

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6
& & &
(Circular No. 1/2017)

No.CTS-4/2017/1

Dated Guwahati the 12th January, 2017

Sub : Enrollment of existing dealers in GST Portal having multiple registrations under different Acts or single Act to be subsumed under GST.


The existing dealers who are migrating to GST are required to get themselves enrolled in the GST portal www.gst.gov.in after obtaining Provisional User id and Password from <http://www.tax.assam.gov.in>. In course of GST enrollment, there will be some dealers, who because of the nature of their business activities, will have multiple registrations under VAT, CST, Entry Tax, Luxury Tax and Entertainment Tax or may have even multiple registrations under the Assam VAT Act, e.g.-TINs/GRNs.

In case of a dealer having multiple registrations under the existing laws, either under a single Act or under different Acts, GSTN has decided to issue Provisional id and Password for each such registration.

Everyone knows that GST is going to subsume five indirect taxes levied and collected by the State, such as VAT, CST, Entry Tax, Entertainment Tax and Luxury Tax and hence there will be one common registration under GST.

However, since dealers having multiple registrations under existing laws will be provided with multiple Provisional id and Password, such dealers are required to ensure that they enroll themselves **only once in GST portal** against only one Provisional id and Password for the same business vertical. In other words, they should not enroll themselves with other Provisional id and Password. However, there is an exception. When a dealer is having different business verticals, in such case of course, he can do multiple enrolments for different business segments as laid down in sub-Section (2) of Section 23 of the Model GST Law.

The process described above shows that all entities registered under the existing laws and having valid PAN that will be subsumed under GST, will be given provisional registration and the onus will be on the taxpayers to get the same cancelled, if he is not liable to be registered under GST.


(Anurag Goel),
Commissioner of Taxes, Assam
Guwahati

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Memo No.CTS-4/2017/1-A

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Copy to :

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


Commissioner of Taxes, Assam
Guwahati