GAIL (India) Limited

GST Template for vendors and customer

Introduction:

The introduction of Goods and Services Tax (GST) is a very significant step in the field of indirect tax reforms in India. GST will replace several Central taxes such as Central Excise, Service Tax, SAD, CVD, and State taxes such as VAT, CST, etc.

It would mitigate cascading or double taxation in a major way and pave the way for a common national market. From the consumer point of view, the expected biggest advantage would be in terms of a reduction in the overall tax burden on goods due to removal of cascading effect of taxes and availability of input tax credit in the supply chain.

The Constitution (101st Amendment) Act, 2016 enables levy of GST concurrently by the Union (as central tax - CGST) and the States & Union Territories (as State tax - SGST / UTGST). Accordingly, the Central Goods and Services Tax Act 2017 (CGST) has been enacted which is going to be implemented w.e.f. 01.07.2017. Similarly, State Governments / UT have also enacted State Goods and Services Tax Act (SGST) in respective States / UTs.

It may be observed that five petroleum products viz., Natural Gas, Crude oil, Petrol, Diesel and ATF have been presently kept out of GST regime and will come under GST in future on recommendation of the GST Council. Thus, existing legacy taxes viz. Central Excise, VAT, CST etc. will continue on these products and the customers may not be able to take tax credit.

Who is required to be registered under GST:

GST registration is required to be taken in following cases:

a) Every person who is registered or who holds a license under an earlier law
b) Every person whose turnover in a financial year exceeds twenty lakh rupees and in case of special category States turnover exceeding ten lakh rupees.
c) Certain suppliers liable for registration without threshold such as :
    i. Persons making inter - state taxable supply of goods and services

ii. Persons required to pay tax under reverse charge
iii. Casual taxable persons making taxable supply of goods and services
iv. Persons required to deduct tax under section 51 of CGST Act.
v. Persons making taxable supply of goods or services on behalf of other taxable persons whether as an agent or otherwise.

Further, a taxpayer with an aggregate turnover in a financial year up to Rs.20 lakhs would be exempt from obtaining registration and charging GST from customers. For this purpose, aggregate turnover shall be computed on all India basis. Further, for Special Category States, like those in the North-East and the hilly States, the exemption threshold shall be Rs. 10 lakhs. All taxpayers eligible for threshold exemption will have the option of voluntarily get registered and charging tax on supply of goods and services, with benefit of taking input tax credit (ITC) on inward supplies. Taxpayers making inter-State supply of goods and services or liable to pay GST on reverse charge basis shall not be eligible for threshold exemption. Input Tax Credit of GST paid will not be available in case the vendor has not paid GST to the Government or has not filed the returns.

GST Registration:

Steps to be followed for obtaining GST registrations are detailed in **Annexure – A**. However, it may be noted that scan copy / soft copy of following documents are required to be readily available for completing the registration process on the portal:

1. Proof of constitution of Business
2. Photograph of Promoters /Partners
3. PAN No of Promoters / Partners
4. Proof of appointment of authorized signatory
5. Photograph of authorized signatory
6. Proof of Principal Place of Business
7. Proof of Additional Place of Business
8. Digital Signature Certificate (DSC) for electronically signing the application

Updation of GST Registrations of GAIL's Vendors / Customers :

1. GAIL's vendors / Customers are requested to obtain their GST Registration.
2. GAIL's Vendors / Customers are requested to update their GST registration at the following link https://gailebank.gail.co.in/gstn/frmGstnentry

3. In case GST registration details of Vendors / Customers are not available with GAIL then GAIL will not be able to mention their details on the invoices and thus they will not get benefit of Input Tax Credit.
4. In case of any difficulty, GAIL's Vendors / Customers may contact at following Email Id or Phone No:

   E-mail: gailgsthelpline@gail.co.in

   Phone No.: 011- 26105474

Compliances under GST:

A taxpayer is required to file following returns, for the supply of goods / services, at GSTN website (GSTN Portal):

Report Name	Purpose	Due date
GSTR-1 (Monthly)	Outward supplies	10 th of next month
GSTR-2 (Monthly)	Inward supplies	15 th of next month
GSTR-3 (Monthly)	Monthly Return	20 th of next month
GSTR-9 (Annually)	Annual return	31 st December of Next FY

However, the aforesaid timelines for filing GST Returns for first two months has been revised as below:

Month	Return	Due date
July 2017	GSTR – 1	05.09.2017
July 2017	GSTR – 2	10.09.2017
August 2017	GSTR – 1	20.09.2017
August 2017	GSTR – 2	25.09.2017

GST returns are to be filed by all the taxpayers at the GSTN Portal (GSTN website). Small taxpayer may directly file their returns at the GSTN Portal. However, big taxpayers, having large volume of transactions, may connect with the GSTN Portal by obtaining services of GST System APIs. Developers of such applications have been given generic names viz. GST Suvidha Provider (GSP) and Application Service Providers (ASP). Such, ASPs and GSPs will provide needed support to taxpayers for compliances at GSTN portal. ASPs would provide GST compliance related services to taxpayers by processing of transaction data of the taxpayer. GSP will be providing

data uploading / downloading services at GSTN Portal. Only GSTN approved GSPs are authorized to connect to GSTN using the published APIs. At present 34 developers has been granted authorization to provide services as GSP. List of authorized GSPs may be observed at website http://www.gstn.org/gsp-list/ .

