



सत्यमेव जयते

URGENT MATTER

भारत सरकार

GOVERNMENT OF INDIA
(वित्त मंत्रालय / राजस्व विभाग)

MINISTRY OF FINANCE / DEPARTMENT OF REVENUE

केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड

CENTRAL BOARD OF EXCISE & CUSTOMS

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NORTH BLOCK, NEW DELHI-110001

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Dated the 6th January, 2017

S. RAMESH

SPECIAL SECRETARY & MEMBER

F.No.IV(33)16/2016-Systems

09 JAN 2017

My dear *Colleague*

Sub: Migration of existing Central Excise/Service Tax Assesseees to GST-reg

As you are aware, the draft Model GST Laws and Rules have been placed in the public domain and CBEC is making all efforts for smooth implementation of GST by 1st April, 2017. One of the priority tasks in this regard is the migration of existing CENTRAL EXCISE/SERVICE TAX Assesseees to GST.

- As per Sec 166 of the draft CGST Act read with relevant rules, every Central Excise / Service Tax assessee having a valid PAN shall be granted registration under GST regime on a provisional basis. For such assesseees, GSTIN shall generate provisional IDs and communicate the same to the assesseees through CBEC for migration to the GST regime. The Directorate General of Systems, CBEC has made necessary arrangement of communicating the provisional IDs along with passwords to the respective assesseees in a secured manner through the ACES portal (www.aces.gov.in). The entire procedure is described in the Guidance note to Departmental officers at Annexure A to this letter.
- Awareness campaigns / outreach programmes such as seminars and workshops may be arranged for taxpayers to facilitate this exercise. Details, including photographs, of such seminars/workshops may be uploaded in the CBEC's INTRANET PORTAL-ANTARANG (<https://antarang.icegate.gov.in>) by the Zonal Chief Commissioners on a daily basis. A separate TAB (titled: **MIGRATION TO GST**) is being created in ANTARANG to enable Chief Commissioners to upload the details of Seminars/Workshops. Nodal officers may be appointed at the Zonal/ Commissionerate/ Divisional level to assist the assesseees in the migration process. A communication to taxpayers is also enclosed (Annexure B) which may be shared to them at your level.
- I would urge that you bestow your personal attention on this very important task and suitably guide the jurisdictional assesseees to migrate to GST well in time. Your personal involvement and monitoring would enable seamless migration of existing Central Excise/Service Tax assesseees to GST by end of January, 2017.

With *best wishes,*

Yours *sincerely,*

S. Ramesh
(S. Ramesh)

To

All Chief Commissioners/Pr. Commissioners/Commissioners of
Central Excise/Service Tax

As desired by C.C. Sh. K.S. Chaudhary.
copy for necessary action to
Sh. Kishore Lal, Commr. Cd-11

(3) Sh. Rajan Dutt, JCA (Addl)

Mouli
Tel. No. 23092628 Fax. No. 23092346

ANNEXURE A – GUIDANCE NOTE FOR DEPT. OFFICERS

Procedure of migration of existing Central Excise and Service tax assessees to GST

The roll out of Goods and Services Tax (GST) is scheduled from 01.04.2017. The taxes of Central Excise and Service Tax would be subsumed in the GST. So a current Central Excise/Service Tax taxpayer would need to migrate to GST, provided the taxpayer has not initiated such action as a VAT/Luxury Tax/Entry Tax/Entertainment Tax assessee under STATE COMMERCIAL TAX Dept.

(2) Legal provisions for migration to GST:

