

**GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES ::: ASSAM:::KAR BHAWAN
DISPUR ::: GUWAHATI.**

No. CT /COMP-69/2015/3

Date Dispur, the 5th Aug, 2015.

(Circular No. 11/2015)

Sub : Matter relating to collection of PAN, mobile number and e-mail id of dealers as part of preparedness for GST migration

Goods and Services Tax (GST) is likely to roll out with effect from 01st April, 2016. Accordingly, all the TINs of dealers (including GRN dealers) shall be replaced with the GSTIN on the basis of their declared PAN details in the Department.

PAN analysis is a regular activity done by NSDL. From the analysis results shared by NSDL, it is seen that most of the dealers have either not furnished PAN or if they have furnished it is invalid or not found in CBDT database. The list of such dealers has been made available on the Department website (www.tax.assam.gov.in).

Moreover, the application form for registration under the CST Act'1956 does not capture PAN details, which is a primary requirement for transition to proposed GST regime. But the application form for registration under VAT Act there is provision to capture PAN details. Hence, CST number and VAT number mapping will cater the requirement, in case of dealers which are registered under both the Act. This mapping can be done at the time of issuing of User ID and password for availing e-services.

There are some dealers, who are registered under CST Act only. For these dealers PAN may be captured at the time of issuing of User ID and password for availing e-services.

In view of the above, all concerned are requested to complete the following tasks within 25th August' 2015, for smooth transition to proposed GST regime.

1. Identification of Active Dealers and issuance of user ID and password:

It is seen from our database that out of 1,40,000 VAT dealers only 32,000 dealers are active (Active Dealers means the dealers who are filling returns on TIMS or E-TIMS) as

of now. Therefore all ACTs, STs, ITs and DAs of unit offices are requested to identify all active dealers (including GRN dealers) and inactive dealers.

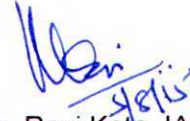
Action in case of inactive dealer:

- If a dealer is untraceable or inactive, then a notice should be issued to such dealer.
- If the dealer complies with the notice sent, then the details of PAN should be updated against the dealer registration details.
- In case, the dealer does not comply, then IT verification should be ordered and registration of the dealer may be cancelled or suspended depending on their liability as per provisions of the Act.

Action in case of active dealer:

- **For existing dealer:** All ACTs, STs, ITs and DAs of unit offices are requested to issue user ID and Password to all active dealers within 20th August '2015 for mapping VAT number and CST number and also to avail e-services.
- **For new dealer:** Henceforth all concerned are requested to issue user ID and password to all new registered dealer along with the registration certificate.
- **Before entering data for generating user ID and password, all concerned are requested to be very careful in entering the following fields:**
 - a. Mobile number and e-mail address of the concerned dealer shall be uploaded with utmost care in the database, so that system can send SMS and e-mail automatically (without human intervention) to the dealer.
 - b. If the dealer is registered under VAT, CST and Assam Entry Tax Act, the R/C number of all the Acts should be entered properly.
 - c. PAN and PAN holder name (**Legal name of the business as appearing on PAN**) should be as mentioned in the PAN card. No suffixing or prefixing should

be entered in the name of the PAN holder, in other words the name should be entered as appearing on the PAN card without any alteration. It may be noted that for proprietorship business the PAN should be in the name of the proprietor and for other categories of firms/business establishments, the PAN should be in the name of the business as written in the PAN card. This needs to be checked particularly during granting user ID and password and also during new registration.



(Dr. Ravi Kota, IAS)

Commissioner of Taxes, Assam
Dispur, Guwahati – 6.

Memo No. CT /COMP-69/2015/3-A

Dated Dispur, the 5th August, 2015.

Copy to :-

1. The Deputy Secretary to the Govt. of Assam, Finance (Taxation) Department, for favour of kind information.
2. Add. Commissioner of Taxes/ Joint Commissioner of Taxes (All), for information.
3. Deputy Commissioner of Taxes (All), for information.
4. Assistant Commissioner of Taxes/ Superintendent of Taxes (All), for information.
5. Circular file.



Commissioner of Taxes, Assam
Dispur, Guwahati – 6.