

Frequently Asked Questions (FAQs) in respect of ACES-GST Migration (May 2019)


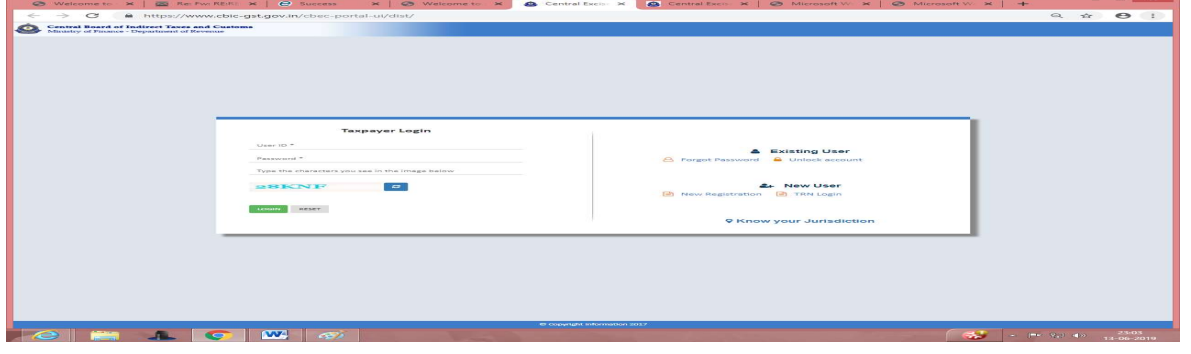
TAX PAYERS-1

Q1	<p><i>We are an existing Manufacturers/ Dealers/ Imported-Dealers of goods attracting Central Excise Duty (Tobacco / specified Petroleum products) and have already registered under ACES portal. Now the ACES portal www.aces.gov.in is not responding. How do we e-file our return?</i></p>
A1	<p>ACES portal (www.aces.gov.in) functionalities have been migrated to CBIC-GST portal (www.cbic-gst.gov.in) for tax payers w.e.f. 26.05.2019 .</p> <p>Instructions have been issued by the Department on the procedure for existing taxpayers to migrate to the new portal and continue their regular online transactions.</p> <p>Please refer to the WHAT'S NEW link on the Home Page of the ACES portal (www.aces.gov.in)</p> <p>ADVISORY ISSUED BY DG SYSTEMS EXPLAINING STEP-BY-STEP PROCEDURE FOR EXISTING TAXPAYER MIGRATION from www.aces.gov.in PORTAL TO www.cbic-gst.gov.in PORTAL is available in the link https://www.aces.gov.in/whatsNew.jsp. <u>Advisory for Existing Taxpayer login under CBIC-GST Taxpayer portal</u> and in the link https://www.cbic-gst.gov.in/pdf/Advisory-Existing-Taxpayer-login-under-CBIC-GST-Taxpayer-Portal.pdf and the same can be downloaded from either of the links.</p>
Q2	<p><i>We are starting a new unit involved in the manufacture of goods attracting Central Excise Duty. We need to take a Central Excise Registration. But the ACES portal www.aces.gov.in is not responding. How to register now?</i></p> <p><i>We are starting a new unit as Dealer involved in goods attracting Central Excise Duty. We need to take a Central Excise Registration. But the ACES portal www.aces.gov.in is not responding. How to register now?</i></p> <p><i>We are starting a new unit as Imported-Dealer involved in goods attracting Central Excise Duty. We need to take a Central Excise Registration. But the ACES portal www.aces.gov.in is not responding. How to register now?</i></p>
A2	<p>Tobacco and Tobacco Products falling under Tariff Chapter 24, are subject to both GST and Central Excise taxes. So you are required to obtain registration separately under GST and under Central Excise.</p> <p>For GST Registration, please visit www.gst.gov.in.</p> <p>For Central Excise Registration, the following procedure need to be followed by manufacturers, dealers and importer-dealers of goods which continue to attract, Central Excise Duty namely.,</p> <ul style="list-style-type: none">(i) Tobacco or Tobacco products falling under Tariff Chapter 24(ii) Specified Petroleum products falling under Tariff Chapter 27. <p>Instructions have been issued by the Department on the procedure for New taxpayer to register under the new portal and thereafter follow the procedure for registration etc.</p> <p>Please refer to the WHAT'S NEW link on the Home Page of the ACES portal (www.aces.gov.in)</p>

