

Advisory for the Taxpayers who are migrating from the erstwhile UT of Daman and Diu

New GSTINs with UT Code 26 shall be created for the taxpayers of erstwhile UT of Daman and Diu, which will be operational from 1st August, 2020 on merger of the UT of Dadra and Nagar Haveli and Daman and Diu w.e.f. midnight of 31st July, 2020. The new GSTINs along with the credentials will be communicated on the email of the Primary authorised signatory. All the taxpayers who are migrating from the erstwhile UT of Daman and Diu to UT of Dadra and Nagar Haveli and Daman and Diu shall use the newly allocated GSTINs for issuing of documents and any other GST Compliance w.e.f. 1st August, 2020. The taxpayers being migrated from State Code 25 to State Code 26 may transfer the ITC available in their ITC Electronic Ledger of old GSTINs, in view of the Notification No. 10/2020 – Central Taxes, dated 21st March, 2020.

The old GSTIN with UT Code 25 shall be marked as cancelled w.e.f. 31st July 2020. However, these GSTINs shall remain operational for all the compliances related to these GSTINs pertaining to the period prior to migration to the new GSTINs w.e.f. 1st August, 2020.

Refund of the existing balance in Cash Ledger, if any, may be claimed by filing refund application (RFD-01) in the category “Refund of the excess balance from Electronic Cash Ledger” with the help of old GSTINs. Assessment/ Audit/ Recovery/ Refund / Payment of old arrears etc. for the period prior to 1st August, 2020, shall be done on the old GSTIN only.

Exporters shall require to file a fresh LUT w.e.f. **1st August, 2020** for new GSTIN. e-Way Bill on new GSTIN may be issued w.e.f. **1st August, 2020** onward.

GSTINs with UT code 25 are marked as “Cancelled” the login of the taxpayer will remain active and they can perform the following activities :-

- Taxpayer shall be able to access the GST portal to upload the pending returns, make payment for pre-cancellation period prior to effective date of cancellation of registration. Also, Updating of e-mail address and mobile number, will be allowed even after approval of Cancellation.
- The cancellation of registration will not affect the liability of taxpayer to pay tax and other dues. The tax official can approve the application for cancellation even if the dues are pending for payment by the taxpayer.
- They can update the email and mobile. They can set off their liabilities of the older /earlier dates. They can file returns for the period earlier to the date from which GSTIN is cancelled. The jurisdictional authority can assess or adjudicate their matters.
- Further, such GSTINs cancellation shall have no ARN but the status shall be marked as cancelled in Database. Accordingly, No ARN would be available in Record search functionality for such GSTINs created.
- Also such cancelled Taxpayers will not **be allowed to file cancellation application.**
- However, taxpayers with the help of these GSTINs shall not be able to file returns for the period after 1st August, neither they can file any core amendment application, revocation of cancellation application etc.
