



FROM THE PRESIDENT'S DESK

Dear Members,

According to World Economic Outlook, April 2017 by IMF, global economic activity is picking up with a long-awaited cyclical recovery in investment, manufacturing, and trade. World growth is expected to rise from 3.1 p.c. in 2016 to 3.5 p.c. in 2017 and 3.6 p.c. in 2018. Stronger activity, expectations of more robust global demand, reduced deflationary pressures, and optimistic financial markets are all upside developments. But structural impediments to a stronger recovery and a balance of risks that remains tilted to the downside, especially over the medium term, remain important challenges.

According to a Report of Boston Consulting Group, India is expected to be the third largest consumer economy as its consumption may triple to US\$ 4 trillion by 2025, owing to shift in consumer behaviour and expenditure pattern. In the Union Budget 2017-18, the Finance Minister has given a major push on growth stimulation, providing relief to the middle class, facilitating affordable housing, curbing black money, digitalisation of the economy, enhancing transparency in political funding and simplifying the tax administration in the country. Government is all set to introduce Goods and Services Tax (GST), the largest ever indirect tax reform since independence from 01 July 2017. India Inc. has to gear up in all respects, from purchase of raw materials, inventory management, working capital requirements, vending policies, pricing, etc. to meet this cut-off date. While Global Stock Markets witness volatility, Indian Indices continue dream run. Nifty hits 9,600 for the first time ever, Sensex traded above 31,000 on 26 May 2017. The performance of India Inc. during the fourth quarter ended March 2017 seems to suggest that the industry has come out of demonetisation blues. Crude prices are at less than half the level of May 2014, which cushioned the impact of fall in exports even as Rupee strengthened. Overall performance has been in line with expectations and there is no major surprise according to analysts.

Back home, West Bengal is set to be the fourth largest economy in India with a growth rate of 12 p.c. in the last fiscal. As per state Index of Industrial Production, industry registered 6.97 p.c. growth during first ten months of the current fiscal. With highest credit flow in the country, MSME sector is witnessing remarkable growth in state.

Your Chamber has decided to create a network of the local chambers of commerce, business community and the administration in Tier-I & Tier-II towns to percolate the policies and programmes at the ground-level and first such meeting at Haldia received a huge response.

Please share your views and vision in this regard.

Yours sincerely,

Yours sincerely,

(Hemant Bangur)

Interactive Session with Dr. Parthasarathi Shome on 'Recent Tax Reforms and the Road Ahead – An Analytical View' April 7, 2017

Chamber organised an interactive session with Dr. Parthasarathi Shome, Former Advisor to the Union Finance Ministry & Chairman, International Tax Research & Analysis Foundation (ITRAF), Bengaluru on "Recent Tax Reforms and the Road Ahead – An Analytical View".



Hemant Bangur, President MCCI presenting welcome bouquet to Dr. Parthasarathi Shome.



Hemant Bangur releasing the book 'Development & Taxation' authored by Dr. Shome. (R-L) Prof. D. N. Bose, Hemant Bangur, Dr. Shome, Ramesh Agarwal, Sr. VP, MCCI, M. C. Das, DDG

Addressing the House, Dr. Shome said that GST proposals suffered from weaknesses due to exemptions. Two key inputs for industry viz.

petroleum and electricity were kept outside the purview of GST. Since there would be no Input Tax Credit (ITC) on these products, these would be embedded in the prices, he noted, as business would automatically factor the tax amount into the prices. He said that “GST structure & rate does not stand on merit, if we compare this globally with other countries”. Best examples for federal tax would have been Argentina & USA.

Dr. Shome was of the opinion that multiple GST rate would complicate matters. Commenting on multiple GST rates of 5, 12, 18 and 28 p.c., he pointed out that GST ideally should have only one to two rates, with no difference in tax rates between goods & services. Other than multiple rates, there would also be cess on luxury items like pan masala, luxury cars, aerated drinks and tobacco products to compensate finance to states. This would definitely add to complications in GST implementation. The compliance burden of GST would also be very high in India, he added.

