## **GST Registration –Law and Process**

ICMAI
Advanced GST Course
26-09-2020

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# **Agenda Points**

**Introduction to GST Registration** 

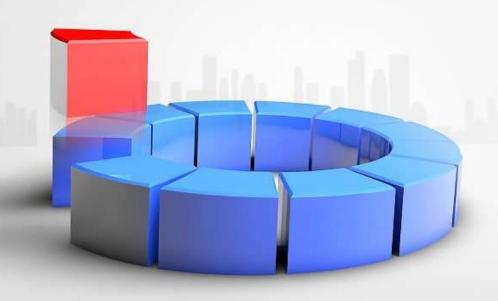
Liability to Register

Situations demanding Compulsory Registration

**Process of Registration - Walkthrough** 

Amendment and Cancellation with Filing of Final Return – GSTR 10

**Queries and discussion** 



# REGISTRATION



State Code				PAN Entity Code						Entity Code	BLANK	Check Digit		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

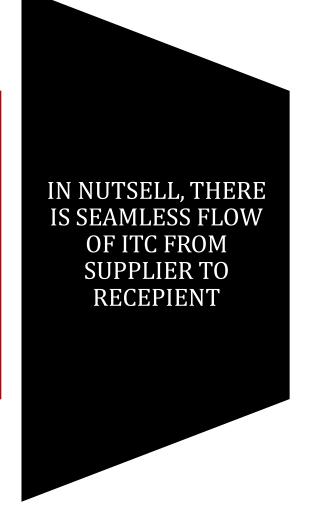
#### **CHANGES IN REGISTRATION SCENERIO**

#### **GST REGIME PRIOR TO GST SINGLE** MANUFACTURER-REGISTRATION **SERVICE UNDER SERVICE** TRADER OF PROVIDER-TAX & VAT & **UNDER GST GOODS - UNDER UNDER SERVICE** SERVICE TAX (FOR VAT FOR ALL TAXES **SERVICES AVAILED** TAX UNDER RCM)

#### **WHY REGISTRATION IS REQUIRED?**



REGISTRATION
LEGALLY
RECOGNIZES A
PERSON AS SUPPLIER
OF GOODS / SERVICE
& AUTHORIZES HIM
TO COLLECT TAX
FROM CUSTOMERS &
PASS ON THE CREDIT
TO THE PURCHASER
/ RECEPIENT



## THOSE WHO EXCEEDS THRESHOLD LIMIT

 Refer next slide on threshold for supplier of goods and provider of services

## WHO ARE REGISTERED UNDER EARLIER LAWS

Shall be liable to be registered under GST

# TRANSFER OF BUSINESS ON ACCOUNT OF SUCESSION

 TRANSFEREE LIABLE TO BE REGISTERED FROM THE DATE OF SUCCESSION OF BUSINESS

AMALGAMATION / DEMERGER BY ORDER OF HC

 TRANSFEREE LIABLE TO BE REGISTERED FROM THE DATE ON WHICH ROC ISSUES CERTIFICATE OF INVOICE

2	Upto 31st	Jan 2019	w.e.f 01	st Feb 2019	w.e.f 01st Jan 2020	
Type of Supply	Normal States/ UT	Special Category State	Normal States/ UT	Special Category State (SCS)	Normal States/ UT	Special Category State
Only Goods	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs, if opted by the SCS	Amount not exceeding 40 lakhs if opted by the States*	Amount not exceeding 20 lakhs, if opted by the SCS
Services/ Goods & Services	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS

- Registration is required in the State from which he makes taxable supply.
- GST is destination based tax, tax goes to the "destination" State but registration is in the "Origin State".
- Person registered / licensed under erstwhile law on day immediately preceding the appointed date.
- Transfer of Business –Transferee to obtain registration in case of
  - Sale
  - Succession
  - Amalgamation or De-merger

Aggregate Turnover (on All India Basis) – Value of all Taxable Supplies + Exempt Supplies + Export of Goods/Services +Inter State Supplies under Same PAN (Inter State Stock Transfer) – (CGST/ SGST/ UTGST/ IGST/ Cess) but excludes Supplies received under RCM

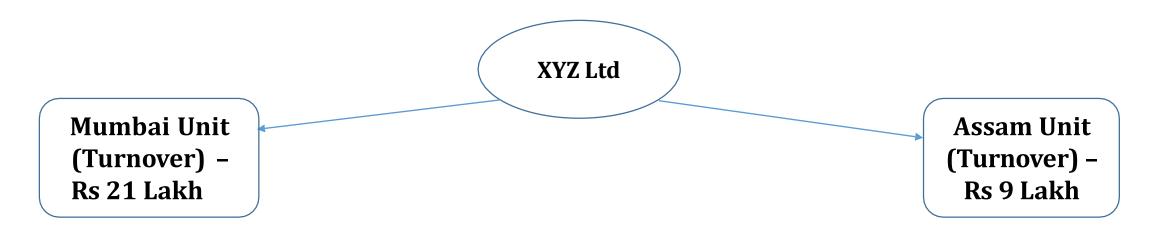
#### AGGREGATE TURNOVER\*

- "aggregate turnover" means the aggregate value of all taxable supplies, exempt supplies, exports of goods or services or both and inter-State
- supplies of persons having the same Permanent Account Number, (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis)
- to be computed on all India basis
- but excludes Central tax, State tax, Union territory tax, integrated tax and cess;

#### Special Category States\*\*

- Arunachal Pradesh
- Assam
- Jammu & Kashmir
- Manipur
- Meghalaya
- Mizoram
- Nagaland
- Sikkim
- Tripura
- Himachal Pradesh
- Uttarakhand

#### How the Aggregate Turnover calculated?



- Assam unit is a special category state wherein the registration limit is Rs 10 lakhs.
- XYZ Ltd required to take registration in Mumbai Unit due to Aggregate turnover > 20 Lakhs
- Now, Whether for Assam Unit registration required?
- Ans. Even though Aggregate Turnover is < 10 Lakhs, registration would be mandatory for Assam Unit by virtue of mandatory registration in Mumbai

## Some practical case studies -

State	Turnover	Registration Requirement
Maharashtra	15,00,000	Since the turnover of the entire entity exceeds
Tamil Nadu	7,00,000	₹ 20,00,000, (15,00,000+7,00,000) registration will be required in both the States

State	Turnover	Registration Requirement
Maharashtra	9,00,000	Since the entity has presence in special category State,
Manipur Tripura	2,00,000	the threshold limit is only Rs.10, 00,000. Since the entity crosses such limit, registration will be required in both the States*

PERSONS ENGAGED EXCLUSIVELY IN SUPPLYING OF GOODS/ SERVICES/ BOTH NOT LIABLE TO TAX

PERSONS ENGAGED EXCLUSIVELY IN SUPPLYING OF GOODS/ SERVICES/ BOTH WHOLLY EXEMPT FROM TAX

PERSONS NOT LIABLE FOR REGISTRATION

AGRICLTURIST TO THE EXTENT OF SUPPLY OF PRODUCE OUT OF CULTIVATION OF LAND

SPECIFED CATEGORY OF PERSONS\*
NOTIFIED BY GOVERNMENT

Q- What about a person exclusively engaged in supply of goods which attracts NIL rate of tax?

