



Lakshmikumaran
& Sridharan
attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 29 of 2017**

**GST Enrolment / Migration –
Window to be open again from
1 June, 2017**

GST Enrolment / Migration –

Window in GST Portal to be available again from 1 June

- GST is being implemented from 1st July, 2017. Before this date, taxpayers registered at present under Central Excise / Service Tax / VAT law are required to enroll themselves at the GST Portal www.gst.gov.in
- Enrolment exercise seeks to validate existing information about the assessee and update the data already available with the government.
- Enrolment will enable the assessee to obtain provisional GST registration on the date of implementation of GST.
- This process has been completed by many assessee so far and the window for the same is now closed.
- Enrolment / migration window at www.gst.gov.in will be re-opened from 1st June for fifteen days so that those assessee who could not complete enrolment process so far, may complete the same during this time.
- Those who got themselves enrolled but did not sign the enrolment form will also be able to complete the process during this time.

GSTIN mandatory in Bills of Entry / Shipping Bills from 1-7-2017

- According to CBEC, declaration of valid GSTIN in Customs documents like Bills of Entry and Shipping Bills will be mandatory from 1 July.
- This will be required to avail IGST credit on imports or GST refund on exports.
- GSTIN mentioned in Customs documents will be validated for correct IEC/ PAN linkage.
- During GSTIN registration, assessee should correctly declare IEC and the same PAN as earlier registered with DGFT for getting IEC.
- If there is any difference in PAN declared for GST registration purpose and the PAN provided for IEC registration, amendment of PAN in IEC should be sought.
- Updation of IEC for GST purpose may be undertaken when the GST enrolment window re-opens from 1 June.

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 : ls pune@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 : ls gurgaon@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

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.