He stressed that the transition towards a nation-wide new indirect tax structure would result in a new equilibrium between Centre and the states. However, the degree of effectiveness of such a tax could

be known at least after a year and a half after its implementation. He was of the opinion that in India, too Corporate Tax rates were very high, as compared with many countries. On impact of demonetization, Dr. Shome said that only in the short term, GDP would get affected because of equity reasons as Rs 500 rupee notes had been in use by poorer sections also.

There was a time in the 1980s, when GDP of China was less than that of India. China followed the policy of depreciation of their currency for more than 25 years to enhance competitiveness of exports by making exports cheaper and imports more expensive. Subsequently, China took a huge lead in manufacturing over the last 2 decades. This was in sharp contrast with India, where service sector accounted for almost 2/3rd of the economy. In India, with share of agriculture and industry falling, service sector had become the residual sector for growth, because of non-growth in the 1st 2 sectors.

Shri Bangur released the latest book written by Dr. Shome named “Development & Taxation – 60 critical commentaries”, in Kolkata. Prof. Dwarka Nath Bose, a noted scientist received the first copy of the released book from President, MCCI.

‘Sustainability of MSMEs in West Bengal : The Way Forward’ with NSIC & SIDBI Kolkata Region on March 03, 2017



(L-R) Kailash Chand Vaid, Rishabh Kothari & Suresh Karmali

A Seminar on “Sustainability of MSMEs in West Bengal : The Way Forward” was organized by the Chamber. Kailash Chand Vaid, General Manager, Kolkata Regional Office, Small Industries Development Bank of India (SIDBI), and Suresh Karmali, Zonal General Manager (SG) – East, National Small Industries Corporation Ltd. (NSIC), Kolkata addressed the session. Rishabh Kothari, Chairman, MSME Standing Committee of MCCI chaired the session.

Kailash Chand Vaid pointed out that direct financing of SIDBI had now reached Rs. 10,000 cr. level. Through direct and indirect finance, SIDBI has made cumulative disbursements of about Rs. 4.50 lakh cr. benefitting about 350 lakh persons, as on March 31, 2016, he added. On CGTMSE scheme for providing collateral loans to MSME, he felt that most of the banks were not ready to provide such loans due to lack of proper bankable projects as also rising NPAs.

Suresh Karmali mentioned about various support given by the nodal body

Interactive Session with Kishore Datta, Advocate General for West Bengal on ‘Role of Advocate – General’ on March 07, 2017

An Interactive Session was organized with Kishore Datta, Advocate General for West Bengal on ‘Role of Advocate – General’. Ramesh Agarwal, Sr. Vice President chaired the session.



(R-L) S. K. Roongtaa, Ramesh Agarwal, Kishore Datta, S. Keyal & M. C. Das

Addressing the House, Kishore Datta said that ‘Advocate General is the 1st Law Officer of the State and primarily, the role of the Advocate General is to uphold the case of the State Government and to advise the State Government on legal matters, as and when sought’. He

mentioned that an Advocate General of a State could well be a private law practitioner, but he could never accept, by virtue of his position, any brief against the State Government. On a query, the Advocate General informed that High Court Legal Assistance Cell had been providing legal services free of cost to those who could not afford to pay hefty fees charged by a private lawyer. On another query, he said that low ratio of Litigant–Judge and poor infrastructure had contributed towards pendency of cases and delay in getting justice.

Interactive Session : Rajib Bhattacharya, Regional Provident Fund Commissioner (I), Kolkata on March 09, 2017



(L-R) Sanjay Rasiwasia, Rajib Bhattacharya, Ramesh Agarwal & Paritosh Kumar

MCCI organised a Session with Rajib Bhattacharya, Regional Provident Fund Commissioner (I), Kolkata. Paritosh Kumar, Regional Provident Fund Commissioner (II) (Pension), Kolkata made a Powerpoint presentation, outlining the details of Employees Enrolment Campaign 2017 launched by Employees' Provident Fund Organization (EPFO). Bindu Bhusan, Assistant Provident Fund Commissioner (Compliance), Abhijit Ghosh and S.S. Saha, Enforcement Officers, EPFO, Regional Office, Kolkata were also present on the occasion. Ramesh Agarwal, Sr.VP, MCCI chaired the session.

