

## ANDHRA PRADESH REORGANISATION

### FREQUENTLY ASKED QUESTIONS – AP REORGANISATION ACT, 2014 – COMMERCIAL TAX ISSUES

(AT THE MEETING WITH REPRESENTATIVES OF TRADE AND INDUSTRY ON 24/04/2014 at Hyderabad, Organised by FAPCCI)

Sl. No	Query	Response
1	To consider the existing industries in both the States for providing industrial incentives, while providing for new industries, which are going to set up in Seemandhra State or Telangana State	A.P. Reorganisation Act, 2014 is not specifying what are the incentives proposed under the so called special packages and if so, from what date such incentives will be applicable and it is not also specific, whether they cover only new industries and expansion units set up on or after 02/06/2014. As and when guidelines are formed, there will be clarity.
2	Previously way bill is not required within the State for manufacturers. It is difficult to transfer the goods to godowns. Is there any possibility to exempt. Is waybill is required for job work.	For any movement of goods from one place to another place, whether belonging to the dealer like factory to godown, branch etc. , or from a dealer to another dealer(unless the goods themselves are exempt), a valid waybill (either physical or e-waybill) shall accompany the goods under transit. Whether to exempt usage of waybills is a policy decision, which has to be addressed to the new Governments after 02/06/2014. Even for job works, usage of waybill is required.
3	What about input credit of invoices received after 15 <sup>th</sup> June, but material before the end of June with old TIN No. How to take Input Credit.	Purchase of goods before 02/06/2014 would be with old TIN. When goods are received on or after 02/06/2014, no input tax credit will be allowed with old TIN, as such old TINs does not exist on or after 02/06/2014. The dealers have to think of business solutions instead of legal solutions.
4	If the supplier sent material on or before 02 <sup>nd</sup> June, but material arrives after 02 <sup>nd</sup> June on CST. How to account it.	It should be accounted for as CST purchases, if received on or before 01/06/2014, with old TIN, without ITC as non creditable interstate purchases. Even if the goods are received after 02/06/2014, the same are to be accounted for with new TIN, without ITC.

5	Revised Returns pending for approval may change credit carry forward figure. Will Dept. clear all revised returns pending for approval to determine correct credit carry forward before 2 <sup>nd</sup> June 2014 or what would be the status of pending returns.	The data of returns for the period upto 01/06/2014 is proposed to be frozen and within a period of 6 months from the end of the tax period, a revised return may be filed by the dealers, using old TIN; and necessary changes in ITC have to be dealt with according to revised return by the concerned assessing authority, under whose jurisdiction the assessee comes under.
6	If the dealer having TIN in Telangana, in future if he wants to do the business in A.P., now only he has to OPT or he can register later in A..P	At any time the said dealer can apply for new registration in the State of Andhra Pradesh. The present online option is only an additional facility to the dealers.
7	How to issue the "C" Forms for Quarter -I (April to June) as the TIN will going to change from 2 <sup>nd</sup> June.	Dealers for the purchases made on interstate basis from 01/04/2014 to 01/06/2014 may issue "C" Forms for the said purchases, treating the said period as one quarter, as there is no stipulation that only one "C" Form has to be issued for all the purchases from a single seller during a quarter. What all CST Rules stipulate is a single "C" Form may cover purchases made in a quarter.  For CST purchases of goods from 02/06/2014 to 30/06/2014, separate "C" Forms may be issued.
8	If the dealer A (in Telangana) purchases goods from dealer B (in A.P) on 30/05/2014. Dealer A receives the goods on 03/06/2014 and recorded in books of accounts on 03/06/2014. Can dealer A avail ITC, since the dealer B has raised VAT tax invoice.	The dealer B in the State of Andhra Pradesh sold goods on 30/05/2014 admittedly. This implies that the tax invoice is with old TIN. Even if the goods are received on 03/06/2014 in the State of Telangana, whether with old TIN or new TIN of the A.P dealer, no ITC is eligible for the Telangana buyer, because (a) if invoice is received with old TIN by 01/06/2014, but goods are received after 02/06/2014, no ITC is admissible and (b) even if invoice with new TIN and goods are received on or after 02/06/2014, based on A.P. State TIN tax invoice, no ITC is admissible in the State of Telangana, as purchases of goods from 02/06/2014 will amount to interstate purchases by the Telangana dealer.

