



माल एवं सेवाकर (जी.एस.टी.) के आयुक्त का कार्यालय  
**OFFICE OF THE COMMISSIONER OF GOODS & SERVICES TAX (GST)**  
 एन-5, टाउन सेंटर, सिडको, औरंगाबाद - 431003  
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### PUBLIC NOTICE

(No. 02/2018 dated 16/08/2018)

Subject: Notification No. 31/2018-Central Tax dated 05.08.2018 - Reg..

Attention is invited to the Notification No. 31/2018-Central Tax dated 05.08.2018 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, (CBIC), New Delhi (copy enclosed).

All those Assessee registered under Pre-GST period but did not complete the process of Migration till 31<sup>st</sup> December, 2017 have been given a window to complete the migration process and obtained GST Registration. This is a one time opportunity available to such taxpayers and procedure is as detailed in the Para 2 of the above Notification. The Taxpayers who have not filed the complete REG-16 shall submit the details as per Para 2(i) of the above Notification to the Nodal officer appointed on or before 31.08.2018 for the purpose of IT grievance redressal committee. The nodal officer of Aurangabad Commissionerate is as under:-

Sr. No.	Name of the Commissionerate	Name of the Principal Nodal Officer	Designation	Office Address	E-mail ID
01	Aurangabad Commissionerate	Shri Ashok Kumar	Joint Commissioner	Office of the Commissioner of Goods & Service Tax (GST), N-5, Town Centre, CIDCO, Aurangabad	proashok@gmail.com

All the Trade Associations and Chambers of Commerce are requested to circulate and publicize the contents of this Public Notice amongst their member constituents.

Encl. As above.

  
 (Shrikant Patil)  
 Commissioner

F. No. VGN (30) 03 / GST / TN / 17-18  
 Aurangabad, The 16<sup>th</sup> AUGUST, 2018.

Copy Submitted to : The Principal Chief Commissioner, GST & Central Excise, Nagpur Zone, Nagpur.

Copy forwarded to : 1) Assistant Commissioner (Urban/Rural/Jaina/Nanded Division) for information and necessary action.  
 2) Assistant Commissioner (Computer), CGST & Central Excise, Mdqrs. Aurangabad for uploading on the departmental website.  
 3) Notice Board  
 4) All the Trade Association. (As per Mailing-List).

  
 (Shrikant Patil)  
 Commissioner



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

Notification No. 31/2018 – Central Tax

New Delhi, the 6<sup>th</sup> August, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the persons who did not file the complete FORM GST REG-26 of the Central Goods and Services Tax Rules, 2017 but received only a Provisional Identification Number (PID) (hereinafter referred to as “such taxpayers”) till the 31<sup>st</sup> 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 Central Government or State Government on or before the 31<sup>st</sup> 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 FORM GST REG-26	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 Central 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 30<sup>th</sup> 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 1<sup>st</sup> July, 2017.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India