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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

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**GST – Enrolment of existing VAT
dealers under GST in Goa**

Migration of Existing VAT Registration into GST registration

- Section 142 of the Model GST Law provides for migration of existing taxpayers (under VAT, excise, service tax etc.) to GST
- A Provisional Registration Certificate is to be issued to migrating taxpayers, as provided in the said section
- The Department of Commercial Taxes, Government of Goa has issued a circular prescribing procedure to be followed by taxpayers, so as to enable the department to issue Provisional Registration Certificate
- This update covers the circular. Certain relevant highlights from the FAQs issued by GSTN have also been covered

Procedure to be followed:

Collect sealed envelope from Ward
Offices containing Provisional ID
and Password

09.11.2016
to
11.11.2016

Visit www.goacombtax.gov.in
and follow link for Provisional
Registration for GSTIN

14.11.2016
to
29.11.2016

Provide details and documents and
follow instructions on website to
complete process

Details required

- Valid email address
- Valid mobile number
- Bank account number, IFSC

Documents required

(Scanned copies in PDF or JPEG not exceeding 1 MB)

- Business Constitution documents (eg. Registration Certificate of Company, Partnership Deed etc.)
- Photographs of Director/Authorized Signatory/Proprietor/Partner (not exceeding 100 kb in size)
- Authority letter for authorized signatory
- Bank Statement/scanned copy of pass book first page and another page showing few banking transactions

What you should do?(based on circular)

- Visit Ward Offices concerned and collect the Provisional ID and password latest by **11.11.2016**.
- Follow www.goacomtax.gov.in for link on “**Provisional Registration for GSTIN**”.
- Keep documents required scanned. Once the link is enabled, fill in the details, upload documents.

What you should do? (based on FAQs by GSTN)

- Register Digital Signature Certificate (DSC) (compulsory for companies and LLPs, including foreign cos. and foreign LLPs).
- Enrolment application to be signed digitally (DSC) or based on Aadhar based e-signing.
- After submission, track the status of the application using the Application Reference Number(ARN) generated at the time of submission.

To be kept in mind(based on circular)

- Size of scanned documents not to exceed 1 MB (100 kb limit applies for photographs).

To be kept in mind(based on FAQs by GSTN)

- Valid email ID and mobile number need to be entered, as these will be validated by way of separate One Time Password(OTP) sent to email ID and mobile number. Email ID of the entity to be used and not of tax professionals

To be kept in mind(contd...)

- Any change in enrolment application (including change in email ID and mobile number) can be made only after appointed date by way of amendment.
- Details of bank account used for the purpose of carrying out business transactions must be provided. Maximum 10 accounts can be added.
- Principal place of business and primary authorized signatory need to be designated. All communication from GST system portal will be sent to primary authorized signatory

Steps to be carried by GSTN

- GSTN will carry out following activities after *appointed date*:
 - Check the documents and issue Provisional Registration Certificate.
 - Reject the application, after giving an opportunity/ of being heard, in case of wrong/fake/incorrect document.
 - Allow amendment in enrolment application.
 - Issue Final Registration Certificate within 6 months of Provisional Registration Certificate.
- Appointed date is likely to be the appointed date of section relating to migration of existing taxpayers (i.e. Section 142 of the present draft Model GST Law).

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