9	<p>1. When new log in (if any) will be given for way bill generation.</p> <p>2. How to deal with physical waybill lying in stock on 1<sup>st</sup> June</p> <p>3. Will Dept. issue physical way bills with new TIN number in advance before 1<sup>st</sup> June. How the limit will be fixed.</p>	<p>1. As and when software is ready, new login for e-waybill generation will be provided.</p> <p>2. Physical waybills available with Andhra Pradesh dealers on or after 02/06/2014 may be used by replacing the old TIN with the new TIN. Physical waybills available with the Telangana State dealers as on 02/06/2014 are not usable, because several parameters get changed including new TIN series. Such dealers have to obtain new waybills from the State of Telangana.</p> <p>3. Before 02/06/2014, there exists only combined State of Andhra Pradesh. Hence, the question of issue of physical advance way bills to either dealers in A.P or dealers in Telangana does not arise. From 02/06/2014 onwards, dealers in A.P or Telangana can access CTD portal and e-waybills can be downloaded. Physical waybills in case of permitted class of dealers may be obtained after 02/06/2014.</p>
10	<p>You have set up direct link with Trade and ruled out Consultant. How about new opportunity in Both States, post bifurcation.</p>	<p>It all depends upon the professional acumen of the consultants / STPs / Advocates / Chartered Accountants etc. The C.T. Department is taking the initiative of educating the dealers on the likely concerns of them due to State bifurcation. The Department, by doing so, is not replacing or encouraging doing away with the role of any of the above category of consultants by the dealers.</p>
11	<p>Whether movement of goods from Hyderabad (common capital) to Andhra be regarded as "local sales" in State of Andhra?</p>	<p>Common capital at Hyderabad for the State of Telangana and for the State of Andhra Pradesh is only an administrative setup for convenience of Governance. Any movement of goods from Hyderabad to any place in the State of Andhra Pradesh will be treated as interstate movement and dealt with as per the provisions of the CST Act, 1956.</p>
12	<p>How can the dealers identify or know the assessing officer of principal place of business of new States</p>	<p>Depending upon the physical location of the principle place of business of the dealers (either in the State of A.P or in the State of Telangana), any</p>

		dealer can tentatively know, in which assessing authority jurisdiction their place of business comes. However, they may take assistance from the CTD portal, where the tentative jurisdiction of Circles, Divisions is finding place. If any difficulty arises, they may take up the matter with the C.T. Department by sending e-mail to <a href="mailto:reorganisationcell@apct.gov.in">reorganisationcell@apct.gov.in</a>
13	What will be status of CST registration	A new CST registration certificate will be dispatched to the dealers registered under the CST Act from 02/06/2014 onwards and the existing CST dealers also will get new CST registration certificates with new TINs.
14	Composition – Form VAT 250 - to be filed afresh for existing works if they are located in new State.(now)	If the works contractor has already filed Form 250, exercising option to pay taxes under composition for any work, the same will be valid even in the new State depending upon the physical location of the work.
15	After the change of TIN number do we have to change the tax invoice serial number or continue the same existing series?	By changing the old TIN with new TIN for the transactions on and after 02/06/2014, the old invoices may be used, not only to prevent existing printed stationery, but for industries / manufacturers, continuity of invoice serial numbers is required under Central Excise Laws. However, for the purpose of demarcating the serial numbers of invoices upto 01/06/2014 and from 02/06/2014, a new suffix or prefix after the invoice number may be added from 02/06/2014.
16	Modification of registration details should be done before exercise of option by using radio button or after that?	If any dealer has already exercised option, they may request any further changes by sending e-mail to <a href="mailto:reorganisationcell@apct.gov.in">reorganisationcell@apct.gov.in</a> , mentioning the TIN on or before 07/05/2014 (cut off date)
17	If we select the option for both States what will be the applicable tax to us, as we are manufacturing goods in Telangana and selling goods in AP and Telangana	If the manufacture is in Telangana, sale of any goods from Telangana to any dealer in Telangana will be treated as local sales. Any sale of such manufactured goods to any other dealer in Andhra Pradesh will be treated as interstate sale and liable to be dealt under CST Act, 1956. Any stock transfer of goods from Telangana to the same dealers' branch / godown / principal place of business (AP State TIN) will amount to interstate stock

