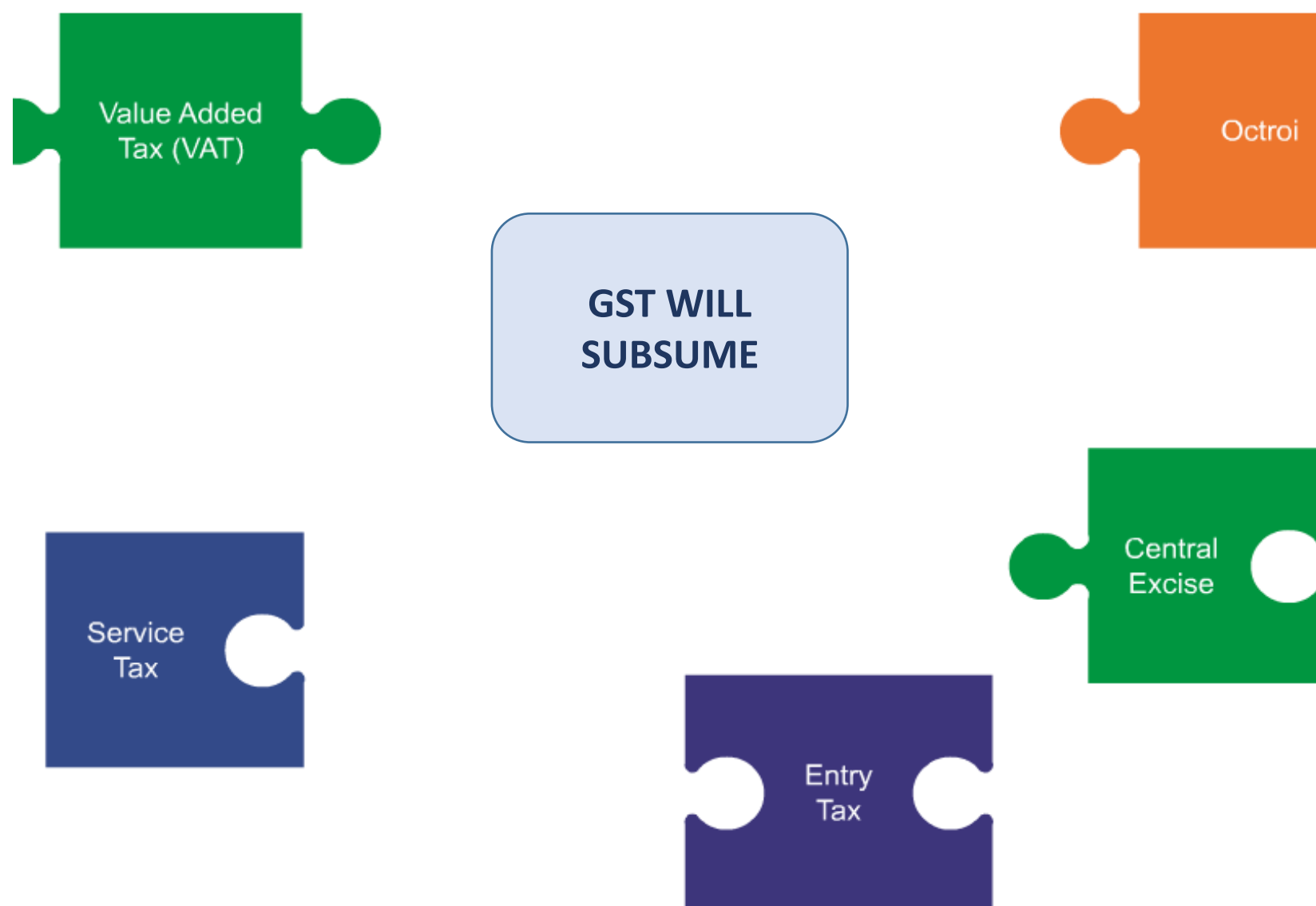


# Migration from VAT to GST Regime

*A user friendly step by step guide for dealers*

- Taxes that will be subsumed under GST laws
- Introduction- Appointed date for roll-out of GST
- Portal Go-live for enrolment
- Migration of existing tax payers
- Mandatory information and documents
- Enrolment process
- Process for issuance of provisional ID
- Electronically signing of application
- How does E-sign work?
- Issuance of Registration certificate
- Issues to be resolved at helpdesk
- Practical approach: step-by-step understanding
- General queries
- Queries related to DSC



GST Act shall come into force as on the date to be notified by the Central/State Government.

