

ATHENA NEWSLETTER



GST 10-point Series

A quick and efficient mode to understand important aspects of the biggest tax reform in India

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01

With effect from 08th November, 2016. The GSTN has initiated GST migration/enrolment proceedings for existing taxpayers. The GST Portal is being hosted at the domain www.gst.gov.in which shall be a one-stop destination for filing and processing of GST (CGST, SGST & IGST)

02

An “**existing taxpayer**” is an entity currently registered under any of the Acts as specified below :

- a) Central Excise
- b) Service Tax
- c) State Sales Tax / VAT (except exclusive liquor dealers if registered under VAT)
- d) Entry Tax
- e) Luxury Tax
- f) Entertainment Tax (except levied by the local bodies)

03

The migration process has been initiated in a staggered manner. The [schedule](#) is annexed to this document.

04

The user name and password for the GST portal (www.gst.gov.in) would be received from the tax authorities and in case no user name and password is received then you can contact your jurisdictional State/ Centre authorities.

05

After logging in through the user ID and password, **mobile number** and **email-address** of authorized signatory shall be provided and verified through OTPs. These shall be used for all future correspondences as well.

06

The sought information must be filled in (fields marked with red asterisk are mandatory) and the specified documents would be required to be uploaded (in prescribed size and format).

07

Thereafter the applications need to be digitally signed and submitted. DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLP), Foreign Limited Liability (FLLPs) and for others e-sign will also be allowed.

08

Post submission, an Application Reference Number (ARN) shall be generated which can be used to track status of the enrolment application.

09

On successful completion of enrolment application, a Provisional Registration Certificate shall be available on the common portal Dashboard on the “appointed date” (to be prescribed) in [Form GST REG - 21] which shall be valid for six months.

10

Thereafter, the Final Registration Number under GST or GSTIN shall be made available subject to verifications, within 06 months from verification.

It is noteworthy, that paramount consideration at this juncture must be to determine the **nature of registration** and **optimum locations for registration** in terms of present and future business transactions as separate registrations shall be required at each state from where supply of goods/ services are being made.

ABOUT THIS PUBLICATION

This publication forms part of 10-point series by Athena Law Associates, to help readers quickly understand key provisions of the Model Goods & Services Tax (GST) law proposed to be implemented in India, starting April 2017.

Refer to our website <http://www.gstlawindia.com/> or contact us for more details about this topic.



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Enrolment Plan for your State

The schedule of the enrolment activation drive for states is given below. We encourage you to complete the enrolment during the specified dates. However, the window will be open till 31/01/2017 for those who miss the chance.

| States | Start Date | End Date |
|---|------------|------------|
| Puducherry, Sikkim | 08/11/2016 | 23/11/2016 |
| Gujrat, Maharashtra, Goa, Daman and Diu, Dadra Nagar Haveli, Chhattisgarh | 14/11/2016 | 29/11/2016 |
| Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram | 30/11/2016 | 15/12/2016 |
| Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan | 16/12/2016 | 31/12/2016 |
| Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh | 01/01/2017 | 15/01/2017 |
| Service Tax Registrants | 01/01/2017 | 31/01/2017 |
| Delta All Registrants (All Groups) | 01/02/2017 | 20/03/2017 |