

Countdown to GST - Migration to GST starts for registered VAT Dealers

Goods and Services Tax Network (GSTN), the entity responsible for providing shared IT infrastructure and services to Central and State Governments, tax payers and other stakeholders for implementation of GST, launched the GST Portal (www.gst.gov.in) for facilitating the migration of existing tax payers to the GST regime. Puducherry and Sikkim have been selected as pilot States for migration to the GST regime. The registration process has been commenced only for registered VAT Dealers (migration for registered Service Tax and other taxpayers shall commence later). A GST enrolment plan has also been notified containing the timeline for registration in other states.

All existing taxpayers are required to enrol on the GST Common Portal. Existing taxpayers includes taxpayers already registered under Central Excise, Service Tax, State Sales Tax or VAT (except exclusive liquor dealers if registered under VAT), Entry Tax, Luxury Tax and Entertainment Tax (except levied by the local bodies). The GST Common Portal will also enable taxpayers to meet GST compliances such as filing returns and paying taxes. The enrolment can be done with the provisional user ID and password provided by the State's Commercial Tax Department, after validation of e-mail id, mobile number and PAN.

Following Information and documents required to enrol with GST Common Portal:

<u>Information</u>	<u>Documents</u>
1) Provisional ID and Password received from State/Central Authorities	1) Proof of Constitution of Business (Partnership Deed or Registration Certificate)
2) Valid E-mail address	2) Photograph of Promoters/ Partners/ Karta of HUF
3) Valid Mobile Number	3) Proof of Appointment of Authorized Signatory
4) Bank Account Number	4) Photograph of Authorized Signatory
5) Bank IFSC	5) Opening Page of Bank Passbook/ Statement

As per the enrolment plan, the migration to the GST regime in major cities like Mumbai, Kolkata, New Delhi and Chennai will begin on 14th November, 30th November, 16th December and 1st January respectively.

The information contained in this newsletter is solely intended to provide general guidance on matters of interest. Nothing herein constitutes professional or legal advice, nor does any information herein constitute a comprehensive or complete statement of the issues discussed. It is recommended that you seek a professional advice to confirm your understanding on the issues dealt above.

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