		transfers, therefore subject to ITC reduction in the State of Telangana, and if such stocks are sold in the State of A.P., then the said local sales in the State of A.P will be liable to local VAT without ITC.
18	<p>1. We already have CST registration and want to have CST registration in both the States. Do we have to upload /select list of Commodities again during the process of exercising the option.</p> <p>2. We have around 400 branches, while classifying the branches into appropriate States, can classify the common branches in both the States.</p>	<p>1. Yes. The dealer has to select afresh the list of commodities required for CST registration in the other State. For the existing CST registration, he may chose to modify / add any commodities.</p> <p>2. Depending upon the physical location of the branches in the State of Telangana or in the State of Andhra Pradesh, new TINs will be issued. Edit option is available in dealer login. He can file revised online State option form up to 07.05.2014. In the revised online State option form there is a provision to enter new Principal place of business, add new branches and can select Intra and Inter state branches. Please go through the help file available at <a href="http://www.apct.gov.in">www.apct.gov.in</a> -&gt; State reorganization information -&gt; Help file.</p>
19	We select Telangana and get Ack. also but we have branches in "Machilipatnam" "Visakhapatnam" (in old registration, no branches (or) godowns registered) any solution?	Even if online option is exercised for adding branches, godowns to the existing TIN (if the old TIN does not have the details of branches, godowns), the online option is only a facility to the dealer, but the dealer is required to file VAT 112 within 14 days to its registering authority as per Rule 13 of APVAT Rules, 2005. Statutory provisions cannot be given a goby by an online option.
20	<p>1. G.O. 203 of Commissioner of Industries regarding sick SSI units will be continuing?</p> <p>2. We are based in Hyderabad and doing fabrication at Nellore with our machinery. After the order, how can we move our machinery to Hyderabad branch?</p>	<p>1. Unless it is changed by the Industries &amp; Commerce Department, any G.Os including G.O.203 issued by the said Department will continue. For any further clarity, the Industries &amp; Commerce Dept. may be approached.</p> <p>2. By issuing waybill of Telangana State (where the dealer is registered from 02/06/2014), the dealer's machinery from Nellore may be transported to Hyderabad. Prior to 01/06/2014, by issue of existing waybill (physical or e-waybill), machinery from Nellore to Hyderabad</p>

		may be transported.
21	<p>1. What happens to the VAT balance that is in my books as on 1/6/2014 (Can I carry forward the balance?)</p> <p>2. What happens to Goods in transit (loaded on 1/6/2014 at Vizag reaching Hyderabad on 2/6/2014)</p> <p>3. What happens to VAT reimbursement scheme 2010-2015.</p>	<p>1. The dealer is entitled to carry forward the whole of ITC available as on 01/06/2014. There is no mechanism under the existing provisions of law to claim refund of excess ITC as on 01/06/2014 except in the case of exporters. However, in cases, where the dealers have not filed the return for the month of March 2014, such dealers have the choice of claiming excess ITC available as on 31/03/2014 as refund.</p> <p>2. Purchase of goods before 02/06/2014 would be with old TIN. When goods are received on or after 02/06/2014, no input tax credit will be allowed with old TIN, as such old TINs does not exist on or after 02/06/2014. Such purchases on or after 02/06/2014 will be treated as interstate purchases. The dealers have to think of business solutions instead of legal solutions.</p> <p>3. Reimbursement of VAT paid, based on the physical location of the industry, is being handled by the Industries &amp; Commerce Department. In all likelihood, the scheme of reimbursement may be continued by the respective State Governments from 02/06/2014. For any further clarity, the Industries &amp; Commerce Department may be addressed.</p>
22	<p>1. Can a TIN be taken declaring a place in GHMC as principle place of business under future APVAT Act as Hyderabad is capital for future AP State too.</p> <p>2. Does present TIN allotment procedure provide new RCs also for business from 2/6/2014</p>	<p>1. Hyderabad is the common capital only for administrative purpose. Therefore, only for business transactions in the State of Telangana a new TIN may be requested / allotted, if the principal place of business is in GHMC area, but not for business transactions in the State of Andhra Pradesh.</p> <p>2. The online option facilitates issue of new TIN from 02/06/2014, but subject to the provisions of APVAT Act, 2005.</p>
23	1. Being Hyderabad is common capital, can we	1. Hyderabad is the common capital only for administrative purpose.

