

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Dear Professional Colleague,

GST Migration for Excise assesses to start from 05/01/2017 and Service Tax assesses from 09/01/2017

In series of events to witness the GST light of the day, enrolment of existing registrants in indirect taxes was made open for the assessee presently registered with State Tax or VAT in Puducherry, the first in the Country (along with Sikkim), from **November 8, 2016**. On the same day, GST System Portal 'www.gst.gov.in' ("**GSTN Portal**") was launched by the Government of India.

Enrolment under GST means validating the data of existing taxpayers and filling up the remaining key fields. In this regard, the schedule of the GST enrolment plan (State-wise) was also provided by the Government. GST enrolment schedule has now been revised and the details have been made more precise along with details of the percentage of the assessee submitted/provided details (State-wise) and migrated till date.

Gist of important changes:

- Earlier, the taxpayers registered under the Central Excise and Service Tax, but not registered under State VAT were required to enrol from January 1, 2017, but now enrolment date for the Central Excise assessee and Service Tax assessee have been differently prescribed, which are as under:

<i>Particulars</i>	<i>Start date</i>	<i>End date</i>
<i>Enrolment of taxpayers who are registered under Central Excise Act but not registered under State VAT</i>	January 5, 2017	January 31, 2017
<i>Enrolment of taxpayers who are registered under Service Tax Act* but not registered under State VAT</i>	January 9, 2017	January 31, 2017

*Instead of the Service Tax Act, it should have been written under the Finance Act, 1994.

- Earlier, there was a category of "*Delta All Registrants (All Groups)*", for which enrolment date was February 1, 2017. Now, the same has been replaced with specific category of "*new registration under VAT/Service Tax/Central Excise after August, 2016*", in the following manner:

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Particulars	Start date	End date
<i>New registration under VAT/Service Tax/Central Excise after August 2016</i>	February 1, 2017	March 20, 2017

- Also, the percentage of assessee migrated till date (State-wise) has also been provided which shows highest GST enrolment in the state of Gujarat (i.e. 78.36%).

GST enrolment schedule:

The revised schedule of the enrolment activation drive for States is given below for ease reference:

State	Start Date	End Date	% Enrolled
Puducherry	08-11-2016	07-12-2016	41.02%
Sikkim	08-11-2016	07-12-2016	43.27%
Maharashtra	14-11-2016	07-12-2016	41.54%
Goa	14-11-2016	07-12-2016	46.40%
Daman and Diu	14-11-2016	07-12-2016	42.63%
Dadra and Nagar Haveli	14-11-2016	07-12-2016	24.96%
Chhattisgarh	14-11-2016	07-12-2016	74.49%
Gujarat	15-11-2016	07-12-2016	78.36%
Odisha	30-11-2016	15-12-2016	24.85%
Jharkhand	30-11-2016	15-12-2016	56.29%
Bihar	30-11-2016	15-12-2016	48.79%
West Bengal	30-11-2016	15-12-2016	60.58%
Madhya Pradesh	30-11-2016	15-12-2016	76.87%
Assam	30-11-2016	15-12-2016	2.14%

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Tripura	30-11-2016	15-12-2016	12.63%
Meghalaya	30-11-2016	15-12-2016	9.36%
Nagaland	30-11-2016	15-12-2016	15.50%
Arunachal Pradesh	30-11-2016	15-12-2016	4.17%
Mizoram	30-11-2016	15-12-2016	28.76%
Manipur	30-11-2016	15-12-2016	7.88%
Uttar Pradesh	16-12-2016	31-12-2016	18.17%
Jammu & Kashmir	16-12-2016	31-12-2016	0.00%
Delhi	16-12-2016	31-12-2016	45.3%
Chandigarh	16-12-2016	31-12-2016	53.13%
Haryana	16-12-2016	31-12-2016	29.10%
Punjab	16-12-2016	31-12-2016	29.97%
Uttarakhand	16-12-2016	31-12-2016	12.54%
Himachal Pradesh	16-12-2016	31-12-2016	41.14%
Rajasthan	16-12-2016	31-12-2016	67.13%
Kerala	01-01-2017	15-01-2017	0.73%
Tamilnadu	01-01-2017	15-01-2017	0.44%
Karnataka	01-01-2017	15-01-2017	1.19%
Telangana	01-01-2017	15-01-2017	1.04%
Andhra Pradesh	01-01-2017	15-01-2017	1.86%
Enrolment of Taxpayers who are registered under Central Excise Act but not registered under State VAT	05-01-2017	31-01-2017	Not Yet Started
Enrolment of Taxpayers who are registered under	09-01-2017	31-01-2017	Not Yet Started

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Service Tax Act but not registered under State VAT			
New registration under VAT/Service Tax/Central Excise after August 2016	01-02-2017	20-03-2017	Not Yet Started

Source: <https://www.gst.gov.in/enrolplan>

8th GST Council meeting begins on January 3, 2017: The Council will meet representatives of six crucial sectors

The GST Council has begun its crucial two-day meeting today in New Delhi, as it looks to find a middle path on sharing of administrative powers between the Centre and the States that is acceptable to both sides. The meeting will also look to finalize the Integrated GST bill. A consensus will help the Centre to table the supporting legislations in the budget session of the Parliament beginning later this month.

In its two day meeting, the GST Council will also meet representatives of six crucial sectors, including IT, telecom, banking and insurance, to assess the implementation hurdles under the new GST regime. A presentation will also be made by sector representatives of civil aviation and railways.

Hope the information will assist you in your Professional endeavours. In case of any query/information, please do not hesitate to write back to us.

Thanks & Best Regards,

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Author of a book on Goods and Services Tax, titled, "GUIDE TO REVISED MODEL GST LAW (With Draft Rules on Registration, Payment, Invoice, Returns and Refund)" [3rd Edition]

A2Z TAXCORP LLP

Tax and Law Practitioners

Delhi:

Flat No. 34B, Ground Floor,

Pocket – 1, Mayur Vihar Phase-1

Delhi – 110091 (India)

Mobile: +91 98106 04563; E-mail: bimaljain@hotmail.com

Bimal Jain

FCA, FCS, LLB, B.Com (Hons)

Tel: +91 11 22757595/ 42427056

Email: bimaljain@hotmail.com

Web: www.a2ztaxcorp.com

We can also be contacted at below mentioned address:

Bengaluru	Kolkata	Dhanbad	Allahabad	Chandigarh
-----------	---------	---------	-----------	------------

Disclaimer: *The contents of this document are solely for informational purpose. It does not constitute professional advice or recommendation of firm. Neither the authors nor firm and its affiliates accepts any liabilities for any loss or damage of any kind arising out of any information in this document nor for any actions taken in reliance thereon.*

Readers are advised to consult the professional for understanding applicability of this newsletter in the respective scenarios. While due care has been taken in preparing this document, the existence of mistakes and omissions herein is not ruled out. No part of this document should be distributed or copied (except for personal, non-commercial use) without our written permission.