

पत्र संख्या-आई0टी0/पंजीयन सत्यापन/ (2019-2020)/2833/1920042/वाणिज्य कर
कार्यालय कमिश्नर, वाणिज्य कर, उत्तर प्रदेश
(आई0टी0-अनुभाग)

लखनऊ: दिनांक:

जनवरी, 2020

समस्त जोनल एडीशनल कमिश्नर,
समस्त ज्वाइण्ट कमिश्नर (कारपोरेट)
वाणिज्य कर, उत्तर प्रदेश।

कृपया मुख्यालय के परिपत्र सं0 1920042 दिनांक 26.07.2019 का सन्दर्भ ग्रहण करने का कष्ट करें जिसके द्वारा निरस्तीकरण/पंजीयन से सम्बन्धित मामलों के ARN सही क्षेत्राधिकार में स्थानान्तरित करने के निर्देश दिये गये थे।

उक्त के कम में यह तथ्य प्रकाश में आया है कि व्यापारियों द्वारा ऑनलाइन पंजीयन आवेदन करते समय अपने व्यापारिक प्रतिष्ठानों से सम्बन्धित अधिक्षेत्र का चयन करने वाले विकल्प में Drop down में ज्वाइण्ट कमिश्नर कारपोरेट सर्किल का कार्यालय भी प्रदर्शित होता है। कई व्यापारियों द्वारा आवेदन के समय भूलवश ज्वाइण्ट कमिश्नर कारपोरेट सर्किल का चयन कर लिया जा रहा है जबकि प्रदेश में ज्वाइण्ट कमिश्नर कारपोरेट सर्किल पंजीयन प्राधिकारी के रूप में नामित नहीं है। इस सम्बन्ध में ऑनलाइन माड्यूल में सुधार हेतु GSTN को अनुरोध किया जा चुका है परन्तु जब तक GSTN द्वारा इस समस्या का समाधान नहीं किया जाता है तब तक समस्त ज्वाइण्ट कमिश्नर कारपोरेट सर्किल अपने अधिक्षेत्र में चयनित ऑनलाइन आवेदनों को आवेदन प्राप्ति के दिन ही उसके सही अधिक्षेत्र से सम्बन्धित पंजीयन कार्यालय को स्थानान्तरित करेंगे।

पंजीयन आवेदनों को ऑनलाइन स्थानान्तरित करने की सुविधा GSTN की Boweb Application पर उपलब्ध है। सम्बन्धित ज्वाइण्ट कमिश्नर Boweb Module पर लॉगिन कर Registration Menu के Correct Jurisdiction के लिंक पर क्लिक कर आवेदन से सम्बन्धित ARN को अंकित करके उसे सही पंजीयन अधिक्षेत्र में स्थानान्तरित कर सकते हैं। इस प्रक्रिया से सम्बन्धित स्क्रीन शॉट परिपत्र के साथ संलग्न कर सुलभ संदर्भ हेतु प्रेषित है।

उक्त निर्देशों का कड़ाई से अनुपालन करना सुनिश्चित करें जिससे ज्वाइण्ट कमिश्नर कारपोरेट सर्किल के व्यापारियों के ऑनलाइन आवेदनों को पूरी जांच के पश्चात समयान्तर्गत निस्तारण किया जा सके।

संलग्नक- स्क्रीन शॉट

(अजीत कुमार शुक्ला)

एडीशनल कमिश्नर (विधि)

वाणिज्य कर, मुख्यालय, लखनऊ।

Correction of Jurisdiction before Approval

FAQs > Correction of Jurisdiction before Approval

1. I have received a Registration Application in which the applicant has mentioned incorrect jurisdiction. Can I correct the Jurisdiction or should I reject the Registration application?

Yes, you can correct the jurisdiction in case applicant has entered the wrong jurisdiction in the Registration Application. You need not reject the application but forward it to correct jurisdictional authority.

2. If I, as Tax Officer have corrected the jurisdiction of an applicant in the Registration Application, who will process the Registration Application?

Once you correct the Jurisdiction of the taxpayer in the Registration Application, the work item will be forwarded and gets assigned to the "New Jurisdiction" and that ARN will be forwarded to the correct jurisdictional officer for processing. The ARN will be removed from Dashboard of the tax Official who originally received the Registration Application.

