



NATION  
TAX  
MARKET

GOVERNMENT OF INDIA: भारत सरकार

Office of the Commissioner, Kolkata South CGST & CX Commissionerate,  
कोलकाता दक्षिण वस्तु एवं सेवा कर, आयुक्त का कार्यालय  
GST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata-700107  
वस्तु एवं सेवा कर भवन, 180 शांतिपल्ली, राजडंगा मेन रोड, कोलकाता-700107

**GST Trade Notice No. 04/2018**

**Sub: Standard operating procedure for migration - Notification No. 31/2018-CT**  
**dated 06.08.2018 – Reg**

Attention of the trade, all field formations and public in general is invited to the Notification No. 31/2018-Central Tax dated 06.08.2018 pertaining to special procedure specified for completing migration of taxpayers who received provisional IDs but could not complete the migration process.

In this regard, GSTN authority has issued guidelines/standard operating procedures for enabling taxpayers to migrate to GST regime as is enclosed herewith.

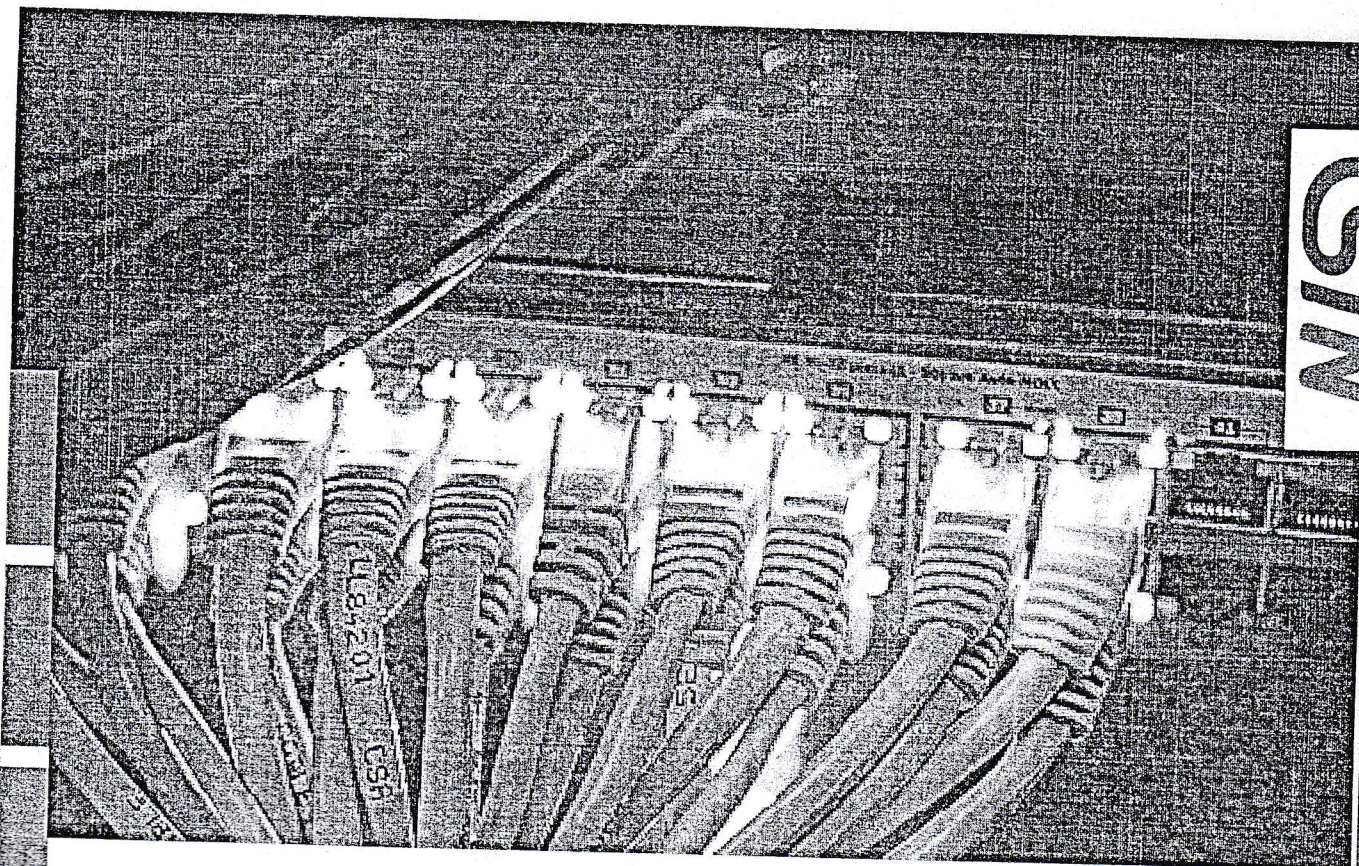
The trade & Industry Association/Chamber of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

