CEX & ST ASSESSEE MIGRATION TO GSTN
Strategy For Migration Of CE & ST Assessee

- Provisional IDs would be issued only for PAN based registrations.
- Only one Provisional ID would be issued for multiple registrations where the combination of ‘State’ and ‘PAN’ is same.
- For CE registrations, the order of selection is ‘XM’, ‘EM’, ‘XD’, ‘ED’ and ‘EI’
- For ST registrations, the order for Non-Centralized is ‘ST’ & ‘SD’
- Only those ST registrations would be issued Provisional ID where the ‘combination of State’ and ‘PAN’ is not occurring in selected CE registrations.
Since GST registration will be based on PAN and State, only one Provisional ID will be issued to a given PAN for a given state, irrespective of the number of registration on that PAN in that state. For Ex – PAN ‘XXXXX1111X’ has 10 CE registrations in the state ‘Maharashtra’ from ‘XXXXX1111XXM001’ to ‘XXXXX1111XXM010’, in such cases only one Provisional ID will be issued to the registration ‘XXXXX1111XXM001’. In case the assessee wishes to enroll in GST for the other 9 registrations as well, the details regarding the other registrations (address of premise) may be included as ‘Additional Place of Business’ (same applies to ST registrations also).
Strategy For Migration Of CE & ST Assessee

- Each CE registration contains 2 addresses – one for the Head Office and another for the Business Premise. For a given CE registration, if the ‘State’ for the ‘Head Office’ and ‘Business Premise’ is different, then the registration will be eligible for issuance of 2 provisional IDs whereas in case where the ‘State’ for ‘Head Office’ and ‘Business Premise’ is same, only one Provisional ID would be issued.
Once the list of registrations in ST to be issued Provisional IDs is selected (including both Centralized and Non-Centralized), this would be checked with the list of registrations selected for Provisional IDs for CE. All ST registrations, where the combination of ‘State’ and ‘PAN’ is same as that used in any of the CE registrations already selected, would be removed from the list and would not be issued any Provisional ID.
GSTN Enrollment process

1. Taxpayer obtains GSTN login id and password from “www.aces.gov.in”
2. Taxpayer logs in to GSTN Portal, “www.gst.gov.in”
3. Completes enrolment process and uploads documents
4. Taxpayer obtains provisional GSTIN on appointed date
5. Gets Application Reference Number
Update Email Id & Mobile No.

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
For Updating Email & Mobile No.
Obtaining credentials for GSTN enrolment from ACES

"As per the draft provisions of Goods and Services Tax (GST), every person registered under Central Excise/Service Tax is required to attune under GSTN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID, the person is required further to login to the Common Portal to access GSTN common portal.Implemented by 1st April 2017, every person registered under GSTN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID, the person is required further to login to the Common Portal to access GSTN common portal. The person can update their mobile number and email id to be notified in case of any change in mobile number or email id. They can also print the acknowledgement receipt.
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

<table>
<thead>
<tr>
<th>Toll Free</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>1800 1200 232</td>
<td><a href="mailto:cbecmitra.helpdesk@icegate.gov.in">cbecmitra.helpdesk@icegate.gov.in</a></td>
</tr>
</tbody>
</table>
Obtaining credentials for GSTN enrolment

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
Provisional id already issued by VAT Authorities

**GST Provisional ID Credentials Details of the Assessee**

- **Central Excise Registration Number**: AACFV6932EXM001
- **State**: Tamil Nadu
- **Provisional ID for GST**: 33AACFV6932E1ZB
- **Provisional Password**: 22a3b3c7

**Next step**: The above ID and Password have already been issued by the State government. When filling the enrollment form on the GSTN Common Portal (gst.gov.in), ensure that your Central Excise premises are also included.

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
Provisional credentials awaited

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
GSTN Enrollment process
Visit to GST portal - https://www.gst.gov.in
Obtaining Credentials

Step 1: Registering as “New User Login”
Step 2: Agreeing to furnish information to GSTN

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 enroll 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).

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
Step 4: Registration Email id & Mobile number for GSTN

Kindly provide the below information to proceed

- 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**

Enter Email Address

**Mobile Number**

+91 Enter Mobile Number

CONTINUE
Step 5: Verification of Email & Mobile number using OTP
Note on OTP

- All future correspondence from the GST Common Portal will be sent on the registered e-mail address and mobile number only.

- Both the e-mail address and mobile number need to be verified using the OTPs.