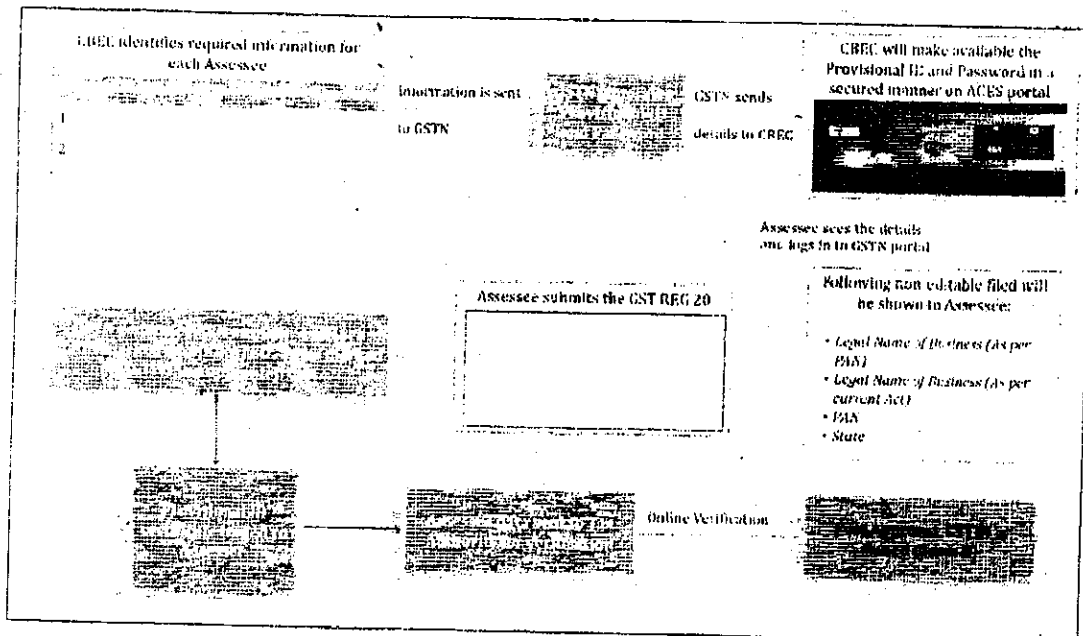
Section 166 of the Draft Model GST Law- Migration of existing taxpayers to GST:

(1) On the appointed day, every person registered under any of the earlier laws and having a valid PAN shall be issued a certificate of registration on a provisional basis in such form and manner as may be prescribed

Rule 14 of the Draft GST Registration Rules: Migration of persons registered under Earlier Law

(1) Every person registered under an earlier law and having a Permanent Account Number issued under the Income Tax Act, 1961 (Act 43 of 1961) shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG- 21, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.

(3) A schematic representation of the migration process is given below:



(4) In order to migrate to GST, DG Systems has shared registration details for Central Excise and Service Tax assesseees with GSTN for issue of provisional ID and password. The ID and

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DIRECTORATE GENERAL OF SYSTEMS, CBEC

password would be available to assessee individually by logging into ACES portal (www.aces.gov.in). This is to ensure the confidentiality of the log in details. The assessee may periodically log in to see their status.

(5) After the issue of the provisional ID and password, assessee will have to log into GSTN portal (www.gst.gov.in) to fill up the required details and upload the supporting documents. After providing the requisite details, a ARN (Application Reference Number) would be communicated to the assessee by GSTN. Once an assessee has the ARN, she would migrate to GST on the scheduled GST roll out date with issue of Provisional Certificate.

(6) The details filled up by assessee (including VAT assessee) would be made available to jurisdictional officers via ACES (or through new CBEC-GST portal under development) for next steps as per the legal position.

(7) In case the Central Excise or Service Tax registration does not have a valid income tax PAN number, the assessee needs to obtain the PAN number and update the registration details on to ACES portal before assessee can be migrated to GST.

Further since in GST regime, one unique registration for a single PAN + State would be issued, the existing assessee would be given one provisional ID per State where place of business is registered in current CE and ST registrations. The remaining registrations in a State could be added as additional place of business in the details filled at the GSTN portal.

(8) In case the assessee is also registered with State Commercial Tax Dept (STATE VAT/ Luxury Tax/ Entry Tax/ Entertainment Tax) and has already initiated this process of migration, then no further action is required to be taken in terms of this Guidance Note by such assessee as a Central Excise/Service Tax assessee

(9) Dept officers are required to suitably guide the jurisdictional assessee to migrate to GST in time. Local seminars and workshops may be arranged for taxpayers to facilitate the process.

(10) More details regarding migration are available on www.cbec.gov.in or www.aces.gov.in

In case of any difficulty or query, assessee may contact the following helpdesk numbers:

CBEC : 1800-1200-232.

GSTN: 0124 - 4688999

Assessee can also email at cbecmitra.helpdesk@icegate.gov.in.