Ans. Not required to take registration ("Exempt Supplies" distinguish "NIL rate" from "wholly exempt")

## **Exemption from registration**

#### Notification No. 5/2017 - Central Tax dated 19th June, 2017

The persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

#### Notification No. 32/2017 – Central Tax dated 15<sup>th</sup> September, 2017

The casual taxable persons, having aggregate turnover not exceeding an amount of Rs. 20 Lakhs (Rs. 10 Lakhs in case of Special Category States) in a financial year and making inter-State taxable supplies of handicraft goods availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017, are exempted from obtaining registration under the aforesaid Act.

## **Exemption from registration**

#### Notification No. 10/2017 - Integrated Tax dated 13.10.2017

- Inter State supplies of taxable services (Notification No. 10/2017—Integrated Tax, dated 13.10.2017 amended vide Notification No. 3/2019-Integrated Tax, dated 29-Jan- 2019, w.e.f. 1-Feb-2019) and handicraft goods except when their turnover exceed threshold limit (Notification No.3/2018—Integrated Tax, dated 22.10.2018 which superseded Notification No. 8/2017- Integrated Tax, dated 14.9.2017)
- *Notification No. 65/2017 Central Tax dated 15.11.2017*

The persons making supplies of services, other than supplies specified under subsection (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of Rs. 20 Lakhs (Rs. 10 Lakhs in case of Special Category States) in a financial year, as the category of persons exempted from obtaining registration

## **Exemption from registration**

• Notification No. 7/2017 - Integrated Tax dated 14.09.2017

**Job workers engaged in making inter-State supply of services** to a registered person are exempted from obtaining registration under the said Act, except:-

- a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or
- b) who is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017

## **SECTION 24: COMPULSORY REGISTRATION**

- 1. Inter-State

  Taxable

  supply
- 4. Required to pay tax under subsection (5) of section 9
- 7. Making taxable supply as an **Agent** or otherwise
- 10. Supplier of **OIDAR services** from outside India to a to a person in India o/t Registered person

Notwithstanding Section 22

- **2. Casual Taxable** persons making taxable supply
  - **5. NR** Taxable persons making Taxable supply
  - 8. Input Service Distributor
- 11. Other than supplies specified under **sub-section** (5) **of section** 9 such e-commerce operator who is required to collect tax at source under sec-52

3. Person Required to pay tax under Reverse Charge

**6.** Required to **deduct tax** under section 51

9. Every Electronic commerce operator

12. class of persons as may be notified by the **Govt** – **Council recommendation** 

## SPECIAL PROVISION RELATED TO CASUAL / NON-RESIDENT TAXABLE PERSON

The certificate of registration issued to a casual taxable person or a non-resident taxable person



shall be valid for a period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier



and such person shall make taxable supplies only after the issuance of the certificate of registration.



PROVIDED that the proper officer may, at the request of the said taxable person, extend the aforesaid period of ninety days by a further period not exceeding ninety days.

## **REQUISITE FOR REGISTRATION**

PERSON	REQUIREMENT
PERSON REQUIRED TO DEDUT TAX U/S 51	TAN
EVERY PERSON LIABLE FOR REGISTRAION / VOLUNTARY REGISTRATION	PAN
NON RESIDENT TAXABLE PERSON	PRESCRIBED DOCUMENT

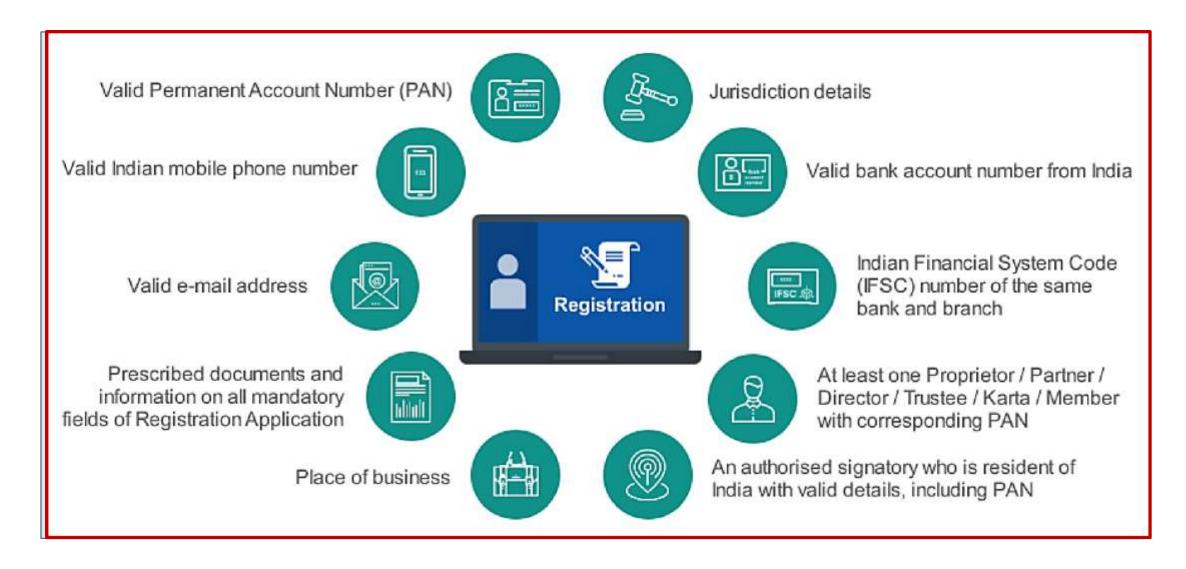
WHERE AND WHEN TO APPLY FOR REGISTRATION?