Annexure - A

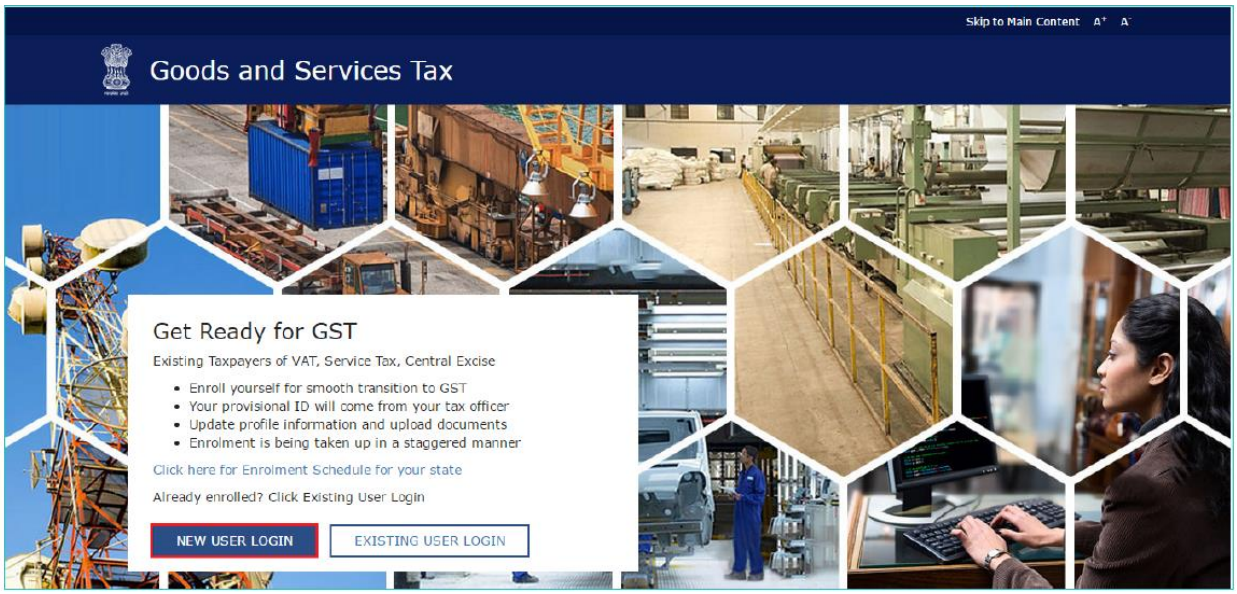
Steps to be followed for GST enrolment:

All existing taxpayers registered under Central Excise / Service Tax / VAT will be given a provisional ID and a password by the jurisdictional Central Excise / Service Tax / VAT authorities. In case existing registered taxpayer has not yet received provisional ID and password, they are suggested to contact to their jurisdictional revenue authorities to get the same.

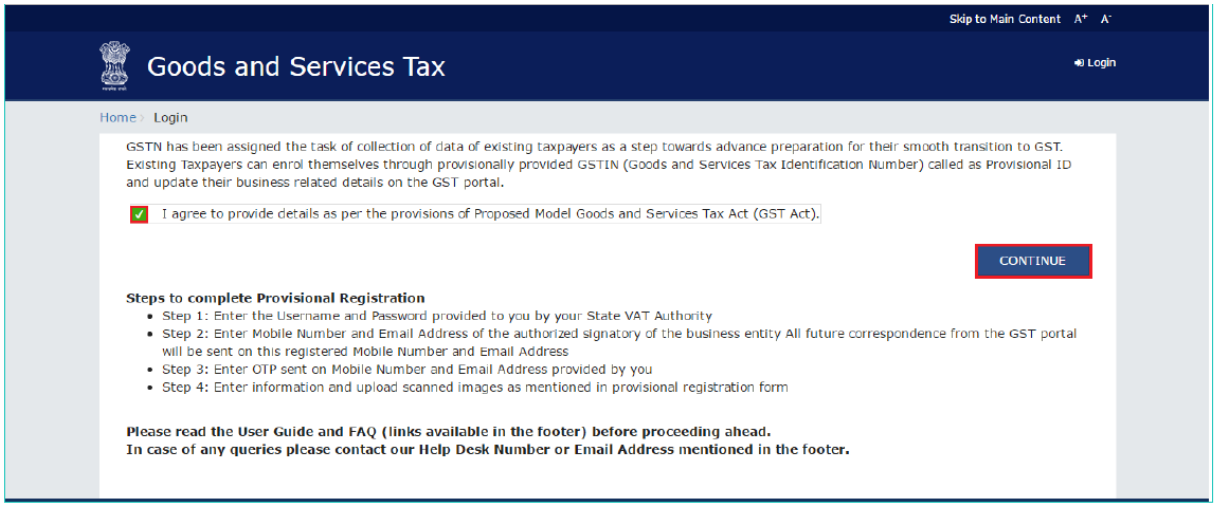
After obtaining the provisional ID and password, existing taxpayer is required to create username and password using the provisional ID and password at the GST Common Portal (https://www.gst.gov.in) by following process:

To enroll with the GST Common Portal, you need to perform the following steps:

1. Access the GST Common Portal www.gst.gov.in
2. Following GST Home page will be displayed.
3. Click the **NEW USER LOGIN** button.



