

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES:::ASSAM:::GUWAHATI

(Circular No.16/2016)

No.CTMS-7/2015/pt/370

Dated:23rd November,2016

Sub : Distribution of Provisional Login ID and Passwords as provided by the GSTN to the existing dealers for enabling them to Log-on the GST Common Portal for GST enrolment as per Model Goods and Services Act (Model GST Law).

1. Background:

The 101st Constitutional Amendment Act,2016 has paved way for the implementation of the Goods and Services Tax in the Country in near future. Goods and Service Tax Network (GSTN) is a Special Purpose Vehicle created for providing IT infrastructure and services for various stakeholders.

The implementation of GST envisages issuance of single GSTIN to the dealers. Accordingly, all the dealers who are presently registered under the Assam VAT Act, 2003, CST Act, 1956, Assam Entry Tax Act, 2008, Assam Tax on Luxuries (Hotels Lodging Houses & Hospitals) Act, 1989, Assam Amusements & Betting Tax Act, 1939 are required to enroll themselves for the GSTIN. The Commissioner of Taxes, Assam has taken steps to provide the provisional GSTIN provisional user ID & Password to the existing dealers through both an online utility and through offline mode so that the existing dealers can get themselves enrolled for GSTIN.

2. The existing dealers shall enroll on the GST Common Portal (www.gst.gov.in) w.e.f. 30th of November, 2016.

- a. The GSTN has provided the provisional login ID and Password for dealers whose PAN are already verified and who are registered under the above mentioned Taxation Acts.
- b. List of the existing dealers whose Provisional Login ID and Passwords are generated by GSTN, is available in the website www.tax.assam.gov.in of the Taxation Department, Assam.
- c. For dealers not appearing in list, Login ID and Passwords will be provided to them in the next phase of enrolment and thereafter these dealers will be allowed to enroll on the GST Common Portal.
- d. For all those existing dealers under these five Acts, if their PAN is either not provided or is incorrect or is not verified with NSDL, all these dealers are requested to update their PAN in the online utility developed for the purpose in the website www.tax.assam.gov.in. They may also approach their jurisdictional officer with details of the TIN alongwith self-attested copy of the PAN of the firm for updating of the details in their registration database. In this context, Circular No. 9/2016 dated 13.10.2016 may be referred to.
- e. All those dealers who have not updated their Mobile Number and Email IDs, shall be able to update the same in the online utility developed for the purpose on the website

www.tax.assam.gov.in in terms of Circular No. 9/2016 dated 13.10.2016 available on the same website.

3. All the dealers, who are registered under any of the Acts mentioned above, need to follow one of the following procedures to obtain their Login ID and Password from this Department.

A. Existing dealers with updated Mobile Number and Email IDs:

The existing dealers who have updated their Mobile Numbers and Email IDs on website www.tax.assam.gov.in shall be provided their provisional GSTIN user ID and Password automatically through their Mobile Numbers and Email IDs. Such dealers shall also be able to receive their GSTIN information when they login for e-services in www.tax.assam.gov.in. The dealer may use the option "GSTIN Provisional ID and Password" available under the login account to retrieve the details.

B. Existing dealers registered for e-services in our current TIMS software:

The existing dealers who have not updated their Mobile Numbers and Email IDs but are registered for e-services in www.tax.assam.gov.in, shall be able to receive their provisional GSTIN user ID and Password when they login into the above portal for accessing e-services. The dealer may use the option "GSTIN Provisional ID and Password" available under the login account to retrieve the details.

C. Existing dealers without updated Mobile Numbers/Email IDs and without registration for e-services.

Such existing dealers who have neither updated Mobile Numbers/Email IDs nor registered for e-services on www.tax.assam.gov.in, shall have to collect the provisional GSTIN user ID and Password manually from his jurisdictional authority by submitting a signed application form as per format at Annexure-I. Once approved by the jurisdictional authority, such person shall receive the provisional user ID and Password through SMS on his Mobile Number provided in the application form.

4. Dealers facing with the issue of obtaining the Provisional Login ID and Password from Taxation Department are requested to contact the Nodal Help Desk No. **0361-2232619, 2232661**.
5. All the existing dealers are requested not to share Provisional GST Login ID and Password with anyone. The enrollment procedure on the GST Common Portal is to be carried out by themselves. If the Login ID/Password goes in the wrong hands, such dealers cannot later on claim innocence.
6. Registration under Model GST Law is PAN based. Therefore, those existing dealers who are registered under the various Acts mentioned above not having the valid PAN will not get Registration Number from GST. List of such dealers is available on the website www.tax.assam.gov.in.
7. After receipt of the Provisional ID and Password from the Taxation Department, the dealer needs to Login on the GST Common Portal (www.gst.gov.in). Click on "New User Login" for enrollment. The procedure for enrolling of the GST Common Portal is available on the said Portal in the User Manual, FAQs and video based tutorial. This information is also available on the Taxation Department website (www.tax.assam.gov.in)

Q


8. After enrolling on GST Common Portal, if the dealer has any issue in respect of completing registration process, then such dealer needs to call on the Help Desk Number **0124-4688999** or may write a mail on helpdesk@gst.gov.in which is provided by the GST and is available on the GST Common Portal www.gst.gov.in
9. Enrollment under GST means validating the data of existing dealers and filling up the remaining key fields by them in the Enrolment Application at the GST Common Portal (www.gst.gov.in). There is no deemed enrolment under GST. There is no fee or charge levied for the enrolment of an existing dealer under GST. Before enrolling with the GST Common Portal, the existing dealer must ensure to have the following information.
- GSTN Provisional ID received from the Assam Taxation Department
 - GSTN Password received from the Assam Taxation Department
 - Valid E-mail Address
 - Valid Mobile Number
 - Bank Account Number
 - Bank IFSC
10. In a situation where there are more than one TINs in Assam against single PAN, each such TIN shall be provided a provisional GSTIN provisional user ID and Password. The taxpayers will have to go through the relevant provisions of the Model GST Law and the Draft Registration Rules and then take steps, at his option, to apply for cancellation of registration(s) provisionally granted to him. In this regard, the provisions of the Model GST Law and Draft Registration Rules are available on our website www.tax.assam.gov.in. If any dealer finds difficulties in taking a decision on the cancellation of registration, he may contact concerned jurisdictional Officer or the GST Cell in the Apex Office.
11. This Circular cannot be made use for any legal interpretation of provisions of Law, as it is clarificatory in nature. If any member of the Trade has any doubt, he may refer the matter to this Office for further clarification.


(Anurag Goel),
Commissioner of Taxes, Assam,
Guwahati.

Memo No.CTMS-7/2015/pt/370-A
Copy to:-

Dated: 23rd November,2016

1. The Commissioner & Secretary to the Government of Assam, Finance (Taxation) Department, Dispur, Guwahati-6 for favour of kind information.
2. The Deputy Commissioner of Taxes (All) for information and necessary action.
3. The Assistant Commissioners of Taxes/Superintendent of Taxes (All) for information and necessary action.
4. The registered Associations/Bodies of Trade, Industry and Tax Consultants.


(Anurag Goel),
Commissioner of Taxes, Assam,
Guwahati.

Annexure-1

Application form for applying to manually obtain provisional GSTIN user ID and Password

1. Name of the firm -
2. Unit under which registered -
3. Act under which registered -
4. TIN No. -
5. PAN of the firm -
6. Name of the person applying -
7. Mobile Number of the person applying - +91-

Date:-

Signature of the person applying