The provisional registration number issued shall be effective only from the date to be notified.

Migration to GST would require business to take multiple actions to:

- Carry forward benefits to GST regime.



- [www.gst.gov.in](http://www.gst.gov.in) has been operational from 8 November 2016, which will help /guide assist dealers to enroll as an existing taxpayer at the GST Common portal.
- Enrolment Process (CBT Video), FAQ and User Manual are available on [gst.gov.in](http://gst.gov.in)
- Note: All fields that are marked with a red sign are mandatory to be filled.



- All the existing taxpayers registered under the Central Excise, Service Tax, State Sales Tax or Value Added Tax (VAT), Entry Tax, Luxury Tax and Entertainment Tax are required to provide their details at the GST Common Portal managed by the Goods and Services Tax Network (GSTN) for the purpose of migrating themselves to the GST regime.
- To begin with the State VAT Department will be communicating the Provisional ID and password to registered taxpayers with the VAT Department.
- Dealers shall use the Provisional ID and password to create their username and password for accessing the portal and provide their details.
- Once the taxpayers provide their details, there will be **NO NEED** for them to register again with State or Center once the GST Act is implemented.
- Taxpayers are advised not to share their credentials that is- Provisional ID username or password with anyone.



- All Taxpayers who have valid PAN will be migrated to GST
- Existing Taxpayers can enroll themselves through provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID and update their business related details on the GST portal.
- Out of 7 mandatory fields GSTN have 4 fields with it:
  - State
  - PAN
  - Name of Business Entity
  - Constitution of Business entity
- Exercise started from 16<sup>th</sup> of December 2016 with Delhi State VAT first and then with Service Tax.
- Enrolment will ensure smooth transition to GST.

### Mandatory information and documents required for GST enrolment

Information to keep ready:

- **Provisional ID received from State/Central Authorities**
- **Password received from the State /Central Authorities**
- Valid e-mail address and mobile number as dealer will be sent one OTP on their e-mail address and another OTP on their mobile phone number. Dealers will be required to enter these OTPs during creation of username and password.
- Details of bank accounts including Bank IFSC Code



Sr. No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business <ul style="list-style-type: none"> <li>In case of Partnership Firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1MB)</li> <li>In case of Others: Registration Certificate of the Business Entity</li> </ul>	PDF or JPEG	1 MB
2.	Photograph of Promoters/Partners/Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory	PDF or JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Opening page of Bank Passbook/Statement containing Bank Account Number of <Account Number>, Address of Branch, Address of A/C Holder and latest transaction details	PDF and JPEG	1 MB



- Do not worry if you do not have DSC. You can use e-sign using Aadhaar
- You may submit all info and upload documents without digital signature
- Keep documents ready after scanning them.
- Ensure that they are of specified size
- In case you do not get email OTP, please check your spam folder.



One Provisional ID will be applicable for all taxes merging into GST.

Existing taxpayers registered with the VAT Department	Existing taxpayers registered under the Tax Systems but not with the VAT Department
To begin with the State VAT Department will be sharing the Provisional ID with taxpayers registered with the VAT Department	The Taxpayers registered with other Tax Departments and <b>NOT</b> under VAT Department will be shared the Provisional ID at a later date

**Enrolment process for issuance of Provisional ID to a Tax payer already registered with the state VAT department:**

**Step 1:** The state VAT department will be communicating the Provisional ID and password.

**Step 2:** Access the GST common portal. Create your unique username and new password using the Provisional ID and password.

