

Approach for selection of

Registrations for issuance of Provisional IDs

Overview:

CBEC has started the process of migrating the existing Central Excise (CE) and Service Tax (ST) registrations to GST and issue Provisional IDs to them. As a mandatory requirement, only PAN based registrations would be issued Provisional ID. It is therefore, advised that all Assessee having non-PAN based registrations, get their registrations converted to PAN based to obtain Provisional IDs.

Since GST registration will be based on PAN and State, only one Provisional ID will be issued to a given PAN for a given state, irrespective of the number of registration on that PAN in that state. For Ex – PAN 'XXXXX1111X' has 10 CE registrations in the state 'Maharashtra' from 'XXXXX1111XXM001' to 'XXXXX1111XXM010'. In such cases only one Provisional ID will be issued to the registration 'XXXXX1111XXM001' (first registration when sorted alphabetically). In case the assessee wishes to enroll in GST for the other 9 registrations as well, the details regarding the other registrations (address of premise) may be include as 'Additional Place of Business' (same applies to ST registrations also).

In the approach, wherever the combination of 'State' and 'PAN' is mentioned, it means a 12 character string where the first two characters are numeric and represent the 'State' and the last 10 characters are the 'PAN' associated with the registration.

Specific details on issuance of Provisional IDs for CE & ST are provided below:

CE Registrations:

Basis the '11' and '12' character in the Registrations number, CE registration have been classified under the codes – 'XM', 'EM', 'XD', 'ED' and 'EI'. Provisional IDs are also being issued in the same preference. For Ex – In Step 1, all registrations belonging to the 'XM' category are selected for issuance of Provisional IDs. All registrations having a unique combination of 'State' and 'PAN' would be issued a Provisional ID. In case there are multiple registrations for the same 'State' and 'PAN' combination, then the first registration in the alphabetical order would be granted the Provisional ID.

In Step 2, all registrations belonging to 'EM' category would be selected for issuance of Provisional IDs. In this step, only those registrations would be issued a provisional ID where the combination of 'State' and 'PAN' is not already occurring in Provisional IDs issued in Step 1. Similarly for step 3 'XD' registrations would be selected and Provisional ID issued to only those registrations where the combination of 'State' and 'PAN' is not already occurring in Step 1 and Step 2. Similarly step 4 and 5 would be executed.

Additionally, Each CE registration contains 2 addresses – one for the Head Office and another for the Business Premise. For a given CE registration, if the ‘State’ for the ‘Head Office’ and ‘Business Premise’ is different, then the registration will be eligible for issuance of 2 provisional IDs whereas in case where the ‘State’ for ‘Head Office’ and ‘Business Premise’ is same, only one Provisional ID would be issued.

ST Registrations:

ST registrations have 2 categories – Centralized and Non-Centralized. Under Non-Centralized registrations, there are 3 categories – ‘SD’, ‘ST’ and ‘SE’. The registrations for issuance of Provisional IDs have selected in the same order. With the process being same as for CE i.e. only one Provisional ID for a combination of ‘State’ and ‘PAN’, in Step1 registrations belonging to the category ‘SD’ have been chosen followed by ‘ST’ and ‘SE’ in Step 2 and 3 respectively. Post selection of registrations from Non-Centralized category, Centralized registrations are selected provided the ‘State’ and ‘PAN’ combination is not already occurring in the Non – Centralized category. For Ex – a centralized registration has 15 premises in 15 different states, and out of these 15 premises, 5 are such where the combination of ‘State’ and ‘PAN’ is already occurring in Non-Centralized registrations. In this case, 10 (15 – 5) provisional IDs would be issued.

Once the list of registrations in ST to be issued Provisional IDs is selected (including both Centralized and Non-Centralized), this would be checked with the list of registrations selected for Provisional IDs for CE. All ST registrations where the combination of ‘State’ and ‘PAN’ is same as that used in any of the CE registrations already selected would be removed from the list and would not be issued any Provisional ID.

Summary:

1. Provisional IDs would be issued only for PAN based registrations.
2. Only one Provisional ID would be issued for multiple registrations where the combination of ‘State’ and ‘PAN’ is same and it would be for the first registration selected in the alphabetical order.
3. For CE registrations, the order of selection is ‘XM’, ‘EM’, ‘XD’, ‘ED’ and ‘EI’
4. For ST registrations, the order for Non-Centralized is ‘SD’, ‘ST’ and ‘SE’.
5. Only those ST registrations would be issued Provisional ID where the ‘State’ and ‘PAN’ combination is not occurring in selected CE registrations.

Assistance Required:

For any assistance required or complaints related to migration to GST, please contact CBEC’s GST Helpdesk at 1800-1200-232 or send email to becmitra.helpdesk@icegate.gov.in

You may also contact the Nodal Officer at:

Name:

Designation:

Phone:

Email: