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Dear Professional Colleague,

“MIGRATION TO GST” – Assistance for transition

Enrolment of existing registrants in indirect taxes was made open for the assesseees presently registered with State Tax or VAT in Puducherry, the first in the Country (along with Sikkim), from November 8, 2016. On the same day, GST System Portal ‘www.gst.gov.in’ (“**GSTN Portal**”) was launched by the Government of India. Since then, the migration process is going on full swing in different States as per the enrolment schedule provided by the GSTN (as amended).

As an endeavour to see early light of GST, the Central Board of Excise and Customs (“**the CBEC**”), has created a separate tab, **titled: MIGRATION TO GST**, on the CBEC website: www.cbec.gov.in. The new tab contains 5 documents/letters, marking migration of existing Central Excise/ Service tax assesseees to GST, as one of the priority tasks. In this regard, following documents are uploaded on the CBEC website:

- **Communication to the Central Excise/Service Tax Taxpayers on migration to GST**
- **Guidance note for Dept. Officers**, containing Procedure of migration of existing Central Excise and Service tax assesseees to GST
- **D.O. Letter of Member IT DT 6.1.17**, containing the following:
 - ✓ **Letter regarding migration of existing Central Excise/Service Tax Assesseees to GST**
 - ✓ **Guidance Note For Dept. Officers**
- **Step by Step user Guide for GST Enrolment for existing Central Excise/ Service Tax Assesseees**

Gist of the important points in the mentioned documents is given hereunder for easy digest:

- The roll out of GST is scheduled from April 1, 2017. The taxes of Central Excise and Service Tax would be subsumed in the GST.
- All existing Central Excise and Service Tax assesseees will be migrated to GST **starting January 7, 2017**.
- In case the assessee is also registered with State Commercial Tax Dept. (State VAT/Luxury Tax/ Entry Tax/ Entertainment Tax) and has already initiated this process of migration, then no further action is required to be taken in terms of the **Guidance Note** by such assessee as a Central Excise/Service Tax assessee.

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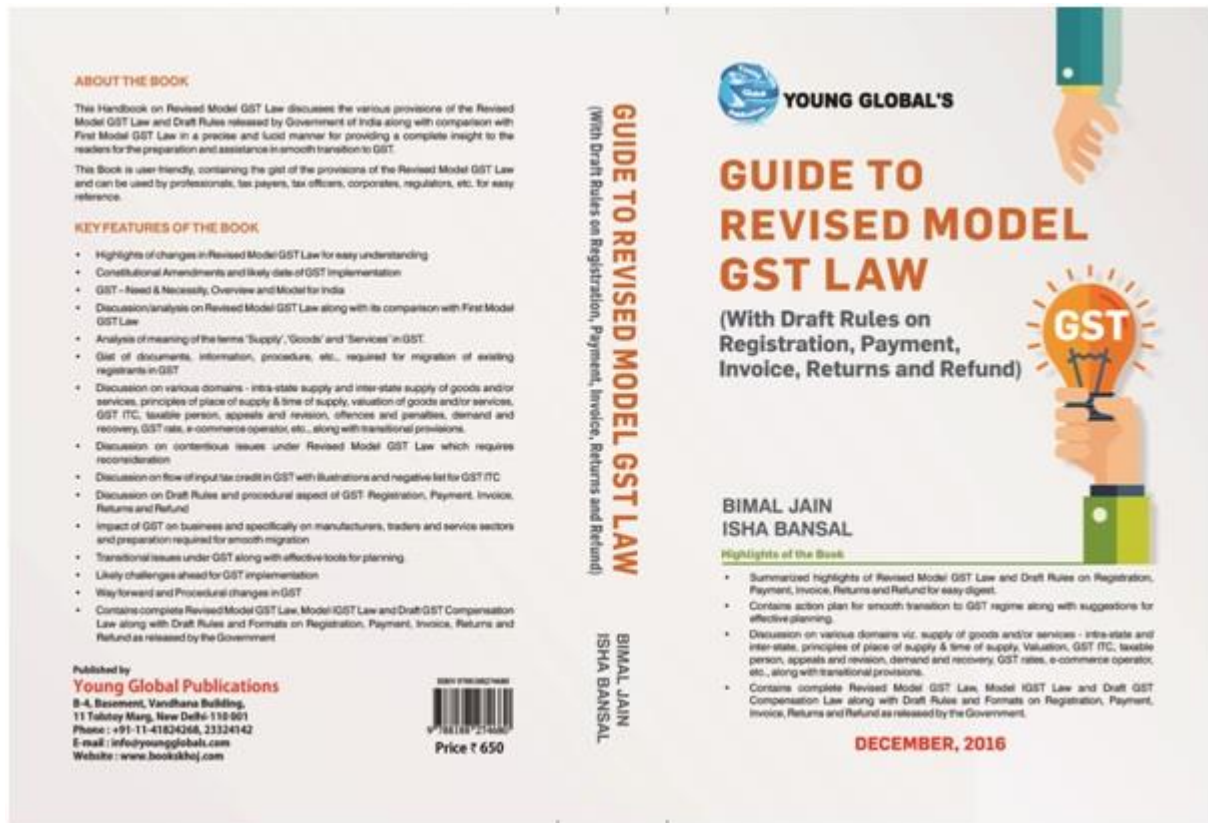
- In order to migrate to GST, an assessee needs to have a provisional ID and password. These details can be obtained by logging into ACES portal (www.aces.gov.in) and also being obtained from GSTN and assessee may periodically log in to see their status.
- **Provisional IDs would be issued to only those assessees who have a valid PAN associated with their registration.**
- In case the Central Excise or Service Tax registration does not have a valid Income Tax PAN number, the assessee needs to obtain the PAN number and update his registration details on to ACES portal before he can be migrated to GST.
- **An assessee may not be provided a Provisional ID in the following cases:**
 - ✓ The PAN associated with the registration is not valid.
 - ✓ The PAN is registered with State Tax authority and Provisional ID has been supplied by the said State Tax authority.
 - ✓ There are multiple CE/ST registrations on the same PAN in a State. In this case only **1 Provisional ID would be issued for the 1st registration in the alphabetical order** provided any of the above 2 conditions are not met.
- Since in GST regime, one unique registration for a single PAN + State would be issued, the existing assessees would be given **one provisional ID per State where place of business is registered in current CE and ST registrations. The remaining registrations in a State could be added as additional place of business in the details filled at the GSTN portal.**
- The assessees need to use this Provisional ID and Password to logon to the GST Common Portal (<https://www.gst.gov.in>) where they would be required to fill and submit the Form 20 along with necessary supporting documents.
- In case of further doubt or in case a Provisional ID is not provided, please contact the CBEC Helpdesk at either 1800-1200-232 or email at cbecmitra.helpdesk@icegate.gov.in

