

ATTENTION!!!

ALL REGISTERED DEALERS UNDER VAT ACT

Sub: Migration to GST

The **Enrolment window** for **MIGRATION to GST** for existing Taxpayers will **re-open from 1st June for a period of 15 days**. Following activities are required to be done on an **URGENT** basis during this period:

- **Enrolment of Taxpayers who have not yet used the Provisional ID and password token shared with them for **creation of GST User ID and Password** in Common Portal**
- **Completion of Enrolment Form by the Taxpayers who have either haven't filled the application or saved after partially filling but not submitted it so far. Form shall be considered as successfully submitted once the **Application Reference Number (ARN)** is generated.**

Rule 17 of GST Registration Rules provides **3 months' time** for existing taxpayers to complete the Enrolment Form and file the same. Incomplete or not submitted Application Form has to be completed within time because:

- ✓ **In absence of completed and filed Enrolment Form, GST Portal will not have the details of 'AUTHORIZED SIGNATORY'.**
- ✓ **In absence of details of Authorized signatory details, the taxpayer will not be able to file any form or conduct any business on the GST Portal after 1st July.**
- ✓ **Thus, it is very important to have the Enrolment Form duly filled and filed with GST Portal before 1st of July.**
- ✓ **Even to opt for **Composition**, the details of Authorized Signatory will be required.**

THE NEXT OPPORTUNITY TO COMPLETE AND FILE THE ENROLMENT FORM WILL OPEN ONLY ON 1ST JULY 2017, I.E., WHEN GST STARTS.

BEFORE GST THIS IS THE LAST CHANCE TO ENROLL YOURSELF

This is for all concerned so that you avail of this opportunity without fail when the Enrolment window opens again on 1st. June, 2017.

**Directorate of Commercial Taxes
West Bengal**