

Division of assesses under GSTN

The division of assesses between Centre and State is decided by the Centre and State Governments. GSTN got an application developed using which Central and State tax authorities have uploaded the data on allocation of migrated taxpayers in the GST System database. As on 8th March, 2018 data on division of 60,89,534 migrated taxpayers has been entered into GST System.

In order to ensure single interface for assesses under GST, the State Level Committees comprising of Chief Commissioner/ Commissioner of Central Tax and Commissioner of State tax have assigned the taxpayers to be under either the Central Tax or State Tax administration based on the turnover of the assesses on a proportionate basis. The assesses having turnover above Rs. 1.5 crores are to be assigned in the ratio of 50:50 between the Centre and the respective State while those having turnover less than Rs. 1.5 Crores have to be assigned in the ratio of 10:90 between the Centre and the respective State.

No choice has been given to assesses to opt for a particular tax administration i.e. Centre and State.

This was stated by Shri Shiv Pratap Shukla, Minister of State for Finance in written reply to a question in Rajya Sabha today.