

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

(CIRCULAR NO 9/2016)

No. CT/COMP-52/2013/73

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Subject : Communication of GST provisional Registration Number (GSTIN)- collection of mobile number and email Id of registered dealers/taxpayers under VAT, CST, Entry Tax, Luxury Tax & Entertainment Tax for the purpose thereof.

Everyone is aware that Goods & Services Tax (GST) will be rolled out from 1st April, 2017.

Five Taxation Acts, namely:- VAT, CST, Entry Tax, Luxury Tax and Entertainment Tax, presently administered by the Commissionerate of Taxes, Assam will be subsumed under the GST Act.

The tax payers registered under above five Acts need to be migrated to GST and all the existing registered payers will be allotted PAN based Goods & Services Tax payers Identification Number (GSTIN) on provisional basis. ***Under GST regime, registration will not be allowed without a valid PAN.***

In order to facilitate communication of GST registration number to the existing registered entities, the following course of actions has been chalked out:

1. Such provisional registration number under GST (GSTIN) is required to be communicated to the existing tax-payers **through electronic means i.e. mobile phone and email ID only.**
2. Hence, all the existing registered tax-payers under the five Acts are required to provide their mobile phone No. and email ID to the Commissionerate through system (TIMS).
3. The Mobile Phone Number & email ID must be furnished on or before 5th November, 2016.
4. If such mobile No. & emails ID are not furnished on or before 5th November, 2016, GST registration number (GSTIN) will not be generated. Moreover, such dealers will be disabled to upload their tax returns and apply for statutory forms under the existing Acts.
5. For this purpose, a template/Screen has been developed. A tax-payer has to follow the steps in sequence to furnish the details.

6. Process-1 for dealers having user ID/Password:

- log in to <http://www.tax.assam.gov.in>
- Click “e-services” ⇒ Click “e-return” ⇒ Put **User-id and password** & login.
- Click “edit profile”.
- Registration details updation:
- **Select “Act”** from drop down menu. Registration Number will be auto populated. Then “submit”.
- **Dealer’s profile-** Enter/edit mobile number, email id, update PAN number, name as per PAN and status of dealer under the selected Act.
- Click **verify** button.
- **Two different OTPs** (One Time Password) will be sent to dealer’s registered mobile number and email id.
- Enter the two OTP numbers.
- Click “confirm”.

7. Process-2 for dealers/Tax Payers not having User Id /Password:

- log in to <http://www.tax.assam.gov.in>
- Click “e-services” ⇒ Click “Create Online dealer profile”
- PART A: Registration Information
- Select the “Check box” of the Act under which the applicant is regd.
- Put the registration number and click “Dealer search”.
- Details like Firm name, address and PAN will be auto-populated.
- PART B: Applicant Details.
- Fill up all the required details including email Id and desired user Id.
- Submit the profile. Click “submit”.
- **user-id and password** will be sent as email to the dealer.
- First time when dealer logs in, he/she would be asked to change the password.
- Rest of the processes would be same as for **Process-1**.

All the concerned are requested to follow the above steps for hassle-free communication of GSTIN for eventual transition to GST.



Commissioner of Taxes, Assam