	<p>have two TIN Nos. for Telangana and AP with Hyderabad address.</p> <p>2. Which TIN No. to be included in C/F Forms for previous year purchases and for pending assessments</p> <p>3. What about Input Tax Credit if the purchase invoices are with old TIN Nos from the vendors.</p>	<p>Therefore, only for business transactions in the State of Telangana a new TIN may be requested / allotted, if the principal place of business is in Hyderabad area, but not for business transactions in the State of Andhra Pradesh.</p> <p>2. For the transactions upto 01/06/2014 and for assessments for the tax period upto 01/06/2014, old TIN alone has to be used.</p> <p>3. Purchase of goods before 02/06/2014 would be with old TIN. When goods are received on or after 02/06/2014, no input tax credit will be allowed with old TIN, as such old TINs does not exist on or after 02/06/2014. The dealers have to think of business solutions instead of legal solutions.</p>
24	Can I change the option after exercising it?	You can change your option upto 07.05.2014. Edit option for Online State option form is available in dealer login.
25	Shall we give Hyderabad address for both state TIN Nos as a common capital	Hyderabad is the common capital only for administrative purpose. Therefore, only for business transactions in the State of Telangana a new TIN may be requested / allotted, if the principal place of business is in Hyderabad area, but not for business transactions in the State of Andhra Pradesh.
26	<p>1. Hyderabad will come in which State in view it is capital for both</p> <p>2. Ranga Reddy District will come in which State.</p>	Hyderabad and Rangareddy Districts will come under the territorial jurisdiction of Telangana; on and from 02/06/2014.
27	1. We have deferment for old plant – now we are paying every year and we have incentive	1. New incentives are to be claimed in the State, where the new industrial unit is physically located. If the assessee is not registered in

	<p>scheme for new plant. We wish to have registration in both States. In that case where we have to defer and where from we claim new incentives?</p> <p>2. Can we submit the principal place of Business address because we have to be finalized in Andhra Pradesh? Right now we are in Telangana.</p>	<p>the State, in which the new industrial unit is physically located, he shall apply for new TIN in the said State and claim incentives from the said assessing authority in the new State. For the old plant where deferment was availed, the said deferment already availed will amount to arrears and payable to the assessing authority under whom assessments are to be made after 02/06/2014.</p> <p>2. If the dealer at present registered in the State of Telangana, and proposes to do business transactions in the State of Andhra Pradesh, such dealer has to apply for fresh registration from the State of Andhra Pradesh.</p>
28	<p>It is very expensive to open new office in AP that too without knowing new capital. Hence request to allot 2 TIN Nos with one address for at least 2-3 years</p>	<p>It is not permissible to obtain / issue 2 TINs with the same principal place of business declared in the State of Telangana, applicable to both the States of Telangana and Andhra Pradesh. For the business transactions in the State of Andhra Pradesh, such dealer has to identify and declare a principal place of business along with proof of address and request new TIN in the State of Andhra Pradesh, by online option on or before 07/05/2014.</p>
29	<p>We have under deferment of VAT /Tax. Can we pay online or we should pay by cheque only</p>	<p>Depending upon the convenience, and based on the physical location of the industrial unit to which deferment of tax was availed, the said dealer shall pay the arrears by online payment and in case such online option is not possible, then by cheque to the concerned assessing authority.</p>
30	<p>As password is shared with our branches and godowns, someone has exercised the option without giving opportunity to the Head office. Now we want to change and how?</p>	<p>It is the lookout of the dealer to protect the password and if any of the branches or godowns have exercised online option without the knowledge of the head office, then there is something wrong with the supervisory administration by the head office of the dealer. However, after exercising the online option once, you can exercise Revised option online in your login upto 07.05.2014. Please go through the help file at <a href="http://www.apct.gov.in">www.apct.gov.in</a> -&gt; State reorganization information – Help.</p>
31	<p>What about existing VAT carry forward amount.</p>	<p>Your returns in the new State start with zero ITC w.e.f. 02.06.2014. Then after you</p>