**Step 3:** Login to the GST common portal with your new login details.

**Step 4:** Fill the enrollment application and provide business details. Don't miss the mandatory fields.

**Step 5:** Verify the auto-populated details from the state VAT system.

**Step 6:** Sign the enrollment application electronically.

**Step 7:** Submit the enrollment application along with necessary attachments.

**Step 8:** Once submitted the details will be verified by the GST system.

**Step 9:** If the details are satisfactory, Application Reference Number(ARN) will be issued. Provisional ID status – 'Migrated' till appointed date.

**Step 10:** On appointment date, Provisional ID status – 'Active'. A Provisional Registration Certificate will be issued.



After verifying the Enrollment Application, you need to electronically sign the form, in either of following ways:

E-SIGN

You can e-sign only if the Aadhar details of the authorized signatory are provided in the authorized signatory tab of the Enrollment Application.

DSC

Digital signature certificate. In case on companies (Domestic/Foreign) and LLPs(Domestic/Foreign) , it is mandatory to sign the form electronically using the DSC.

- E-Sign stands for Electronic Signature. E-Sign is an online electronic signature service to facilitate an Aadhaar holder to digitally sign a document. If the Applicant opts to electronically sign using the E-Sign service, the following actions are performed:-
- Taxpayer need to click on “E sign” button.
- System will ask to enter Aadhaar number of Authorized signatory.
- After validating the Aadhaar Number, the GST system Portal will send a request to UIDAI system to send a One Time Password (OTP).
- UIDAI system will send OTP to email address and mobile number registered against Aadhaar number.
- System will prompt user to enter OTP.
- The user will enter the OTP and submit the document. The e-Signing process is complete.



Provisional	Initial status of the Provisional ID that will be communicated to you before the application date
Provisional pending Signature	On saving the GST Enrollment application with all mandatory fields
Migrated	On submitting the Enrollment application, the status will change to migrated
Active	On the appointment date, all Provisional IDs in the 'Migrated' status will be changed to 'Active'
Suspended	After 6 months from the appointment date, all the Provisional IDs that are not electronically signed will be 'Suspended'

- **Provisional Registration Certificate:**  
The Provisional Registration Certificate will be available for viewing and download at the Dashboard of the GST Common Portal on the appointed date. The Certificate will be available only if the Registration Application was submitted successfully.
- **Final Registration Certificate:**  
The final Registration Certificate will be issued within 6 months of verification of documents by authorized Center/State officials of the concerned Jurisdiction (s) after the appointed date.



## Details auto populated and migrated from State VAT system

Following details will auto populated and migrated from state VAT system which can't be edited

- Legal Name of Business (As per PAN)
- Legal Name of Business (AS per current Tax Act)
- PAN of the Business
- State
- Zone/District/Word

Once the details in the enrolment application are verified, it will be assumed that the details migrated from VAT system are correct and the dealer will be registered with the same details in the GST system.

