



Trade Notice No. 16/2018

Dated, Shillong the 29th August, 2018

Subject: Re-opening of migration window for taxpayers who received provisional IDs but could not complete the migration process - procedure to be followed - regarding

Attention is invited to the Notification No 31/2018-Central Tax dated 06.08.2018 issued by the Central Board of Indirect Taxes specifying the procedure to be followed for registration of persons who, after having received the Provincial ID from the Tax authorities, did not file the complete FORM GST REG 26 of the CGST Rules, 2017 till 31st December 2017.

The following procedure is prescribed for facilitating completion of migration process of taxpayers where Part A of FORM GST REG-26 was filled, but Part B of the said FORM has not been filled.

2. Procedure for submitting request letter/application:

- (i) As already indicated in the Notification No 31/2018-Central Tax dated 06.08.2018, taxpayers seeking completion of the migration process should submit a request letter to the jurisdictional DC/AC of CGST Division, by 31st August, 2018.
- (ii) The request letter/ application should contain all details indicated in the Table to para 2(i) of the said Notification viz., email Id and mobile number of the Primary Authorized Signatory. A mail id or mobile number of a third person, consultant or any other person should not be used for this purpose. Pending migration, all future communication will be done on this email id and mobile number. Hence the taxpayer needs to ensure correctness of the said e-mail id and mobile number.
- (iii) All requests received by CGST Division should be thoroughly scrutinised and verified with supporting documents (if any) by the DC/AC of the Division then forwarded to the **Commissionerate Nodal Officer** by 3rd September 2018.

3. Action by Commissionerate/Zonal Nodal Officers and GSTN:

(i) All requests received in a CGST Commissionerate should be further verified by the **Commissionerate Nodal Officer** and will send the verified details in the format prescribed in the Table at Para 2(i) of Notification No 31/2018-CT to the Zonal Nodal Officer by mail on 3rd September 2018.

(iii) The **Zonal Nodal Officer** after such verification as may be required will then recommend such cases to GSTN for appropriate further processing through mail by 4th Sept, 2018.

(iv) GSTN will scrutinize all the cases recommended by the Zone, based on the information available with it, and in cases found fit for further processing, will send e-mail on the mail id of Primary Authorized Signatory, provided by the taxpayer in the request letter.

4. Procedure to be followed by the taxpayer post submission of details to jurisdictional nodal officer:

(i) Once a tax payer's case is selected by GSTN, he will receive a mail from GSTN (preliminary approval of his case). The taxpayer will then have to apply for fresh registration by logging onto <https://www.gst.gov.in/> in the "Services" tab and fill up the application in Form GST-REG-01. In this GST-REG-01 application, taxpayer should **only use the e-mail id which has been provided as e-mail id of Primary Authorized Signatory** [para 2(iii)above].

(ii) In the Business details tab, the taxpayer needs to furnish the TIN/Central Excise Registration Number/Service Tax registration number etc.

(iii) Taxpayer is required to select "**Others**" under "**Reason to obtain registration**". In the text box opened "**Application for migration under Notification Number 31/2018**" needs to be mentioned.

(iv) Under the Business details section "**Indicate Existing Registration**", taxpayer is required to mention his/her existing **GSTN** on which migration is requested. "**Date of commencement of Business**" and "**Date on which liability to register arises**" should be entered as **01/07/2017**.

(v) After Successful submission of the application, the same will then be allotted by GSTN (at the back-end) to the Central Or State Registration Authorities for processing and approval.

(vi) After Central or State Registration Authorities approve the application, GSTN will send an e-mail to taxpayer containing the following:-

- ARN of new application (for fresh registration),
- NEW GSTIN,
- ACCESS TOKEN for new GSTIN (initial password)
(this is second e-mail from GSTN to taxpayer)

(vii) The taxpayer is then required to send an e-mail to the mail id migration@gstn.org.in with a request to replace new GSTIN with old one, with the following details:

- (a) ARN (received in second e-mail i.e of new GSTIN)
- (b) NEW GSTIN (received in second e-mail)
- (c) Access token (received in second e-mail), and
- (d) Old GSTIN /PID

This should be done on or before 30th September, 2018.

[NOTE: It is advised not to use the access token received in the second mail to activate the new GSTIN/PID, because the new GSTIN will be different from the non-migrated GSTIN/PID. Also, taxpayer should not change user id and password at this stage, because if new GSTIN (received in the second mail) is activated by changing user id and password, GSTN cannot replace the new GSTIN with old one and the taxpayer will then be required to re-apply for fresh registration in Form GST REG - 01 and repeat the entire procedure.]

(viii) After the taxpayer sends the above e-mail to GSTN, GSTN will undertake final check and complete the process of mapping the NEW GSTIN to the OLD GSTIN. After making the changes in the backend, GSTN will send a THIRD E-MAIL, on the e-mail id of Primary Authorized Signatory, containing the OLD GSTIN and fresh ACCESS TOKEN. Registration effect date will be given as 01.07.2017 for this registration.

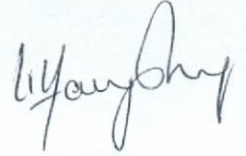
(ix) Since the above process of replacing GSTIN in the back-end is not automated process, it will take some time. Taxpayers are requested to wait till they receive the third e-mail from GSTN.

(x) After receiving the third e-mail, the taxpayer needs to use the details received in the third e-mail to activate the old GSTIN, with the username and password given in the new Access Token. This can be done by logging onto the common portal www.gst.gov.in. Registration Certificate can be generated by using the old GSTIN as "First time login".

This Trade Notice is being issued to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBIC's website www.cbec.gov.in.

All Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers and the assesseees under their respective jurisdiction.

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



(W.L. Hangshing)
Chief Commissioner

C.No. IV(16)02/CCO/TECH-I/GST/SH/2018/

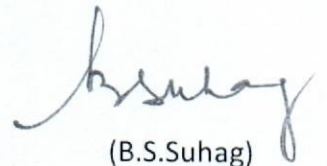
6842-62.

Dated:

29 AUG 2018

Copy forwarded for information and necessary action to:

- (i) The Commissioner, GST & CX, Agartala/ Aizawl/ Dibrugarh/Dimapur/Guwahati/ Imphal /Itanagar/ Shillong.
- (ii) The Commissioner of Customs (P), N.E.R., Shillong.
- (iii) The Commissioner (Appeals), (Audit), Goods & Services Tax, Guwahati.
- (iv) The zonal RAC members (as per list).
- (v) The Superintendent (Systems), CCO, Shillong for uploading on the Website.



(B.S. Suhag)
Additional Commissioner