

**OFFICE OF THE COMMISSIONER OF BHAWAN**

**No. CT/COMP-49/2013/23**

**(Circular No. 06/2017)**

**Dated Dispur, the 7th July, 2017**

**Sub : Guidelines for online issuance of GST permit and Transit Passes. etc. for facilitating movement of goods**

Whereas in pursuance of provision of section 68 of the Assam Goods and Services Tax Act, 2017 read with the provision of rule 138 of the Assam Goods and Services Tax Rules, 2017, the Government of Assam has approved the following electronically obtained documents required to be carried by a person in-charge of a conveyance:

- (a) 'GST Inward Permit': for importation and transportation of taxable goods into the State of Assam;
- (b) 'GST Outward Permit': for inter-State supply of taxable goods from Assam to other State;
- (c) 'GST Permit for intra-State supply': for intra-State supply of taxable goods within Assam,;
- (d) 'Transit Passes': for transportation of taxable goods through the State of Assam.

And whereas the Commissionerate of Taxes is pleased to make some e-services available through its portal [www.tax.assam.gov.in](http://www.tax.assam.gov.in) in order to facilitate the online issuance of such 'GST Inward Permit', 'GST Outward Permit', 'GST Permit for intra-State supply' and 'GST Transit Pass' and furnishing of relevant information online under GST regime with effect from 07/07/2017 and for this purpose the following operational guidelines are issued:

1. The existing dealers registered under the Assam Value Added Tax Act/2003 or the Assam Entry Tax Act, 2008, having using User Id and Password to avail of the e-services like filing of e-return, issuance of online forms such as Delivery Note, Road Permit, TCC under the said Acts and who has migrated to GST regime need not take separate user ID and password for accessing the new e- services.

**The existing registered dealers shall access the e-services for GST Permits with their existing VAT User Id and Password.**

2. All other persons registered under the GST Act including existing service tax assesseees who have migrated to GST and who do not have User ID and Password issued under the existing law for availing the e-services shall **first create dealer's online profile on [www.tax.assam.gov.in](http://www.tax.assam.gov.in) to obtain user ID and password** for online services from the jurisdictional Unit office of State Government.

3. **Such registered person** shall create online profile, following the steps mentioned below:

- (i) Log in <http://www.tax.assam.gov.in>

- (ii) Select e- Services
- (iii) Select “GST Permit”
- (iv) Select “New User”
- (v) Select “Registered Profile Creation”
- (vi) Enter “ GSTIN”
- (vii) Fill the necessary information as per specified format
- (viii) On submission of information, password will be mailed to the registered e-mail id of the dealer. Dealer needs to login and change the password by logging onto the site.

**4. The registered persons having the User Id and password shall:**

- i) log in <http://www.tax.assam.gov.in>
- ii) Select e- Services
- iii) Select “GST permit”
- iv) Log in by using User id and Password
- v) Select “**Online GST Permit Request**” option
- vi) A Format will be displayed with three radio buttons:
  - Inward
  - Outward
  - Intra State
- vii) Select the required option of the above and save.
- viii) Request the numbers of permit required
- ix) GST Permit serial numbers shall be automatically issued by system against the requisitions with maximum 300 numbers at a time for dealers having annual turnover above ₹ 10 crores and maximum of 10 numbers at a time to the dealers having annual turnover below up to ₹ 10 crores.
- x) Registered Person can generate the GST Permit for utilization after filling the consignment and transporter details against a particular permit.
- xi) Next lot of forms can only be requested on utilization of 50% of the forms previously issued to the dealer and system shall not allow any Registered Person to keep in his possession more than 300 or 10 numbers, as case may be, of unutilized GST Permit at any given point of time.

**5. Unregistered persons** who intend to move any consignment of goods for personal use/consumption shall create online profile following the steps mentioned below:

- (i) Log in <http://www.tax.assam.gov.in>
- (ii) Select e- Services
- (iii) Select “GST Permit”
- (iv) Select “New User”
- (v) Select “Unregistered Profile Creation”
- (vi) Fill the necessary information as per specified format
- (vii) On filling of the required information, OTP will be sent to his given mobile no.
- (viii) After OTP verification, password shall be sent to his given e-mail address.