## Issues to be resolved at Helpdesk

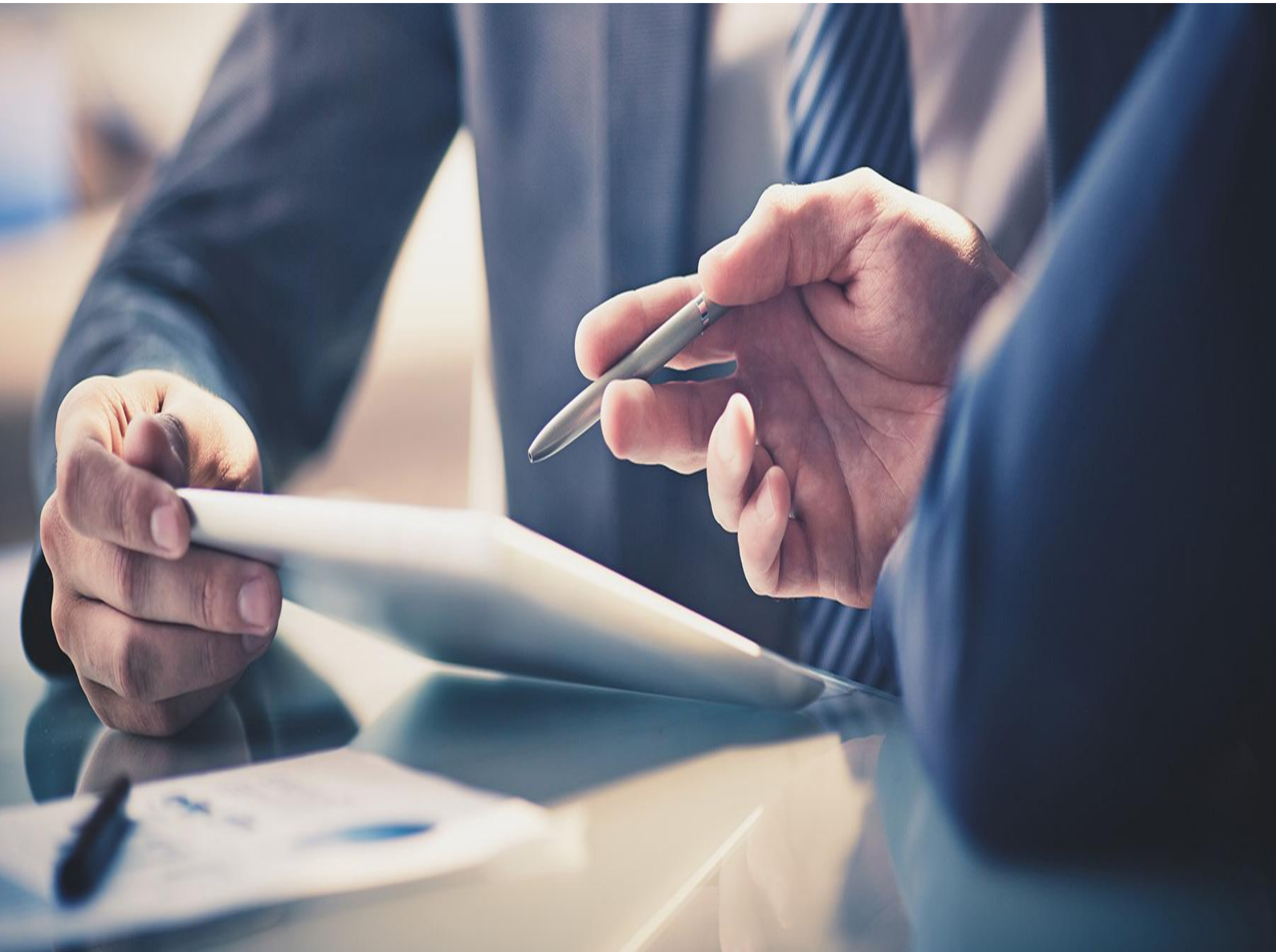
Issue Type:

- Forgot Login ID & Password
- Not able to register with DSC
- Informational – What to fill in Business Details
- PAN Card mismatch issue
- Informational - Unable to find HSN codes
- Not able to find Bank details
- OTP not received
- Forgot Password & Security
- Verification & Submission Errors
- Informational – Promoters Information
- Required
- Miscellaneous
- Domain Clarification
- Not able to submit with E-Signature
- Authorized Signatories information required
- Application verification Error in saved application dashboard



## PRACTICAL APPROACH

*Step by step understanding*



Visit the GST Common Portal [www.gst.gov.in](http://www.gst.gov.in)

GST Homepage will be displayed

For existing user login, click the existing user login button

Login page will be displayed

Enter the username & password that you had created, followed by captcha text which will appear on screen

Click the login button

The welcome page will be displayed – Notice your business name on the top – right of the page.