Speaking on the occasion, Rajib Bhattacharya said that the voluntary scheme of the Employees Enrolment Campaign is in full swing and will remain effective till March 31, 2017. Under the enrolment campaign, an employer, whether already covered or not, can enroll employees who remained outside the EPF ambit for any reason between April 1, 2009 to December 31, 2016 by making a declaration of such employees during the campaign period. Nationally, the EPFO has been looking to add one crore subscribers to its base of 4 crore. The EPFO intends to bring about more accountability and transparency and introduced UAN numbers to eliminate duplication of workers. The scheme will enable identification of the beneficiaries and ensure that even if an employee has worked for one day, he will be entitled to the social security benefits. Therefore the scheme can help the seasonal employees of industries like Jute. EPFO is going to launch a Housing Scheme very soon. Under Pradhan Mantri Rojgar Protsahan Yojana (PMRPY), 8.33% EPS contributions will be paid by the Government of India after employer remitted 3.67% of EPF contributions for them. This will be effective for three years. In textile sector the contribution of the government is raised to 12% from 8.33% for other industries.

Interactive Session with Justice Dr. Satish Chandra, President, Customs, Excise, Service Tax Appellate Tribunal (CESTAT) on 'A Journey of Indirect Tax Towards GST on March 22, 2017

An Interactive Session with Justice Dr. Satish Chandra, President, Customs, Excise, Service Tax Appellate Tribunal (CESTAT) was organised on "A Journey of Indirect Tax Towards GST. S K Panda, Chief Commissioner, Service Tax, Kolkata Zone also addressed the Session. P K Chaudhary and Devendra Singh, Members, CESTAT Kolkata were present on the occasion.

Addressing the House, Justice Dr Satish Chandra pointed out that since GST would be totally internet based & system driven, all the communications to the assesseees would be made by email. In India, where only 6 p.c. of population paid Income Tax, 16 p.c. being conversant with internet and 25 p.c. of villages not being electrified till now, implementation would be a huge challenge. He felt that the transitional phase would be very difficult for the small businessmen. Initially, they would have to hire professionals for meeting GST requirements, which would result in increase in overhead costs. He mentioned that in certain cases, particularly for food and medicine having expiry dates, input tax credit might not be available always. He is of the opinion that since litigations under GST, might come after 2 years from the roll out date, by which, the pending cases at CESTAT might have disposed of.



(L-R) Devendra Singh, P K Chaudhary, Dr. Satish Chandra, Hemant Bangur and S. K. Panda

S K Panda pointed out that out of 88,201 taxpayers registered with Central Excise & Service Tax in West Bengal, only 26.7 p.c. had migrated to GST till date. Last date had been extended till 31st March 2017, he added. He felt that there should not be too much of apprehension, as the situation would improve by 1st July, after the rollout of GST. He said that GST law had been made simple. If the system and GST Network worked well, input tax credit (ITC) would be absolutely seamless and hassle free.

P K Das, Former Member CESTAT Kolkata said that CESTAT being a mature body, it should continue to function under GST in the same way. Hemant Bangur, President, MCCI expressed concern over pendency of cases and requested to dispose off all the cases before introduction of GST.

GST Migration Camp - jointly with Commissionerate of Service Tax, Kolkata on April 11, 2017



GST Migration Camp in progress at MCCI

Chamber organized a GST migration camp in collaboration with the Commissionerate of Service Tax Kolkata. About twenty members took part in the process. Officials from the Department helped the members in migrating to the GST Network. S. K. Panda, Chief Commissioner, Service Tax, Kolkata later joined and interacted with the members. He clarified all the queries raised by the members during interaction.