3. The Declaration page is displayed. Select the checkbox for declaration and click the **CONTINUE** button.



4. The Login page is displayed. In the **Provisional ID** field, type the username that you received in the email, SMS or any other communication received from the State VAT Department.

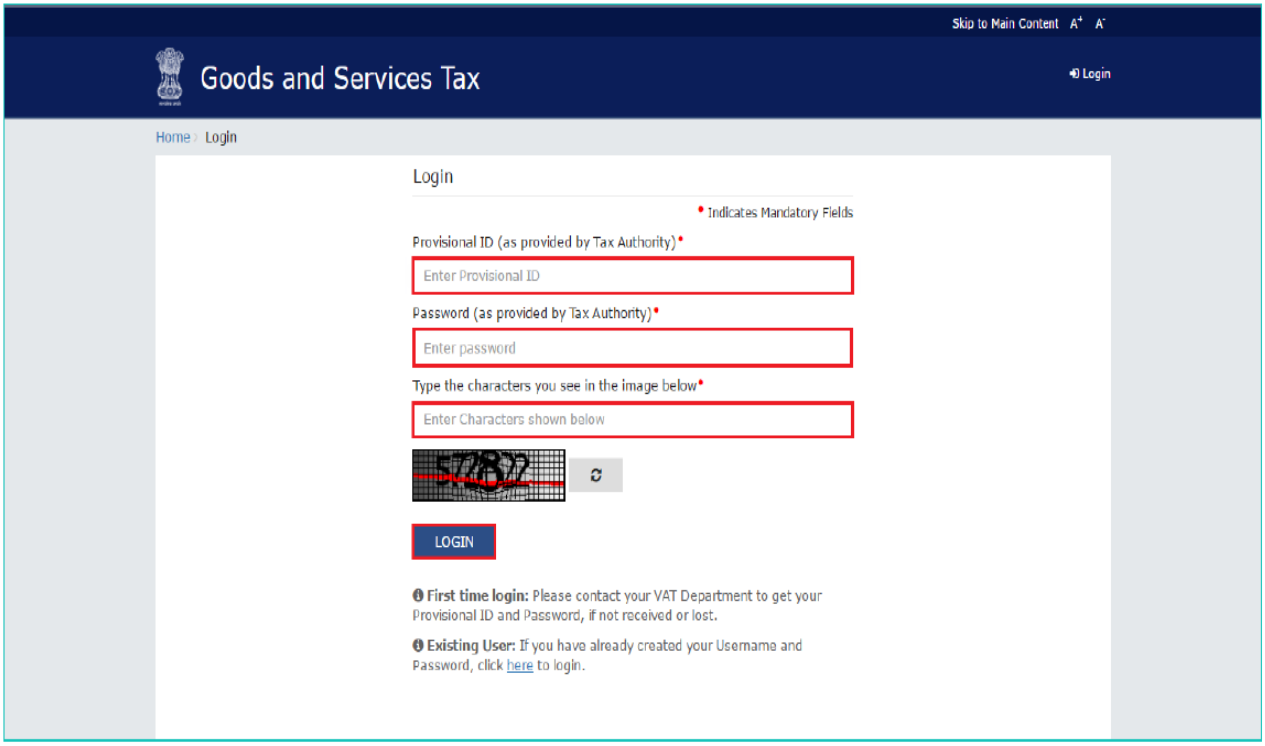
5. In the **Password** field, type the password that you received in the email, SMS or any other communication received from the State VAT Department.

6. Type the captcha text as shown in the screen.

7. Click the **LOGIN** button.

Note:

- In case you have not received or lost your Provisional ID and Password, contact your State VAT Department.



8. The Provisional ID Verification page is displayed. In the **Email Address** field, enter your email address.

9. In the **Mobile Number** field, enter your valid Indian mobile number.

Two One time Password (OTPs) will be sent :

