

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 10/2018
DATED: 03.08.2018**

Sub: Opening of migration window for tax payers till 31st August, 2018 and related Standard Operating Procedure (SOP)

The GST Council, in its 28th meeting, held on 21st, July, 2018, has approved the proposal to open the migration window for taxpayers, who received Provisional IDs but could not complete the migration process.

Only the taxpayers who had filed **Part A** of **FORM GST REG-26** to activate their Provisional ID, but did not complete **Part B** are eligible to avail this facility. Such taxpayers are requested to approach respective Jurisdictional Heads (Charge) with necessary details (as per Annexure A with correct email ID and mobile number) **on or before 31st. August, 2018.**

The details would then be forwarded to GSTN for examination and to enable migration of such taxpayers. After necessary activity, GSTN will send communication (**through correct email and mobile number as provided by the jurisdictional officer**) directly to the tax payer intimating the details of the process for completing the migration.

Once the Tax Payer receives the detailed instruction (as below) from GSTN through email, the tax payer will be required to complete the migration process as per the instruction so received. The process of migration is given below.

Process of Migration: (FOR TAX PAYERS)

The process of migration will be completed as per steps as detailed below. The instructions will also be issued by GSTN to the tax payers directly.

1. The tax payer will receive intimation through email and mobile number from GSTN.
2. On receipt of intimation, the tax payer will be required to **apply for a NEW REGISTRATION** in GST Form REG 01 on the **GST Common portal**. If the tax payer desires, he may provide new email ID and Mobile Number while submitting
3. After successful submission of the application for registration, the same would be assigned to Central Tax Authorities or State Tax Authorities, as the case may be, by system.
4. The respective tax authority will take action on new application as per provisions of law regarding new registration.
5. Once the application is approved and registration is granted, the tax payer will receive a mail in the given email ID with the **new GSTIN and Access Code** (initial password).
6. **It is important that the tax payer MUST NOT activate the new GSTIN at this stage.**
7. The tax payer will be required to send ***the new GSTIN, the access token, ARN of the application for new registration, Old GSTIN (Provisional ID)*** to GSTN in the mail id ***migration@gstn.org.in.***

- a) ***New GSTIN***
- b) ***Access Token for new GSTIN***
- c) ***ARN of New Application***
- d) ***Old GSTIN (PID)***

8. After receipt of information from the tax payer, GSTN will complete the process of mapping the new GSTIN to the old GSTIN. Once the mapping is completed at the back end, a fresh *system generated email will be sent to the taxpayer containing the OLD GSTIN, Access Token for logging in.*

9. After receipt of this new email, the tax payer is required to login to GST portal with the Old GSTIN and access code as “First Time Login” using link <https://services.gst.gov.in/services/newlogin>.

Annexure A: For New Migration

Date:	
Trade Name:	
Address:	
Charge Jurisdiction under VAT:	
Provisional ID	
Registration no under earlier Act (VAT TIN)	
Date on which token was shared for the 1 st time.	
Whether activated part A	Yes
Contact details of the taxpayer -	
Email id	
Mobile	
Reason for not migrating in the system	
Officer Jurisdiction sending the request	(to be filled by Jurisdictional Officer)
Signature:	
Designation:	
Seal:	

This circular is for all concerned and shall take effect immediately.

Sd/-
(Smaraki Mahapatra)
Commissioner,
State Tax, West Bengal

Memo. No. 324CT/PRO
3C/PRO/2018

Date: 03.08.2018

Copy forwarded to the Additional Commissioner, ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO