

# **GST MIGRATION OF VAT DEALERS IN WEST BENGAL**

## **FREQUENTLY ASKED QUESTIONS (FAQs)**

### **1. What shall I do if I have already got Application Reference Number (ARN)?**

If you have already submitted the GST Enrolment Application using Digital Signature or e-sign facility and got the ARN and your status in GST portal is shown as “Migrated”, you have nothing to do right now.

### **2. What should I do if he has not got the ARN even after successfully completing the registration procedures?**

Firstly, he has to check whether he has submitted it after properly signing it with DSC or e-Sign. If yes, then the dealer should write to Helpdesk of the GST portal '[www.gst.gov.in](http://www.gst.gov.in)' with relevant screenshots attached, or resubmit the application with DSC or e-sign.

### **3. I have not yet received Provisional ID and Password for GST Migration. What shall I do?**

If you have not received login credentials (provisional ID and password), it would be due to either of the reasons:

- It's a case of new registration
- There is mismatch in PAN, Trade Name, Legal Name etc.

In a case where there is a mismatch issue with the PAN details, you need to contact the assessing officer at their respective charge with copy of PAN Card and get the details rectified if they are incorrect. You should also ensure that the details are correctly updated in the database of CTD. You should now look for Provisional ID in Dealer's Profile.

In a case where you are a newly registered dealer, separate timelines would be provided for migration. You need to wait for Provisional ID to be available in Dealer's Profile.

You should keep checking his Dealer's Profile page in CTD website for any update on Provisional ID and also keep in touch with the Assessing Officer.

### **4. What should I do if the provisional ID has incorrect PAN number?**

In such a case you should contact the Assessing Officer at your respective charge with copy of PAN Card and get the details rectified if they are incorrect. You should also ensure that the details are correctly updated in the database.

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**5. What should be done to receive the provisional user ID and password after the amendment for incorrect PAN has been done?**

The new login credentials would be reflected in your Dealer's Profile page on CTD portal, once the fresh login credentials (after corrections) have been conveyed to the Commercial Tax Department by GSTN.

**6. What should be done if it shows that the user ID and password has already been activated?**

Firstly, you should try and remove all the cookies, temp files, cache and internet history, close the browser completely and then try to log in again. If it does not work even after that, you should contact the Helpdesk in the GST portal 'www.gst.gov.in'. The helpdesk details are provided under the "Contact Us" tab in the portal.

**7. Are changes in Legal Name, State Name and PAN permissible in the enrolment application?**

No. Not permissible.

**8. What shall I do if there are amendments after I got Provisional ID and Password?**

If any core field (Legal Name, PAN or Trade Name) has been changed after getting the provisional user id and password, there will be mismatch of information between GST and VAT data and in that case you cannot submit Enrolment Application. You will be given Provisional ID and Password afresh after rectification of GST data and then you will be able to upload the Enrolment Form.

**9. What to do if I have not yet generated GST User ID and Password?**

If you have got the Provisional ID and Password but are yet to generate User ID and Password in GST, you need to generate it and submit the Enrolment Application positively by 15<sup>th</sup> March, 2017.

**10. Is it possible that the provisional ID and password disappear from the existing Dealer's Profile without it being activated?**

The provisional user ID and password disappears from the Dealer's Profile only after it has been activated. The dealer then needs to use the new user id and password for logging into his profile in order to complete the migration procedure.

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### **11. What to do after I have generated GST User ID and Password?**

If you have generated user id and password in GST using your provisional id and password, you need to upload the Enrolment Application positively by 15<sup>th</sup> March, 2017 and submit it using Digital Signature or e-sign.

### **12. Is it fine if the dealer activates his provisional ID before 15th March 2017 but completes the remaining registration procedure later?**

No, the entire migration procedure needs to be completed by 15<sup>th</sup> March 2017.

### **13. What information should be available with the dealer before they start enrolling in GSTN portal?**

Before enrolling with GST System Portal, you must ensure to have the following information available with you: -

- Provisional ID and password
- Valid Email Address
- Valid Mobile Number
- Bank Account Number
- Bank IFSC
- Valid DSC/e-sign (mobile-linked Aadhaar No.) of the Primary Authorised Signatory, registered with GST.

### **14. Which are the fields for which information needs to be furnished while registering in GST?**

Information on the following fields need to be furnished:

- Business Details
- Promoters / Partners Details
- Authorized Signatory Details
- Details of Principal Place of Business
- Details of Additional Place of Business
- Details of Goods & Services dealt in
- Details of Bank Accounts

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### **15. Whose email ID and mobile number should be provided in GSTN portal for future correspondence?**

The email address and mobile number of the Primary Authorized Signatory appointed by the dealer (or his own email id and mobile number) must be provided. All future correspondences/communications from the GSTN System Portal will be sent on the registered mobile Number and email address only.