Release of GST Book (3rd Edition) titled "GUIDE TO REVISED MODEL GST LAW (With Draft Rules on Registration, Payment, Invoice, Returns and Refund)"

We are pleased to announce release of our Handbook on Goods and Services Tax, titled, "GUIDE TO REVISED MODEL GST LAW (With Draft Rules on Registration, Payment, Invoice, Returns and Refund)" [3rd Edition].

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This Guide to Revised Model GST Law, containing gist of all the provisions of the Model GST Law and the Draft Rules, at one place, will definitely be a building block for smooth sailing towards GST.

KEY FEATURES OF THE BOOK

- Highlights of changes in Revised Model GST Law for easy understanding
- Constitutional Amendments and likely date of GST implementation
- GST – Need & Necessity, Overview and Model for India
- Discussion/analysis on Revised Model GST Law along with its comparison with First Model GST Law
- Analysis of meaning of the terms 'Supply', 'Goods' and 'Services' in GST
- Gist of documents, information, procedure, etc. required for migration of existing registrants in GST
- Discussion on various domains - intra-state supply and inter-state supply of goods and/or services, principles of place of supply & time of supply, valuation of goods

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and/or services, GST ITC, taxable person, appeals and revision, offences and penalties, demand and recovery, GST rate, e-commerce operator, etc., along with transitional provisions

- Discussion on contentious issues under Revised Model GST Law which requires reconsideration
- Discussion on flow of input tax credit in GST with illustrations and negative list of GST ITC
- Discussion on Draft Rules and procedural aspects of GST- Registration, Payment, Invoice, Returns and Refund
- Impact of GST on business and specifically on manufacturers, traders and service sectors and preparation required for smooth migration
- Transitional issues under GST along with effective tools for planning
- Likely challenges ahead for GST implementation
- Way forward and Procedural changes in GST
- Contains complete Revised Model GST Law, Model IGST Law and Draft GST Compensation Law along with Draft Rules and Formats on Registration, Payment, Invoice, Returns and Refund as released by the Government

Our sincere thanks to you for providing your continuous support and blessings at all time and we are sure that you will find this book user-friendly and easy to understand. Your feedback and suggestions are important for us. Please do write back to us with your valuable suggestions and inputs.

This book can be ordered online at:

- <http://bookskhoj.com/ViewDetails.aspx?viewId=8736>
- http://www.amazon.in/dp/8188274682/ref=sr_1_1?ie=UTF8&qid=1482595765&sr=8-1&keywords=guide+to+revised+model+gst

Or buy it from your nearby Bookstores across the Country.

A quick glance of detailed contents of this Book can be accessed at following link:

<http://www.slideshare.net/Youngglobal/guide-to-revised-model-gst-law-december-2016>

Hope the information will assist you in your Professional endeavours. In case of any query/information, please do not hesitate to write back to us.

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Thanks & Best Regards,

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Author of a book on Goods and Services Tax, titled, "GUIDE TO REVISED MODEL GST LAW (With Draft Rules on Registration, Payment, Invoice, Returns and Refund)" [3rd Edition]

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