Click the continue button to proceed

The dashboard will be displayed

Click the dashboard menu



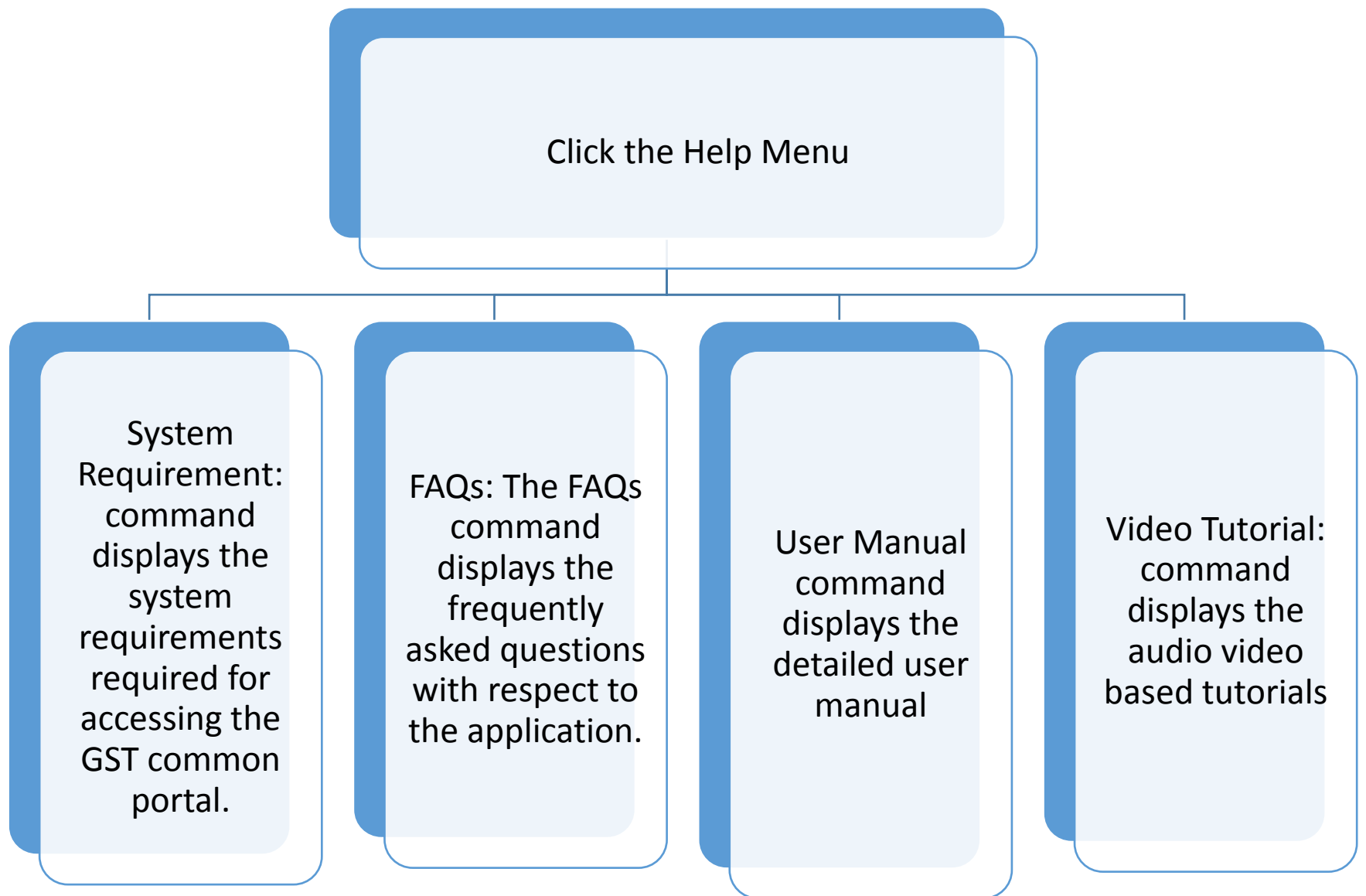
The Provisional ID enrolment command displays the enrolment application



The “my saved application” command allows you to view the enrollment application that you have saved but not yet submitted



The Register/ update DSC command allows you to register your DSC for the first time with the GST Common Portal or update an already registered DSC



The change password command on top right side of page allows you to change the password for logging to the GST Common Portal



The Logout command allows you to exit from the GST Common Portal

- Before registering the DSC in the authorized Signatory tab page, enter the details of all the authorized signatories.
- Once the DSC is registered, you may also need to update a DSC, if it is expired.