ANNEXURE B

Communication to the Central Excise/Service Tax Taxpayers on migration to GST

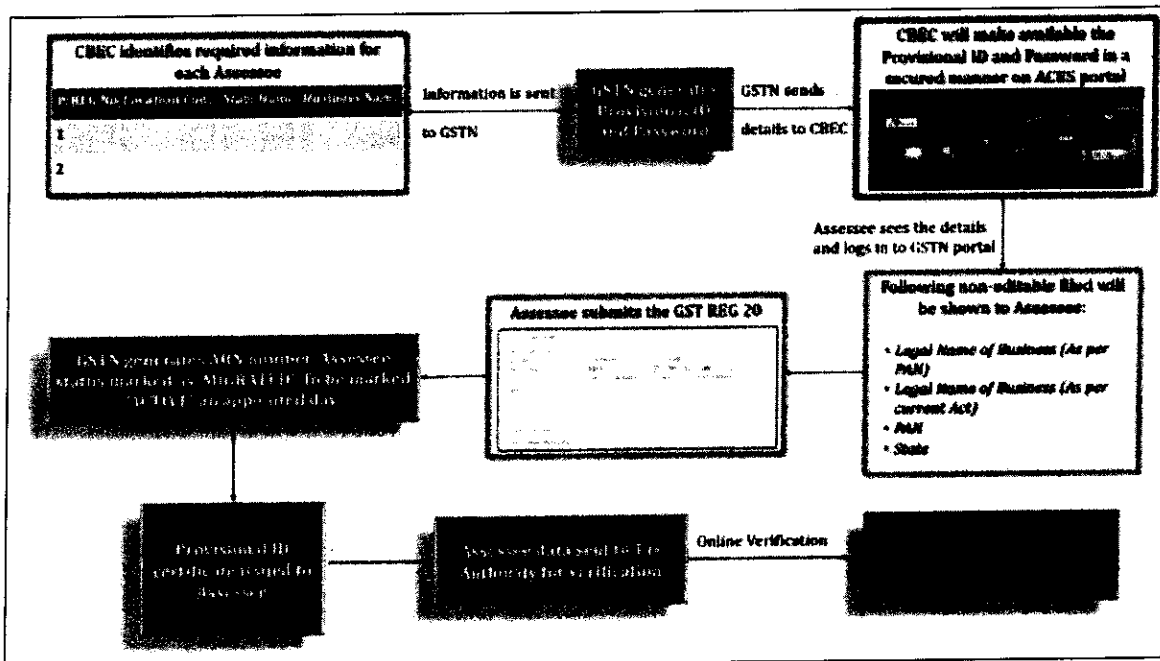
Dear Central Excise/Service Tax Taxpayers,

Greetings from Central Board of Excise and Customs (CBEC). We thank you for your duty/tax payments which have contributed to Nation building.

As you are aware, roll out of Goods and Services Tax (GST) is scheduled from 01.04.2017. The taxes of Central Excise and Service Tax would be subsumed in the GST. So as a Central Excise/Service tax taxpayer you need to take certain action to migrate to the GST regime.

In case you are also registered with State Commercial Tax dept (VAT/Luxury Tax/Entry Tax/Entertainment Tax), you may have already initiated this process of migration and no further action suggested below would be applicable to you.

A schematic representation of the migration process is given below:



In order to migrate to GST, you need to have a provisional ID and password. These details you can obtain by logging into ACES portal (www.aces.gov.in). These details are being obtained from GSTN and you may periodically log in to see your status.

You are required to use the provisional ID and password to log into GSTN portal (www.gst.gov.in) to fill up the required details and upload the supporting documents. After you provide the requisite details, an ARN (Application Reference Number) would be communicated to you by GSTN. Once you have the ARN, you would migrate to GST on the scheduled GST roll out date with issue of Provisional Certificate.

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Please note: In case your Central Excise or Service Tax registration does not have a valid Income Tax PAN number, you need to obtain the PAN number and update your registration details on to ACES portal before you can be migrated to GST.

You may visit www.cbec.gov.in or www.aces.gov.in to know more about the process of migration to GST.

In case of any difficulty or query, please contact your jurisdictional Central Excise/Service Tax officers or call the following helpdesk numbers:

CBEC : 1800-1200-232.

GSTN: 0124 – 4688999

You can also send us mail at cbecmitra.helpdesk@icegate.gov.in.

We in CBEC would like to assure you of the appropriate guidance and assistance in your smooth migration to GST and awaiting prompt action from your side.