- During verification, two separate OTPs will be sent. One OTP is sent on e-mail address and another OTP is sent on mobile number.

- Enter the OTP that you received on your e-mail address in the Email OTP field.

- Enter the OTP received on your mobile number in the Mobile OTP field.
Step 6: Creation of username and password for GSTN login
Step 7: Security questions to Reset password

Goods and Services Tax

Provisional ID Verification | OTP Verification | New Credentials | Security Questions

Security Questions (To enable you to retrieve your password in case you forget it)

1. What is the date of birth of Proprietor (in case of Proprietorship) / Year of commencement of Business (Others)?
   - Enter Security Answer

2. What is your mother’s name (in case of Proprietorship) / mother’s name of Primary Authorized Signatory?
   - Enter Security Answer

3. Name your main commodity / service
   - Enter Security Answer

4. Name of the first employee
   - Enter Security Answer

5. Personal mobile number of Proprietor / Authorized Signatory
   - Enter Security Answer

SUBMIT
Successful creation of user id and password for GSTN
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

<table>
<thead>
<tr>
<th>Details</th>
<th>Documents required</th>
<th>File format and Size for uploading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Detail</td>
<td>1. Registration certificate</td>
<td>PDF/JPEG(1MB)</td>
</tr>
<tr>
<td></td>
<td>2. Partnership deed (if applicable)</td>
<td></td>
</tr>
<tr>
<td>Promoters/Partners</td>
<td>Photograph (for each)</td>
<td>JPEG(100KB)</td>
</tr>
<tr>
<td>Authorized Signatory</td>
<td>1. Proof of appointment</td>
<td>PDF/JPEG(1MB)</td>
</tr>
<tr>
<td></td>
<td>2. Photo</td>
<td>JPEG(100KB)</td>
</tr>
<tr>
<td>Principal / Additional Places Of Business</td>
<td>Address proof (for each)</td>
<td>PDF/JPEG(1MB)</td>
</tr>
<tr>
<td>Bank Accounts</td>
<td>Statement/First page (for each)</td>
<td>PDF/JPEG(1MB)</td>
</tr>
</tbody>
</table>
Who can sign using DSC/e-sign/EVC?

<table>
<thead>
<tr>
<th>Sl No</th>
<th>Constitution</th>
<th>Who can sign</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Proprietor</td>
<td>Proprietor</td>
</tr>
<tr>
<td>2</td>
<td>Partnership</td>
<td>Managing partner</td>
</tr>
<tr>
<td>3</td>
<td>HUF</td>
<td>Karta</td>
</tr>
<tr>
<td>4</td>
<td>Company/LLP</td>
<td>Authorized Signatories, duly authorized by the Board of the Company/LLP</td>
</tr>
<tr>
<td>5</td>
<td>Trust registration</td>
<td>Managing trustee</td>
</tr>
<tr>
<td>6</td>
<td>Association of persons</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Club, Society</td>
<td>Authorized Signatories, duly authorized by the management committee</td>
</tr>
<tr>
<td>8</td>
<td>Local authority</td>
<td>Authorized Signatories</td>
</tr>
<tr>
<td>9</td>
<td>Statutory Body</td>
<td>Authorized Signatories</td>
</tr>
<tr>
<td>10</td>
<td>Government department</td>
<td>Authorized Signatories</td>
</tr>
</tbody>
</table>
Login using your newly created ID and password
Filing the form GST-REG-20-application for enrolment of existing taxpayer

<table>
<thead>
<tr>
<th>In GSTN portal the form needs to filled under various tab:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Details</td>
</tr>
<tr>
<td>Promoters / Partners</td>
</tr>
<tr>
<td>Authorized Signatory</td>
</tr>
<tr>
<td>Principal Place of Business</td>
</tr>
<tr>
<td>Additional Place of Business</td>
</tr>
<tr>
<td>Goods &amp; Services</td>
</tr>
<tr>
<td>Bank Accounts</td>
</tr>
<tr>
<td>Verification</td>
</tr>
</tbody>
</table>
### Business Details (1/2)

**Goods and Services Tax**

<table>
<thead>
<tr>
<th>Application Type</th>
<th>Provisional ID</th>
<th>Last Modified</th>
<th>Profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enrolment</td>
<td>33BFEPS7655P1ZN</td>
<td>24/01/2017</td>
<td>100%</td>
</tr>
</tbody>
</table>