PARTICULARS	WHERE	WHEN
PERSON WHO IS LIABLE TO BE REGISTERED U/S 22 OR 24	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	WITHIN 30 DAYS FROM THE DATE ON WHICH HE BECOMES SO LIABLE FOR REGISTRATION
A CASUAL TAXABLE PERSON / A NON RESIDENT TAXABLE PERSON	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	AT LEAST 5 DAYS PRIOR TO THE COMMENCEMENT OF BUSINESS
EVERY PERSON WHO MAKES A SUPPLY FROM THE TERITORIAL WATER OF INDIA	IN THE COSTAL STATE WHERE THE NEAREST POINT OF THE APPROPRIATE BASE LINE IS LOCATED	WITHIN 30 DAYS FROM THE DATE ON WHICH HE BECOMES SO LIABLE FOR REGISTRATION

#### **EFFECTIVE DATE OF REGISTRATION**

WHERE AN APPLICANT SUBMITS APPLICATION FOR REGISTRATION	EFFECTIVE DATE OF REGISTRATION IS
WITHIN 30 DAYS FROM THE DATE HE BECOMES LIABLE FOR REGISTRATION	THE DATE ON WHICH HE BECOMES LIABLE TO REGISTRATION
AFTER 30 DAYS FROM THE DATE HE BECOMES LIABLE FOR REGISTRATION	DATE OF GRANT OF REGISTRATION

#### INFORMATION REQUIRED FOR REGISTRATION



## **Documents for GST Registration**

List of Document		
PAN card of Company		
Certificate of incorporation/ Registration Document		
Memorandum of Association / Articles of Association / Partnership Deed / LLP Agreement		
PAN card, aadhar and address proof of all directors of the Company/ LLP/Proprietor/ Karta		
Photograph of all Directors/Partners/ Proprietor/ Karta		
Board resolution appointing authorised signatory		
Bank account details - Cancelled Cheque Copy		
Address proof of principal place of business & Additional Place of Business (If any)		
Property tax receipt/ Municipal Khata Copy		
Electricity bill copy		
Ownership deed/document (in the case of owned property)		
Lease / rent agreement (in case of leased / rented property)		
Consent letter / NOC from the owner (in case of consent arrangement or shared property)		

#### **Registration Process**

- Form **GST Reg-01**
- Part A (PAN, e-Mail, Mobile Verification)
- Part B (Other details)
- Ack. Form **GSTReg-02**
- Submit the relevant docs

Application

#### Verification

- Initial verification within 3 working days
- Clarifications/info required –Form GST Reg-03
- Applicant furnish clarifications in Form GST Reg-04 within next 7 working day

- Approval within 3 working days
- If satisfactory clarifications received—approval shall be given in next 7 days
- If clarifications not satisfactory- intimate the rejection in Form GST REG-05
- Deemed registration--No action taken within 3/7 working days

Approval /Rejection

Said process applicable to Inter-state, Voluntary, Casual, Reverse Charge

Registration Certificate is Issued in Form **GST Reg-06** 

3 days Expedited Process

#### Aadhar Authentication for GST Registration -

CBIC has issued *Notification No 62/2020 – Central Tax dated 20<sup>th</sup> August, 2020* modifying the process for grant of GST Registration.

✓ While making a GST application, an applicant may now get the same authenticated with his Aadhar Number.
If the registration authority does not take any action (does not issue any SCN) within 3 days of successful
Aadhar Authentication, then the GST registration is deemed to be granted.

This amendment in the GST registration process came into effect from 21st August, 2020.

#### ✓ New Procedure of Registration

For below category of persons Aadhaar authentication process has been introduced for application of GST Registration in Form GST REG – 01 –

- (i) Normal Taxpayer
- (ii) Composition Dealer
- (iii) Casual Taxable Person
- (iv) Input Service Distributor (ISD)
- (v) SEZ Developer/ SEZ Unit

#### Aadhar Authentication for GST Registration -

- ✓ In the process, Authorised signatory (all businesses), Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration, can *opt* for e-KYC authentication of their Aadhaar number. The authentication process is optional and not mandatory.
- ✓ For cases who do not provide their Aadhaar or cases where Aadhar authentication fails, are subjected to site verification by the tax department. Registration Authority may proceed to grant registration, on the basis of documents submitted while obtaining registration.

	Time limit for Grant of Deemed Registration (Automatic Registration)				
Sl. No.	Category	Time for grant of registration			
1	On Successful Authentication of Aadhar Deemed approval in 3 days				
2	On not opting for Authentication of Aadhar or failure of Aadhar Deemed approval in 21 days				
	Authentication and no SCN is issued by officer				

## Aadhar Authentication for GST Registration -

<u>Otl</u>	her important aspects of Amendment in GST Registration –
	Tax Officer can issue SCN within the period specified for grant of registration
(i)	In case of successful Aadhar authentication - 03 working days
(ii)	In cases when taxpayer do not opt or Aadhar authentication fails – 21 working days
	Applicants are allowed a time of 7 days to submit their reply after issuance of SCN.
	On submission of application, an authentication link is shared on GST registered mobile numbers and email ids provided in the GST application
	Once you click on the verification link, Aadhaar Authentication will open which shall ask for Aadhaar Number and the
	OTP received on the mobile number linked with Aadhaar
	Aadhaar authentication is to be done for all Promoters/ Partners/ Authorized Signatories/ Karta etc. as mentioned in the application
	Same may also be accessed through following path – visit <b>GSTN Portal</b> ( <u>www.gst.gov.in</u> ) <b>②</b> Services <b>② Registration</b>
	New Registration Provide TRN and OTP My Saved Applications Addhaar Authentication Status
	RESEND VERIFICATION LINK
	Existing Taxpayers (registered on GST portal) are not required to undergo Aadhar authentication
	Exemption from Aadhar Authentication has been granted to Non-resident /not citizen of India

#### **List of Document**

**Incorrect Document Upload** 

In-correct particulars – Name or other details mismatch with Documents and application form

Supporting document for Address proof – Owned, Leased, rented or NOC cases

No reply to SCN by Department for deficiency

Date of commencement of liability

Selection of Jurisdiction or Range Code

Aadhar Number not available

Incorrect particulars on GST Registration Certificate

Mobile number or email id (Unique for each signatory)

**Incorrect PAN details** 

#### 1. Can I apply for GST registration while applying for incorporation of company on MCA Portal?

Yes, you can apply for GST registration while applying for incorporation of company on MCA Portal. Registration process under GST is now integrated with SPICe-AGILE Form (Simplified proforma software of MCA).

Once a new company applies for its incorporation/ registration with MCA, they can also apply for their registration under GST through SPICe-AGILE form, by furnishing additional information in addendum.

#### 2. Which type of registrations can be applied on SPICe-AGILE form?

You can apply for registration as a Normal or as a Composition taxpayer on SPICe-AGILE form.

