



Lakshmikumaran
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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 1 of 2017
4th January 2017**

**Migration to GST –
Enrolment Schedule for existing assesees**

Introduction

- GST will be applicable in India on the appointed date (date of implementation).
- Before this date all registered assesseees with State/Centre are required to enrol at the GST Common Portal (www.gst.gov.in)
- Enrolment exercise seeks to validate existing information about the assesseees and update the data already available with the government.
- This exercise will enable the assesseees to obtain provisional GST registration on the date of implementation.
- Assesseees registered under State VAT alone are required to provide details at the GST Common Portal under Phase 1.
- Other assesseees (Service Tax/Excise) are kept under Phase 2 which begins this month - January, 2017.

Phase 1:Enrolment Schedule for assesseees registered under VAT

Region	Start Date	End Date
North covering Delhi, Uttar Pradesh, Uttarakhand, Punjab, Himachal Pradesh, Rajasthan, Haryana, Chandigarh and Jammu & Kashmir	16th December, 2016	31st December, 2016
West covering Gujarat, Maharashtra, Goa, Daman & Diu, Dadar & Nagar Haveli and also Chattisgarh	14th November, 2016	7th December, 2016
East covering West Bengal, Bihar, Madhya Pradesh, Orissa, Jharkhand, North Eastern States	30th November, 2016	15th December, 2016
South covering Tamil Nadu, Kerala, Telangana, Andhra Pradesh, Karnataka	1st January, 2017	15th January, 2017
Others: covering Puducherry & Sikkim	8th November, 2016	7th December, 2016

Phase 1: VAT Assesseees

- The enrolment exercise for assesseees registered under VAT has begun for all the States.
- For VAT assesseees in States other than Tamil Nadu, Kerala, Karnataka, Andhra Pradesh and Telangana, the process had the end date in December, 2016.
- However, due to non-receipt of Provisional IDs and Passwords and other issues faced by many assesseees, the system is still open and those assesseees who have not completed enrolment process can complete the same at the earliest.
- For VAT assesseees in southern States enrolment can be completed from 1st of this month, and the window is open till 15th January, 2017.

Phase 2: Enrolment Schedule for other assesseees

Assessee Type	Start date	End date
Assesseees who are presently registered under Central Excise but not registered under VAT	5 January 2017	31 January 2017
Assesseees who are presently registered under Service Tax but not registered under VAT	9 January, 2017	31 January 2017
Assesseees who got registered with VAT/Service Tax/Central Excise after August, 2016	1 February 2017	20 March 2017

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