

Ref No: NSE/CML/2017/09

May 19, 2017

The Company Secretary
All Listed Companies

Dear Madam/Sir,

Sub: Request for communication of GSTN and other information for Master update

As you may be aware, Government is introducing Goods and Service Tax (GST) from 1st July 2017, whereby the current multiple indirect taxes regime would get replaced by dual GST all across the Country.

In this regard, as per the provisions of Section 22 of CGST Act every person making taxable supply is required to register in the state under GST if the aggregate turnover in a Financial Year exceeds INR 20 Lakhs. Such registration is required to be made in Form GST Reg-01 within 30 days from the date of becoming liable under GST. A registration certificate is to be obtained through the GSTIN portal which shall contain 15 digit GSTIN number.

Further as per Section 139 of the CGST Act, a person registered under existing law is required to obtain certificate of registration on provisional basis. As per Rule 16(1) of Draft Registration Rules, every person registered under an existing law and having a PAN shall enroll on the GST Common Portal by validating his e-mail address and mobile number. Upon enrolment, a provisional certificate of Registration in Form GST Reg-25 is to be obtained which shall contain the GSTIN number.

It may be further noted that as per Section 16 of CGST Act, the input tax credit of GST shall be available only to a registered person under GST. Accordingly, avoidance of migration and enrollment under GST could result in denial of GST credit.

As a mandatory process all existing Taxpayers are required to obtain the provisional GSTIN registration number by registering themselves with GSTIN. You would also be aware that migration of existing services tax assesses had commenced in January, 2017 and the same was required to be completed by April 30, 2017. Accordingly, we trust that Company would have migrated under the GST and obtained the ARN which shall be the basis for obtaining the registration under GST and ensuring compliance.

In view of above, we would request that you shall comply in all respects with the applicable provisions of GST law (includes the CGST Act/ SGST ACT/ IGST Act and the rules, regulations and notifications

made/issued thereunder) to ensure smooth transition and effective implementation of GST and more particularly to avoid any rejection or delay in availing credit of input tax credit (ITC) of GST. We therefore request you to share the ARN no. received by you from GSTIN portal.

In view of the above you are requested to communicate the ARN along with GSTIN and other details by 31st May 2017.

The Companies are required to submit the same at earliest on;

NEAPS > Master > GST

We shall require the details in order to update our master records and issue correct invoices when the GST is effective from 1st July 2017.

Yours faithfully,

For National Stock Exchange of India Limited

Divya Poojari
Manager