You cannot apply for registration as Input Service Distributor (ISD), SEZ Developer, SEZ Unit or Casual Taxable Person, UIN, Non-resident taxable person, Non-resident online services provider etc. through the SPICe-AGILE form.

3. My company is not incorporated on MCA Portal. Can I apply for GST registration on SPICe-AGILE form?

Yes. You can apply for GST registration by filling SPICe-AGILE form. However, please note that GST registration will be granted only after your company is incorporated with the MCA

4. Who will be the Primary authorized signatory for GST registration, when GST registration is applied on SPICe-AGILE form?

The Director signing the SPICe-AGILE form on the MCA portal will be the Primary authorized signatory for GST registration. You can also add two Directors as your authorized signatory for GST purposes.

5. In the Promoters/Partners tab, Designation field is appearing as Director in Form REG-1. How can I amend it?

You can correct it through process of amendment on the GST Portal. Navigate

to **Services > Registration > Amendment of Registration Core Fields** on GST Portal for making changes.

#### 6. Can I opt for composition levy through the SPICe-AGILE form?

Yes, you can opt for composition levy through the SPICe-AGILE form.

7. While filing application for registration on SPICe-AGILE form, I have got validation error. What should I do now?

You need to login to the GST Portal with your TRN and correct the issues/ errors using navigation - Services

- > Registration > Application for filing clarifications and then submit the form on the GST Portal.
- 8. What will happen after successful generation of ARN on GST Portal?

On successful generation of the ARN, after validation of data on GST Portal, the status of the Service Request Number (SRN), generated at the MCA Portal, gets updated to "Pending for Processing".

#### 9. What will happen on approval of ARN by GST Tax Official?

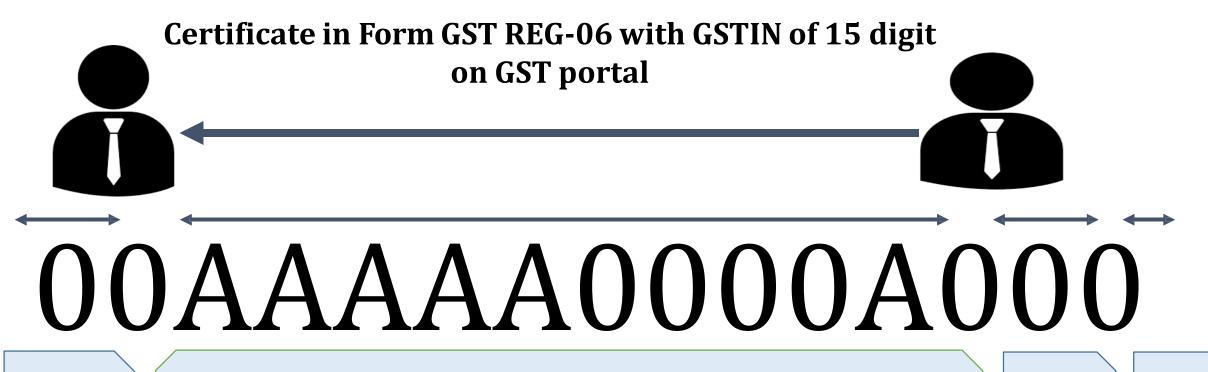
In case, the ARN gets approved, SRN status will be updated to "Approved" and intimation will be sent to the applicant by SMS and e-mail.

#### 10. What would be the date of commencement of GST registration?

Date of commencement of business during GST registration would be date selected as date of incorporation in the SPICe-AGILE form.

S. No.	Status of the SRN	Action		
1	Pending with MCA	SRN is generated but form not sent to the GST Portal		
	COI (Cerificate of Incorp.) issued by MCA	When TRN is generated and shared to the taxpayer, after the information from MCA Portal is received on GST Portal.		
	TDN /Tomporary Dof No \ ZTDN> Congrated			
3	-COI issued by MCA	Application successfully submitted on the GST Portal i.e. Form GST REG-01 is submitted on the GST Portal and an ARN is issued.		
5	-Pending for Processing by GST Common Portal			
4	-COI issued by MCA	Application Approved and GSTIN is sent to the taxpayer via SMS & email		
	-Approved by GST Common Portal	Application Approved and GSTIN is sent to the taxpayer via Sivis & email		
5	-COI issued by MCA	Registration Application Rejected by GST Tay Officer		
	-Rejected by GST Common Portal.	Registration Application Rejected by GST Tax Officer		

## **Rule-10: Registration Certificate**



State Code

**PAN Number** 

**Entity Code** 

Check sum

#### Rule 11: Registration of Business vertical

- Any person having a Multiple business verticals in a State or Union Territory requiring separate registrations subject to following conditions:-
  - More than one business vertical as defined in **clause (18) of section 2**.
  - Registration of business vertical shall not be granted  $\mathbf{u/s}\ \mathbf{10}$  if any one of the other business verticals of the same person is paying tax  $\mathbf{u/s}\ \mathbf{9}$ .
  - □ Supply made b/w all separately registered business verticals of same person—shall issue a **tax invoice** among themselves for such supply.
- Separate application form GST REG-01 required for registration of each vertical.
- Provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis.

# Rule 12: Grant of registration to persons required to deduct tax at source or to collect tax at source

Submit application in Form GST REG -07

Certificate of Registration issued in GST REG-06 within 3 working days

Registration Certificate may be cancelled as per Rule 22 by Proper Officer if that person no longer to deduct tax at source under section 51.

#### Rule 13: Registration of non resident taxable person

Submit application along with Passport for registration duly signed & verified through electronic mode

In FORM GST REG-09, at least 5 days prior to the commencement of business

Business entity incorporated or established outside India: Application submitted along with Tax identification number or unique number

• A temporary reference number by the common portal shall be given only after making an advance deposit

#### Rule 14 to 17 - OIDAR & UIN

(R-14) Supplier of OIDAR services from Outside India to non-taxable online receiver

Submit application in Form GST REG-10 either directly or via Facilitation Centre

Registration granted in Form GST REG-06

(R-16) Proper officer
may register on a
temp. basis in FORM
REG-12 in case of
failure of registration
by person

Person granted the Temp registration shall suit application with 90 days In case of appeal by said person against temp registration, application submit with in 30 days of App Auth. order

(R-17) Person granted UIN submit application elect. in Form- GST REG-13

Proper officer after receiving recommendation from Ministry of External Affairs issue certificate for assign UIN in GST REG-06 within 3 days

# Rule 18: Display of registration certificate and GST Number on the name board

- Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- (2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

## **Section 26: Deemed Registration**

Grant of registration or UIN under SGST Act or UTGST Act shall be deemed to registered under this Act as well.