Encl : As Above

  
(Rajeev Gupta)  
Commissioner

CGST & CX, Kolkata South Comm't

**GSTN**



# **Standard Operating Procedure for enabling dealers to migrate to GST regime**

**6<sup>th</sup> Aug' 2018  
GSTN**

# Our Approach to Resolve the issues



- State SPOC's / CBIC to provide list of GSTIN's on [gstn.nodal@gstn.org.in](mailto:gstn.nodal@gstn.org.in) who have activated part A of the enrolment application and created user id and password.
- Before proceeding ahead states / CBIC to direct the jurisdictional authorities to ensure that the SOP mentioned along with this PPT is understood and actions are taken accordingly.
- Taxpayers will be required to apply for a new registration on <https://www.gst.gov.in/> in the "Services" tab.
- In the business detail tab they need to furnish TIN / Central Excise registration no. / Service tax registration no.

# Approach to Resolve issue



- The tax payer will receive intimation through email and mobile number from GSTN on the number/email communicated by the jurisdictional nodal officer.
- On receipt of intimation, the tax payer will be required to apply for a new registration on GST portal (<https://www.gst.gov.in/>) in the "Services" tab. If the tax payer desires, he may provide new email ID and Mobile Number while submitting the form.
- Taxpayer is required to select under Business Details Section of the New Registration Form the "Reason to obtain registration" = "Others" and in the text box opened "Application for migration under Notification Number 31/2018" need to be mentioned.
- Under the Business Details section "Indicate Existing Registration" taxpayer is required to mention his/her existing GSTIN on which migration is requested. Taxpayer is also required to mention his/her registration details under earlier Acts from where the migration is sought. "Date of commencement of Business" and "Date on which liability to register arises" should be entered as 01/07/2017.
- After successful submission of the application for registration, the same would be assigned to Central Tax Authorities or State Tax Authorities, as the case may be, by System.
- The respective tax authority will take action on the new registration application as per the provisions under law with reference to the notification for migration issued.
- Once the application is approved and registration is granted, the tax payer will receive a mail in the given email ID with the new GSTIN and Access Code (initial password).

# Approach Contd..



Reason to obtain registration \*

Others

Others (Please specify) \*

Application for migration under Notification number  
31/2018

Date of commencement of Business \*

From 01/07/2017

Date on which liability to register arises \*

01/07/2017

## Indicate Existing Registrations

Select	Enter Registration Number	COM/MAN/YYY
	GSTIN	
	Temporary ID	
	Registration Number under Value Added Tax (TIN)	
	Central Sales Tax Registration Number	
	Central Excise Registration Number	
	Service Tax Registration Number	
	Importer/Exporter Code Number	
	Entry Tax Registration Number	
	Entertainment Tax Registration Number	
	Hotel And Luxury Tax Registration Number	
	Corporate Identity Number / Foreign Company Registration Number	
	Limited Liability Partnership / Foreign Limited Liability Partnership Identification Number	
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act	
	Registration under Shops and Establishment Act	
	Others (Please specify)	
Select		

