

PRESS RELEASE

July 21, 2018

Recommendations on opening of migration window made during the 28th meeting of the GST Council held at New Delhi on 21st July, 2018

The GST Council in its 28th meeting held today at New Delhi has approved the proposal to open the migration window for taxpayers, who received provisional IDs but could not complete the migration process.

2. The taxpayers who filed **Part A** of **FORM GST REG-26**, but not **Part B** of the said FORM are requested to approach the jurisdictional Central Tax/State Tax nodal officers with the necessary details **on or before 31st August, 2018**.

3. The nodal officer would then forward the details to GSTN for enabling migration of such taxpayers.

4. It has also been decided to waive the late fee payable for delayed filing of return in such cases. Such taxpayers are required to first file the returns on payment of late fees, and the waiver will be effected by way of reversal of the amount paid as late fees in the cash ledger under the tax head.

5. Taxpayers who intend to complete the migration process are requested to approach their jurisdictional Central Tax/State Tax nodal officers in this regard.