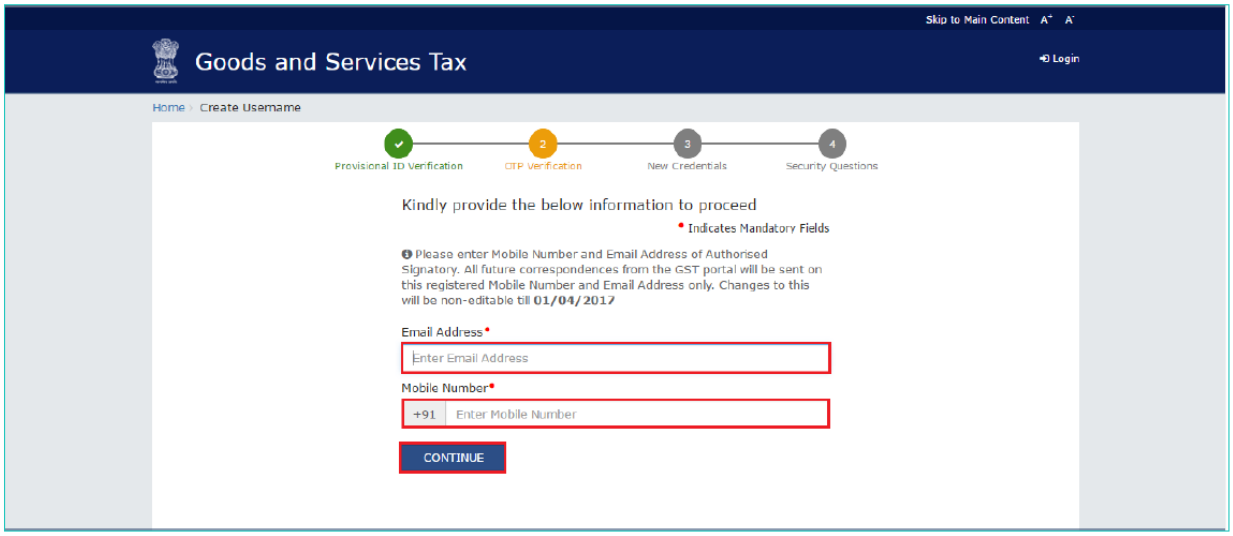
a. One OTP on your email address, and
b. Another OTP on the mobile number.

Both OTPs are required for the verification.

Note:

- Enter email address and mobile number of Primary Authorized Signatory. All future correspondences from the GST Common Portal will be sent on this registered email address and mobile number only.

10. Click the **CONTINUE** button.



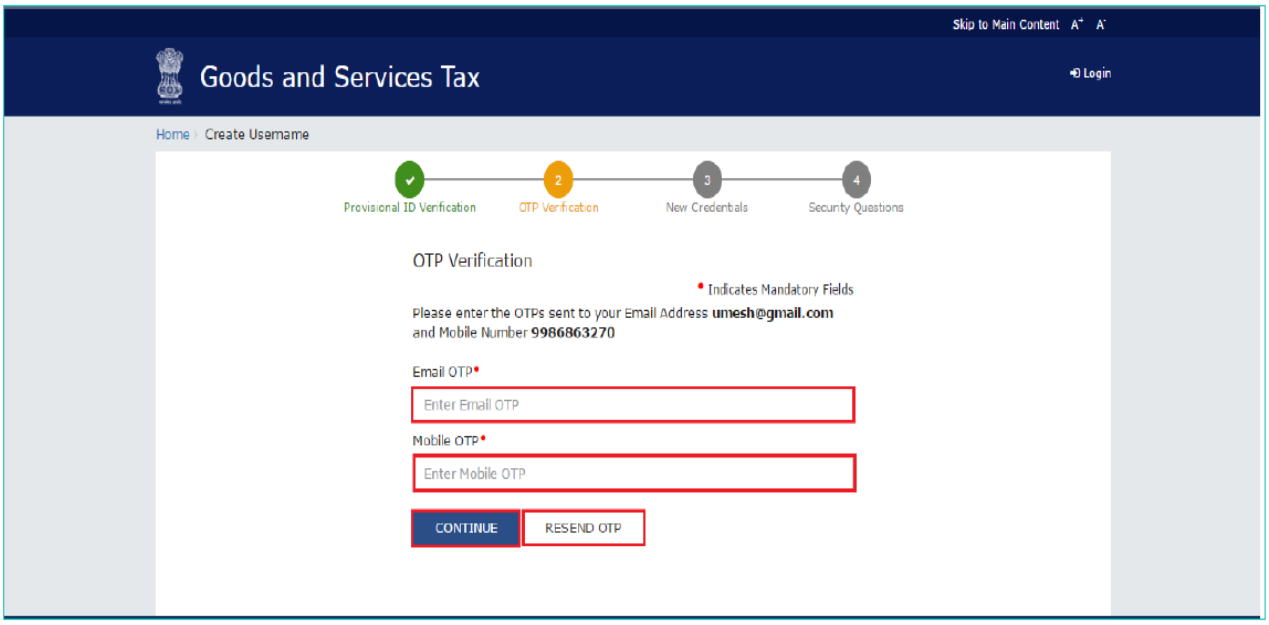
11. The OTP Verification page is displayed. In the **Email OTP** field, enter the OTP you received in your email address.

12. In the **Mobile OTP** field, enter the OTP you received on your mobile phone.

Note:

In case you have not received the OTP, click the **RESEND OTP** button to resend the OTP to your email address and mobile number.

