

F. No.349/43/2017-GST (Pt. II)
Government of India
Ministry of Finance
Department of Revenue
CBEC, GST (Policy Wing)

Room No. 254,
North Block, New Delhi
Dated: 17th July, 2017

To,

Shri A K Dogra
Deputy Secretary
Department of Financial Services
Ministry of Finance
3rd Floor, Jeevan Deep Building
Parliament Street
New Delhi- 110001

Sir,

Subject: Video Conference to know the status of preparedness for implementation of GST rollout – reg.

Please refer to the O.M. with F. No. 1/1/2017- GST Cell dated 29.06.2017 on the captioned subject. In the said O.M., the issues and their clarifications are as follows –

- a. **Issue:** The matter of registration of PSBs/ FIs/PSICs in the State of Jammu and Kashmir.

Ordinance Nos. 3 & 4 of 2017, Central Goods And Services Tax Act, 2017 (CGST Act) and Integrated Goods And Services Tax Act, 2017 (IGST Act) have been made applicable into the State of Jammu & Kashmir. Hence, the registration requirement is similar as that for any other state.

- b. **Issue:** Difficulties faced in registration by PSBs/ FIs/PSICs in Andaman & Nicobar, Lakshadweep and some of the NE States.

Nodal officers for group of districts in each State/ Union territory has been appointed for smooth implementation of GST. Concerned nodal officer can be contacted for any difficulties faced in the process of registration or any other process. Kindly get examined whether the problems are related to systems or any other issue. Concerned Office of Chief Commissioner may be contacted for resolution of this issue.

- c. **Issue:** Non-acceptance or uploading of Digital Signature Certificates (DSCs) during registration process.

This is being handled by GSTN and hence PSBs / FIs / PSICs DFS may be guided to contact the GSTN helpline in case of any difficulties.

- d. **Issue:** Whether provisional IDs can be used, in case of permanent registration could not be completed before 01.07.2017.

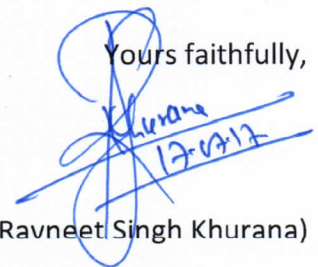
Provisional IDs can be used in case of permanent registration could not be completed before 01.07.2017.

- e. **Issue:** Policies issued / re-issued on 01.01.2017 or thereafter, but the premiums would be due for collection before 01.07.2017.

Transitional provisions have been drafted on the Principle that tax has to be discharged only once a particular transition, be it be, under existing law or under GST. Thus in case of insurance companies in relation to policies, the key point is whether point of taxation has happened under existing Act or not. If yes, then Service Tax is to be charged and if not then they will be subjected to GST.

This has the approval of Member (GST & IT)

Yours faithfully,



(Ravneet Singh Khurana)

Joint Commissioner (GST)