



**THE INSTITUTE OF
Company Secretaries of India**

IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

PD, PP&S/BM/16

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Dear Professional Colleagues,

The new indirect tax regime, Goods & Services Tax (GST) is all set to roll out with effect from July 1, 2017.

Section 22 of the Central Goods & Services Tax (CGST) Act, 2017 lays down the list of persons who are liable for registration under the GST regime and Section 24 of CGST Act, 2017 provides for cases of compulsory registration. Registration under GST for persons, other than mentioned above can also be made on voluntary basis.

The process to enroll under Goods & Services Tax has been reopened from June 1, 2017 for only a limited period. Interested persons may register by logging on to www.aces.gov.in to get the provisional IDs.

Further, as pursuant to Section 48 of CGST Act, 2017, read with Rule 24 of the Return Rules, any person who has passed the Final Examination of The Institute of Company Secretaries of India (ICSI) is eligible for enrolment as a Goods & Services Tax Practitioner by making an application in Form GST PCT-1 to the Authorized Officer.

It is suggested that all who are willing to practice as a GST Practitioner, get themselves registered under GST at the earliest to avail the benefits of the new indirect tax regime.

With kind regards,

CS (Dr.) Shyam Agrawal
President, ICSI