Under dashboard Menu – Click the Register/ Update DSC Command

The Register Digital Signature Certificate Page will be displayed

To Register DSC, you need to download & install the DSC CLIENT INSTALLER from the DSC Registration Page of the GST Common Portal. Also, ensure that the DSC is installed or attached to the Computer.

In the PAN of authorized Signatory drop down list, select the PAN of the authorized signatory that you want to register.

Contd..

Select the “I have downloaded & installed the signer” checkbox



Click the “proceed” button



Navigate and select the certificate



Click the “sign” button



The PAN attached to the selected DSC will be validated against the PAN of the authorised Signatory registered with the GST Common Portal



The message “your DSC has been successfully registered” will be displayed.

- The enrolment application has following multiple tabs that you need to fill, verify & submit:
  - i. Business Details
  - ii. Promoter/Partners
  - iii. Authorized Signatory
  - iv. Principal Place of Business
  - v. Additional Place of Business
  - vi. Goods & Services
  - vii. Bank Accounts
  - viii. Verification
- The enrolment application is displayed after you log in to the GST Common Portal.
- The enrolment application has multiple tabs. Fill details in each tab.
- In the business details tab page, enter the details related to your business.
 

Notice that five fields are auto populated:

  - a. Legal name of Business (as per PAN),
  - b. Legal name of business (as per current Tax Act),
  - c. PAN of the Business,
  - d. State &
  - e. Zone/District/Ward/Zone
- In the constitution of business, Zone/District/Ward/Zone No. drop down list, select the relevant option . You can refer the Registration Certificate issued by the State VAT Dept. to fill these details.
- Enter the details of existing registration details like Delhi VAT Registration, Central Excise, Service Tax Registration.
- Click the Add button to add the registration details to your enrolment application.
- Navigate and upload the relevant Proof of Constitution of Business.
- Click save & Continue button.
- In the promoter/partner's tab page, enter the details of your stakeholders including PAN details.
- Navigate & upload the photograph of the stakeholder.
- Select the also authorized signatory option in case details entered here are of primary authorized signatory.
- Click save & continue button.
- In the promoter/partner's tab page, enter the details of your stakeholders including PAN details.
- Navigate & upload the photograph of the stakeholder.
- Select the also authorized signatory option in case details entered here are of primary authorized signatory.
- Click save & continue button.
- In the authorized signatory tab page, enter the details of all the authorized signatories.
- Navigate & upload the relevant proof of appointment and photograph of the Authorized Signatory.
- In the principal place of business tab page, enter the details of the principal place of business.



- Navigate & upload proof of principal place of business.
- Select the nature of business activity being carried out at the principal place of business.
- Similarly for additional place of business, enter the required details.
- In goods & services tab page, enter the HSN Code of the goods & commodities, your business deals with.
- In case you are dealing with services, enter the SAC Code of the services offered by your business.
- In the bank account tab page, enter the details of the bank accounts used for the purpose of carrying out business transactions.
- Navigate & upload documents related to bank A/C.
- In verification tab, select the verification check box.
- Select the authorized signatory from the drop down list.
- Enter the place of your principal business.
- Click the submit with DSC button to navigate and select the DSC & electronically sign the enrollment application using DSC.
- In case, your DSC is not registered, you will need to register DSC using dashboard> Register/update DSC Command.
- Once your application is successfully submitted, a unique Application Reference No. (ARN) is generated.
- Note this ARN for future correspondence.
- Your application is now successfully submitted. You will receive a notification with unique ARN on your registered e-mail address and mobile phone number.



