

Inland Waterways Authority of India
Frequently Asked Questions (FAQ)

Sl.No.	Query	Reply
1.	Existing taxpayer registering a branch office in another state comes under fresh registration or under existing tax payer registration?	For every State, a fresh registration is needed.
2.	Can a person operating two different companies with different names but with same PAN get two GST registrations?	One PAN holder gets one registration in every state, but he has the option of getting different registrations for different business verticals.
3.	I have migrated and received provisional ID but not GSTIN, how do I supply goods or services or both?	Provisional ID (PID) will be your GSTIN. You can supply goods or services or both specifying PID as your GSTIN on Invoice
4.	I have not received ARN or have received ARN but not GSTIN, how do I supply goods or services or both?	You can supply goods or services or both on bill supply without mentioning GSTIN and/or ARN. On receipt of GSTIN, you will need to issue revised invoice mentioning GSTIN. You are required to reflect this supply in your return and also pay tax thereon.
5.	Which documents should be used in case of Inter/state supply of goods until e-way bill rules are notified?	The documents specified under Rule 48 of the CGST Rules, 2017 may please be referred. Triplicate copy of invoices for supply of goods and duplicate copy of invoice for supply of services may be used.
6.	What if the dealer migrated with wrong PAN as the status of firm was changed from proprietorship to partnership?	New registration would be required as partnership firm would have new PAN.
7.	Can we use provisional GSTIN or do we get new GSTIN? Can we start using provisional GSTIN till new one is issued?	Provisional GSTIN (PID) should be converted into final GSTIN within 90 days. Yes, provisional GSTIN can be used till final GSTIN is issued. PID & final GSTIN would be same.
8.	Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?	There is no requirement to take Aadhaar / PAN details of the customer under the GST Act.
9.	What is the difference in between 'Nil rated', 'taxable at 0%' and exempted goods and services? Especially in relation with ITC	Exempt supply includes Nil rated (taxable at 0%) and non-Taxable supplies and no ITC is available for such supplies.