	Revised return not changing after verification of CTO	can get ITC as per your Returns with new TIN. But decision is yet to be taken in case of ITC belonging to composite State whose TIN starts with 28. Whether to refund the same or carry forward it is not yet decided.
32	The firm is a new unit and eligible for sales tax benefit. State Level Committee approved first six months incentive but amount not released. What will happen for sanctioned and undistributed amount? What about the next 4 ½ years sales tax incentive?	The dealer is requested to approach the Industries & Commerce Department, which is the nodal State Government Department to sanction and release tax reimbursements.
33	Advisable to include (i) status of dealer, (ii) business details in short, (iii) commodities registered under Sec. 8(3) of CST Act, (iv) branches locations in the State, in the new TIN certificates, which are not available in old TIN certificates.	In the revised online State option form the modification provisions are given to the dealer to the extent possible. Please go through the helpfile at <a href="http://www.apct.gov.in">www.apct.gov.in</a> -> State reorganization information -> help. You can exercise revised option upto 07.05.2014.
34	We have registered office in Telangana and we have some branches in Andhra Pradesh. By mistake, we have selected in option form. How can we modify the form for both the States.	Edit option is available in dealer login. Please file revised online State option form. It will be available upto 07.05.2014.
35	Composite State. Input, refunds, appeals etc. (Inputs qualify for refund across districts of composite State)	For the tax periods on and upto 01/06/2014 (transactions under the composite State of A.P) all issues relating to ITC, refunds will be dealt by the concerned assessing authority and appeals will be dealt by the concerned appellate authority.
36	Sales made from composite State and sales returns after 2 <sup>nd</sup> June. What happens to tax paid?	Such dealer may file revised return within 6 months from the end of the tax period for which revised return is being filed and deal with excess / short payment of tax as per notice / advice issued by the assessing authority.

37	Bifurcation panel carry forward of VAT input credit balance as on 1 <sup>st</sup> June, 2014.	In new States dealer's return start with zero ITC. After 02.06.2014 you can get ITC as per your Returns with new TIN. But decision is yet to be taken in case of ITC belonging to composite State whose TIN starts with 28. Whether to refund the same or carry forward it is not yet decided.
38	<ol style="list-style-type: none"> <li>1. If option for both States separate TIN Nos., any rental / proof of addresses etc. has to be submitted and where?</li> <li>2. Surrender of old Certificates?</li> <li>3. Those who are having only VAT in Telangana, will they have to apply for CST now at Hyderabad?</li> </ol>	<ol style="list-style-type: none"> <li>1. Every dealer even after exercising the online option along with changes, shall have to file Form VAT 112 within 14 days along with proof of address.</li> <li>2. After receipt of new Registration Certificates, with new TINs, on or after 02/06/2014, the old Registration Certificates with old TIN would become valid till 01/06/2014 and will be obsolete from 02/06/2014.</li> <li>3. If such VAT dealers in Telangana State propose to have any interstate transactions with any State including the State of Andhra Pradesh, such dealers have to apply for registration under CST Act.</li> </ol>
39	Supply against purchase order issued by AP Eastern Power Distribution Company as Basic Price + VAT @ 5 extra. Supplies start from May and continue till July. How do we supply? What rate of tax applicable?	<p>Eastern Power Distribution Company would come under the territorial jurisdiction of the State of Andhra Pradesh. If the supplying dealer is in Telangana State, for supplies with old TIN upto 01/06/2014, basic price + VAT @ 5% will apply (Entry 116 of Schedule IV of the APVAT Act); and for supplies on and from 02/06/2014 with new TIN, CST @ 2% subject to production of "C" Forms issued by the Eastern Power Distribution Company will apply. If required, such Telangana dealer may seek an amendment to the supply order by the Eastern Power Distribution Company.</p> <p>If the supplying dealer is in the State of Andhra Pradesh, for supplies with old TIN upto 01/06/2014, basic price + VAT @ 5% will apply; and for supplies on and from 02/06/2014 with new TIN also, basic price + VAT @ 5% will apply (Entry 116 of Schedule IV of the APVAT Act).</p>
40	We are into hiring of generators. We do business in Telangana & Andhra. The D.G. Sets goes to Andhra	The taxable lease transactions will be liable to tax at appropriate rate based on the "place of agreement" between the lessee and lessor irrespective of

<p>from Hyderabad and comes back. What would be the tax complication at Andhra &amp; Telangana.</p>	<p>the place where the leased goods are actually used, because the levy is on the "transfer of right to use the goods", but not on the transfer of goods. So, if the lease agreement was signed in a place in the State of Telangana, even if the lease of goods is in the State of Andhra Pradesh, tax will be levied in the State of Telangana (and vice versa).</p>
---	--