ANNEXURE B

Communication to the Central Excise/Service Tax Taxpayers on migration to GST

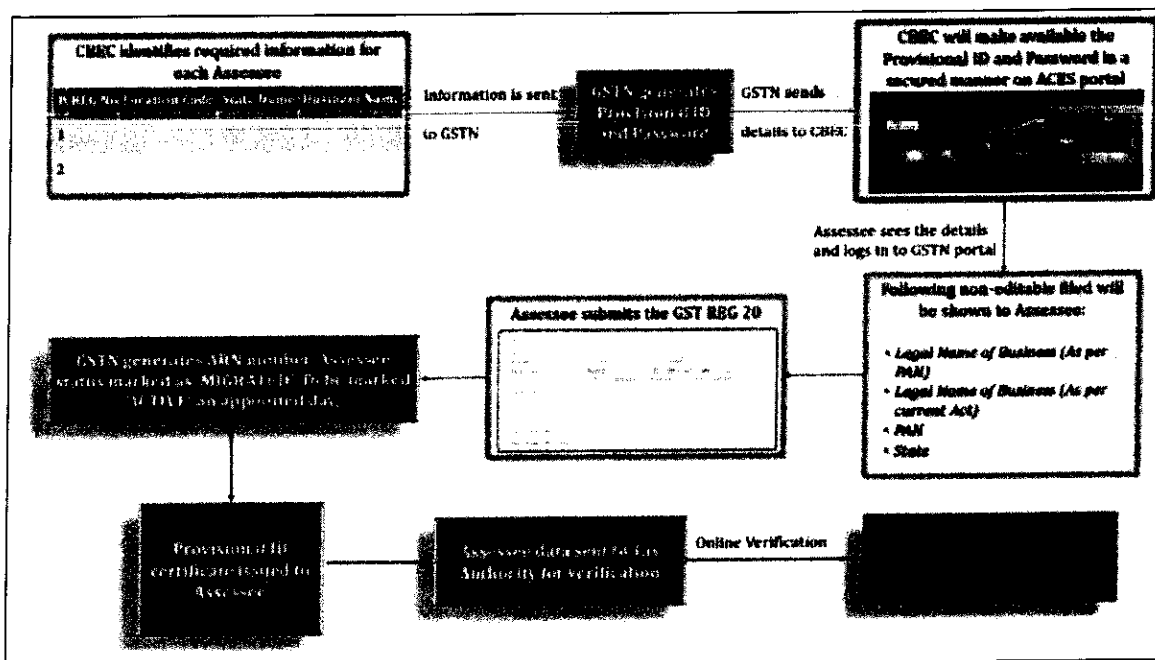
Dear Central Excise/Service Tax Taxpayers,

Greetings from Central Board of Excise and Customs (CBEC). We thank you for your duty/tax payments which have contributed to Nation building.

As you are aware, roll out of Goods and Services Tax (GST) is scheduled from 01.04.2017. The taxes of Central Excise and Service Tax would be subsumed in the GST. So as a Central Excise/Service tax taxpayer you need to take certain action to migrate to the GST regime.

In case you are also registered with State Commercial Tax dept (VAT/Luxury Tax/Entry Tax/Entertainment Tax), you may have already initiated this process of migration and no further action suggested below would be applicable to you.

A schematic representation of the migration process is given below:



In order to migrate to GST, you need to have a provisional ID and password. These details you can obtain by logging into ACES portal (www.aces.gov.in). These details are being obtained from GSTN and you may periodically log in to see your status.

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DIRECTORATE GENERAL OF SYSTEMS, CBEC

Please note: In case your Central Excise or Service Tax registration does not have a valid Income Tax PAN number, you need to obtain the PAN number and update your registration details on to ACES portal before you can be migrated to GST.

You may visit www.cbec.gov.in or www.aces.gov.in to know more about the process of migration to GST.

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CBEC : 1800-1200-232.

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You can also send us mail at cbecmitra.helpdesk@icegate.gov.in.

We in CBEC would like to assure you of the appropriate guidance and assistance in your smooth migration to GST and awaiting prompt action from your side.

Step by Step Guide for GST Enrolment for existing Central Excise / Service Tax Assesseees

All existing Central Excise and Service Tax assesseees will be migrated to GST starting 7th January 2017. To migrate to GST, assesseees would be provided a Provisional ID and Password by CBEC.

Provisional IDs would be issued to only those assesseees who have a valid PAN associated with their registration. An assessee may not be provided a Provisional ID in the following cases:

- a. The PAN associated with the registration is not valid*
- b. The PAN is registered with State a Tax authority and Provisional ID has been supplied by the said State Tax authority.*
- c. There are multiple CE/ST registrations on the same PAN in a State. In this case only 1 Provisional ID would be issued for the 1st registration in the alphatebical order provided any of the above 2 conditions are not met.*

The assesseees need to use this Provisional ID and Password to logon to the GST Common Portal (<https://www.gst.gov.in>) where they would be required to fill and submit the Form 20 along with necessary supporting documents.

