

## **Assam State: Communication of Goods & Services Tax payers Identification Number (GSTIN) on provisional basis**

In pursuance of Section 142 of Model GST Act, every person registered under earlier law will be granted GST provisional Registration Number (GSTIN) and such provisional registration will be valid for a period of six months from the date of its issue. Thereafter, registered person will be required to furnish information within specified time and will be granted final registration.

In accordance of the above, State of Assam has issued a Circular (No. 9/2016 No. CT/COMP52/2013/73 Dated 13th October, 2016) for issuance of provisional GST registration to existing tax payers under VAT, CST, Entry Tax, Luxury Tax and Entertainment Tax of Assam State.

Provisional GST registration number will be communicated to the existing tax payers through electronic means i.e. mobile phone and email ID. Following is the procedure prescribed as per said Circular:

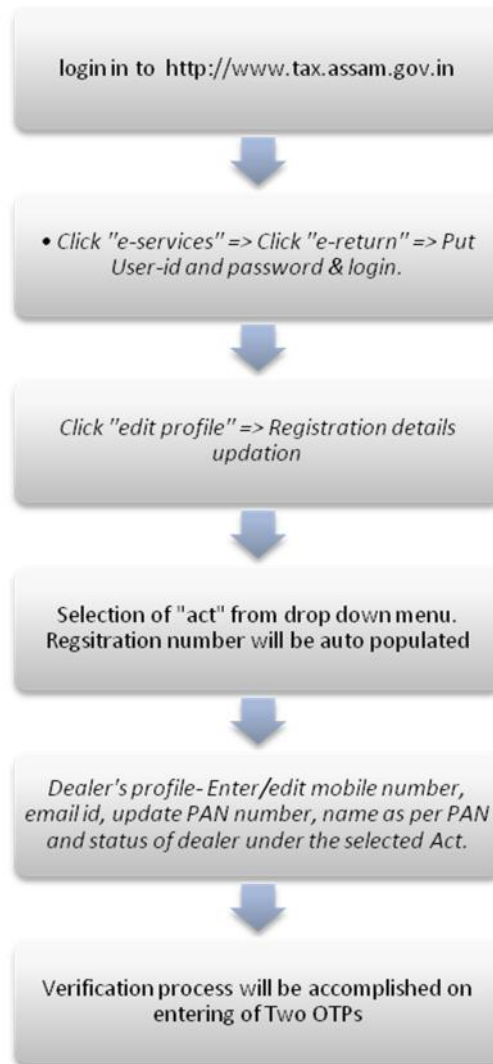
- All the existing registered taxpayers are required to provide their mobile no. and email ID to the Commissionerate through system (TIMS) **on or before 5<sup>th</sup> November, 2016**
- Provisional GSTIN will not be generated for dealers, who have not furnished mobile number and email ID on or before 5<sup>th</sup> November, 2016. **Further, it was mentioned that, such dealers will be disabled to upload their tax returns and apply for statutory forms under the existing Acts<sup>1</sup>.**

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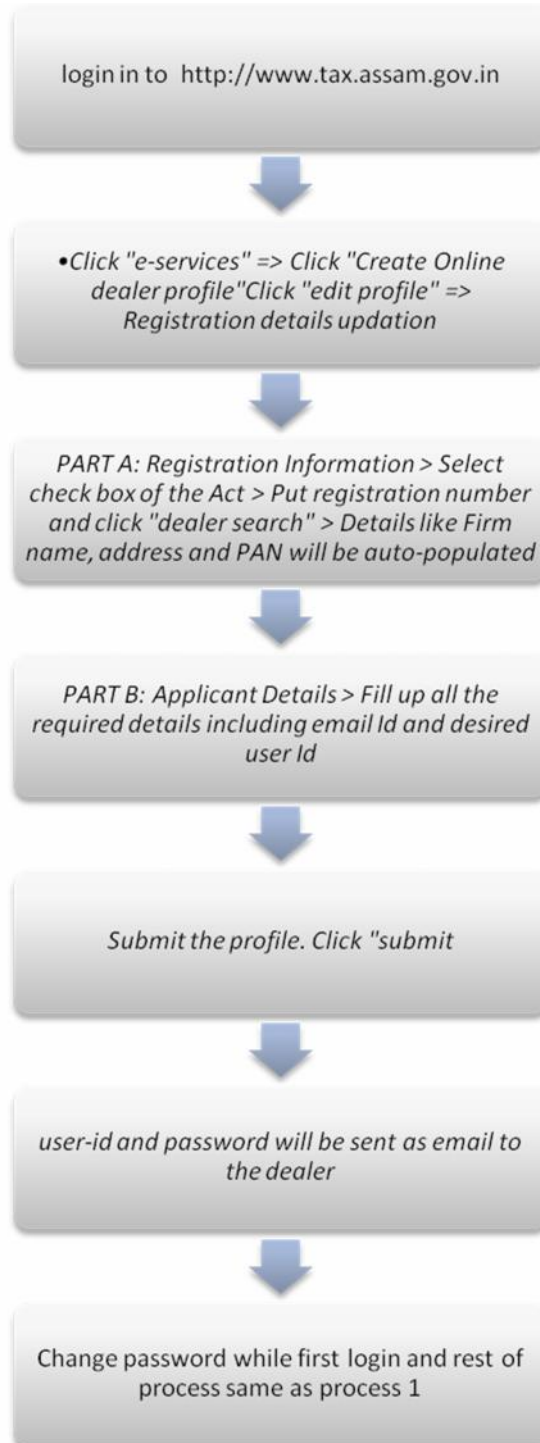
<sup>1</sup> In our view, this seems too harsh action on Govt. part and in absence of legal backing in existing laws for this, the actions of Govt. may be challenged

The process flow of furnishing of details is as under:

➤ **Process: 1 For dealers having user ID/Password**



➤ **Process 2 : For dealers not having User ID/Password**



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