## ANDHRA PRADESH REORGANISATION

### FREQUENTLY ASKED QUESTIONS – AP REORGANISATION ACT, 2014 – COMMERCIAL TAX ISSUES

(AT THE MEETING WITH REPRESENTATIVES OF TRADE AND INDUSTRY ON 16/04/2014 AT VISAKHAPATNAM AND 17/04/2014 AT VIJAYAWADA, ORGANISED BY FAPCCI)

Sl. No	Query	Response
1	CST Exemption for five years and reduction of tax rates	These are the policy decisions, which can be addressed only by the respective State Governments after 02/06/2014, and not within the purview of A.P. State Reorganisation Act, 2014.
2	Request not to shift STAT additional bench from Visakhapatnam	No such shift is contemplated
3	For the VAT 200 return for the month of May, 2014, which TIN to be mentioned, i.e., old TIN or new TIN	For the May, 2014 VAT return, covering the transactions for the tax period 01/05/2014 to 01/06/2014, the return shall be filed with old TIN only.
4	Whether old invoices by changing new TIN be used to prevent destroying the stationery on or after 02/06/2014	By changing the old TIN with new TIN for the transactions on and after 02/06/2014, the old invoices may be used, not only to prevent existing printed stationery, but for industries / manufacturers, continuity of invoice serial numbers is required under Central Excise Laws. However, for the purpose of demarcating the serial numbers of invoices upto 01/06/2014 and from 02/06/2014, a new suffix or prefix after the invoice number may be added from 02/06/2014.
5	What about ITC carried forward as on end of 01/06/2014.	The dealer is entitled to carry forward the whole of ITC available as on 01/06/2014. There is no mechanism under the existing provisions of law to claim refund of excess ITC as on 01/06/2014 except in the case of exporters. However, in cases, where the dealers have not filed the return

		for the month of March 2014, such dealers have the choice of claiming excess ITC available as on 31/03/2014 as refund.
6	Where refund claims pending as on 02/06/2014 shall be paid to the dealers	All the refund claims payable to the dealers as on 02/06/2014 will be paid by the concerned assessing authority of the State under whom the dealer has to file returns / pay taxes in the new State(s) on or after 02/06/2014.
7	<b>Furniture Dealers:</b> Request for reduction of rate of tax from 14.5% to 5%	These are the policy decisions, which can be addressed only by the respective State Governments after 02/06/2014, and not within the purview of A.P. State Reorganisation Act, 2014.
8	Whether registration under A.P. Profession Tax, Luxury Tax etc. to be changed	Unless otherwise notified by the competent registering / assessing authority, the old registrations under all enactments (other than APVAT and CST Acts) will continue to hold good.
9	"C" Forms not obtained as on 02/06/2014 for the earlier transactions. Whether to be obtained with new TIN or old TIN and from whom?	They have to quote the old TIN and request "C" Forms from the concerned assessing authority under whose jurisdiction, they come on or after 02/06/2014.
10	On proposed special packages to north Coastal Andhra Pradesh and Rayalaseema regions – whether only for new industries, expansion units on or after 02/06/2014 – request to extend the incentives to existing industrial units also	A.P. Reorganisation Act, 2014 is not specifying what are the incentives proposed under the so called special packages and if so, from what date such incentives will be applicable and it is not also specific, whether they cover only new industries and expansion units set up on or after 02/06/2014. As and when guidelines are formed, there will be clarity.
11	Purchase of goods before 02/06/2014 but receipt of goods after 02/06/2014. How to claim ITC	Purchase of goods before 02/06/2014 would be with old TIN. When goods are received on or after 02/06/2014, no input tax credit will be allowed with old TIN, as such old TINs does not exist on or after 02/06/2014. The dealers have to think of business solutions instead of legal solutions.
12	The period to be included in the return for May,	For the VAT 200 return for May, 2014, the transactions for the period from

