

TRADE CIRCULAR

No. JCST/Mahavikas/GST Enrollment/2018-19/B-638 Mumbai, Dt. 31/07/2018
Trade Circular No. 18 T of 2018

Subject: Announcement of Special Campaign for GST Migration Pending cases.

1. The GST Council in its 28th meeting approved the proposal to open the migration window for taxpayers, who have filed **Part A of FORM GST REG-26, but not Part B** of the said FORM. Such taxpayers are required to approach the jurisdictional Central Tax/State Tax nodal officers with the necessary details.
2. In order to complete this activity in mission mode, the Maharashtra State Tax Department shall be conducting a **Special Campaign during 6th August 2018 to 10th August 2018** for all Pending Migration cases where Part A of FORM GST REG-26 filed, but Part B of the said FORM has not been filed.
3. As per the data available with department, the list of all such taxpayers who have filed **Part A of FORM GST REG-26, but not Part B** has been published on department's portal at below link –

<https://www.mahagst.gov.in/mr/general-informations/57>

Whom to apply for re-opening the Migration Window?

4. As decided in the 28th GST Council meeting, the taxpayers are requested to submit request letter to department. This request letter be submitted to the specialized desk created by department for this purpose.
5. During this campaign week, Special desks manned by IT Redressal Officer and Help Desk Officers for all the location will be formed and kept functional during working days by the concerned Joint Commissioner of State Tax (ADM) for the Division. For offices located at Mumbai & Pune, each of the Joint Commissioner of State Tax (Nodal) and Joint Commissioner of State Tax (LTU) shall form Specialized Desk in their Divisions.
6. The taxpayers from Mumbai or Pune should approach to the specialized desks created for the division mentioned against their GSTIN/PID in the list published. (Refer paragraph 3 above.)

7. These special desks shall remain open for the official working hours during **6th August 2018 to 10th August 2018**.
8. The taxpayers are requested to submit their **Request Letter** of re-opening of migration window at these specialized desks only.

What should be included in the Request Letter?

9. This request letter should clearly mention **non-migrated GSTIN/PID, email id and mobile number of Primary Authorized Signatory**. Mail id or mobile number of third person, consultant or any other person should not be used for this purpose. Please note that the pending migration and all future communication will be done on the mail id and mobile number. Hence the tax payer need to ensure correctness of the said mail id and mobile number.
10. In addition to above, clearly mention **the reason for not completing the migration process** during the time prescribed in law.
11. Wherever the migration is pending due to any validation or technical error, the remark "Validation Error" is mentioned in the list published on department's portal. (Refer paragraph 3 above.) The same may be communicated as reason for not completing migration in time. In all other cases, actual reason of pending migration be provided.
12. In case, any taxpayer has received Provisional Id (PID) from Central Board of Indirect Taxes and Customs (CBIC), then he needs to produce the proof of receipt of PID from that department.
13. **Procedure for completing pending Migration :**

(i) Submission of Request Letter & Selection of cases:

- a) All requests received at the specialized desks will be reviewed by department. The requests accepted by department will be recommended to GSTN for re-opening of migration window and list of all such cases will be published on department's portal at below link. If any case is received by specialized helpdesk but not recommended by department will also be published at below link. –

<https://www.mahagst.gov.in/mr/general-informations/57>

- b) On the basis of information available with GSTN, it will again analyze all the cases recommended by state and will select the cases of PART-A filed but PART-B not filed taxpayers. All such taxpayers selected by GSTN will be intimated accordingly on the mail id of Primary Authorized Signatory, shared by the taxpayer in the **Request Letter** (refer paragraph 9 above).

