



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 19
8th November 2016

**Enrolment of existing VAT dealers
under GST-schedule for states**

Migration of Existing Taxpayers into GST Regime

- Section 142 of the Model GST Law provides for migration of existing taxpayers *inter-alia* registered under respective State VAT, Central Excise and Service Tax law to GST
- It has been assumed that all existing Central Excise taxpayers are already registered under State VAT Department.
- Hence, to begin with, the State VAT departments shall issue a Provisional ID and password, using which the Taxpayers would have to create a username and password for the GST Common Portal. Each State would determine its own mode of communicating the Provisional ID and password to existing Taxpayers.
- Similar procedure would be followed by the Service Tax department subsequently.
- A schedule has been issued for completing the enrolment process for various states which has been uploaded on the GST Common Portal www.gst.gov.in developed by GSTN.

Schedule of the enrolment activation drive for the states:

Name of State	Start Date	End Date
Puducherry, Sikkim	08/11/2016	23/11/2016
Gujrat, Maharashtra, Goa, Daman and Diu, Dadra Nagar Haveli, Chhattisgarh	14/11/2016	29/11/2016
Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram	30/11/2016	15/12/2016
Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan	16/12/2016	31/12/2016
Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh	01/01/2017	15/01/2017
Service Tax Registrants	01/01/2017	31/01/2017
Delta All Registrants (All Groups)	01/02/2017	20/03/2017

However, the window will be open till 31/01/2017 for those who miss the chance

What should you do?

- After obtaining the Provisional ID and password, existing Taxpayers should visit GST Common Portal and create their username and password.
- Thereafter, update the profile information and upload the required documents as described in the FAQs available at [http://tutorial.gst.gov.in/faq/#t=Goods and Services Tax FAQ Tutorial Pipepline .htm](http://tutorial.gst.gov.in/faq/#t=Goods_and_Services_Tax_FAQ_Tutorial_Pipepline.htm)
- The above activity should be completed within the timelines provided in the schedule.

NEW DELHI

5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014
Phone : +91-11-4129 9800

B-6/10, Safdarjung Enclave
New Delhi - 110 029
Phone : +91-11-4129 9900
E-mail : lsdel@lakshmisri.com

MUMBAI

2nd floor, B&C Wing,
Cnergy IT Park,
Appa Saheb Marathe Marg, (Near Century
Bazar)
Prabhadevi, Mumbai - 400025.
Phone : +91-22-2439 2500
E-mail : lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU

4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West,
Bangalore-560 055.
Ph: +91-80-4933 1800
E-mail : lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church, Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail : lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner,
Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE

607-609, Nucleus, 1 Church Road, Camp,
Pune – 411 001
Phone : +91-20-6680 1900
E-mail : lpune@lakshmisri.com

KOLKATA

2ND Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071
Phone : +91-33-4005 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH

1st Floor, SCO No. 59,
Sector 26,
Chandigarh - 160026
Phone : +91-172-492 1700
E-mail : lschd@lakshmisri.com

GURGAON

OS2 & OS3, 5th Floor, Corporate Office
Tower, AMBIENCE Island, Sector 25-A,
Gurgaon - 122001 Phone :
+91-124-477 1300
E-mail : lsgurgaon@lakshmisri.com

ALLAHABAD

3/1A/3, (opposite Auto Sales), Colvin Road,
(Lohia Marg),
Allahabad -211001 (U.P.)
Phone no. : (0532) – 2421037, 2420359
Email: lsallahabad@lakshmisri.com

International Offices**LONDON**

Lakshmikumaran & Sridharan (UK) LLP
Octagon Point,
St. Paul's,
London EC2V 6AA
Phone : +44 20 3823 2165
E-mail : lslondon@lakshmisri.com

GENEVA

Lakshmikumaran & Sridharan SARL
35-37, Giuseppe Motta
1202 Geneva
Phone : +41-22-919-04-30
Fax: +41-22-919-04-31
E-mail : lsgeneva@lakshmisri.com

Disclaimer: L&S Update is meant for informational purpose only and does not purport to be advice or opinion, legal or otherwise, whatsoever. Lakshmikumaran & Sridharan does not intend to advertise its services through this update. Lakshmikumaran & Sridharan or its associates are not responsible for any error or omission in this update or for any action taken based on its contents.