Interactive Session with Kailash Satyarthi, Nobel Peace Laureate on 'Bachpan Surakshit, Bharat Surakshit' on, April 22, 2017



Kailash Satyarthi, Nobel peace Laureate addressing the members. Ramesh Agarwal, Sr.VP, MCCI on his left and Deepak Jalan, Past President MCCI on his right look on

An Interactive Session was organised with Kailash Satyarthi, Nobel Peace Laureate 2014 on 'Bachpan Surakshit, Bharat Surakshit'. Ramesh Agarwal, Sr. VP, chaired the session. While deliberating on the issue of safe childhood, Kailash Satyarthi, Nobel Peace Laureate informed the House that his organisation had been working

in 140 countries to protect child rights and prevent child abuse and exploitation. "Government should protect one generation of children, and subsequent generations will be protected", he emphasized. Unless and until children are given special priority in national policies and laws framed to protect them, the problem of child trafficking would be difficult to deal with. He mentioned that children were employed across all kinds of industry and trade because they were cheap. He felt that there was a direct correlation between child labour and adult joblessness. There were around 168 million child labour and 210 million jobless adults.

He told the august house about his programme titled "100 million for 100 million", which was launched on 11th December, 2016 by the President of India in presence of 40 Nobel Laureates. The mission of this campaign was to mobilise 100 million youth for shaping a bright future for 100 million underprivileged children across the world, to end child labour, child slavery, violence against children and promote the right of every child to be safe, free, and educated, over the next 5 years.



Kailash Satyarthi, Nobel Peace Laureate along with Ramesh Agarwal, Deepak Jalan and others standing during the National Anthem being played at the end of the session.

Kailash Satyarthi requested MCCI to come forward to support his programme financially as well as by mobilizing young people for channelizing the ideas to stop child abuse. Deepak Jalan, Past President, MCCI pledged Rs. 5 lakhs and Rajendra Khandelwal & V S Bhandari Committee Members, pledged an amount of Rs. 1 lakh each, at the call of Nobel Peace Laureate.

Seminar on "Destination Haldia : The Road Ahead" at Hotel Golden Retreat, Haldia on April 28 , 2017

The Chamber, on its mission to reach out to Tier II & Tier III towns in the districts of West Bengal, organized a Seminar on "Destination Haldia : The Road Ahead" at Hotel Golden Retreat, Haldia. This is the 1st Seminar in the series of programmes to follow. Dibyendu Adhikari, Hon'ble Member of Parliament, Tamluk Constituency inaugurated the Seminar. The Seminar was addressed by G Senthilvel, Deputy Chairman, Haldia Dock Complex, Dr. Rashmi Kamal, IAS, District Magistrate & District Collector, Purba Medinipur, Alok Rajoria, IPS, Superintendent of Police, Purba Medinipur, Samit Chatterjee, GM, District Industries Centre, Purba Medinipur, Ashok Kumar Ghosh, Executive Vice President and Head Plant, Haldia Petrochemicals Ltd.,



Dibyendu Adhikari, Member of Parliament addressing the seminar

C K Tiwari, Executive Director, Indian Oil Corporation Ltd. Haldia Refinery, Prahlad Hazra, Chief Advisor, Confederation of Purba & Paschim Medinipur District Chamber of Commerce & Industries (DCCI) and Smt. Kanta Basu, Chairperson, Women's Cell, Confederation DCCI.

While delivering the welcome address, Hemant Bangur, President MCCI said that such interactions at the ground-level in the districts with local administration, local Chambers of Commerce, business community and entrepreneurs would create a strong bonding and provide a platform to exchange ideas for developing coherent policies particularly for MSME sector.

Inaugurating the Seminar, Dibyendu Adhikari, MP, Tamruk said that under the dynamic leadership of the Hon'ble Chief Minister Smt. Mamata Banerjee, state growth parameters had become much higher than the national average in industry and agriculture and that there had been no loss of mandays recently in the state. Deliberating on the potential of the district of Purba Medinipur in the areas of handloom, agriculture, floriculture & horticulture and its good connectivity through roads, availability of electricity & skilled manpower, he invited all to come forward to invest in the district. Tourism facilities could be developed in the towns of Contai, Egra and Mahisadal, he added.