#### Details of your Business

- **Legal Name of Business (as per PAN):** BALASUBRAMANIAM SATHISHKUMAR
- **Legal Name of Business (as per current tax Act):** BALASUBRAMANIAM SATHISHKUMAR
- **PAN of the Business:** BFEPS7655P
## Business details 2/2

### Please indicate existing registration under VAT/Central Excise/Service Tax/Luxury Tax/Entertainment Tax etc. as applicable

<table>
<thead>
<tr>
<th>Type</th>
<th>Registration No</th>
<th>Date of Registration</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Sales Tax Registration Number</td>
<td>33902002792</td>
<td>09/03/2010</td>
<td>EDIT, DELETE</td>
</tr>
<tr>
<td>TIN under Value Added Tax</td>
<td>33902002792</td>
<td>09/03/2010</td>
<td>EDIT, DELETE</td>
</tr>
</tbody>
</table>

**Registration Type**
- Select

**Registration No.**
- Enter Registration No

**Date of Registration**
- DD/MM/YYYY

**Document Upload**
- Registration Certificate

**Actions**
- ADD, CANCEL
- DELETE
**Promoters / Partners (1/2)**

### Details of Proprieter

**Personal Information**

<table>
<thead>
<tr>
<th>First Name</th>
<th>Middle Name</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALASUBRAMANIAM</td>
<td>Enter the Middle Name</td>
<td>SATHISHKUMAR</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name of Father/Husband</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALASUBRAMANIAM</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Birth</th>
<th>Mobile Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/12/1965</td>
<td>+91 8675626685</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
</tr>
</tbody>
</table>

**Identity Information**

<table>
<thead>
<tr>
<th>Designation</th>
<th>Permanent Account Number (PAN)</th>
<th>Aadhaar Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROPRIETOR</td>
<td>BFEP57655P</td>
<td>542330391927</td>
</tr>
</tbody>
</table>

Yes 

If you provide your Aadhaar here (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature.
Promoters / Partners (1/2)

- Residential Address in India
  - Building No. / Flat No.: 1 A
  - Name of the Premise / Building: Enter Premise / Building
  - Floor No.: Enter Floor No.
  - Road / Street: SOWDAMBIGA NAGAR, ANGAPPA SCHOOL
  - Locality / Village: KOUNDAMPALAYAM ROAD, EDAYARPALAY
  - State: Tamil Nadu
  - District: Coimbatore
  - PIN Code: 641025

- Document Upload
  - Photograph

- Other Information
  - Also authorized Signatory: Yes
**Authorized Signatory (1/3)**

<table>
<thead>
<tr>
<th>Business Details</th>
<th>Promoters / Partners</th>
<th>Authorized Signatory</th>
<th>Principal Place of Business</th>
<th>Additional Place of Business</th>
<th>Goods &amp; Services</th>
<th>Bank Accounts</th>
<th>Verification</th>
</tr>
</thead>
</table>

**Authorized Signatory**

- **Primary Authorized Signatory**

**Personal Information**

- **First Name**: BALASUBRAMANIAM
- **Middle Name**: Enter the Middle Name
- **Last Name**: SATHISHKUMAR

**Name of Father/Husband**

- **First Name**: BALASUBRAMANIAM
- **Middle Name**: Enter the Middle Name
- **Last Name**: Enter the Last Name

**Date of Birth**: 03/12/1965

**Mobile Number**: +91 8875626685

**Email Address**: sathiess03121965@gmail.com

**Gender**

- [ ] Male
- [ ] Female
- [ ] Others

**Telephone Number (with STD Code)**

- [STD] Enter Telephone Number
## Authorized Signatory (2/3)

### Identity Information

<table>
<thead>
<tr>
<th>Designation</th>
<th>Permanent Account Number (PAN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROPRIETOR</td>
<td>BFEPS765SP</td>
</tr>
</tbody>
</table>

**Are you a citizen of India?**

- Yes

**Passport Number**

- Enter the Passport Number

**Aadhaar Number**

- 542350301027

---

**Declaration**

> I, on behalf of the holder of Aadhaar number give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

### Residential Address in India

<table>
<thead>
<tr>
<th>Building No. / Flat No.</th>
<th>Name of the Premise / Building</th>
<th>Floor No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 A</td>
<td>Enter Premise / Building</td>
<td></td>
</tr>
</tbody>
</table>

**Road / Street**

- SOWDAMBIGA NAGAR, ANGAPPA SCHOO

**Locality / Village**

- KOUNDAMPALAYAM ROAD, EDAYARPALAY

**State**

- Tamil Nadu

**District**

- Coimbatore

**PIN Code**

- 541025
Authorized Signatory (3/3)

Document Upload

Proof of Authorized Signatory is not required for proprietor who is also an authorized signatory.