Subsequent pages provide the Steps to be followed by each assessee to migrate to GST.

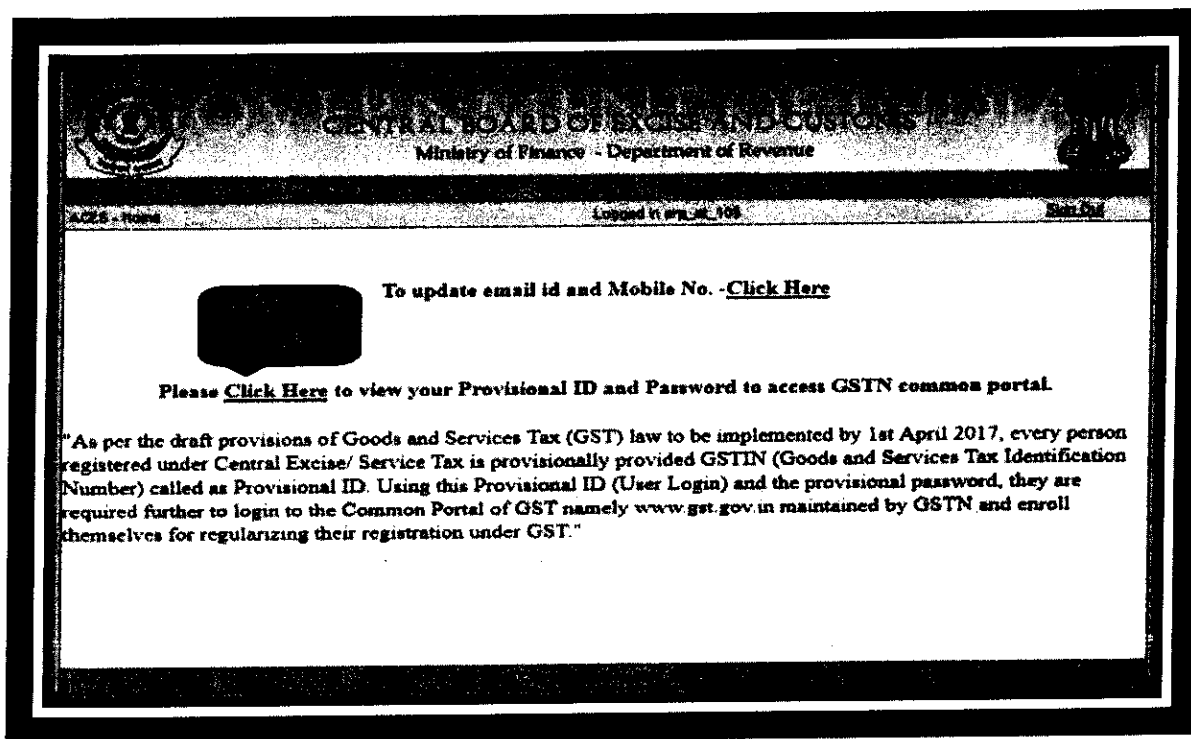
Step 1: Logon to ACES portal using the existing ACES User ID and Password

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User Name : _____
Password : _____

New Users to [Click here](#) to Register with ACES
[Forgot your password](#)
[Know your location](#)
[Unblock your Account](#)

Step 2: Either follow the link to obtain the Provisional ID and Password OR navigate using the Menu