• Condition that application of registration or the UIN has not been rejected under this Act within time specified in sub-section (10) of Section 25.

Notwithstanding sub-section (10) of section 25, any rejection of application of registration or UIN under STGST or UTGST shall be deemed to be a rejection of application under this Act.

### Section 27: Casual taxable person

First registration will be granted for 90 days (further extension by 90 days)

Advance deposit of tax =
Estimated tax liability of
such person for the period
at the time of taking
registration

Amount will be credited to electronic cash ledger

A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit. (Rule 8).

A registered Casual taxable person or Non- resident taxable person intends to extend the period of registration may file an application in FORM GST REG-11 before the end of registration validity granted to him.

### Registration Provisions, Non-Resident Taxable Person – Sec 27

### Registration

Person who occasionally, undertakes transactions involving supply of goods and services, and who has no fixed place of business in India.

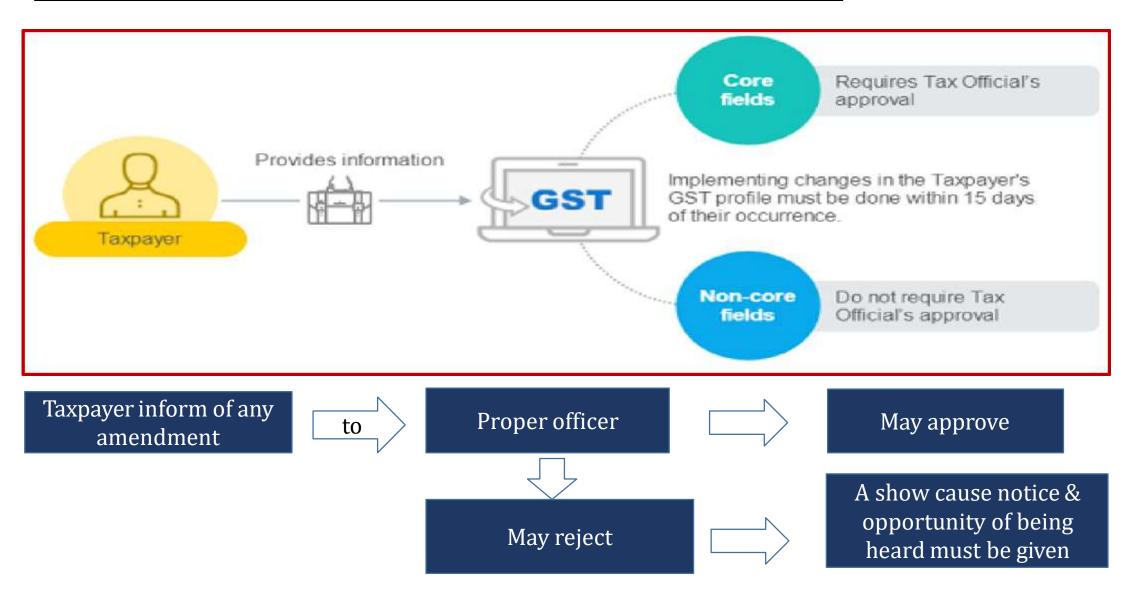
### Time period

Certificate of Registration issued to such persons shall be valid only for a period of 90 Days. [Can be extended maximum by further 90 days]

### **Advance Deposit**

• They shall be required to make advance deposit of estimated tax liability net tax at the time of registration and additional deposit of tax in case of extension.

### **SECTION 28: AMENDMENT OF REGISTRATION**



### **Amendment of Registration -**

- Amendment of Core Fields –
- 1. Name of the Business, (Legal Name) if there is no change in PAN
- 2. Addition / Deletion of Stakeholders
- 3. Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

- Amendment of Non Core Fields -
- 1. Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.

### Non Amendment Fields -

### Which fields CANNOT be amended using the application for Amendment of Registration?

Application for Amendment of Registration cannot be filed when there is:

- Change in PAN.
- Change in Constitution of Business resulting in change of PAN.
- Change in Place of Business from one State to other.
- Application for Amendment of Registration cannot be filed for change in PAN because GST registration is PAN-based. You need to make fresh application for registration in case there is change in PAN.
- Application for Amendment of Registration form cannot be filed for change in Constitution of Business as it results in change of PAN.
- Similarly, Application for Amendment of Registration form cannot be filled if there is change in place of business from *one state to the other* because GST registrations are state-specific.
- If you wish to relocate your business to another state, you must voluntarily cancel your current registration and apply for a fresh registration in the state you are relocating your business.

### **Cancellation of Registration - Sec 29** Reasons for cancellation

- Cancellation can be done by Proper Officer suo-motu or on application made by the registered taxable person:-
  - Transfer of business or discontinuation of business
  - Change in the constitution of business. (Partnership Firm may be changed to Sole Proprietorship due to death of one of the two partners, leading to change in PAN)
  - Persons no longer liable to be registered under Section 22 or 24 (Except when he is voluntarily registered)
- Cancellation can be done by Proper Officer including retrospective date as deem fit:
  - Where registered taxable person has contravened provisions of the Act as may be prescribed
  - A composition supplier has not furnished returns for 3 consecutive tax periods/ any other person has not furnished returns for a continuous period of 6 months
  - Non-commencement of business within 6 months from date of registration by a person who has registered voluntarily.
  - □ Where registration has been obtained by means of fraud, willful statement or suppression of facts. An opportunity of being heard provided by Proper officer before cancellation.

### **Cancellation of Registration - Sec 29**

- Liability to pay tax before the date of cancellation will not be affected;
- Cancellation under CGST Act will be deemed cancellation under SGST Act and vice-versa;
- Amount required to be pay by debit of Electronic credit/ cash ledger, equivalent to the:-



In case of P & M or Capital Goods, an amount shall pay = (ITC taken - % points prescribed) or tax on Transaction value, whichever is higher.

# **GSTR 10 Final Return**



### **GSTR 10 – Final Return**

### What is Form GSTR-10?

A taxable person whose GST registration is *cancelled or surrendered* has to file a return in Form GSTR-10 called as Final Return. This is *statement of stocks* held by such taxpayer on *day immediately preceding the date from which cancellation is made effective*. This return should be filed within *three months of the date of cancellation or date of order of cancellation, whichever is later*. This is intended to provide details of ITC involved in closing stock (incd. inputs and capital goods) to be reversed/ paid by taxpayer.