The Registration Application will be deemed approved if tax official did not take any action for three working days, even in cases where jurisdiction is corrected by the Tax Official.

3. Is there a limit of number of times, a Tax Official can correct jurisdiction in a Registration Application?

No.

4. How is the time of three working days calculated when jurisdiction is corrected in the Registration Application? For example, If I as tax officer transfer the Registration Application on second day of the receipt of the application, how many days will the Tax official in the corrected Jurisdiction get to process the application?

Time limit of processing the Registration Application will NOT be effected. It will remain same and the Registration Application has to be processed within <3> working days from the date of receipt of the application by the first officer.

5. At what stage can I as Tax officer forward the registration application? Can I forward the registration application after reply to SCN is received?

You can correct the jurisdiction in the Registration Application only if no action (Approve/ raise SCN) is taken by the Tax Official. Once the Registration Application is processed, Tax official cannot correct the jurisdiction.

6. When I as Tax officer forward the registration application to new jurisdiction does taxpayer receive any communication via email/Mobile?

No, Taxpayer will NOT receive any communication regarding correction of Jurisdiction.

7. When I as Tax Officer forward the registration application to new jurisdictional officer does new jurisdictional officer receive any communication email/mobile?

No, New jurisdictional officer will not receive any communication. ARN will be added to the Dashboard.

Manual > Correct of Jurisdiction before Approval

How can I correct the jurisdiction in a Registration Application, if it is wrongly mentioned by the applicant?

To correct the Jurisdiction in a Registration Application, perform following steps:

1. Access the GST Portal. The GST Home page is displayed.
2. Login with valid credentials. The Tax Official's Dashboard is displayed.
3. Select the ARN for which Jurisdiction needs to be corrected. ARN will open and Registration Application is displayed.
4. Select the **Correct Jurisdiction** option.

The screenshot shows the GST Portal interface. At the top, there is a navigation bar with options: Dashboard, Registration, Payments, MIS, Services, Help, and Grievances. Below this, the current page is identified as 'Processing of New Registration'. A 'Flag for Site Report' button is visible, and a 'Correct Jurisdiction' button is highlighted with a red box. Below the navigation, a table displays registration details:

ARN	Date of Receipt	Due Date	Status
AA070417000025T	19/04/2017	19/04/2017	Pending for Processing

Below the table, there is a row of icons representing different business details, each with a checkmark indicating they are complete:

- Business Details
- Promoter / Partners
- Authorized Signatory
- Authorized Representative
- Principal Place of Business
- Additional Place of Business
- Goods and Services
- Bank Accounts
- State Specific Information
- Verification
- Remarks

Under 'Details of your Business', the following information is displayed:

Legal Name of Business (as per PAN)	Trade Name	Constitution of Business
JHONA CH SANGMA	Rag	Proprietorship

5. The **Correct Jurisdiction** screen is displayed. The Jurisdiction details filled by the applicant are displayed in the **Old Jurisdiction** fields. You need to enter the correct jurisdiction details in the **New Jurisdiction** fields.

6. Enter your comments in the Remarks field and click the **Forward** button.

The screenshot shows a web application interface with a central modal window titled "Correct Jurisdiction". The modal contains the following elements:

- Old Jurisdiction ***: A dropdown menu showing "Delhi" and "ward" with a value of "1".
- New Jurisdiction ***: A dropdown menu showing "Delhi" and "ward" with a value of "110(Special Zor)".
- Remarks ***: A text input field with the placeholder text "Enter Remarks (maximum 500 words)".
- Buttons**: "FORWARD" and "CANCEL" buttons at the bottom right of the modal.

The background interface includes a sidebar on the left with "Goods and Services" and "Registration" sections, and a top navigation bar with "Skip to Main Content" and "English". The main content area shows a status of "Pending for Processing" and a "Remarks" section.

The work item will be assigned to a tax Official in the New Jurisdiction and the ARN will be removed from your Dashboard and ARN will be forwarded to the correct jurisdictional officer for processing.

Note:

1. There will be no communication regarding Jurisdiction correction sent to Tax Payer or new Tax official to whom ARN is forwarded to.
2. Tax official need not digitally sign while forwarding the application to new Jurisdiction.