G Senthilvel pointed out that growth of Haldia as an industrial hub was attributable to many factors with Haldia Dock Complex (HDC), Haldia Development Authority (HDA), India Oil Corp (IOC) and Haldia Petrochemicals Ltd. (HPL) playing important roles. He highlighted on the massive modernization programmes at HDC, Rashmi Kamal and Alok Rajoria assured all support and assistance from the administration to the business community for running their units in the district of Purba Medinipur. Samit Chatterjee invited all to come to DICs for support as also to avail the online facilities of MSME Facilitation Centre. A 'Single Door' facility, as against Single Window, would be available within 2-3 months, as a part of Ease of Doing Business, he added.



A view of the audience

Ashok Kumar Ghosh said that HPL wanted to venture out to value added chemicals (VAE), manufactured through ethylene. He felt that HPL could contribute better in the national scenario as India now imported a lot of such chemicals for wall putty/ modern housing. He further informed that HPL was looking for land to put up a refinery. While charting out the growth plan C K Tiwari mentioned about an investment of Rs. 10,000 cr. by 2020 to upgrade Bharat Stage (BS) IV to BS VI auto grade fuel at IOC refinery, Haldia. Prahlad Hazra and Smt Kanta Basu complimented MCCI for such an initiatives and assured full support.

MCCI-Ladies Forum

Session on Healthcare Awareness on March 23, 2017

MCCI Ladies Forum (MLF) organised a Session on Healthcare Awareness at the Chamber premises. Dr. Moon Chattaraj, Consultant-Dental Surgery and HOD, Dental Department of AMRI Hospitals, Dr. Anushree Agrawal, Consultant Orthodontist and Dr. Amish Shah, Consultant, Dental Surgeon and Implantologist at AMRI Hospitals addressed on Oral Health Awareness. Dr. Somdutt Prasad, MS (Cal), FRCS (Edin), FRCOphth (Lond), FACS (USA), CCST (UK), Eye Surgeon, AMRI Hospitals addressed on The Magical World of Retina. Smt. Seema Agarwal, Chairperson, MCCI Ladies Forum chaired the session.



(L-R) Dr. Anushree Agrawal, Prapti Jhajharia, Dr. Moon Chattaraj, Seema Agarwal, Dr. Somdutt Prasad & M.C.Das

Speaking on the occasion, Dr. Moon Chattaraj informed that Root Canal Treatments (RCT) are now painless, done without medication and need just 10 minutes for one teeth if done with hard tissue laser. Cost would be Rs. 8000 per teeth. Implants are done within 3 hours and a patient takes 3 months for restoration. She insisted upon proper oral care which helps to avoid several health issues like heart diseases, atherosclerosis, halitosis, periodontal disease, diabetes and respiratory problems. Dr. Anushree Agrawal, in her presentation, spoke of different kinds of braces with specific mention of lingual braces which are invisible ones and help in correcting smiles without the braces being noticed. Dr. Amish Shah informed the members that dental implants are used to replace lost teeth, restore function, improve aesthetics and increase length of life.

Dr. Somdutt Prasad, in his presentation highlighted on the impact of diabetes on the eye, especially the retina and advised Diabetic patients to go through annual screening of their retina. He informed that India has maximum number of patients with diabetic retina. Sudden loss of vision, visualization of cobwebs and flashes are early signs for retinal problems. Smt. Seema Agarwal, in her welcome address emphasized on the need for prevention rather than cure and enquired about the practices which can help in sustaining better oral health and good vision.

FORTHCOMING EVENTS



A SESSION

on 'GST Outreach Programme' at Gateway Hotel in collaboration with Commissioner of Service Tax -II, Kolkata Zone, on 03 May 2017



INTERACTIVE SESSION

on 'Challenges of Parliamentary Democracy in India' with Smt. Meira Kumar, Former Speaker of Lok Sabha on 06 May 2017



WORKSHOP

'Voluntary Liquidation Process under the new Insolvency & Bankruptcy Code' with Smt. Mamta Binani, Chairperson, Standing Committee on Corporate Law & Governance, MCCI on 06 May 2017



INTERACTIVE SESSION

on 'Multi Dimensional Role of DVC' with Mr. Andrew W.K. Langstieh, IA & AS Chairman, Damodar Valley Corporation (DVC) on 11 May 2017

