



(REGD. NO. S/2L/1079)

# HMA CIRCULAR

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## HARDWARE MERCHANTS ASSOCIATION

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Circular No. HMA/C/05//2017-18

Date : 06.07.2017

*From the Desk of :*

**Bimal Agarwal**

Chairman : Law & Taxation

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## How to download GST Registration

- Step 1** : Login with the Existing details : The First step is to Login into "gst.gov.in" portal with the ID and password generated at the time of migration. You can take the Login ID and Password form your lawyer or CA to login independently into the system.
- Step 2** : Select the tab Down load Certificate : Once you are logged in, take the cursor to "download certificate tab" where you can select your registration documents.
- Step 3** : Download the registration certificate : Once you click on the download registration, your GST registration certificate shall be downloaded in the PDF format.

We are giving hereunder a comparative study regarding GST : RUMORS and GST: REALITY.

Sl. No.	GST : RUMORS	GST : REALITY
1.	Total 37 Returns	No. only 1 monthly Return in three steps. (1) Upload Sales (2) Check your Purchase which is already uploaded by your Supplier (3) Make payment so simple
2.	Very Complicated Return Procedure	No very easy return procedure. Even Businessmen can file return on his own with little bit knowledge of Internet & Excel.
3.	Need to buy a Specific Software	No, you can use any software on which your are comfortable. No need to by any specific Software.
4.	Need a data only in specified Accounting Software	No, GST need data only in excel format which is available in all Accounting Software or you can directly fill in excel file also.
5.	Compulsory E-Payment	No, you can pay tax in cash in bank through GRIPS if tax amount is less than Rs. 10,000/-
6.	Manual Bill not allowed	No, manual billing is also allowed. But computerized billing will be convenient to generate further Excel file.
7.	Need help of consultants frequently	No, you will need help of consultants only if there is any dispute and at the time of Audit.
8.	Need full time Accountants in your office	No, not at all. You can do all the things on your own just like you are doing right now.
9.	E-Way Bill system is complicated	No, E-Way Bill is so simple just like sending a SMS from your mobile phone.

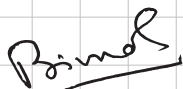
10.	GST online software is very hard	No, GST online software is very easy. It is so simple to operate as you purchase the things online now a days
11.	Inter State transaction are tedious	No need to take care of C-Form. H-Forms etc. All these things are out dated now.
12.	GST will increase your tensions and headache	No, just relax and do your business with little bit care. Definitely you will feel relaxed after GST implementation.
13.	GST will hamper your business	No, GST will definitely help you to expand your business.
14.	Products cost will be higher after GST	Yes, it is true in some cases but effective hike may be 1% or 2% only if we consider excise duty in existing system.

**Please note the following :**

1. Some clarification give by CBEC relating to apprehension shown by various business circle on Invoicing :
  - a) All GST taxpayers are free to design their own Invoice format.
  - b) GST Law only require that certain fields must mandatory be in the Invoice.
  - c) The time period prescribed for issuing Invoice is different for goods and services. For goods it is any time before its delivery and for services, it is within 30 days from the date of supply of services.
  - d) In normal circumstances, one copy of Invoice is required by the transporter. However, GST (Goods and Services Tax Network) provides a facility to obtain an Invoice reference number and if a taxpayer has generated this number, his goods need not be accompanied by paper Invoice during transportation. This mechanism helps to address frequently reported problem like paper Invoices getting misplaced, mutilated, torn or lost in course of transaction of goods.
  - e) In order to keep compliance burden low for small taxpayers GST law provides that taxpayers with annual turnover of upto Rs. 1.5 Crore need not to mention the HSN (Harmonized System of Nomenclature) Code of the goods in the Invoice.
  - f) Where the goods are transported for delivery but quantity to be supplied is not known at the time of removal, the goods may be removed on delivery challan and Invoice may be issued after delivery.

Thanking you,

Your faithfully,



**Bimal Agarwal**

**(Chairman : Law & Taxation)**

**NOTE**

1) Keeping in view the various enquiries of our members we are in the process of preparing a FAQ (Frequently asked question). If you have any doubts or enquiry regarding GST kindly send it at our City Office or the undersigned in written.

2) HSN Codes & GST rate of various products related to our business is uploaded in our HMA Website. You can check on [www.hmasiliguri.com](http://www.hmasiliguri.com) for details.