	<p>ADVISORY ISSUED BY DG SYSTEMS EXPLAINING STEP-BY-STEP PROCEDURE FOR NEW TAX PAYER REGISTRATION IN www.cbic-gst.gov.in PORTAL is available in the link https://www.aces.gov.in/whatsNew.jsp. The Advisory on New CE Taxpayer Registration under CBIC-GST Tax payer portal-240519 and in the link https://www.cbic-gst.gov.in/pdf/Advisory-New-CE-Taxpayer-Registration-under-CBIC-GST-Tax-Payer-Portal-240519.pdf and the same can be downloaded from either of the links.</p>
Q3	<p><i>We were Manufacturer/Dealers/Importers of goods attracting Central Excise duty and were holding registration under ACES . Currently our goods are outside purview of Central Excise Law. Whether we have to migrate to ACES-GST portal now?</i></p>
A3	<p>Erstwhile Central Excise assesses</p> <ul style="list-style-type: none"> (i) who are required to complete or carry out any online transactions like e-filing of statutory return for the pre-GST period i.e. period prior to July 2017. (ii) Other than (i) who desire to view their past transactions in ACES <p>can also migrate from the existing ACES portal (www.aces.gov.in) to the new CBIC-GST portal (www.cbic-gst.gov.in) by following the instructions under FAQ# A1 above.</p>
Q4	<p><i>We are providers of service which was taxable under Service Tax and were holding registration under ACES . Whether we have to migrate to ACES-GST portal now?</i></p> <p><i>We are recipients of service which was taxable on reverse charge Mechanism under Service Tax and were holding registration under ACES . Whether we have to migrate to ACES-GST portal now?</i></p> <p><i>We were holding registration as Input Service Distributor under Service Tax and were holding registration under ACES. Whether we have to migrate to ACES-GST portal now?</i></p>
A4	<p>Erstwhile Service tax assesses</p> <ul style="list-style-type: none"> (i) who are required to complete or carry out any online transactions like e-filing of statutory return for the pre-GST period i.e. period prior to July 2017 (ii) Others than (i), who desire to view their past transactions in ACES <p>can also migrate to from the existing ACES portal (www.aces.gov.in) to the new CBIC-GST portal (www.cbic-gst.gov.in) by following the instructions under FAQ# A1 above.</p>
Q5	<p>We want to make payment of Central Excise Duty/Dues and Service Tax Dues on regular basis, but ACES portal is shutdown. What to do?</p>
A5	<p>Central Excise Duty and Dues/ Service Tax Dues are required to be paid through e-payment mode only. Please note that E-PAYMENT OF CENTRAL EXCISE DUTY AND SERVICE TAX DUES CAN BE MADE THROUGH a separate Gateway namely EASIEST PORTAL</p> <p>https://cbec-easiest.gov.in/EST/InputPageForEPaymentServlet</p>
Q6	<p>We want to clear some Central Excise dues for the period before GST i.e. prior to July 2017? What is the procedure?</p>
A6	<p>Central Excise Duty including Dues can be made only through e-payment.</p>

	<p>If you already possess 15-digit Central Excise Registration Number please make e-payment with that Registration Number.</p> <p>Refer to e-Payment procedure under FAQ# A5</p> <p>If you are not a registered assessee but yet required to pay the dues for the period i.e. prior to July 2017, then obtain a NON-ASSESSEE CODE to make e-payment of tax dues.</p> <p>Please refer to NON-ASSESSEE CODE procedure under FAQ# A9</p>
Q7	Department has asked us to pay service tax dues for the period prior to GST i.e. before July 2017. What is the procedure?
A7	<p>Service Tax Dues can be made only through e-payment.</p> <p>If you already possess 15-digit Service Tax Registration Number please make e-payment with that Registration Number.</p> <p>Refer to e-Payment procedure under FAQ# A5</p> <p>If you were not a registered Taxpayer but yet required to pay the dues for the period i.e. prior to July 2017, then please obtain a NON-ASSESSEE CODE to make e-payment of tax dues.</p> <p>Please refer to NON-ASSESSEE CODE procedure under FAQ# A10</p>
Q8	What is the procedure for e-payment of taxes and tax dues?
A8	<p>Details of procedure for e-payment of Central Excise Duty and Service tax including Tax Dues are available under the e-Payment portal for Central Excise and Service Tax namely EASIEST (managed by NSDL) vide. URL link https://cbec-easiest.gov.in/ESTStatic/html/security/Procedure.html.</p> <p>Please refer the same.</p>
Q9	What is NON ASSESSEE CODE for payment of Central Excise Dues?
A9	<p>All payments of Central Excise Duty including Dues are to be made by e-payment only through the Internet Banking portal of Authorised Banks,.</p> <p>A 15-digit PAN based Central Excise Registration Number is mandatory for making such e-payment.</p> <p>In respect of such persons, who are <u>not registered assessees</u> but yet required to make e-payment of any Dues, are required to obtain a NON-ASSESSEE CODE for this purpose.</p> <p>Please refer to the WHAT'S NEW link on the Home Page of the ACES portal www.aces.gov.in</p> <p>ADVISORY ISSUED BY DG SYSTEMS EXPLAINING STEP-BY-STEP PROCEDURE FOR NEW TAX PAYER REGISTRATION IN www.cbic-gst.gov.in PORTAL is available in the link https://www.aces.gov.in/whatsNew.jsp. The Advisory on New CE Taxpayer Registration under CBIC-GST Tax payer portal-240519 can be downloaded from the above link.</p>