	2014	01/05/2014 to 01/06/2014 shall be included and such return shall be filed on or before 20/06/2014.
13	Presently, there is a branch office in Telangana and registered office with TIN in Andhra area. Post bifurcation, how the Telangana branch office will be registered in the State of Telangana	If the dealer does not choose in which Circle, he seeks registration, including designating a principle place of business in the State of Telangana, then based on the physical location and address of the present branch office, a new TIN will be assigned by the C.T. Department in the State of Telangana and allotted to a circle, as per Door No., House No. etc.
14	Whether Advance Rulings are valid even after 02/06/2014. What about pending applications for Advance Rulings?	All Advance Rulings issued prior to 02/06/2014 are valid even after 02/06/2014 in both the States. Pending applications for Advance Rulings as on 02/06/2014 shall be transferred to the respective States based on the TIN of the applicant dealers.
15	All industrial incentives, being presently availed by the dealers whether honoured after 02/06/2014	Depending upon the physical location of the industrial unit, they will be honoured in the State, in which the said registered dealer will come under
16	ITC – whether to be carried forwarded or not	It is a decision to be taken by the dealers at the time of filing the monthly VAT 200 return for the month of March, 2014. At the time of filing return for March, 2014, either they can claim refund of the excess ITC or choose to carry forward the said excess ITC to the next tax period. For the excess ITC, if any, as on 01/06/2014, the dealer has no option to claim refund of such excess ITC as on 01/06/2014 unless such dealers are exporters, but to mandatorily carry forward such ITC.
17	Revised return – whether with old TIN and upto what period	As per existing provisions of VAT law, revised return may be filed within 6 months from the end of the tax period to which the revised return relates and for the transactions prior to 02/06/2014, revised return shall be filed only with old TIN.
18	Whether new password will be given for new TIN	Since the new TIN is being generated in the place of old TIN with a new

		prefix for the new State(s) of Telangana and Andhra Pradesh, the old password may be used for the first time and if the dealer so chooses, may change such password subsequently.
19	Whether old TIN and new TIN can be operated with new password	Yes, initially and the dealer can change password subsequently.
20	A dealer having new TINs in A.P and Telangana – after raising a branch stock transfer from A.P to Telangana (vice versa also) – if an invoice is also simultaneously raised in A.P and stock sent to the customer in Telangana directly instead of to the branch – Whether it is stock transfer?	No. As the goods are moving from Andhra Pradesh to a dealer / customer in Telangana with an invoice raised directly in the name of the customer, even though the branch name of Telangana is mentioned, as the goods are moving directly from one State to another State customer, such interstate movement of goods will be treated as interstate sale from A.P to Telangana customer but not interstate stock transfer from A.P to Telangana branch.
21	Separate logins / passwords required for waybills like e-payments	Separate login / password are required for waybills and e- payments separately for the State of Telangana and for the State of Andhra Pradesh. If such facility is not available in the software, necessary changes will be made.
22	Advance tax paid in Vehicular Traffic Cheque is not getting adjusted in VAT 200 return	This is a software glitch unconnected with A.P. State Reorganisation. Will be examined and necessary remedial action will be taken along with any other software bugs.
23	Payment of tax in TOT instead of VAT – Request not to allow TOT number against VAT dealer	The initial onus to pay tax against a proper registration number rest with the dealer or it's authorized STP etc. However, any software glitch will be examined and rectified.
24	Request not to detain vehicles while conducting VTC / at checkpoints, but to note down vehicle number, TIN / Registration number of the consignor / consignee and leave the vehicle	Vehicle detention will be a contingent decision taken by the person, checking the vehicle / authorised officer at the checkpost. Depending upon the exigencies, the said officer may chose either to detain the whole vehicle along with the goods or may detain sufficient quantity of goods to meet the tax / penalty component (likely) and may leave the vehicle and balance of

		goods. This is not connected with the A.P. State Reorganisation Act, 2014.
25	Levy of Entry Tax on vehicles brought from Telangana / Andhra Pradesh into other States, which are less than 15 months old	At present, Entry tax is leviable on the vehicles, if the registration of the said vehicle in the State of origin is less than 15 months from the date of such registration under the Motor Vehicles Act, 1988. For eg., if the vehicle is registered in the State of Telangana as on 04/06/2014 and the said vehicle is brought into the State of A.P as on 02/09/2015. Since the vehicle is registered in the State of Telangana, which is less than 15 months old, Entry tax is leviable by the State of Andhra Pradesh, if such vehicle is brought into the State of Andhra Pradesh (similar is the case in the State of Telangana)
26	Whether new "C" Forms / other Statutory Forms will be issued for Telangana State	Steps are being taken to issue new "C" Forms and other statutory Forms for the State of Telangana for the transactions on or after 02/06/2014.