- Existing taxpayers need to enroll as a taxpayer on the GST common portal due to following reasons:
  - The existing data available with various tax authorities is incomplete and thus fresh enrolment has been initiated.
  - Also, providing with fresh opportunity to existing dealers to ensure that their latest updated data will be available in GST Database without any recourse to amendment process.
  - Paper based enrolment option is no more available.
- Enrollment is required now to avail the functionalities of GST immediately on the appointed date.
- More than one registration for the same PAN is allowed provided the firm is maintaining accounts as per accounting standard-17.
- As of now only one business entity is being registered.
- Email address and mobile number of primary authorized signatory is to be provided.
- The above cannot be changed till the appointed date.
- Password is valid for 120 days.
- Same email address and mobile number for multiple IDs.
- Details of upto 10 partners have to be filled in case of more partners.
- Upto 100 additional place of business details can be filled.
- It is not mandatory to fill additional place of business.
- Entire business process under GST will be HSN based and fill the HSN codes.
- For service accounting code refer to [www.aces.gov.in](http://www.aces.gov.in).

## What is Principal Place of Business

Principal Place of Business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.

## Who will be Primary Authorized Signatory

- A Primary authorized signatory is the person who is primarily responsible to perform action on the GST System Portal on behalf of taxpayer. All communication from the GST System Portal relating to taxpayer will be sent to him. For example:- in case of proprietor, the proprietor himself or any person authorized by him, in case of partnership any of the partner authorized or any person authorized, in case of Company/LLP, Society, Trust, the person who is authorized by Board or Governing Body etc. can act as Primary authorized signatory. Copy of authorization needs to be uploaded.
- In case of multiple authorized signatory for single business entity, one authorized signatory should be designated as primary authorized signatory and email and mobile number of that person shall be provided at the enrolment.
- In case of single authorized signatory for a business entity, he shall be assumed as primary authorized signatory for that business entity.

## Queries related to DSC

DSC is mandatory for enrollment by companies, foreign companies, LLPs, FLLPs.

For others DSC/e-sign can be used.

Only class 2&3 DSC can be registered at GST common portal.

DSC needs to be registered on the portal.

Msigner utility is to be downloaded for enabling DSC.

## About Us

### Who We Are:

We are a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. Our firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value and optimize the benefits accruing to clients.

### Our Focus:

To provide high quality services to our clients and believe in upholding high standards of honesty and integrity in what we do.

### Our Clientele:

We have been providing services to a proud mix of Multinational companies, Indian companies, High Net Worth Individuals amongst others. Our multinational client-set includes companies belonging to Japan, US, Singapore, China, Taiwan, Hong Kong, and many others.

We advise & also hand-hold foreign companies set-up operations in India & cater to their compliance requirements right from inception to regular day-to-day operations.

### Our Services:

#### Accounting / Book-keeping

Book-keeping, Preparation and Compilation of financial statements, Accounting reconciliations and Consolidations, Accounting system implementation, Development of Accounting policies and Procedures Manual, Forecasting and Projections, Financial analysis of reports, Cash flow management.

#### Audit / Assurance

Audit, Review of financial statements, Internal control reviews, Reporting requirements, Drafting of Management

#### Regulatory

Advice on Regulatory matters, Assistance in obtaining Clarifications and Approvals from Reserve Bank of India (RBI) and other Statutory Authorities, Company Law Compliance, Compliance with Exchange Control Regulations and Import-Export Code norms.

#### Taxation

Corporate, Individual & International Taxation, Direct & Indirect tax compliance, Return Filing, Tax Advisory, Tax Audit, Dispute Resolution, Transfer Pricing, secretarial records, Filing of necessary forms.



### **Transaction advisory**

Business structuring, Valuations, Corporate Finance, Due diligence, Tax planning.

### **Compliances**

Income tax, Service tax, VAT/ CST, Excise/ Customs, RBI and ROC compliances in respect of all types of regulatory filing of documents and their follow up.



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