

INDIRECT TAXES UPDATE – 172

GOODS & SERVICES TAX

Goods and Service Tax Network (GSTN) has provided the procedures for the transition to the GST for the existing taxpayers of VAT, Service Tax and Central Excise at the website www.gst.gov.in. The schedule of the enrolment activation drive for states is given below. Though it is encouraged to complete the enrolment during the specified dates.

S. No.	States	Start Date	End Date
1.	Puducherry, Sikkim	08/11/16	23/11/16
2.	Gujrat, Maharashtra, Goa, Daman and Diu, Dadra Nagar Haveli, Chhattisgarh	14/11/16	29/11/16
3.	Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram	30/11/16	15/12/16
4.	Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan	16/12/16	31/12/16
5.	Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh	01/01/17	15/01/17
6.	Service Tax Registrants	01/01/17	31/01/17
7.	Delta All Registrants (All Groups)	01/02/17	20/03/17

Procedure to registered:

- To begin with the State department will be communicating the Provisional ID and password taxpayers registered with the VAT department.
- Access the GST Common Portal, create your unique username and new password after using

provisional ID and password provided by the VAT department.

- Login to the GST Common Portal with your new login details
- Fill the enrollment application and provide business details.
- Verify the auto populated details from the VAT system.
- E-Sign and submit the application and attached necessary attachments. (E-sign ie. digitally or Aadhar OTP)
- If details are satisfied an application number (ARN) will be issued. Provisional ID Status- Migrated till appointed date. On appointed date, Provisional ID status would be activated.

The taxpayers registered with other departments and NOT under VAT department will be shared provisional ID later. One Provisional ID will be applicable for all taxes merging into GST.

However, the window will be open till 31/01/2017 for those who miss the chance.

In this regard, GSTN has issued a tutorial also which can be viewed at <http://tutorial.gst.gov.in/video/>

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Secretary

Indirect Taxes Committee

The Institute of Chartered Accountants of India

ICAI Bhawan A-29, Sector -62, NOIDA (U.P.) India

Website: www.idtc.icai.org