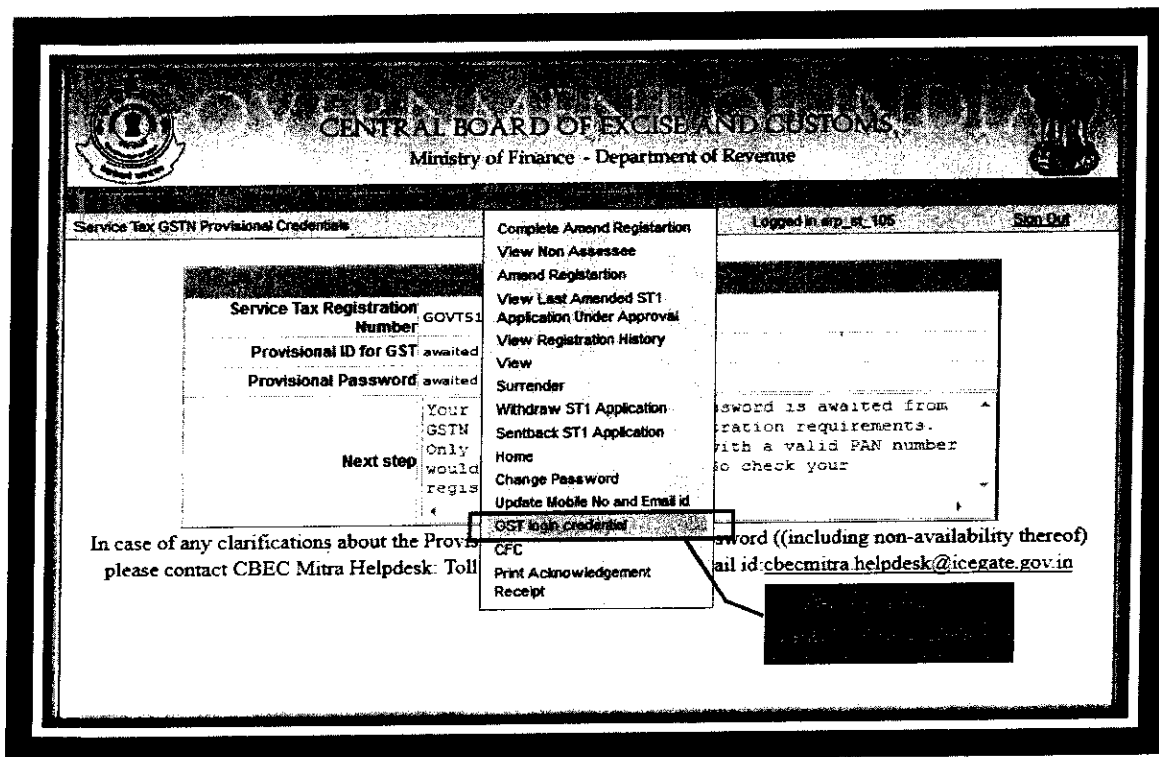
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ACCESS - Home Logged in as: et_105 Sign Out

To update email id and Mobile No. - [Click Here](#)

Please [Click Here](#) to view your Provisional ID and Password to access GSTN common portal.

"As per the draft provisions of Goods and Services Tax (GST) law to be implemented by 1st April 2017, every person registered under Central Excise/ Service Tax is provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID (User Login) and the provisional password, they are required further to login to the Common Portal of GST namely www.gst.gov.in maintained by GSTN and enroll themselves for regularizing their registration under GST."



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Service Tax GSTN Provisional Credentials Complete Amend Registration Logged in as: et_105 Sign Out

