

Migration/ enrolment of existing taxpayer to GST

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Introduction

- Goods and Services Tax (GST) is expected to be implemented from 1st April 2017. GST is an entirely new tax regime which requires major changes in any business; ranging from supply chain to ERP systems, invoicing mechanism to returns filing.
- The first step towards implementation of GST shall be of transition of existing taxpayers under the current Indirect tax regime to the GST regime.
- For the smooth transition, GSTN has initiated w.e.f. 8.11.2016, ***enrolment*** activity of ***existing taxpayers*** on the GST portal.
- ***Enrolment activity means*** validating the data of existing taxpayers and filling up the remaining key fields by the taxpayer in the Enrolment Application at the GST Common Portal. This activity will ensure that the latest data of taxpayers is available in the GST database.

Introduction

- An ***existing taxpayer*** is any entity currently registered under any State or Central laws, like Value Added Tax Act, luxury tax, Central Excise Act, Service Tax, etc.
- Existing taxpayers include 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
 - Entertainment Tax (except levied by the local bodies)
- Enrolment procedure is being taken up in a phased manner. A state wise list of enrolment is attached in the slide to follow.

Schedule of enrollment

- The schedule of the enrolment activation drive for different states is given below. It is encouraged that the enrolments be completed during the specified dates. However, in cases where the enrolment is not done with the prescribed time, the window shall remain open till 31/01/2017.

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

Points to consider – migration/ enrolment

Points to consider

- Enrolment under GST is common for both Central GST and the State GST.
- No fee/ charge is payable for enrolment of existing taxpayer with GST system portal.
- Following information/ documents should be available before enrolling with GST system portal.
 - Provisional ID received from the concerned tax authorities
 - Password received from the concerned tax authorities
 - Valid E-mail Address & Mobile Number
 - Bank Account Number with IFSC
 - Various documents as discussed in Slide No. 11
- GSTN has issued FAQ's on enrolment and can be viewed at www.gst.gov.in.
- Additionally a video tutorial has also been provided for ease of assessee by GSTN.

Modalities for Migration/ enrolment

Process for Migration/ enrolment

- User name and password for the GST portal (www.gst.gov.in) would be received from the tax authorities
 - In case no user name and password is received then you can contact your jurisdictional state/ Centre authorities
- Login on www.gst.gov.in as new users, using username and password provided by tax authorities
 - After first login, user name can be changed as per your choice provided it is available on data base
- Provide Mobile Number and e-mail ID of authorized signatory
 - All future correspondence from the GST portal will be sent on this registered Mobile Number and Email Address
- Verify the mobile no and the e-mail id's by way of OTP received on them
- Fill in the details contained in the enrollment application and the fields marked with red asterisk are to be filed necessarily to proceed with enrolment

Process for Migration/ enrolment

- Upload the specified documents in the formats and sizes as prescribed (discussed in slide 11)
- Sign and submit the application
 - DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLP)
 - For others, e-sign will also be allowed

