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# Existing taxpayers need not enrol in the

# GST system portal

Those persons registered under an earlier GST law, need not seek fresh registration, they can rather follow the prescribed procedure.

**Ranjeet Mahtani** (Partner at Economic Laws Practice, Advocates & Solicitors)

Section 19 (Chapter 5) of The Model Goods and Service Tax Law provides for registration of every taxpayer within 30 days from the date on which he becomes liable for registration under the GST law. The said provision also stipulates that for those persons registered under an earlier law, fresh registration need not be sought, rather the procedure prescribed be followed.

For the purpose of the existing registered persons, on October 24th, the Goods and Services Tax Network (GSTN) Chief Executive said that effective November 8th enrolments will be released to enable existing registered persons to be moved into the GSTN. The number of such persons is 80 lakhs.

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In this direction, viz. to facilitate “enrolment” of persons under the GSTN, the GSTN has issued a set of FAQs, containing 56 questions and answers. The FAQs explain that the “enrolment under GST means validating the data of existing taxpayers and filling up the remaining key fields.” It has been clarified that the enrolment for GST will ensure smooth transition to GST regime and the data available with various tax authorities is incomplete and thus fresh enrolment has been planned. Per the FAQs, initially persons registered for other than service tax will be enrolled and service tax registered persons will be enrolled from a future date. This enrolment process is common to all taxpayers and is also common to both Central GST and State GST.

As India moves towards GST, the Government and other agencies are functioning feverishly to enable a smooth and effective transition into the new indirect taxes regime. As one of the initial steps, enrolments of existing registered persons are proposed to be commenced. “This move will help them do business without any hassle from April 1 next year, which is the likely GST implementation date. India Inc. too must gear-up and “enroll” for GST,” says the Chief Executive.



About the author  
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**Partner, ELP**

(The views expressed here are those of the author and do not necessarily represent or reflect views of The Dollar Business.)

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*Sheela Mamidenna - Oct 29, 2016 12:00 IST*

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