

**The**



**Kolkata** **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

SRAVANA 15]

MONDAY, AUGUST 6, 2018

[SAKA 1940

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

No. 1081-F.T.

Howrah, the 6th day of August, 2018.

*No. 31/2018-State Tax*

In exercise of the powers conferred by section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to specify that the persons who did not file the complete **FORM GST REG-26** of the West Bengal Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as "such taxpayers") till the 31st December, 2017 may now apply for Goods and Services Tax Identification Number (GSTIN).

2. The special procedure to be followed for registration of such taxpayers is as detailed below:—

- (i) The details as per the Table below should be furnished by such taxpayers to the jurisdictional nodal officer of the State Government or Central Government on or before the 31st August, 2018.

**Table**

1	Provisional ID	
2	Registration Number under the earlier law (Taxpayer Identification Number (TIN)/Central Excise/Service Tax Registration number)	
3	Date on which token was shared for the first time	
4	Whether activated part A of the aforesaid <b>FORM GST REG-26</b>	Yes/No
5	Contact details of the taxpayer	
5a	Email id	
5b	Mobile	
6	Reason for not migrating in the system	
7	Jurisdiction of Officer who is sending the request	

- 
- (ii) On receipt of an e-mail from the Goods and Services Tax Network (GSTN), such taxpayers should apply for registration by logging onto <https://www.gst.gov.in> in the "Services" tab and filling up the application in **FORM GST REG-01** of the West Bengal Goods and Services Tax Rules, 2017.
  - (iii) After due approval of the application by the proper officer, such taxpayers will receive an email from GSTN mentioning the Application Reference Number (ARN), a new GSTIN and a new access token.
  - (iv) Upon receipt, such taxpayers are required to furnish the following details to GSTN by e-mail, on or before the 30th September, 2018, to [migration@gstn.org.in](mailto:migration@gstn.org.in) :-
    - (a) New GSTIN;
    - (b) Access Token for new GSTIN;
    - (c) ARN of new application;
    - (d) Old GSTIN (PID).
  - (v) Upon receipt of the above information from such taxpayers, GSTN shall complete the process of mapping the new GSTIN to the old GSTIN and inform such taxpayers.
  - (vi) Such taxpayers are required to log onto the common portal [www.gstn.gov.in](http://www.gstn.gov.in) using the old GSTIN as "First Time Login" for generation of the Registration Certificate.
3. Such taxpayers shall be deemed to have been registered with effect from the 1st July, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY  
*Additional Secretary to the Government of West Bengal*