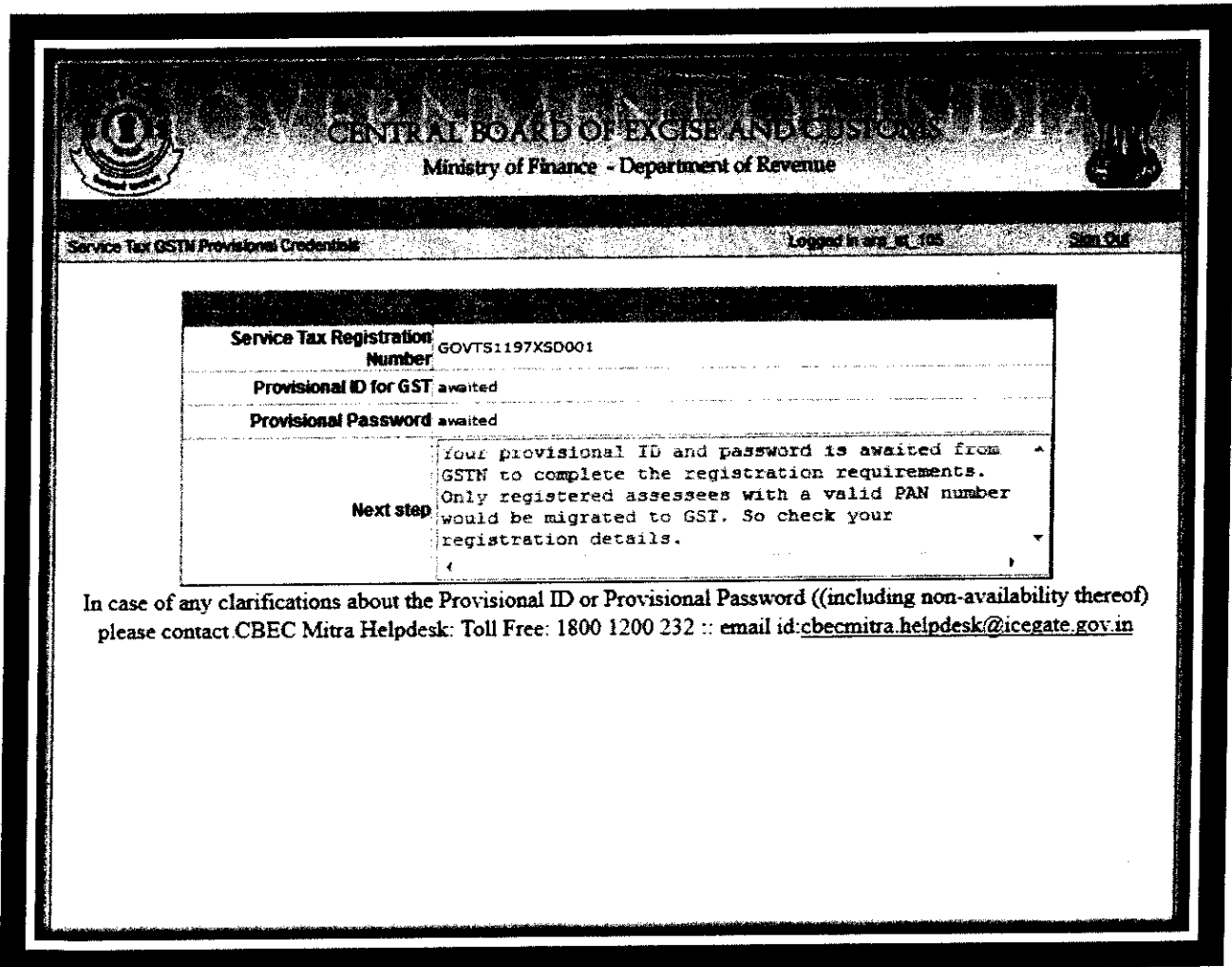
Service Tax Registration Number	GOVTS1
Provisional ID for GST	awaited
Provisional Password	awaited
Next step	Your GSTN Only would regis

- View Non Assessee
- Amend Registration
- View Last Amended ST1 Application Under Approval
- View Registration History View
- Surrender
- Withdraw ST1 Application
- Sentback ST1 Application Home
- Change Password
- Update Mobile No and Email id

password is awaited from registration requirements. with a valid PAN number so check your

In case of any clarifications about the Provisional ID and Password ((including non-availability thereof) please contact CBEC Mitra Helpdesk: Toll Free No: 1800-120-0100. Email id: cbecmitra_helpdesk@icegate.gov.in

Step 3: Make a note of the Provisional ID and password that is provided. In case a Provisional ID is not provided, please refer the Next Step section. In case of further doubt please contact the CBEC Helpdesk at either 1800-1200-232 or email at cbecmitra.helpdesk@icegate.gov.in



The screenshot shows the CBEC website interface. At the top, it displays the logo of the Central Board of Excise and Customs, the text "CENTRAL BOARD OF EXCISE AND CUSTOMS", and "Ministry of Finance - Department of Revenue". Below this, there is a navigation bar with "Service Tax GSTN Provisional Credential", "Logged in as [user]", and "Sign Out". The main content area features a table with the following information:

Service Tax Registration Number	GOVTS1197XSD001
Provisional ID for GST	awaited
Provisional Password	awaited

Below the table, a "Next step" section contains the following text: "Your provisional ID and password is awaited from GSTN to complete the registration requirements. Only registered assessee with a valid PAN number would be migrated to GST. So check your registration details."

In case of any clarifications about the Provisional ID or Provisional Password ((including non-availability thereof) please contact CBEC Mitra Helpdesk: Toll Free: 1800 1200 232 :: email id: cbecmitra.helpdesk@icegate.gov.in

Once you have obtained the Provisional ID and Password, logon to the GST Common Portal (<https://www.gst.gov.in>) using this ID and Password.

The GST Common Portal has made available a manual on how to fill the Form-20. It is available on www.gst.gov.in.