	<p>The Non-Assessee can follow the procedure mentioned in the Advisory and obtain the Non Assessee Code.</p> <p>Additionally, the Jurisdiction Division Deputy Commissioner/Assistant Commissioner and the Range Superintendent are also provided with a facility to generate such NON ASSESSEE CODE FOR CENTRAL EXCISE in respect of such intending tax payers.</p>
Q10	What is NON ASSESSEE CODE for Service Tax Dues?
A10	<p>All payments of Service tax including Dues are to be made by e-payment only through the Internet Banking portal of Authorised Banks,.</p> <p>A 15-digit PAN based Service Tax Registration Number is mandatory for making such e-payment, as applicable.</p> <p>In respect of such persons, who are <u>not registered Taxpayers</u> but yet required to make e-payment of any Dues, are required to obtain a NON-ASSESSEE CODE for this purpose.</p> <p>Please contact the jurisdictional CBIC Range or Division authorities to obtain a valid Non-Assessee Code for Service Tax.</p> <p>You may visit www.cbic-gst.gov.in> Home Page > ACES(CE&ST) > LOGIN Page > Know Your Jurisdiction https://www.cbic-gst.gov.in/cbec-portal-ui/dist/knowYourJuris to ascertain your jurisdiction profile.</p>
Q11	We have lost our ACES login credentials as it was available with our erstwhile consultant. How to do our migration to the new CBIC-GST tax payer portal?
A11	<p>The jurisdiction Range Superintendent is provided with a facility to CHANGE ASSESSEE PASSWORD in respect of existing assessee who require to migrate to CBIC-GST portal. Please approach the jurisdiction authorities with authentication and credentials.</p> <p>Further the said jurisdiction Range Superintendent is also provided with a <i>facility to capture the latest email id address to which the assessee wants the communication of change password to be sent.</i></p>
Q12	<p>We do not know what was our registered email id under ACES ?</p> <p>(OR)</p> <p>Our original email id registered under ACES is now invalid and not in use. Then how to receive the change password now?</p>
A12	The jurisdiction Range Superintendent who is provided with the facility to Change Assessee password is also provided with a <i>facility to capture the latest email id address to which the assessee wants the communication of change password to be sent.</i>
Q13	We have migrated to the new tax payer portal www.cbic-gst.gov.in . Now we want to update our mobile Number and email ID. What is the procedure?

A13	
	<p>Please refer User Profile facility available on the Top Right of the Homepage after login. The taxpayer can update the Mobile Number, Email Id and Change Password.</p>
Q14	<p>We have forgotten our Password for Login to cbic-gst.gov.in Portal ? (or) Our account appears to be locked after multiply trying by the wrong password. How to unlock?</p>
A14	
	<p>The Forget Password/ Unlock Password functionality are available on the Right side of the Taxpayer's Login Page. When you click the above functionality, the taxpayer need to fill the Registered email-id and Mobile Id to which the OTP will be sent. On successful validation of the OTP, your account will be unlocked and a new password can be generated.</p>
Q15	<p>We are facing difficulty while logging in/ applying for Registration under cbic-gst.gov.in portal? (or) We are facing difficulty while uploading/ filling/ filing/ Submitting the Return?</p>
A15	<p>Please raise ticket with cbecmitra.helpdesk@icegate.gov.in along with the screenshots and your contact details. Our helpdesk team will revert for early resolution.</p>

DISCLAIMER:

The FAQ on ACES-GST Migration have been compiled by Directorate General of Systems, South Zone, Chennai and are intended only to provide a general overview and guidance and are not intended to be treated as legal advice or opinion.