### **16. What are the documents that are required for enrolment in GST?**

The documents that are required are listed below:

| Details                                   | Documents required   | File format and maximum size for uploading |
|---|--|--|
| Business Detail                           | 1.Registration certificate<br>2.Partnership deed (if applicable) | PDF/JPEG(1MB)                              |
| Promoters/Partners                        | Photograph (for each)  | JPEG(100KB)                                |
| Authorized Signatory                      | 1.Proof of appointment<br>2.Photo                                | PDF/JPEG(1MB)<br>JPEG(100KB)               |
| Principal / Additional Places of Business | Address proof (for each)   | PDF/JPEG(1MB)                              |
| Bank Accounts                             | Statement/First page (for each)                                  | PDF/JPEG(1MB)                              |

### **17. Who is a Primary Authorized Signatory?**

A Primary Authorized Signatory is the person who is primarily responsible to perform action on the GST System Portal on behalf of taxpayer. The table below presents the person who can be the Primary Authorized Signatory for using DSC/e-Sign facility:-

| Sl No | Constitution           | Who can sign  |
|-------|------------------------|---|
| 1     | Proprietor             | Proprietor  |
| 2     | Partnership            | Managing partner  |
| 3     | HUF                    | Karta   |
| 4     | Company/LLP            | Authorized Signatories, duly authorized by the Board of the Company/LLP |
| 5     | Trust registration     | Managing trustee  |
| 6     | Association of persons | Authorized Signatories, duly authorized by the management               |
| 7     | Club, Society          | Authorized Signatories, duly authorized by the management committee     |
| 8     | Local authority        | Authorized Signatories  |
| 9     | Statutory Body         | Authorized Signatories  |

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### **18. Who can e-sign the Enrolment Application? Who can use Digital Signature for submission? Is there any rule?**

Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs) shall have to mandatorily submit Enrolment Application using DSC. Others may opt for submitting it with e-Sign facility. They may also opt for DSC.

For e-sign, the mobile number of the Primary Authorised Signatory has to be registered with the Aadhaar Number as the OTP shall be sent to his/her registered mobile number. The Aadhaar Number should also be mentioned in the Enrolment Application.

For Digital Signature (DSC), the existing Class 2B DSC used in VAT shall not work as it is of business type. You need to use the DSC (Class 2 and Class 3 only) of the Primary Authorised Signatory as given by you in Enrolment Application. You cannot submit the Enrolment Application if your DSC is not registered with the GST Common Portal. During registration of DSC with the GST Common Portal, the PAN of the DSC holder will be matched with the PAN database of the CBDT.

### **19. I have uploaded my Enrolment Application without DSC or e-Sign. Is the migration complete?**

No. You need to submit it within 15<sup>th</sup> March, 2017 after signing it with DSC/e-Sign.

### **20. If I have more than one bank account, shall the details of such accounts be included while registering in GST?**

Yes, details of up to 10 bank accounts can be added while filling up registration details.

### **21. How can I find out his ward/circle/sector number?**

You need to refer to VAT Registration Certificate to find Ward / Circle / Sector No.

### **22. Where shall I get to know about HSN Code?**

For HSN Code and Service Account Code please consult CBEC website or <https://www.gst.gov.in/documents/HSN.pdf>.

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**23. What shall I do if, after successful migration, some error is detected or there is some change in the information submitted?**

In case you have successfully migrated to GST but have some error or have made any change in any field other than the core fields, you will have to go for amendment after such provision is made available under GST.

**24. I am a composition dealer under VAT. Shall I have to migrate?**

If you have 11-digit VAT TIN and you are not a CVN dealer, you have to migrate following the above procedure. If you are a CVN dealer, you have to first take VAT registration and then migrate. If your turnover is below 20 lakh rupees, you may migrate voluntarily to GST.

**25. Do I need to migrate to GST if my registration certificate is already cancelled?**

No need not migrate for cancelled dealers. If, in case, you wish, you can register yourself when GST comes.

**26. What are the links for online help for GST Migration?**

Please go through Help regarding migration to GST (<https://www.gst.gov.in/help/faq>) and/or user guide for migration to GST ([http://www.wbcomtax.gov.in/GST\\_migration\\_user\\_guide.pdf](http://www.wbcomtax.gov.in/GST_migration_user_guide.pdf)) available on [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) before proceeding for migration.

For HSN Code and Service Account Code please consult CBEC website or <https://www.gst.gov.in/documents/HSN.pdf>.

For any query, please contact GSTN Helpdesk at [0124-4688999](tel:0124-4688999) or mail [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in).

In addition, you can also contact our local Helpdesk at 033-7122-1000/1222 or email at [cthhelpdesk-wb@wbcomtax.gov.in](mailto:cthhelpdesk-wb@wbcomtax.gov.in) with screenshot of the problem area.