13. Click the **CONTINUE** button.



14. The New Credentials page is displayed.
    In the **New Username** field, enter a username of your choice.

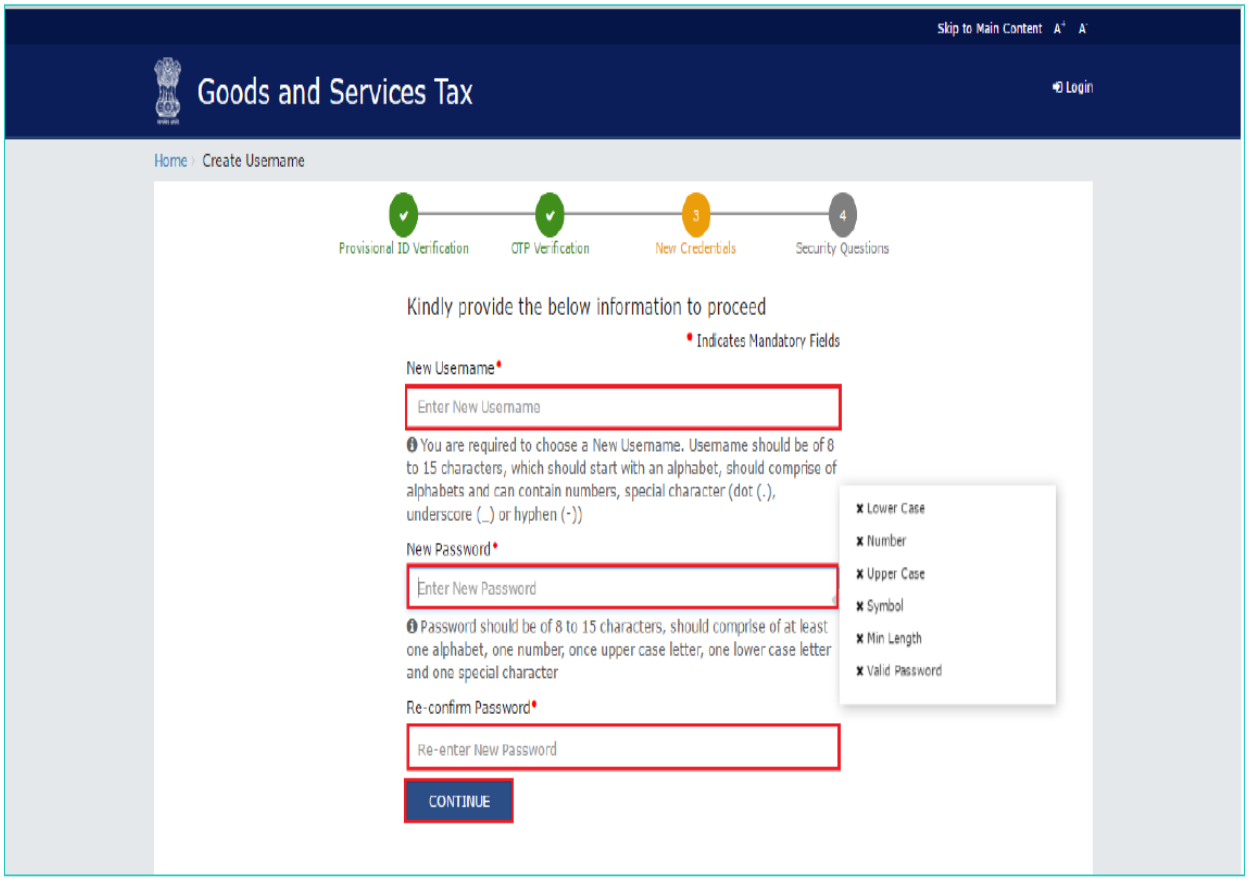
15. In the **New Password** field, enter a password of your choice that you will be using from next time onwards.

Note:

- Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore (_) or hyphen ()).
- Password should be of 8 to 15 characters, which should comprise at least one alphabet, one number, one upper case letter, one lower case letter and one special character.