Proof of appointment of Authorized Signatory

- Select

- File with PDF or JPEG format is only allowed.
- Maximum file size for upload is 1 MB

Browse... No file selected.
### Details of Principal Place of Business

#### Address

<table>
<thead>
<tr>
<th>Building No. / Flat No.</th>
<th>Name of the Premise / Building</th>
<th>Floor No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>NA</td>
<td>Enter Floor No.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Road / Street</th>
<th>Locality / Village</th>
</tr>
</thead>
<tbody>
<tr>
<td>SOWDAMBIKA NAGAR, ANGAPPA SCHOOL</td>
<td>KOUNDAMPALAYAM ROAD, EDAYARPALAY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>District</th>
<th>PIN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tamil Nadu</td>
<td>Coimbatore</td>
<td>641025</td>
</tr>
</tbody>
</table>
## Contact Information

<table>
<thead>
<tr>
<th>Office Email Address</th>
<th>Office Telephone Number (with STD Code)</th>
<th>Mobile Number</th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:SATHIESS03121965@GMAIL.COM">SATHIESS03121965@GMAIL.COM</a></td>
<td>STD</td>
<td>+91 8675626685</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Office FAX Number (with STD Code)</th>
</tr>
</thead>
<tbody>
<tr>
<td>STD</td>
</tr>
</tbody>
</table>

## Nature of possession of premises

- **Please select** Own

### Document Upload

- **Municipal Khata Copy**
Principal Place of Business (3/3)

Nature of business activities being carried out (You may select more than one)

- Bonded Warehouse
- Input Service Distributor (ISD)
- Retail Business
- SEZ
- Works Contract
- EOU / STP / EHTP
- Leasing Business
- Service Provision
- Warehouse / Depot
- Others
- Factory / Manufacturing
- Office / Sale Office
- Service Recipient
- Wholesale Business

Other Information

Have Additional Place of Business
- No
### Additional Place of Business

<table>
<thead>
<tr>
<th>Business Details</th>
<th>Promoters / Partners</th>
<th>Authorized Signatory</th>
<th>Principal Place of Business</th>
<th>Additional Place of Business</th>
<th>Goods &amp; Services</th>
<th>Bank Accounts</th>
<th>Verification</th>
</tr>
</thead>
</table>

**Details of Additional Places of your Business**

No Records Added
### Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you.

*If you want to add another commodity then please click on 'x' icon to enter a new commodity.*

#### Search HSN Chapter by Name or Code

<table>
<thead>
<tr>
<th>Search HSN Chapter</th>
<th>Search HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Search HSN Chapter</td>
<td>Search HSN Code</td>
</tr>
</tbody>
</table>

#### List of Goods

<table>
<thead>
<tr>
<th>SI No</th>
<th>HSN Code</th>
<th>Description of Goods</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>84851000</td>
<td>MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER SHIPR OR BOATR PROPELLERS AND BLADES THEREFOR</td>
<td>DELETE</td>
</tr>
</tbody>
</table>
Bank Accounts

Bank Accounts Maintained By the Applicant for Conducting Business

Account Number: 230411100001088
Type of Account: Current

Enter Bank IFSC Code: ANDB0002394

Bank Name: ANDHRA BANK
Bank Address: NO 54-B SHIVAJI COLONY, THADAGAM ROAD, KOVILMEDU, COIMBATORE, 641028, TN

Document Upload
First page of Pass Book

Options: BACK, SHOW LIST, ADD NEW, SAVE & CONTINUE
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 [BFPS7655P]  
Place: COIMBATORE

Designation: PROPRIETOR  
Date: 24/01/2017

Submit now without signature and sign the application later.
Please note

- At present the form can be filed without Digital Signature and e-sign.
- At the time of issue of Provisional id to Companies and LLPs, form has to be digitally signed. In other cases, form may be submitted through e-signature (OTP).
Successful submission-Acknowledgement

SUCCESS
Thank you for submission.
System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes.
For any assistance with GSTN Common Portal, contact GSTN helpdesk:

- 0124-4688999
- helpdesk@gst.gov.in
- http://tutorial.gst.gov.in
Thank You