RELATED PARTY TRANSACTIONS

A WORKSHOP

On 'Related Party Transactions' with Shri Mohit Bhuteria, Partner, A.C. Bhuteria & Company, Chartered Accountants on 12 May 2017



A WORKSHOP

Jointly with ICSI-EIRC on SEBI Regulations on 'Listing Obligations & Disclosure Requirements' by Taposh Roy Company Secretary, Vesuvius India Ltd on 19 May 2017



A SEMINAR ON

'Creating a Robust School Education System as the Bedrock of New India' with Anil Swarup, Secretary, Dept. of School Education & Literacy, Gol & Swami Suvirananda, General Secretary, Ramakrishna Math & Ramakrishna Mission on 23 May 2017

INCOME TAX

AN INTERACTIVE SESSION

with Rajeev Kumar, Director of Income Tax (I & C/I) on 'Mandatory Furnishing of Non PAN Data and Form No.61 & 61A' on 25 May 2017



WORKSHOP

'On Mezzanine financing and hybrid capital instruments for small entities & start-ups' by Vinod Kothari & Smt Seema Agarwal on 26 May 2017

Meeting GST requirements from July 1- a challenge for industry

The government is working overtime to roll out the goods and services tax regime from July 1 and has held several workshops and seminars to familiarise traders and the industry about the new indirect taxation structure. But Implementing GST from July 1 will be a challenge for the industry particularly for small and medium enterprises. The GST law provides for as many as 21 kinds of penalties for various offences. Short payment will attract a penalty of 10 per cent of the tax due subject to a minimum of Rs. 10,000. For various other errors, the penalty would be 10 per cent of the tax due. Industry should get some testing time to match GST requirements as there would be some genuine mistakes and the government should take a softer view at least for the current year.

Cash is convenient but re-monetisation falls short of its earlier position

Clearly, people still prefer to use cash — not because they are 'corrupt' or engaging in criminal activities, but because cash is convenient, universally accepted, does not depend on technology, infrastructure and connectivity, maintains privacy and does not expose the person to the possibility of cyber-fraud. Most of all, cash transactions are "free"; a person is not charged simply for the act of transacting, which she would be in all these other forms of payment. But that is what makes the still slow pace of re-monetisation a real concern. Even in mid-April 2017, currency in circulation was still less than 80 per cent of what it had been on 8 November 2016. And currency with the public at the end of March was less than 75 per cent of its 8 November level.

On note-ban effect, GDP growth slides to 6.1 p.c in Q4 and pegged at 7.1 p.c. in FY 2016-17

Despite the boost from the updated base year and baskets for the index of industrial production (IIP) and the wholesale price index (WPI), demonetisation seems to have impacted the economy: GDP growth in 2016-17 rose at the slowest pace since 2013-14, when it grew by 6.4 p.c. The government retained its estimate of GDP growth at 7.1 p.c. for the year 2016-17, but with the economy reeling under the note-ban exercise last year, growth in the fourth quarter of the fiscal is projected at a mere 6.1 p.c. In Q4, gross fixed capital formation, dipped 2.1 p.c. although for the fiscal it grew 2.4 p.c.

Industry	2016-17	Q4 2016-17	Q4 2015-16
Agriculture, forestry & fishing	4.4	5.2	1.5
Mining & quarrying	1.3	6.4	10.5
Manufacturing	7.7	5.3	12.7
Electricity, gas, water supply & Other utility services	6.6	6.1	7.6
Construction	3.1	-3.7	6.0
Trade, hotels, transport, Communication & broadcasting	7.3	6.5	12.8
Financial, real estate & Professional services	6.5	2.2	9.0
Public administration, defense and other services	11.2	17	6.7
GVA at basic price	6.7	5.6	8.7
GDP at contrast price	7.1	6.1	-

NEW IIP DATA (BASE= 2011-12) CAPTURES NOTE BAN IMPACT BETTER



The new IIP (Index of Industrial Production) data series released by the government on 12 May better reflects the knock taken by the economy from the effect of demonetisation. Going by the new 2011-12 data series, monthly growth in industrial production 'realistically' slowed down post-demonetisation as against a recovery reflected by the 2004-05 data series. 'According to the new series of IIP, with a base year of 2011-12, factory output grew by 2.7 per cent in March, led by healthy growth in mining and electricity sector. But measured by the old series, factory output was lower at 2.5 per cent in March

and had contracted by 1.2 per cent in February. Likewise, the IIP annual growth in 2016-17 under the new series is 5 per cent against 0.7 per cent under the old series.

