



November 2016

## Update – GST

### Enrolment of Existing Taxpayers on GST Network Portal

The Goods and Services Tax Network (GSTN) for providing IT infrastructure and services to the Central and State Governments, taxpayers and other stakeholders has been set up and has started accepting registration applications. Last month, the GSTN Chief Executive Mr. Prakash Kumar had declared that as many as 80 lakh assesseees of central excise, service tax and State VAT could start migrating their registrations to the GSTN portal in November 2016. The second phase of migrations begins this week, per the schedule below.

States	Start Date	End Date
Puducherry Sikkim	08 November 2016	23 November 2016
Chhattisgarh Dadra and Nagar Haveli Daman and Diu Goa Maharashtra	14 November 2016	30 November 2016
Gujarat	15 November 2015	30 November 2016
Arunachal Pradesh Assam Bihar Jharkhand Madhya Pradesh Manipur Meghalaya Mizoram Nagaland Odisha Tripura West Bengal	30 November 2016	15 December 2016
Chandigarh Delhi Haryana Himachal Pradesh Jammu and Kashmir Punjab Rajasthan Uttarakhand Uttar Pradesh	16 December 2016	31 December 2016
Andhra Pradesh Karnataka Kerala Tamil Nadu Telangana	1 January 2017	15 January 2017
Service Tax Registrants and Central Excise Registrants (not registered under State VAT)	1 January 2017	31 January 2017
Delta All Registrants (All Groups)	1 February 2017	20 March 2017

Related, set out below are the key points from the FAQs on the 'Enrolment of the Existing Taxpayer on the GST System Portal' as released by the GSTN.

1. The taxpayers registered under any of the following Acts can start enrolling on GST System Portal as per above mentioned schedule:
  - » Central Excise
  - » Service Tax
  - » State Sales Tax / VAT (except exclusive liquor dealers if registered under VAT)
  - » Entry Tax
  - » Luxury Tax
  - » Entertainment Tax (except levied by the local bodies)
2. Details /Documents to be furnished are as under:
  - » Provisional ID and Password received from State / Central Authorities (received via SMS or e-mail)
  - » Valid e-mail address
  - » Valid mobile number
  - » Bank account number
  - » Bank IFSC
3. Documents to be kept ready with which are required to be uploaded are as under:

Documents	Format	Maximum size of file
Proof of Constitution of Business: i. In case of Partnership firm: Partnership Deed of Partnership Firm ii. In case of Others: Registration Certificate of the Business Entity	PDF and JPEG	1 MB
Photograph of Promoters/ Partners/Karta of HUF	PDF and JPEG	1 MB
Proof of Appointment of Authorized Signatory	PDF and JPEG	1 MB
Photograph of Authorized Signatory	JPEG	100 KB
Opening page of Bank Passbook / Statement containing Bank Account Number, Address of Branch, Address of Account holder and few transaction details	PDF and JPEG	1 MB

4. Steps for enrolment are as under: **These steps will have to be repeated for each State in which a registration is to be migrated.**

*Step 1: Login on the portal with Provisional ID Verification*

For the first-time login, go to the web portal [www.gst.gov.in](http://www.gst.gov.in) and provide the username and password that was received via SMS or e-mail from the Tax Department (State / Central, as applicable).

*Step 2: Input mobile number and e-mail address*

After login, the Provisional ID Verification page will be displayed. The mobile number and e-mail address of the authorized signatory of the business entity should be entered.

*Step 3: Receive OTP for mobile and e-mail verification*

One-time password (OTP) will be sent on registered mobile number and e-mail address. The OTP sent to the e-mail address and mobile number will be valid for 15 minutes. If not received within 15 minutes, registrants must apply to receive it again by clicking the RESEND OTP button. If OTP not received via SMS / e-mail even after attempting the RESEND OTP, registrants should verify whether the mobile number / e-mail address provided is correct. Once the OTP has been validated, a username and password is required to be provided by the registrant, which will be used for subsequent logins.

#### *Step 4: Input other information*

Once the username and password has been created, the following details will get auto-populated in the enrolment application based on existing data (some of which cannot be amended manually).

- » PAN of the Business
- » Legal Name of Business
- » State
- » Reason of liability to obtain registration
- » E-mail Address and mobile number of primary Authorized Signatory entered during enrolling with GST System Portal.

The following further information is to be entered while filling the enrolment application:

- » Director Identification Number (DIN)
- » Principal Place of Business
- » Additional Place of business
- » HSN of goods
- » Service Accounting Codes (SAC)
- » Details of bank account

Scanned images of supporting documents as mentioned in provisional registration form are to be uploaded.

#### *Step 5: Sign the application*

Application is to be signed by using DSC or Aadhaar based e-sign and submitted. DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs). For other taxpayers, DSC is optional. DSC is to be registered on the GST System Portal by clicking the “register your DSC” tab. An application can also be signed through e-sign, which is to facilitate an Aadhaar holder to digitally sign a document.

#### *Step 6: Receive ARN*

Once the aforesaid steps have been completed, an Application Reference Number (ARN) will be generated, which is to be used for future correspondence with the GSTN. The ARN is also to be used to track the status of an application. If the ARN is not sent within 15 minutes for any reason, an e-mail will be sent with detailed instructions for further course of action.

Once the ARN is received, a Provisional Registration Certificate will be available on the GSTN portal dashboard on the appointed date, i.e. the day from which GST to be implemented. The final Registration Certificate will be provided after verification of documents (within 6 months) after the appointed date.

The text of the FAQs can be accessed by clicking [here](#).

**Some States have begun issuing their own instructions, which include some variations from the standard explained above.**

Should you have any questions, or for any feedback, please contact us.

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The information in this update is intended to provide general guidance. It should not be relied on as a basis for undertaking any transaction or business decision. Advice for a specific matter should be obtained based on individual circumstances.