16. In the **Reconfirm Password** field, reenter the password.

17. Click the **CONTINUE** button.

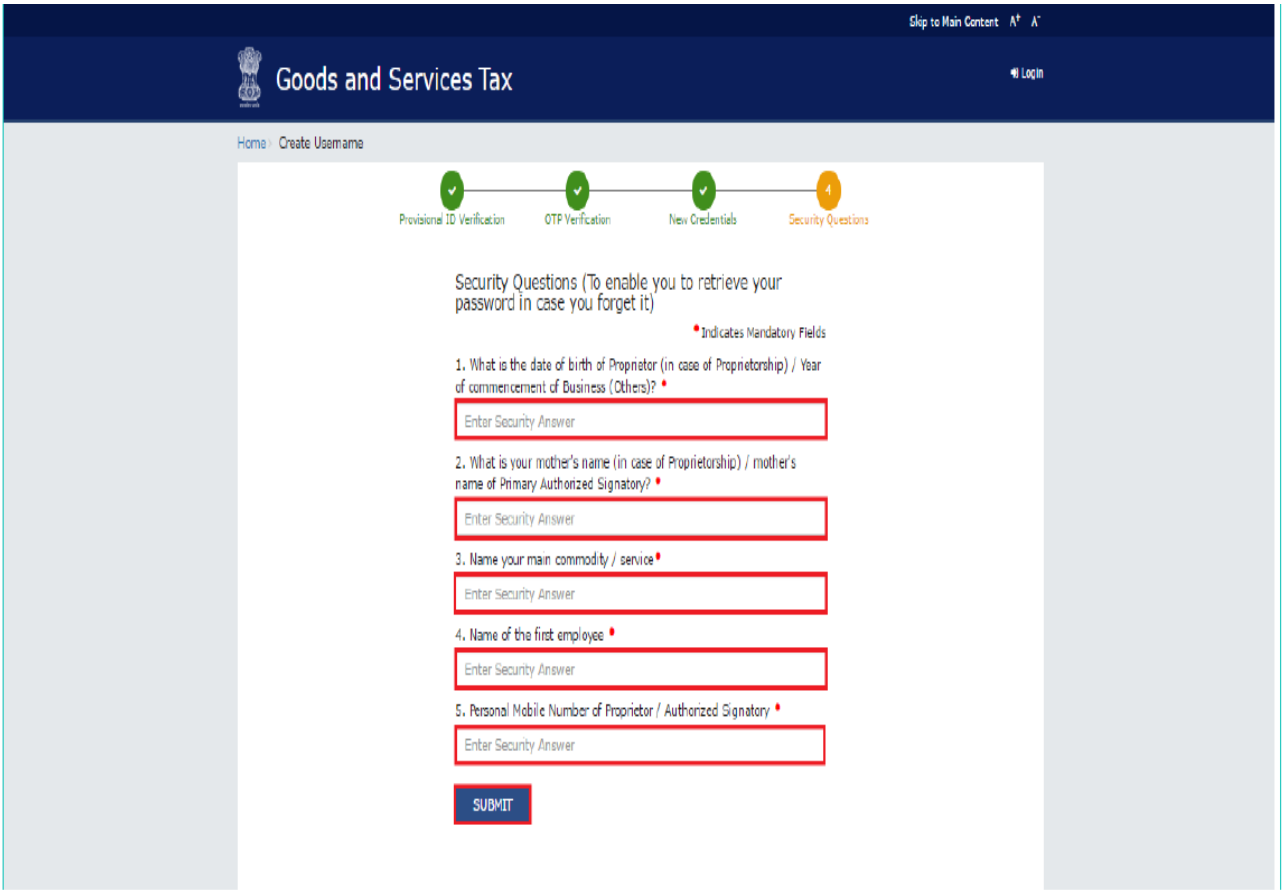


18. The Security Questions page is displayed. For each security question, enter the answers.

Note:

There are five questions on this page. It is mandatory to enter answers to all the security questions. Be careful when answering the security questions. In case you forget your password, you will be required to answer these security questions to retrieve your password.

19. Click the **SUBMIT** button.



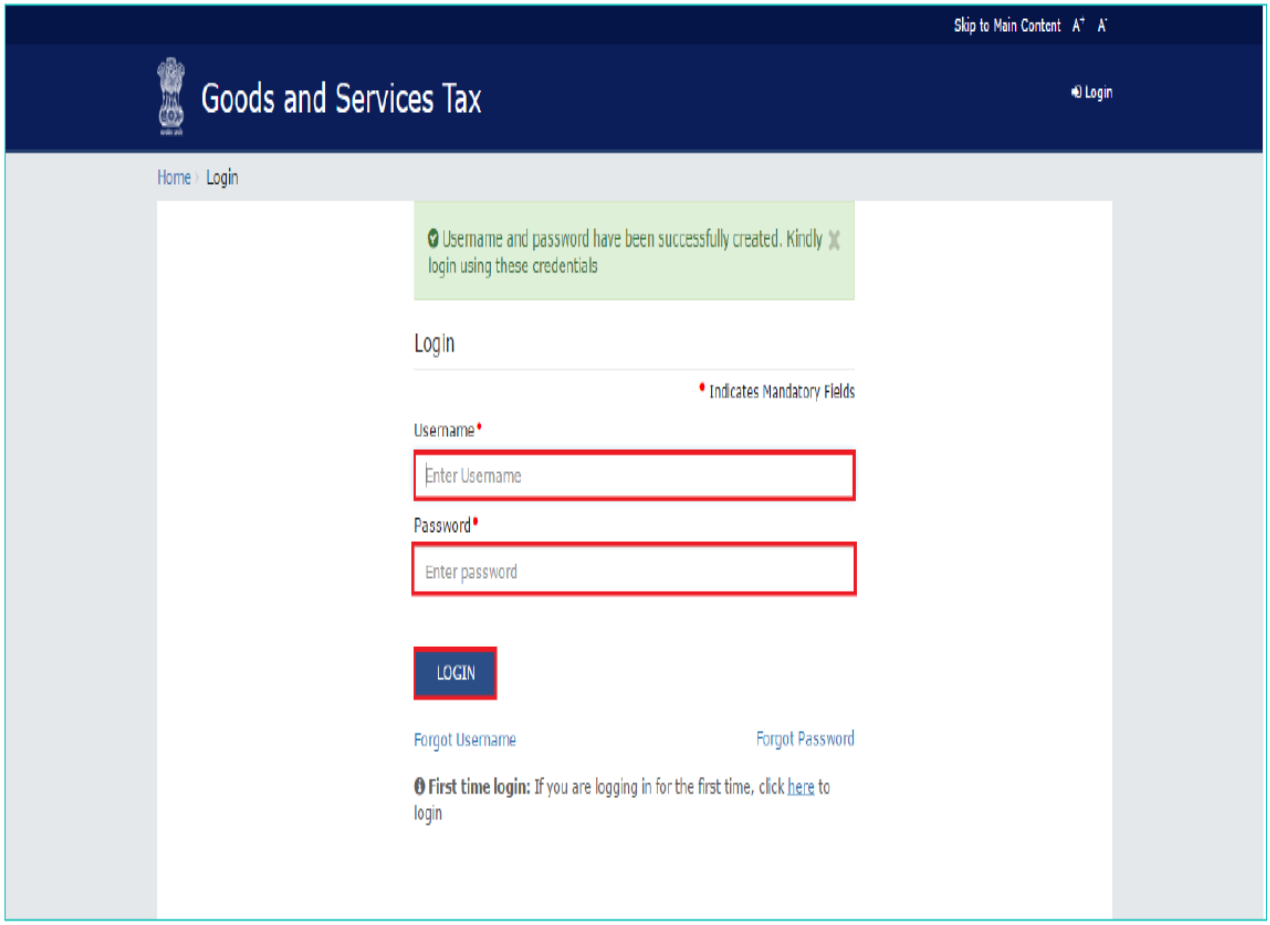
The message “Username and password have been successfully changed. Kindly login using these credentials” is displayed. You can now login to the GST Common Portal using the username and password you just created.