Despite a sharp rise in fuel prices, WPI inflation under the new series eased to 3.85 per cent in April from 5.3 per cent in March. Similarly, Consumer Price Index (CPI)-based inflation eased to 2.99 per cent in April, from 3.89 per cent in March, due to lower cost of food items.

DIRECTORATE OF COMMERCIAL TAXES, GOVT OF WEST BENGAL FAQ ON GST MIGRATION

Issue 1. PAN Mismatch Error coming while GST Migration

The dealer should fill up the name of 'Primary Authorized Signatory' in GST portal exactly according to the Name against the PAN no in Income Tax Database. (<https://incometaxindiaefiling.gov.in/>). If the GST migration form is filled up accordingly no PAN Mismatch mail will come.

Issue 2. User ID created by dealer in GST Portal (Message showing "User Name already mapped")

If the dealer has enrolled in GST portal (<https://www.gst.gov.in/>) using the Provisional ID and access token provided by Commercial Tax Directorate and generated dealer's own user name and password in GST portal, then commercial Tax Directorate, Govt of West Bengal is not in a position to retrieve the user ID and password details.

Issue 3. Provisional ID not obtained by dealer but issued by GSTN

If Provisional ID has been issued to dealer against his VAT RC no then his provisional ID is shown in the Vat dealer's profile of the respective dealer. The dealer should access it from his dealer's profile. He can also contact the Joint Commissioner in his respective charge office to get his Provisional ID. ISD is not in a position to provide provisional ID details to any dealer.

Issue 4. Provisional ID not obtained by dealer and not issued by GSTN

For newly registered VAT dealers and for recent PAN Mismatch corrections of the dealers done in VAT Database, new Provisional ID will be issued later by GSTN.

Issue 5. Validation Error/OTP Related Issues/System Error in GST Portal

If Dealer is facing following problems in GST Portal, then dealer should contact GSTN helpdesk number 0124-4688999 or send mail to helpdesk@gst.gov.in

System Error • Validation Error • PAN not verified • Internal Error • ARN is Null • OTP Related Problems/E sign Problems
• DSC Registration Issues in GST Portal

Directorate of Commercial Taxes, West Bengal

Sub: Migration to GST by All Registered Dealers Under Vat Act

The Enrolment window for MIGRATION to GST for existing Taxpayers will re-open from 1st June for a period of 15 days. Following activities are required to be done on an URGENT basis during this period:

- ❖ Enrolment of Taxpayers who have not yet used the Provisional ID and password token shared with them for creation of GST User ID and Password in Common Portal
- ❖ Completion of Enrolment Form by the Taxpayers who have either haven't filled the application or saved after partially filling but not submitted it so far. Form shall be considered as successfully submitted once the Application Reference Number (ARN) is generated.

Rule 17 of GST Registration Rules provides 3 months' time for existing taxpayers to complete the Enrolment Form and file the same. Incomplete or not submitted Application Form has to be completed within time because:

- ❖ In absence of completed and filed Enrolment Form, GST Portal will not have the details of 'AUTHORIZED SIGNATORY'.
- ❖ In absence of details of Authorized signatory details, the taxpayer will not be able to file any form or conduct any business on the GST Portal after 1st July.
- ❖ Thus, it is very important to have the Enrolment Form duly filled and filed with GST Portal before 1st of July.
- ❖ Even to opt for Composition, the details of Authorized Signatory will be required.

This is for all concerned so that you avail of this opportunity without fail when the Enrolment window opens again on 1st. June, 2017.

THE NEXT OPPORTUNITY TO COMPLETE AND FILE THE ENROLMENT FORM WILL OPEN ONLY ON 1ST JULY 2017, I.E., WHEN GST STARTS. BEFORE GST THIS IS THE LAST CHANCE TO ENROLL YOURSELF

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