### Who needs to file Form GSTR-10?

Form GSTR-10 is required to be filed by *every taxpayer except*:

- (i) Input Service Distributor (ii) Non-resident taxable persons (iii) Persons required to deduct tax at source (TDS) under section 51
- (iv) Persons paying tax under section 10 (Composition Taxpayer) (v) Persons required to collect tax at source (TCS) under section 52

### Is it mandatory to file Form GSTR-10?

Yes, it is mandatory to file Form GSTR-10 in cases when GST registration is cancelled or surrendered.

### I have applied for cancellation of registration. Can I still login to GST Portal to file Form GSTR-10?

Yes. Your log in will remain active for the remaining activities required to be fulfilled after cancellation.

### What happens after Form GSTR-10 is filed?

After Form GSTR-10 is filed:

- (i) ARN is generated on successful filing of the Form GSTR-10 Return.
- (ii) An **SMS and an email** are sent to the applicant on his registered mobile and email id.
- (iii) Electronic Cash/ Credit ledger and Electronic Liability Register Part-I will get updated on successful set-off of liabilities.
- (iv) The return filed shall be **saved in the Record Search** and will be made available to **tax official** also.

English

### Help

- 1. It is mandatory to file form GSTR-10 for the taxpayers who are required to furnish return under section 39(1), once registration has been cancelled and or cancellation order is issued.
- 2. "Nil' return can be filed in case there are no inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed or the amount of tax required to be paid back to Government.

### Final Return GSTR 10

Due Date - 13/11/2018

PREPARE CALINE

Cost hour du Final Return

PREPARE DIFFLINE

### Important Message

### Prepare Online:-

Taxpayers with less than or equal to 500 records per table (Table 8A, 8B & 8C and Table 8D) may make use of this facility.

Step to be taken

- . Click on 'Prepare Online'
- Update the Address for future correspondence and upload the CA sertificate, if required.
- . Fill the Involces wise details (Table BA, SS & SC) and without Involces wise details (Table BD)
- . Click on Proceed to File and File GSTR-10.

### Prepare Offline:-

Taxpayers with more than 500 records per table (Table SA, SB & SC and Table SD) can prepare their return by using the offline utility and subsequently upload on GST Common Portal.

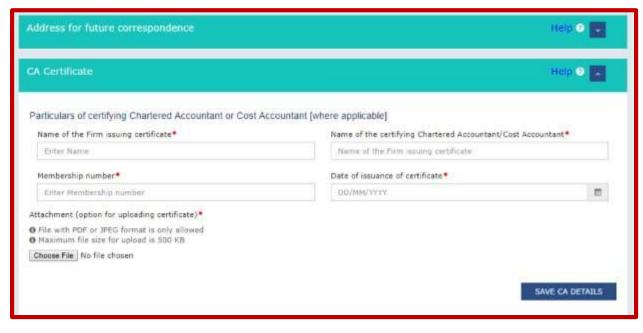
You can devariged the GSTR-10 offline tool from the "Downloads" section in the pre-login page on the portal. You should have downloaded the Offline Tool and installed it on your computer.

- Fallow instructions in "GSTR-10 affine tool" to edd details and generate JSON file for uplaced
- Click on 'Prepare Offline' and select 'Upload' to upload ISON file and file the return with the help of instructions available on GSTR-10 dashboard.
- In case the uploaded file is processed with error an error file only with erroneous records can be downloaded from the link available beside status "Processed with Error"
- You can described uploaded details as ISON file, from 'Download' section to view, update or add new details in Offline tool.

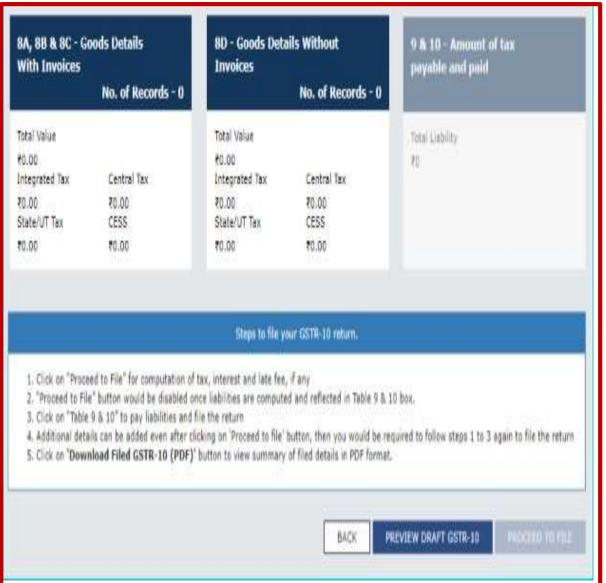
Taxpayers having records up to 300 can size use offline utility for filing GSTR-10.

### **Final Return - Tables**





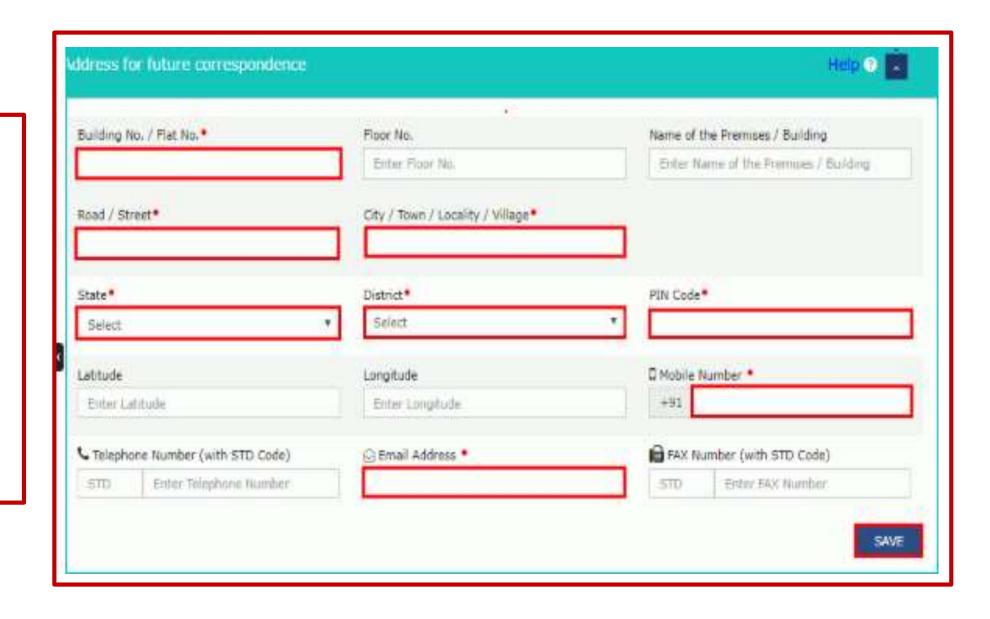
### **GSTR 10 – Final Return**



Enter the address for future correspondence.

