

## **Traders can get enrolled under GST provisions at govt camps**

The commercial taxes department (CTD) is to organize mega camps at all the nine divisional headquarters from Tuesday for mass enrolment/registration of traders and heads of business concerns and their units under the provisions of the goods and services tax (GST) regime, which is to be enforced in the country next year. The camps are being organized on the CTD premises in Patna, Gaya, Bhagalpur, Munger, Purnia, Saharsa, Darbhanga, Muzaffarpur and Chhapra. Traders from the districts concerned could also get registered under GST at the camps. A senior CTD official in the rank of joint commissioner said anyone whose business unit's annual turnover is even Re 1 and carries tax identification number-value added tax (TIN-VAT) and/or TIN central sales tax (TIN-CST) should get registered under GST to reap the benefits of conducting interstate trade as would accrue from the new tax regime in the country.

"The registration done under GST at the camps will be free of cost. The CTD officials and employees will assist them," said the official, adding that mass registration has already started and would continue till December 15. The camps at the nine divisional headquarters would also continue till December 15. "The mass registration is being organized under mission mode," he said.

The official said "migration to the GST mode" is mandatory for all traders having the TIN-VAT or TIN-CST and having annual turnover of Rs10 lakh or more. If they fail to avail of the opportunity for migration now, they would have to migrate to GST in April. "Those who do not migrate to the GST mode will not be able to conduct interstate trade. That is, they will not be able to procure any item from outside state for trade within his or her state (read Bihar)," the official said, adding: "Those who do not migrate to the GST mode can trade only within the confines of Bihar."

Asked as to what about the persons who are about to start any venture or trade or have started it only last month, the CTD official said such persons could "voluntarily register their concerns for TIN-VAT or TIN-CST and then "migrate to the GST mode". "There is a relevant section, 19(1), of the VAT Act which facilitates voluntary registration under TIN-VAT and TIN-CST. After this, even they could migrate to the GST mode at the mega camps. It would also be free of cost," he said.

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