

Migration of the Existing Assessee – The Steps to be taken on or after the enactment of GST i.e. Most Probably on or after 1-7-2017



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Introduction

As we all know that every Existing Person who is Registered under the VAT Act or Service Tax / Excise etc is required to file certain information and documents on the GST website and this Process is called Migration of Existing dealers into GST.

At this stage some Questions comes in mind-

- Whether this Migration Process is complete at this stage only OR
- Whether something else remains to be done to complete the Migration Process.

The Answer of the above Questions are—

- The Migration Process is not complete at this stage
- Yes, Something else remains to be done to complete the Migration Process

Now What remains to be done to complete the Migration Process

On or after the date of enactment of GST i.e. the Appointed Day,

- 1- The person who were existing dealers in the system before GST shall be granted registration on a provisional basis and a certificate of **Provisional Registration** in **FORM GST REG-25**, incorporating the GSTIN therein, shall be made available to him on the Common Portal of GST

- 2- Every person who has been granted a provisional registration as above under shall submit an application electronically in **FORM GST REG-26**, **Within 3 Months** duly signed or verified through EVC, along with the information and documents specified in the said application, on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

The Form GST REG-26 is alike Form GST REG-01 (Form for applying Fresh Registration under GST) which requires a lot of details from the existing dealers so that this Provisional Registration can be converted into Permanent Registration.

- 3- If the information and the particulars furnished in the application are found, by the proper officer, to be **correct and complete**, a certificate of registration in **FORM GST REG- 06** shall be made available to the registered person electronically on the Common Portal.
- 4- Where the particulars or information required as above in Form GST REG-26 have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, **cancel the provisional registration** granted as above and issue an order in **FORM GST REG-28**:
- 5- Provided that the show cause notice issued in **FORM GST REG- 27** can be vacated by issuing an order in **FORM GST REG- 20** , if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

6- **Surrender of Existing Registration in GST Regime –**

Every person registered under any of the existing laws, who is not liable to be registered under the Act may, **within thirty days from the appointed day**, at his option, submit an application electronically in **FORM GST REG-29** at the Common Portal for cancellation of the registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

Conclusion

From the above discussion, It is very much clear that the Migration process is not complete yet. Rather it is just beginning steps and a lot of work is yet to be done to obtain the Registration of the Existing Dealers under GST.

Hope the information will assist you in your Professional endeavors. In case of any query/ information, please do not hesitate to write back to us.

Thanks and Best Regards

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