Note: In cases, where application for cancellation is filed in *Form REG-16*, address details would be autopopulated from Form REG-16 and is shown in *editable format*.

Click the **SAVE** button.



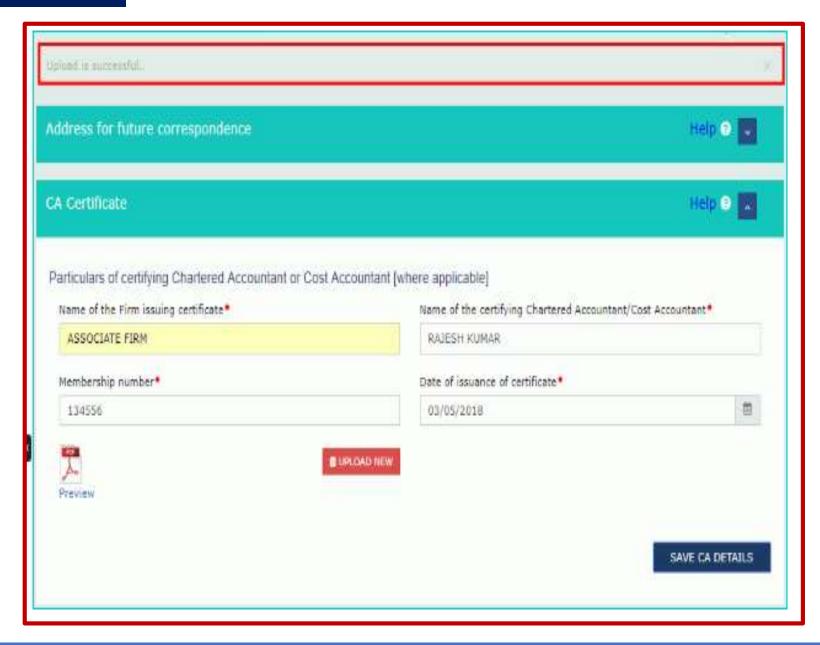
## **Update Particulars of certifying Chartered Accountant or Cost Accountant (If applicable)**

In case, you want to update details of Chartered Accountant or Cost Accountant, enter the following details (if applicable) under the section on Particulars of certifying Chartered Accountant or Cost Accountant:

- a) Name of the certifying accounting firm.
- b) Name of the certifying Chartered Accountant / Cost Accountant in the certifying firm.
- c)Membership number of the certifying firm.
- d)Date of certificate issued by the certifying accounting firm.

Attach a scanned copy of the certificate.

Click **SAVE CA** details.



### 8A, 8B & 8C - Goods Details With Invoices

**Table 8A, 8B & 8C** - Goods Details With Invoices: To add details of goods with invoices.

Goods Details With Invoices - to add details of goods with invoices of suppliers registered in GST or CX/VAT regime In case of supplier registered in GST regime:

- i. In the **GSTIN** field, enter the GSTIN number of the supplier.
- ii.In the **Invoice/Bill of entry Number** field, enter the invoice or bill of entry number.
- iii. Select the **Invoice/Bill of entry Date** using the calendar.
- iv. Enter the details of the item.
- v. Click the **ADD** button and Click the **SAVE** button.

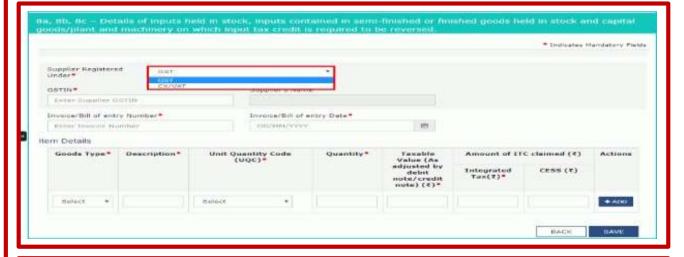
### In case of supplier registered in CX/VAT regime:

- i. In the **CX/VAT Registration Number** field, enter the CX or VAT Registration number of the supplier.
- ii.In the **Invoice/Bill of entry Number** field, enter the invoice number.
- iii. Select the **Invoice/Bill of entry Date** using the calendar.
- iv. Enter the details of the item.
- v. Click the **ADD** button and Click the **SAVE** button.

**Table 8D -** Goods Details Without Invoices: To add details of goods without invoices.

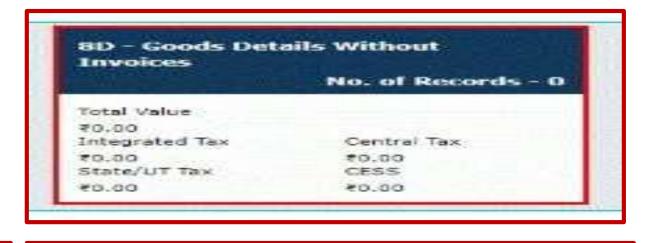
### **GSTR 10 – Final Return**

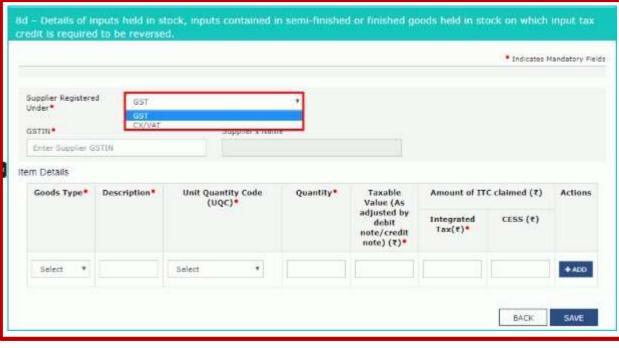


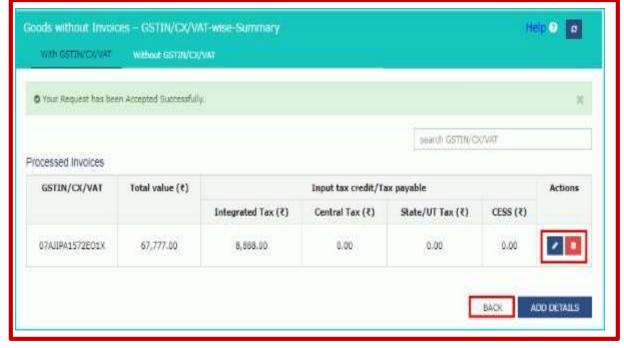


P 4 State ( Sandardar Com-	s been Acce	pted Successf	ully.					×
						search GSTIN/CX/V	AT:	
ocessed Invoice	Invoice		Total value (₹)	Input tax credit/Tax payable				Actions
	No.	Date		Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)	
07AJIPA1572E01X	111/5666	06/07/2018	6,66,666.00	1,000.00	0.00	0.00	1,000.00	

Click the **8D** - **Goods Details Without Invoices** tile to add details of goods without invoices of suppliers registered in GST or CX/VAT regime.







