

No ITC on transitional stock without enrollment

No business without GST enrollment

GST !! GST !!
Last Chance For
GST Enrollment for Existing Dealers

Enrollment will re-open only for 15 days from 01-06-2017 to 15-06-2017

The Goods and Services Tax (GST) is expected to roll out from 1st of July, 2017.

- GST will run completely on Information Technology System. All information should be furnished online in GST. There will be no paper work in GST system.
- There is no provision for automatic migration from existing registration (VAT etc.) to GST.
- Existing dealers cannot be migrated to GST unless they enroll themselves in GST Portal (www.gst.gov.in). The filled and completed Enrollment Form is required to be submitted in the GST Portal to issue GST Registration Number (GSTIN).
- With migration, existing registered dealers will be able to carry forward their transitional stock and input tax credit thereon to GST as per Rules. Without migration, dealers shall have to apply for new registration under GST, and in such cases, ITC on the transitional stock shall not be carried forward to GST.
- In absence of completed and filed Enrollment Form, GST Portal will not have the details of 'Authorized Signatory'. In such cases, the taxpayer will not be able to file any form or conduct any business on the GST Portal after 1st July, 2017.

The Enrolment window for existing dealers will re-open from 1st June 2017 for a period of 15 days.

- All the remaining existing registered dealers are required to get themselves enrolled in GST Portal (www.gst.gov.in) between 01/05/2017 and 15/05/2017 using the GST Provisional User Id and Password issued by GST Network (GSTN).
- Existing registered dealers can have their GST Provisional User ID and Password for enrollment in GST Portal from the website www.taxassam.gov.in. They have to log in using user id and password of existing Act to view the GST User Id and Password. They can also approach their jurisdictional Assistant Commissioner of Taxes / Superintendent of Taxes for GST Provisional Id and Password.
- The filled and complete enrollment form will be considered as successfully filed if Application Reference Number (ARN) is generated. The **application for enrollment** and the **'saved application'** or the **application submitted earlier without E-Signature** must be submitted with E-Signature using **Adhaar or Digital Signature Certificate (DSC)** in order to generate ARN. Without generation of ARN, the enrollment process is not complete and migration will not be possible.

Commissioner of Taxes, Assam
Dispur, Guwahati-6

For any clarification, please contact : Commissioner of Taxes, Assam, Kar Bhawan, G.S. Road, Dispur, Guwahati-781006. Phone : 0361-2232661, 0361-2232664.