+ ADD

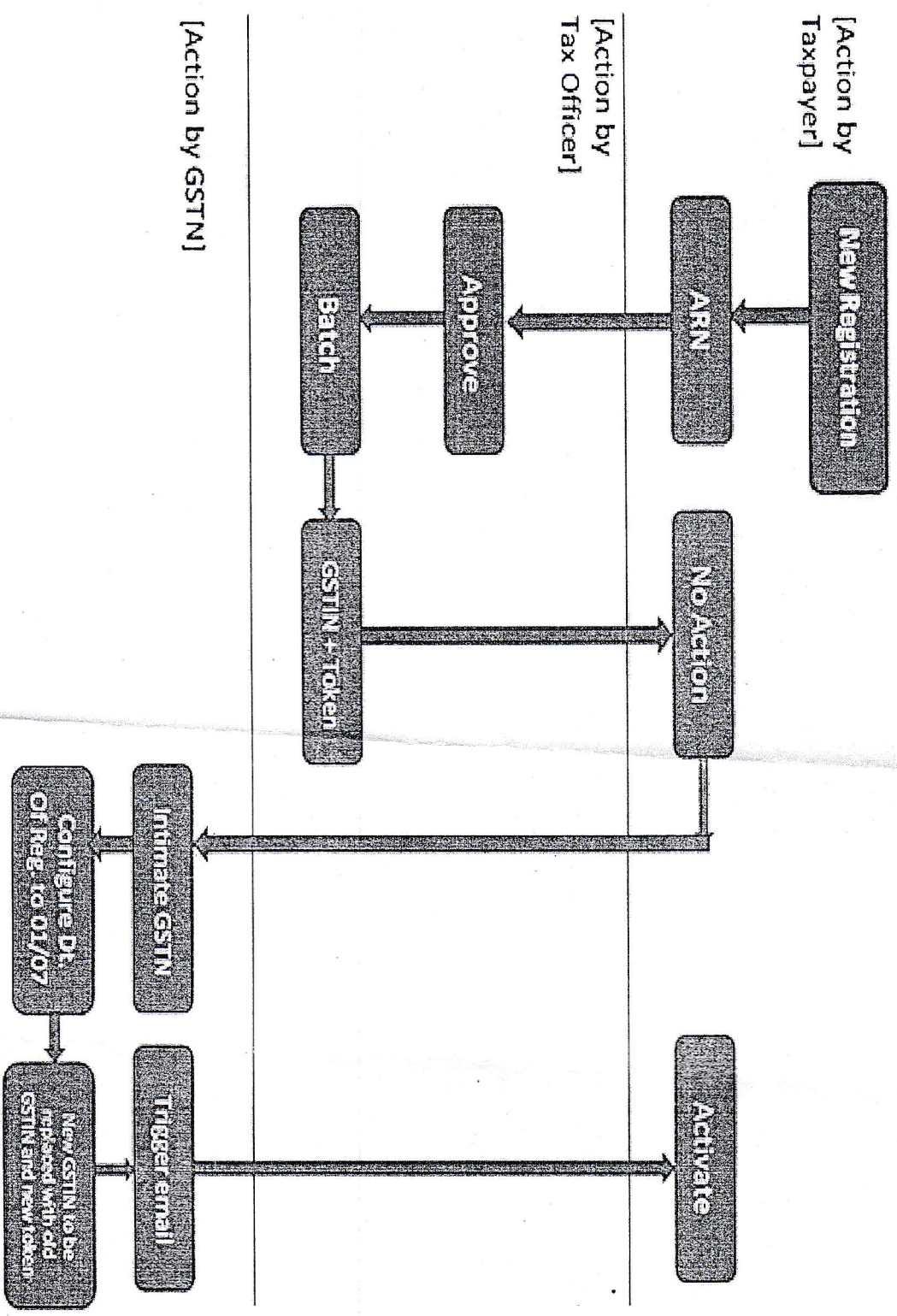
X CANCEL

# Approach Contd..



- Upon successful approval of the New Registration application and email shall be issued by GST Portal containing the new GSTIN and access token. However, it is important to note :
  - In case the taxpayer has been issued the same GSTIN as was issued to him/her at the time of migration, taxpayer may activate their GSTIN with the token as received in the email. Taxpayer may proceed ahead.
  - However, it is possible that the taxpayer may get issued a GSTIN with different entity code (13th and 14th character of GSTIN) because of previous existing record. Should the taxpayer get a different GSTIN other than the earlier one on which migration is sought, it is important that the tax payer MUST NOT activate the new GSTIN at this stage.
  - In that case the tax payer will be required to send the new GSTIN, the access token, ARN of the application for new registration, Old GSTIN (PID) to GSTIN in the mail id:- [migration@gstn.gov.in](mailto:migration@gstn.gov.in)
    - New GSTIN
    - Access Token for new GSTIN
    - ARN of New Application
    - Old GSTIN (PID)
  - After verification of details GST Portal shall issue the same GSTIN and Access Token as requested by the taxpayer in the Registration Form.
- The steps followed above will complete the process of migration and the taxpayer will be able to generate his Registration Certificate.

# Process Flow



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*Thank You*