

SELECTION OF CORE BUSINESS ACTIVITY ON GSTN PORTAL FOR REGISTERED TAXPAYERS

TEAM TRD

Recently GSTN has introduced a facility to identify core business activity from one of the below options

1. **Manufacturer**
2. **Trader**
3. **Service Provider and Others**

One may choose any **ONE** of the aforesaid activity based on below criterion -

SL NO	CATEGORY	EXPLANATION AS PER PORTAL
1.	Manufacturer	A manufacturer is a registered person produces new products from raw materials and components using tools, equipment's and machines and then sells them to the consumers, wholesalers, distributors, retailers or to the other manufacturers. A manufacturer may sell some more brought out items or may provide some ancillary services with his manufactured goods, but he would continue to be classified as manufacturer because it is the Primary Business Activity.
2.	Trader	A trader is a registered person who engages in the buying and selling of goods. Traders have been further classified as - ➤ Wholesaler or Distributor ➤ Retailer Retailer includes a registered person selling goods through e-commerce operators.
3.	Service Provider and Others	A service provider is a registered person who provides service to a recipient of service and is neither a manufacturer nor a trader. e.g. Banking service, IT service, works-contract service, agents, intermediaries, GTAs etc.

Procedure to select Core Business Activity:

1. Login to the GSTN Portal.
2. On prompting to select the activity, please carefully assess your business activity based on aforesaid explanation
3. In case if business activity falls under more than one activity, select core activity which has highest turnover
4. Core Business activity can be changed later on.

Notes -

1. You can select only one core business activity.
2. In case all activities are applicable to you, kindly select your core business activity.
3. Others will include Work Contract and Other Miscellaneous items.
4. In order to understand the definitions of Manufacturer / Trader / Service Provider, you can click on "Information Button".
5. Further if you want to change it in future you can do it by navigating MY PROFILE>CORE BUSINESS ACTIVITY STATUS.

Update on GSTN Portal

Taxpayers are required to select their business activity only once, as - Manufacturer, Wholesaler/Distributor /Retailer, service providers & others post login based on highest turnover amongst them. You can change the same later.