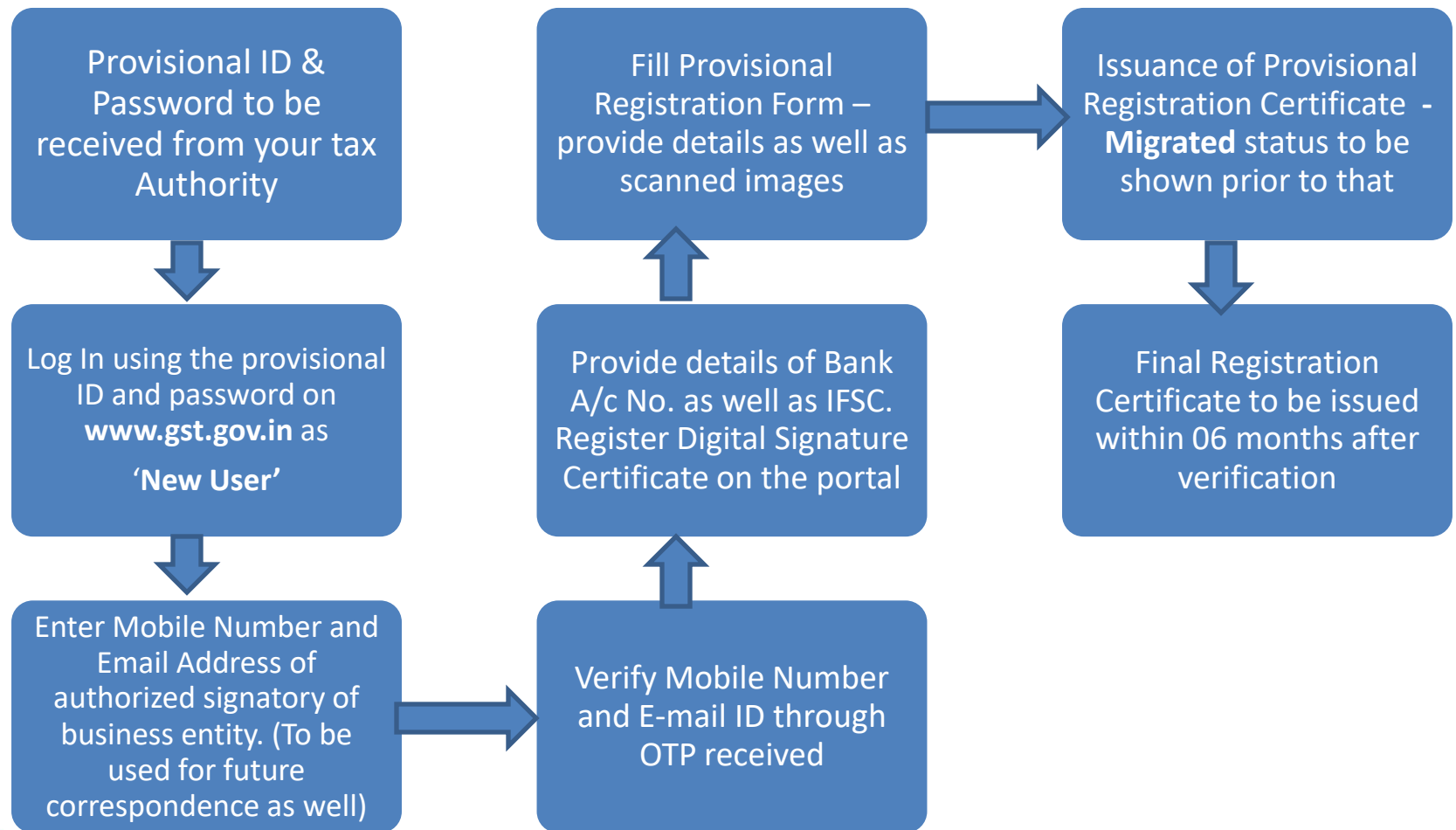
Documents required for migration/ enrolment

Nature of document	Name of document
Proof of Constitution of Business	In case of Partnership firm: Partnership Deed of Partnership Firm In case of Others: Registration Certificate of the Business Entity
Details of Promoters/ Partners/ Karta of HUF	Photograph and address proof
Details of Authorized Signatory	Proof of Appointment, DSC & Photograph. Aadhaar of the Authorized Signatory in cases other than Companies, Foreign Companies, Limited Liability, Partnership (LLPs) and Foreign Limited Liability Partnership (FLLP)
Bank Details	Copy of Bank Passbook containing Bank Account Number, Address of Branch. Address of Account holder and few transaction details

Steps after enrolment

- Application Reference Number (ARN) will be generated after the successful submission of the enrolment application at the GST system portal. ARN can be used to track the status of the enrolment application.
- If the enrolment application is filed successfully, a provisional registration certificate will be available on your Dashboard on the “appointed date”. **[Form GST REG - 21]** which will be valid for a period of six months or any extended period as may be notified.

Process flow for enrolment and final registration of Existing Assesseees



Paramount considerations during enrolment and our role

Paramount considerations during transition

- **nature of registration**: With various registration options available, it must be strategically decided as to what kind of registration/s are to be sought, i.e., whether as compounding dealer, or based on segmental reporting and options for a Input Service Distributor, etc. Implications of each type of registration must be considered.
- **optimum locations for registration**: As separate registrations shall be required at each state from where supply of goods/ services are being made, it is necessary that decision as to from which places supplies are to be made becomes crucial and requires proper planning.
- Present and future business transactions must be taken into consideration. Each additional location shall entail additional compliance.

Assistance for Enrolment

- We shall assist and strategise the manner in which the information should be submitted in the enrolment application – being the starting point for GST transition.
- Feel free to reach us at
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