20. In the **Username** field, enter the username you just created.

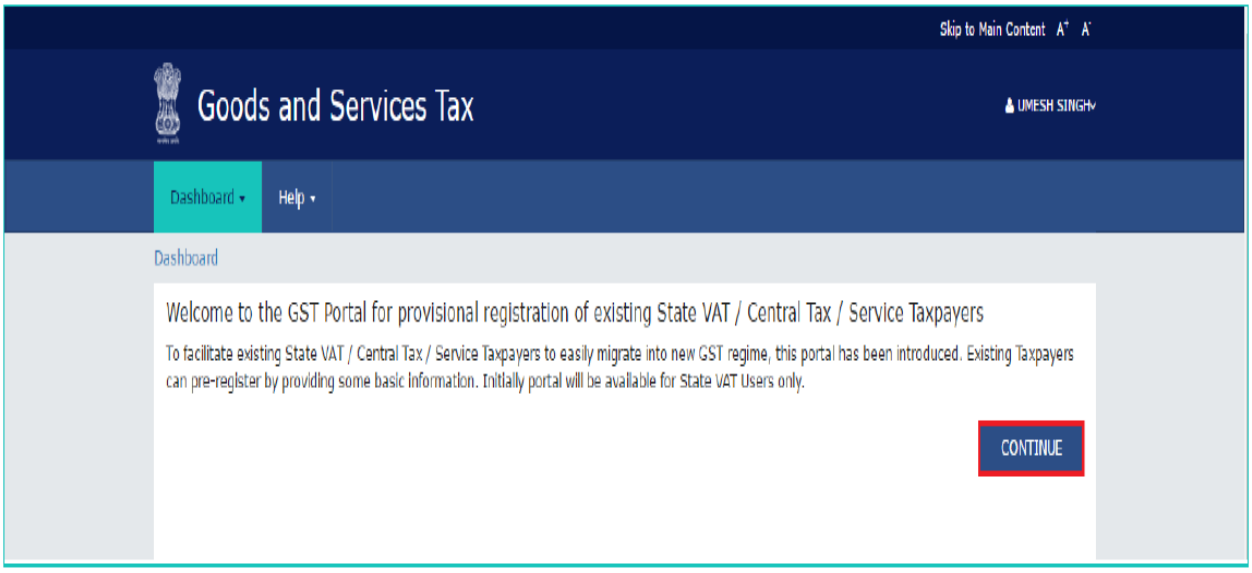
21. In the **Password** field, enter the password.

22. Type the captcha text as shown on the screen.

23. Click the **LOGIN** button.



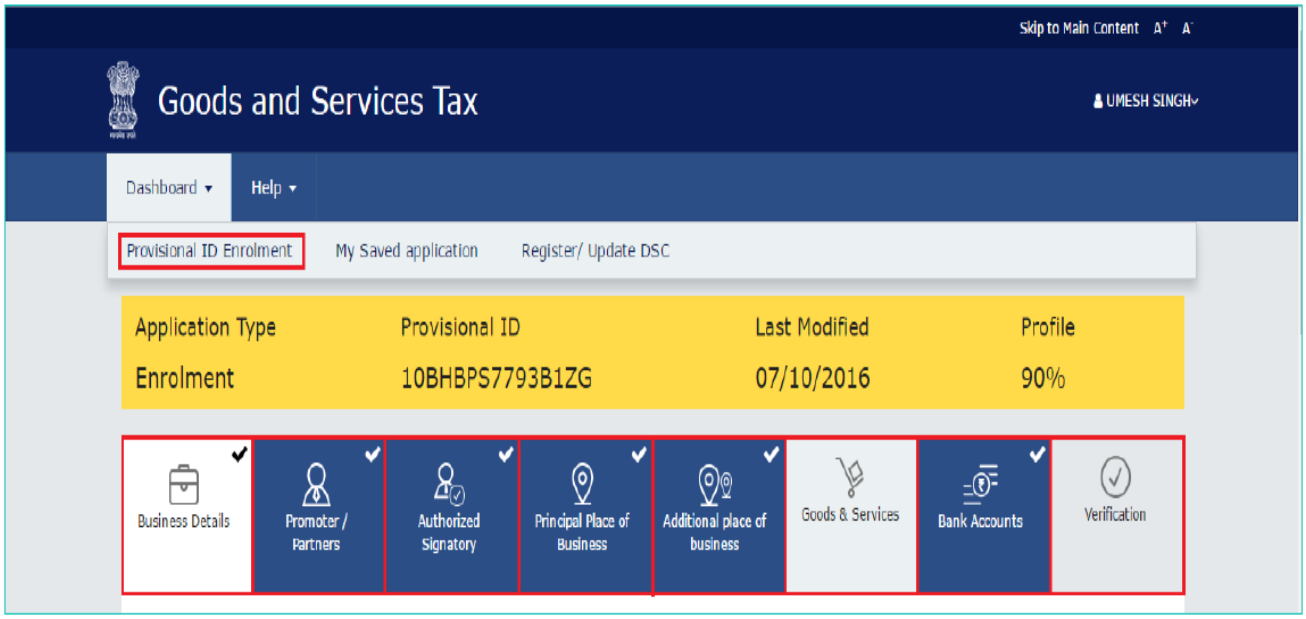
24. The Welcome page is displayed. Click the **CONTINUE** button.



