act (GST Act).


CONTINUE

Steps to complete Provisional Registration

- Step 1: Enter the Username and Password provided to you by your State VAT Authority
- Step 2: Enter Mobile Number and Email Address of the authorized signatory of the business entity All future correspondence from the GST portal will be sent on this registered Mobile Number and Email Address
- Step 3: Enter OTP sent on Mobile Number and Email Address provided by you
- Step 4: Enter information and upload scanned images as mentioned in provisional registration form

Please read the User Guide and FAQ (links available in the footer) before proceeding ahead.
In case of any queries please contact our Help Desk Number or Email Address mentioned in the footer.

Step 3: Enter provisional ID and password received from ACES

Skip to Main Content A+ A-

Goods and Services Tax
Login

Home > Login


Login

• Indicates Mandatory Fields

Provisional ID (as provided by Tax Authority) •

Password (as provided by Tax Authority) •

Type the characters you see in the image below •



↻

LOGIN


First time login: Please contact your VAT Department to get your Provisional ID and Password, if not received or lost.

Existing User: If you have already created your Username and Password, click [here](#) to login.

Step 4: Registration Email id & Mobile number for GSTN

Skip to Main Content A+ A-

Goods and Services Tax
Login

[Home](#) > [Create Username](#)



Kindly provide the below information to proceed


• Indicates Mandatory Fields

ⓘ Please enter Mobile Number and Email Address of Authorised Signatory. All future correspondences from the GST portal will be sent on this registered Mobile Number and Email Address only. Changes to this will be non-editable till **01/04/2017**

Email Address •

Mobile Number •

Step 5: Verification of Email & Mobile number using OTP

Skip to Main Content A+ A-

Goods and Services Tax
Login

Home > Create Username

✓ Provisional ID Verification
 2 **OTP Verification**
3 New Credentials
 4 Security Questions

OTP Verification

• Indicates Mandatory Fields

Please enter the OTPs sent to your Email Address **umesh@gmail.com** and Mobile Number **9986863270**

Email OTP •

Enter Email OTP


Mobile OTP •

Enter Mobile OTP

CONTINUE

RESEND OTP

Step 6: Creation of username and password for GSTN login

Skip to Main Content A+ A-

Goods and Services Tax
Login

Home > Create Username

✓ Provisional ID Verification
 ✓ OTP Verification
 3 **New Credentials**
4 Security Questions

Kindly provide the below information to proceed

• Indicates Mandatory Fields

New Username •

? You are required to choose a New Username. Username should be of 8 to 15 characters, which should start with an alphabet, should comprise of alphabets and can contain numbers, special character (dot (.), underscore (_) or hyphen (-))

New Password •


? Password should be of 8 to 15 characters, should comprise of at least one alphabet, one number, once upper case letter, one lower case letter and one special character

Re-confirm Password •

- ✗ Lower Case
- ✗ Number
- ✗ Upper Case
- ✗ Symbol
- ✗ Min Length
- ✗ Valid Password

Successful creation of user id and password for GSTN

Skip to Main Content



Goods and Services Tax

Home > Login

✔ Username and password have been successfully created. Kindly X
login using these credentials



GSTN Enrollment

Filling the form GST-REG-20

GSTN Enrollment Prerequisite

- 1) Mandatory Data and
- 2) Mandatory Documents
- 3) DSC (If Corporate or LLP)

Data and documents required for enrolment


Details	Documents required	File format and Size for uploading
Business Detail	<ol style="list-style-type: none"> 1. Registration certificate 2. Partnership deed (if applicable) 	PDF/JPEG(1MB)
Promoters/Partners	Photograph (for each)	JPEG(100KB)
Authorized Signatory	<ol style="list-style-type: none"> 1.Proof of appointment 2.Photo 	PDF/JPEG(1MB) JPEG(100KB)
Principal / Additional Places Of Business	Address proof (for each)	PDF/JPEG(1MB)
Bank Accounts	Statement/First page (for each)	PDF/JPEG(1MB)

Who can sign using DSC/e-sign/EVC?

Sl No	Constitution	Who can sign
1	Proprietor	Proprietor
2	Partnership	Managing partner
3	HUF	Karta
4	Company/LLP	Authorized Signatories , duly authorized by the Board of the Company/LLP
5	Trust registration	Managing trustee
6	Association of persons	
7	Club, Society	Authorized Signatories , duly authorized by the management committee
8	Local authority	Authorized Signatories
9	Statutory Body	Authorized Signatories
10	Government department	Authorized Signatories

Login using your newly created ID and password

Skip to Main Content A+ A-


Goods and Services Tax
Login

Home > Login

✔ Username and password have been successfully created. Kindly ✕ login using these credentials

Login

• Indicates Mandatory Fields

Username •

Password •

LOGIN

[Forgot Username](#)
[Forgot Password](#)

❗ **First time login:** If you are logging in for the first time, click [here](#) to login

Filing the form GST-REG-20-application for enrolment of existing taxpayer

In
GSTN
portal the
form needs
to filled
under
various tab:

Business Details

Promoters / Partners

Authorized Signatory

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

Verification

Business Details	Promoters / Partners	Authorized Signatory	Principal Place of Business	Additional Place of Business	Goods & Services	Bank Accounts	Verification
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indicates mandatory fields

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory

BALASUBRAMANIAM SATHISHKUMAR[BFEPS7655P]

Place

COIMBATORE

Designation

PROPRIETOR
PROPRIETOR

Date

24/01/2017

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT*

*Submit now without signature and sign the application later

Transition provisions for exiting CX and ST taxpayers

Section 140 : Transition of Input Tax Credit (1)

- A registered person (other than composition dealer) shall be eligible to carry forward the CENVAT credit as per the return filed for the period immediately before the appointed day.
 - *Conditions*
 - ✓ Must have furnished returns for a period of 6 months
 - ✓ Credit does not pertain to goods manufactured and cleared under exemption notifications as notified by the Government
 - ✓ The amount is admissible as ITC under GST
- ITC of unavailed CENVAT credit on capital goods to be carried forward in GST
 - *Condition*
 - ✓ ITC should be eligible under earlier law and GST

Section 140 : Transition of Input Tax Credit (2)

- Person unregistered under the earlier law or manufacturing exempted goods or providing exempted or providing works contract services or first/second stage dealers may take credit of input held in stock, semi-finished and finished goods.
 - Conditions
 - ✓ Goods should be intended to make taxable supplies
 - ✓ ITC should be available under GST
 - ✓ Duty paying documents are available (period of 12 months)
 - ✓ No abatement is available under GST
- Scheme of credit on deeming basis on inputs, for person other than manufacturer and service providers, if duty paying documents are not available

Section 140 : Transition of Input Tax Credit (3)

- Person involved in making exempted / non-exempted and taxable / non-taxable supplies but liable to pay tax under GST, will be eligible for
 - ✓ Carry forward credit remaining in the return
 - ✓ Inputs held in stock on the appointed day which are relating to the goods that were earlier exempt,
- Credit of input or input services received after the appointed day but tax on which has been paid for before the appointed day
 - ✓ Invoice or duty paying document was available
 - ✓ Declared in books of account within 30 days from the appointed day

Section 140 : Transition of Input Tax Credit (4)

- Registered persons (other than a composition dealer) who used to pay tax at a fixed rate or a fixed amount will be allowed ITC on inputs held in stock and inputs contained in semi finished goods or finished goods, subject to the conditions that
 - ✓ Inputs are intended to make taxable supplies
 - ✓ ITC is available on such inputs under GST
 - ✓ Duty paying documents are available (for last 12 months)
- Centralized registration taking single registration under GST will be allowed to carry forward the CENVAT Credit and distribute it. Similarly, existing ISDs shall be allowed to distribute the credit in transition.

Section 140 : Transition of Input Tax Credit (5)

- Required return under the existing law shall be filed within 3 months days of the appointed day
- Credit of input services reversed due to non-payment for consideration may be reclaimed if payment is made within 3 months of appointed day

- Inputs, semi-finished or finished goods removed for job work or testing etc before the appointed day but returned, as such or processed, within 6 months of the appointed day – No GST
- If goods not returned within the specified period associated Input tax credit shall be recovered.
- Manufacturer and job worker have to provide such details during transition through GSTN
- Manufacturer may transfer goods to another premises on payment of tax or export such goods as it is

Section 142 : Miscellaneous Transition Provision (1)

- Goods cleared not before six months from the appointed day if returned by unregistered person within 6 months from the appointed day – Refund of tax paid under earlier law
- Goods returned by registered person – Deemed Supply
- Goods or services where price increases after the appointed day – Additional tax to be paid by issue of debit note or supplementary invoice to be issued within 30 days
- Goods or services where price decreases after the appointed day – Credit note be issued within 30 days upon which taxpayer shall be allowed to reduce the tax liability

Section 142 : Miscellaneous Transition Provision (2)

- Refund under the existing laws to be disposed as per provision of existing law
- Refund of tax paid under existing law to be paid under the provisions of earlier law even if application is made after the appointed day
- Refund of tax of services not provided but tax paid under the existing law to be refunded under the provisions of existing law
- Appeal, Review or reference relating to claim of CENVAT credit or output duty liability shall be disposed of under earlier law

Section 142 : Miscellaneous Transition Provision (2)

- Arrears to be recovered, including that of CENVAT, due to any assessment, adjudication or revision of return be recovered as an arrear of GST, unless recovered under the existing law.
- Goods or services supplied after the appointed day will be taxed under GST even if contract is entered prior to appointed day (except where point of taxation has occurred in the existing law)
- Goods sent, not before six months from the appointed day, on approval basis are returned back in 6 months – No GST
- If tax was deducted under earlier law and invoice also issued, no further TDS even if payment is made after the appointed day.

- Rules provide for:
 - Declaration for transition of credits on inputs and capital goods to be filed within 60 days
 - Provides for procedure to be followed for availing input tax credit on goods in stock to a persons who is unregistered under existing law and is not having invoice in respect of goods in stock. This scheme would be valid for a period of six months from the appointed day.
 - Declaration of stock held by principal
 - Declaration of goods sent on approval basis

GST

Thank You

