



Trade Information Advisory No.02 /2017 Date: 25.10.2017

Attention of trade and industries is invited to the latest GST changes/observations/press release by CBEC, New Delhi, wherein clarification on various issue mentioned below have been given:.

| Sl.No. | Issue | Clarification |
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| 1 | Rule 24(4) of the CGST Rules, 2017- Cancellation of GSTIN for those who migrated but are not liable to be registered | Every person registered under any of the existing laws. <u>who is not liable to be registered</u> under the Act may, on or before 31 st October, 2017, at his option, submit an application electronically in FORM GST REG-29 at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration. Form GST REG-29 is for cancellation of registration for those who migrated to GSTIN and are not liable to be registered. The heading to above form viz "Application Registration" has been substituted by "Application for Cancellation of Registration of Migrated Taxpayers". |
| 2 | Last date for GST TRAN-1 was amended vide Order No.03/2017-GST dated 18.09.2017, to 31 st October,2017, however the order was issued only under Rule 117 of the CGST Rules,2017. This created confusion as to whether the period extension is applicable in respect of Rules 118,119 and 120 of CGST Rules, 2017. | Now CGST Rules have been amended and it provides that any period specified in Rule 117, shall also be applicable for Rules 118,119 and 120 as well. |
| 3 | Composition Scheme-Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03. | The period for intimation of details of stock held on the date preceding the date from which the option to pay tax under Section 10 of the Act is exercised in FORM GST CMP-03 is extended till 31 st October, 2017. |
| 4 | Claiming credit in TRAN-1 by GST Portal- problem in claiming transitional credit in respect of existing registration under earlier laws of Central Excise, Service Tax and VAT. | When these registrations are mentioned in the TRAN 1 form in different tables, and transitional credit claimed against them, the tax payers gets the message of "processed with error" when they save such details. This happens because the application validates the furnished registration number under existing laws in TRAN 1 with the registration number mentioned in the registration/enrolment application. Hence, to claim transitional credit in respect of earlier registrations one must first include them in his enrolment/registration details using the non-core amendment facility and then file TRAN 1. |
| 5 | Amendment GST Registration and making amendments in registration details. | Amendment of Core Fields in registration is now available on the GST Portal for taxpayers to make amendments. While filing the application of non-core registration amendment, following care must be taken at the relevant places of application : (i) One should not use special characters (-, /) while |

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| | | <p>adding Service Tax No. /Central Excise No./VAT/TIN on the Business details Tab.</p> <p>(ii) One should ensure that no Duplicate e-mail or Phone No. is given for promoters/ partners or Authorized Signatories.</p> <p>(iii) One should see that Service Accounting Code (SAC) provided during migration has been provided as per new service codes (and not the earlier ones).</p> <p>(iv) One should ensure that the STD code is entered correctly in the field provided and it is not entered in the field for entering the local Telephone no.</p> |
| 6 | If taxpayer want to edit E mail/ Phone No. of Primary Authorised Signatory. | <p>The taxpayers are required to take following steps to edit e-mail/phone number of primary authorised signatory:</p> <p>Step-1. Login with username and password</p> <p>Step-2. Click on services > Registration > Amendment of registration Non- Core fields</p> <p>Step-3. Click on the authorised signatory tab</p> <p>Step-4. Click on edit button on added primary authorised signatory</p> <p>Step-5. Enter the email / mobile no. to be updated</p> <p>Step-6. An OTP box will be opened(enter the OTP received email/mobile no)</p> <p>Step-7. Go to verification tab and submit the application by signing the form by using existing list of authorised signatory.</p> <p>Step-8. Click on services > user services > view my submission and available Non-core amendment (REG-14) ARN generated or not?</p> <p>Step-9. If ARN get generated the amendment for e-mail/mobile for primary authorised signatory is done</p> <p>Step-10. If ARN not generated go back to services>User services>My saved application and resubmit form in case submission status is "validation error"</p> |
| 7 | If taxpayer want to Add a new primary authorised signatory with new e-mail/phone. | <p>The taxpayers are required to take following steps to add a new primary authorised signatory with new e-mail/phone:</p> <p>Step-1. Login with your user id and password,</p> <p>Step-2. Click on the Services > Registration > Amendment of Registration Non-Core Fields</p> <p>Step-3. Click on the Authorized Signatory tab,</p> <p>Step-4. Click on Add new button and add new authorized signatory details</p> <p>Step-5. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.</p> <p>Step-6. Click on Services > User services > View My submission and validate Non-core amendment (REG-14) ARN generated or not?</p> <p>Step-7. If ARN get generated the addition of new authorized signatory is done</p> <p>Step-8. If ARN not generated go back to Services> User services > My Saved Application and resubmit form in case submission status is "Validation error"</p> <p>Step-9. Click on the Services>Registration > Amendment of Registration Non-Core Fields</p> <p>Step-10. Click on the Authorized signatory tab</p> <p>Step-11. Click on Edit button on added primary authorized signatory and uncheck option Primary authorized signatory and click on Save</p> <p>Step-12. Click on Edit button on added authorized</p> |

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| | | <p>signatory and check option Primary authorized signatory and enter the email/mobile no. to be updated</p> <p>Step-13.An OTP box will be opened (Enter the OTP received on registered email/mobile no.)</p> <p>Step-14. Go to verification tab and submit the application by signing the form by existing list of Authorized signatory.</p> <p>Step-15.Click on Services > User services>View My submission and validate Non-core amendment (REG-14) ARN generated or not?</p> <p>Step-16.If ARN get generated the amendment for email/mobile for primary authorized signatory is done</p> <p>Step-17.If ARN not generated go back to services> User services >My Saved Application and resubmit form in case submission status is "Validation error"</p> |
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The Trade & Industries Association/Chambers of Commerce and Members of Regional Advisory Committees are requested to bring the contents of the Trade Advisory to the notice of all their Members.

For all Legal purposes, the provisions of the GST Acts & Rules & Notifications issued in this regard may please be seen.

This issues with approval of the Commissioner of GST & CE, Daman.


 (Sushant Kumar)
 Joint Commissioner
 CGST & CE, Daman

F.No.V/Misc-43/DMN/T/2017-18

Date: 25.10.2017

Copy to:

1. The Chief Commissioner, CGST & CE, Vadodara Zone for information.
2. The Deputy/Assistant Commissioner, Division-I/II/III/IV/V/VI/VII/VIII/IX & X, Daman GST Commissionerate.
3. The Trade association/Federation of Daman & Diu, Silvassa(U.T. of Dadra & Nagar Haveli).