**6. The un-registered persons having the User Id and password shall:**

- i) Log in <http://www.tax.assam.gov.in>
- ii) Select **e- Services**
- iii) Select link “**GST permit**”
- iv) Log in by using User id and Password
- v) Select “**Online GST Permit Request**” option
- vi) A Format will be displayed with three radio buttons:
  - Inward
  - Outward
  - Intra State
- vii) Select the required option to the above and save
- viii) Unregistered person shall make requisition by filling some mandatory fields such as description of goods and its quantity by using “**Online GST Permit Request**” option. On making such requisition alert for approval/rejection will be send to the concerned unit Officer in-charge. The concerned Officer shall approve or reject the request on the basis of any enquiry conducted, as deemed fit. On approval, the applicant can track the status and receive details of GST Permit serial numbers generated against his/her request and can generate the GST Permit for use after filling remaining consignment details along with transporter details against a particular permit.

**7. On allotment of the permits by the system, the registered persons shall generate the forms by uploading all the fields including transporter's field. The concerned registered person, who intends to generate & issue GST permit to a particular Transporter for Online Vehicle Data Entry, shall have following 3 (three) options for selection of transporter:**

- i. In case of Registered Transporter : Name & Registration number of the transporter under the Assam VAT Act, 2003,

ii. In case of Unregistered Transporter : user ID obtained from such unregistered transporter and will select the transporter name from the dropdown list, and

iii. In case of self transportation: The dealer must possess vehicle data entry option from the system.

**8.** In case Registered persons intend to transport goods through “Unregistered Transporter”:

a) The concerned Unregistered Transporter has to apply for user ID and password for “Online Vehicle Data Entry”, which can be obtained online. After generation of user ID and password for 'Online Vehicle Data Entry', the concerned Unregistered Transporter has to pass on the user ID and the name of the Transporter to the concerned Registered persons for generation of the “Online GST Permit”.

b) The concerned Registered person will select the “Unregistered Transporter” option and will select the Transporter name/user ID from the dropdown list for generation of online GST Permit.

**9.** In case of both “Registered” and “Unregistered” Transporters, the vehicle data entry and generation of vehicle tracking ID shall be done by the transporter.

**10.** The Registered persons who intend to carry his own goods shall select the “Self” option to generate the “Online GST Permit”, provided the Registered persons has user ID and password for availing online services including “Vehicle Data Entry” option. The Registered persons who does not have user ID and password for “Vehicle Data Entry” have to apply to concerned jurisdictional authority for issuance of same incorporating 'Vehicle Data Entry' option. The Registered persons who already have user ID and password for online services excluding “Vehicle Data Entry” option, need not take separate user ID and password, but have to get the “Vehicle Data Entry” option included by sending a request to the jurisdictional authority.

**11.** For carrying consignment of goods from any other State to another State using Assam as a corridor, the Transit Pass in the line of earlier system shall be used as supporting documents with some changes in the format and requirement of forms of importing state shall not be required but valid GSTIN of both consignor and consignee is to be provided along with valid invoices. GST Transit Pass is to be obtained from Entry point Office by registered transporter having registered number under VAT or having GSTIN. Transit Passes issued by the Entry point office need to be endorsed at Exit point office and need to be surrendered the endorsed Transit Passes at Entry point office within 30 days of its issue.

**12.** In case of intra-state movement, 'GST Permit for intra-State supply' is not mandatory for consignment of taxable goods

i) which are transported within the same municipal area with a valid document,

OR

ii) If the invoice value is less than ₹ 50, 000/-.

Invoice covering the transaction is sufficient document for conveyance of such consignments. However, if a transporter carries multiple consignments whose composite value is more than ₹ 50,000/-, intra-state permit is to be accompanied with the

consignments which shall be obtained by the transporter from individual consignor even if the individual invoice value is less than ₹ 50,000/-.

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**Dated Dispur, the 7th July, 2017**