**Step by Step Guide for GST Enrolment for existing Central Excise / Service Tax Assessees**

All existing Central Excise and Service Tax assessees will be migrated to GST starting 7th January 2017. To migrate to GST, assessees would be provided a Provisional ID and Password by CBEC.

Provisional IDs would be issued to only those assessees who have a valid PAN associated with their registration. An assessees may not be provided a Provisional ID in the following cases:

a. The PAN associated with the registration is not valid

b. The PAN is registered with State a Tax authority and Provisional ID has been supplied by the said State Tax authority.

c. There are multiple CE/ST registrations on the same PAN in a State. In this case only 1 Provisional ID would be issued for the 1st registration in the alphabetical order provided any of the above 2 conditions are not met.

The assessees need to use this Provisional ID and Password to logon to the GST Common Portal ([https://www.gst.gov.in](https://www.gst.gov.in)) where they would be required to fill and submit the Form 20 along with necessary supporting documents.

Subsequent pages provide the Steps to be followed by each assesse to migrate to GST.
**Step 1:** Logon to ACES portal using the existing ACES User ID and Password
**Step 2:** Either follow the link to obtain the Provisional ID and Password OR navigate using the Menu.
Step 3: Make a note of the Provisional ID and password that is provided. In case a Provisional ID is not provided, please refer the Next Step section. In case of further doubt please contact the CBEC Helpdesk at either 1800-1200-232 or email at cbecmitra.helpdesk@icegate.gov.in

Once you have obtained the Provisional ID and Password, logon to the GST Common Portal (https://www.gst.gov.in) using this ID and Password.

The GST Common Portal has made available a manual on how to fill the Form-20. It is available on www.gst.gov.in.