Your Dashboard is displayed.
Note:

Enrolment application can be filled only in English language. You can save and retrieve the application later. All the fields marked with red dot are mandatory to be filled.

*Alternatively, you can the click the **Dashboard > Provisional ID Enrolment** command to access the enrolment Application.*

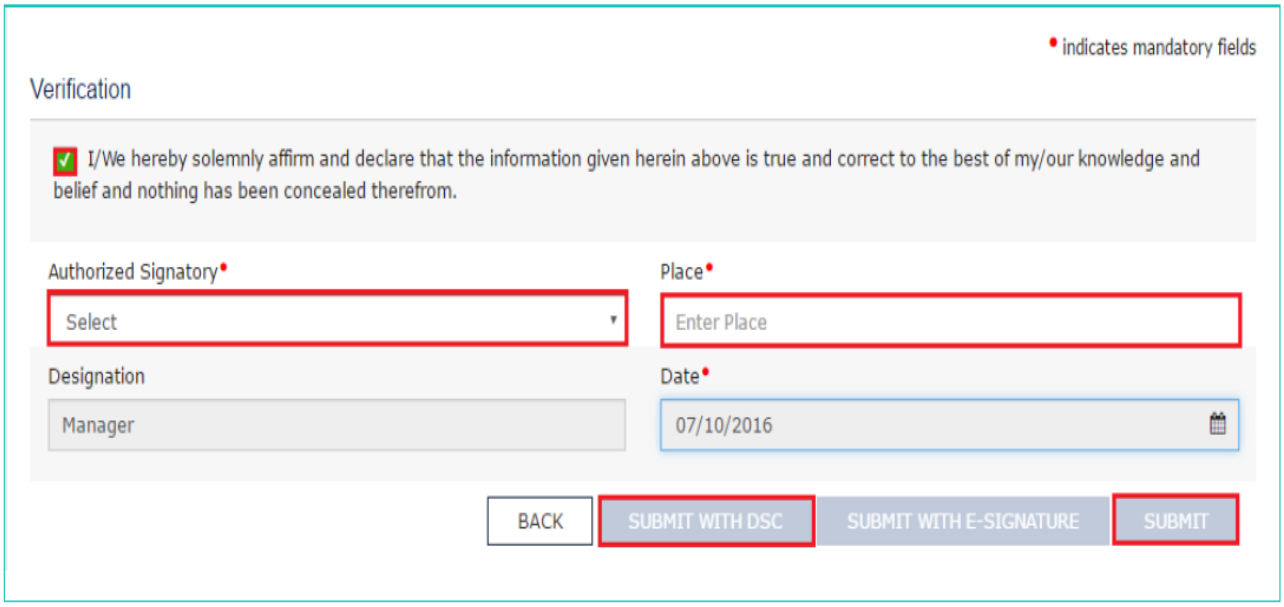


On the top of the page, there are eight tabs as **Business Details, Promoter/ Partners, Authorized Signatory, Principal Place of Business, Additional Place of Business, Goods & Services, Bank Accounts** and **Verification**.

Details are to be entered in respect of each of the following tabs:

a) **Business Details,**
b) **Promoter/ Partners,**
c) **Authorized Signatory,**
d) **Principal Place of Business,**
e) **Additional Place of Business,**
f) **Goods or Services or both,**
g) **Bank Accounts and**
h) **Verification**

After filling the enrolment application, the application is to be digitally signed using Digital Signature Certificate (DSC). Following Screen will be displayed.



Click the **SUBMIT WITH DSC** button.

Note:

To save the Enrolment Application, click the **SUBMIT** button.

Click the **PROCEED** button.

Select the certificate and click the **SIGN** button.

The success message is displayed.

An acknowledgement will be received in next 15 minutes on registered email address and mobile number. **Application Reference Number** (ARN) receipt is sent on registered email address and mobile number.