

## SOME FREQUENTLY ASKED QUESTIONS ON GST MIGRATION/REGISTRATION/INVOICING

### 1. What is GSTIN?

Ans. GSTIN is the Goods and Service Tax Identification Number. For dealers having Provisional ID, the GSTIN will be the PID after successful migration. For applicants of new registration, GSTIN will be issued when registration is granted.

### 2. I have been granted the Provisional ID and want to opt for composition. What shall I do?

Ans. You should submit an intimation of option in **FORM GST CMP-01** in the common portal before **21.07.2017**.

### 3. I have Provisional ID. Shall I have to wait for final ID to do business?

Ans. No. Provisional ID will be the final GSTIN. So, business can always be started.

### 4. I have applied for registration/ migration but not received ARN. What shall I do?

Ans. Please complete your application and submit it after signing. ARN will be generated.

### 5. I have got provisional ID but yet to migrate. What is the time limit? How can I issue invoice? What will be my GSTIN?

Ans. You have to migrate within 90 days from 1<sup>st</sup> July 2017. Till migration you can use the Provisional ID for issuing invoices. You need not write GSTIN or ARN on invoice. It will eventually become your GSTIN after migration, when you apply in Form GST REG-26. After receiving GSTIN, you have to issue revised invoice mentioning GSTIN, show those in return and pay tax.

### 6. I have not received my PID or I don't know anything about my PID. How can I get my GSTIN? How can I issue invoice under GST?

Ans. You may go to the [www.gst.gov.in](http://www.gst.gov.in) site for GST and enter link "Track Provisional ID" using your VAT TIN to know about your PID. If it is there, you can check your migration status.

Otherwise you may visit your **Charge Office** or view your "Dealer's Profile" link in [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) to see whether any **new PID** has been issued to you due to change in credentials.

Please wait for your Provisional ID for migration to GST in case PAN of the firm has changed.

If you have received PID but **did nothing** after that or nothing after creating user id and password, GSTN would generate provisional GSTIN for you and send it to us or to your registered mail id. You, after getting it from us or from your mail, have to apply in GST portal in **Form GST REG-26** to convert it to GSTIN. Else, after 3 months, it will be cancelled by GSTN.

Till then, You can do business but invoices are to be revised after getting GSTIN. You will be eligible for transitional input tax credit under section 140 of the Act.

## **SOME FREQUENTLY ASKED QUESTIONS ON GST MIGRATION/REGISTRATION/INVOICING**

**7. I have got PID but not liable to register under GST. What shall I do?**

Ans. You need not migrate. You have to surrender your PID for cancellation.

**8. Can I use my provisional GSTIN till I get my GSTIN?**

Ans. Yes. You should apply to convert Provisional ID to GSTIN in Form GST REG-26 and it will be converted to your GSTIN.

**9. After filing new GST registration application, I have received a blank Show Cause Notice (SCN). What shall I do?**

Ans. You should login to see your application where you can find relevant portion marked in yellow and the related query also.

**10. Do I need to generate all invoices on computer/ internet only?**

Ans. No. Invoices can be generated manually also.

**11. Do I need internet all the time to do business under GST?**

Ans. No. Internet is only required to file monthly return or payment of tax.

**12. My item of trade was exempt earlier but now taxable. Shall I need new registration before starting business now?**

Ans. You can continue doing business and get registered within 30 days.

**13. Are there 3 returns per month to be filled?**

Ans. No. there is only 1 return having 3 parts, out of which only first part is to be filed by the dealer.

**14. Do small dealers have to file invoice wise details in the return?**

Ans. Small dealers in retail business (B2C) need to file only summary of total sales.

**15. It appears that new GST rates are higher than earlier VAT rate. What's the reality?**

Ans. Reality is not so. It appears higher because excise duty and other taxes which were charged earlier but were invisible are now subsumed in GST and so visible now.

**16. I have PAN as a supplier as well as a TAN as a deductor. Shall I have to take 1 or 2 registrations?**

Ans. Yes. One as a supplier using PAN and another as a Deductor using TAN.

**17. I have migrated to GST but forgot to put HSN codes. What shall I do?**

Ans. You can add HSN codes through submission of Form GST REG-26 for converting PID to GSTIN.

**For more about issuing invoices, please visit GST- FAQ section in our website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)**