- c) The Maharashtra State Tax Department will also make every effort to obtain the list of selected and rejected cases by the GSTN (along with reasons). This list will also be published on department's portal at below link –

<https://www.mahagst.gov.in/mr/general-informations/57>


(ii) Action to be taken after GSTN approves the case:

- a) Once your case is selected by GSTN, i.e. once you receive mail from GSTN about selection of your case, you need to apply for fresh registration in Form GST-REG-01 on GST Portal at <https://reg.gst.gov.in/registration/>
- b) In this GST-REG-01 application, we recommend to use the EMAIL ID which you have provided in paragraph 9 above as mail id of Primary Authorized Signatory.
- c) While applying in form GST-REG-01, **YOU SHOULD NOT FORGET TO MENTION** all of your Registration Numbers in earlier Act, i.e. VAT, CST, Service Tax, Excise, etc in the business detail tab of Registration Application.
- d) Once you complete your registration application in GST-REG-01 and file it, you will receive an ARN. Later on, your application will be allotted for Central or State Registration Authorities for processing and approval. **NOTE DOWN THIS ARN FOR FUTURE CORRESPONDENCE.**
- e) If Central or State Registration Authority finds any defect in your application and issues any Show Cause Notice (SCN), you need to comply the SCN promptly, so that your registration application will not be rejected due to non-compliance or incomplete compliance.
- f) If Central or State Registration Authorities approves your application, you will receive an approval mail from GSTN. This mail will contain (1) YOUR ARN, (2) NEW GSTIN, (3) NEW ACCESS TOKEN. (Let's call this mail as **FIRST MAIL**.)
- g) **DO NOT USE THE ACCESS TOKEN RECEIVED IN THE "FIRST MAIL" TO ACTIVATE YOUR NEW GSTIN, BECAUSE YOUR NEW GSTIN WILL BE DIFFERENT FROM YOUR NON-MIGRATED GSTIN/PID.**
- h) **IF YOU ACTIVATE YOUR NEW GSTIN (RECEIVED IN FIRST MAIL) BY CHANGING USERID AND PASSWORD, GSTN CANNOT REPLACE YOUR NEW GSTIN WITH OLD ONE and you will be required to reapply for fresh registration in form GST-REG-01 and repeat the entire procedure.** All such activated GSTINs shall be required to be cancelled immediately by taxpayers, by filing cancellation application in FORM GST-REG-16.

- i) **Communicate, your (1) ARN, (2) NEW GSTIN received in FIRST MAIL, (3) NEW ACCESS TOKEN received in FIRST MAIL and (4) OLD GSTIN/PID to GSTIN on the mail id migration@gstn.org.in with a request to replace new GSTIN with old one.**
- j) **Once you send above mail to GSTN, GSTN will confirm the facts and will replace your NEW GSTIN with OLD GSTIN/PID and registration effect date will be given as 01-07-2017 for this registration. Since this process of 'replacing of GSTIN in back-end' is not automated process, it will take more time. Taxpayers are requested to wait till they receive Second Mail from GSTN.**
- k) **After making the changes in the back-end, GSTN will send SECOND MAIL, on the mail id of Primary Authorized Signatory, containing your OLD GSTIN and new ACCESS TOKEN.**
- l) **You need to use the details received in the SECOND MAIL to activate your OLD GSTIN, by changing your username & password.**
- m) **Once you activate your old GSTIN on GST Portal, you are required to file your all GST returns due on the date of activation.**

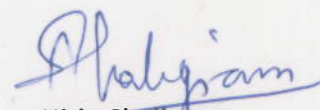
14. It has also been decided to waive the late fee payable for delayed filing of return in such cases. Such taxpayers are required to first file the returns with payment of late fees, and the waiver will be effected by way of reversal of the amount paid as late fees in the cash ledger under the tax head.

15. This circular is clarificatory in nature and cannot be made use of for legal interpretation of provisions of Law. If any member of trade has any doubt, he may refer the matter to this Office for further clarifications.



Rajiv Jalota
Commissioner of Sales Tax,
Maharashtra State

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Nitin Shaligram
Joint Commissioner of Sales Tax,
Mahavikas