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Govt. Circulars & Notifications

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Imports of Non-Plasticized Industrial Grade Nitrocellulose excluding Nitrocellulose Damped in Ethanol (https://www.thedollarbusiness.com/news/imports-of-nonplasticized-industrial-grade-nitrocellulose-excluding-nitrocellulose-damped-in-ethanol/51787)

Seeks to increase tariff rate of basic customs duty (BCD) on tariff items

(https://www.thedollarbusiness.com/news/seeks-to-increase-tariff-rate-of-basic-customs-duty-bcd-on-tariff-items/51783)

Completion of Data Entry in DIGIT (https://www.thedollarbusiness.com/news/completion-of- (http data-entry-in-digit/51772) url=h

Imports of Graphite Electrodes of all diameters from China PR Mid-term review (MTR)

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GST roll-out shall take place by Sept 16_{/sept-}

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2017: Jaitley

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GST system portal went live on November 8, 2016.

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Ranjeet Mahtani & Stella Joseph

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The Finance Minister recently indicated that while GST is aimed to be implemented from ollou April 1, 2017, the roll out would have to take place, at the very latest, by September 16, 2017, as after hall-this date, the existing taxes on goods and services will cease to exist in terms of Section 19 of the ake-Constitution (One Hundred And First Amendment) Act, 2016. A Press Release from the Ministry of lace Finance also carried a statement by the Hon'ble Finance Minister that major hurdles for GST have been by-resolved and it would be implemented by April 2017.

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Progress on the GST Bills



(https://www.thedollarbusiness.com/exim-maps)

The Centre has formally listed three Bills – the Central Goods and Services Tax Bill, the Integrated half GST Bill and GST (Compensation for Loss of Revenue) Bill for passage through Parliament in the ake upcoming winter session scheduled between November 16 and December 16, 2016.

It has also been decided in the last GST Council meeting that the GST draft laws shall be prepared by November 14-15 and the States will get one week to suggest changes on the same. A ministerial meeting is scheduled on November 20 to meet political consensus on the same and it is hoped that the drafts will be approved during the next GST Council meeting scheduled on November 24 - 25.

GST System Portal and Enrolment of Existing Assessees

GST system portal (http://www.gst.gov.in/ (http://www.gst.gov.in/)) went live on November 8, 2016

The portal is launched to facilitate enrolment of assessees currently registered under VAT, Service tax and Excise. The existing tax payers are now required to enrol to obtain a GST Identification Number ("GSTIN") and update certain business details along with prescribed documents.

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The State wise schedule for the enrolment (migration) process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this process has started for Sikkim and Pondicherry Hot Process for existing tax payers has been released. In this payer ha

States like Goa, Pondicherry, Gujarat and Chhattisgarh have issued directions for making available the place provisional ID and password (which is required for the completing the online pre-registration process by-under GST). Directives from other State VAT authorities are awaited.

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For assessees having multiple registrations (example VAT registrations under different States or VAT and Service tax registrations), clarity is awaited as to whether, if the enrolment process has already been in undertaken for one State, it has to be undertaken again for other States or separately for Service tax (http Further, it is also not clear if the first enrolment will have an impact in determining which authority will have the administrative control over the assessee.



About the author Stella Joseph Senior Associate, ELP

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

^{About} the author Ranjeet Mahtani Partner, ELP

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Sheela Mamidenna - Nov 12, 2016 12:00 IST

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