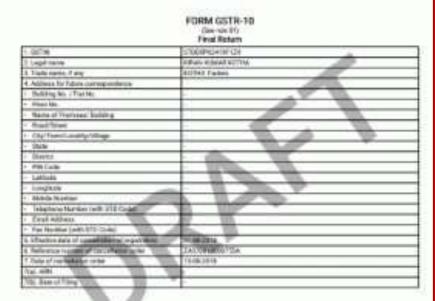
Once you have entered all the details, click the **PREVIEW DRAFT GSTR-10** button.

This button will download the draft Summary page of Form GSTR-10 for your review.

It is recommended that you download this Summary page and review the summary of entries made in different sections carefully.

The PDF file generated would bear watermark of draft as the details are yet to be filed.



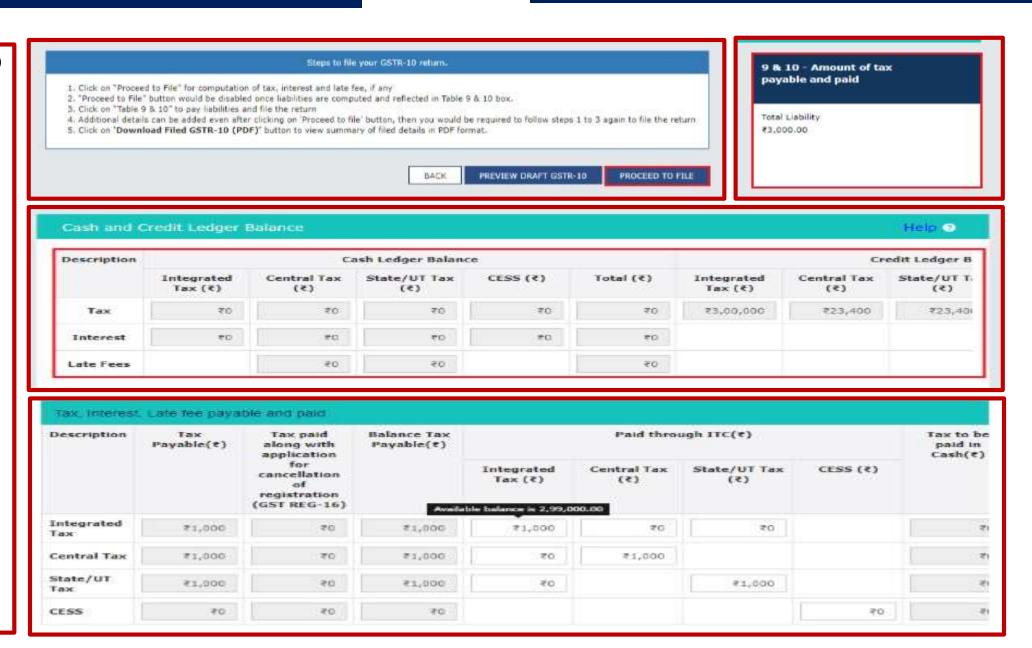


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Click the **PROCEED TO FILE** button.

Once the status of Form GSTR-10 is Ready to File, 9 & 10 - Amount of tax payable and paid tile gets enabled. Click the 9 & 10 - Amount of tax payable and paid tile.

The cash and credit ledger balance as available on date are shown



### File GSTR 10 with EVC/DSC

### **GSTR 10 – Final Return**

Select

the **Declaration** checkbox.
Select the **Authorized Signatory** from the drop-down list.

Click the FILE GSTR-10 button.

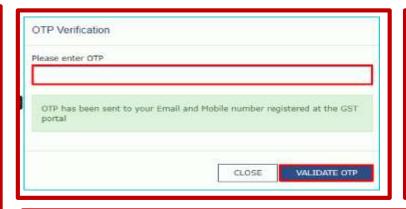
### **FILE WITH DSC:**

Select the certificate and click the **SIGN** button.

### **FILE WITH EVC:**

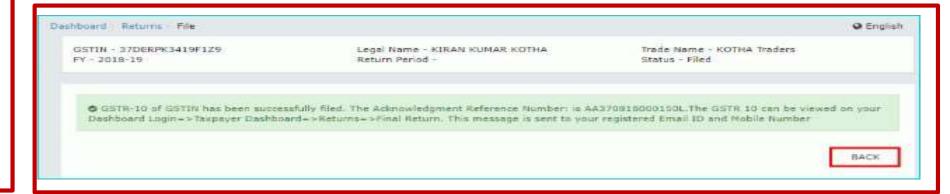
Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The success message is displayed and ARN is displayed. Status of the Form GSTR-10 return changes to "Filed









### Sec-30 Revocation of Cancellation of Registration

- Any registered person, whose registration is cancelled by Proper officer, may apply to officer for revocation of cancellation in prescribed manner within 30 days from date of service of order.
- Proper officer as per prescribed manner, either revoke cancellation of the registration or reject the application.
  - Application cannot be rejected without giving an opportunity of being heard.
- Revocation of cancellation under CGST will be a deemed revocation under SGST and vice-a-versa

### **GST REGISTRATION FORMS**

Form	Purpose of Form
GST REG-01	Application for Registration
GST REG-02	Acknowledgement
11-7   KH(1) 4	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/amendments/cancellation
GST REG-04	Clarification/additional information/document for Registration/ Amendment / Cancellation
GST REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation
GST REG-06	Registration Certificate
GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
GST REG-09	Application for Registration of Non Resident Taxable Person
GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person
GST REG-11	Application for extension of registration period by casual / non-resident taxable person
GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)

### **GST REGISTRATION FORMS**

Form	Purpose of Form			
GST REG-15	Order of Amendment			
GST REG-16	Application for Cancellation of Registration			
GST REG-17	Show Cause Notice for Cancellation of Registration			
GST REG-18	Reply to the Show Cause Notice issued for Cancellation			
GST REG-19	Order for Cancellation of Registration			
GST REG-20	Order for dropping the proceedings for cancellation of registration			
GST REG-21	Application for Revocation of Cancellation of Registration			
GST REG-22	Order for revocation of cancellation of registration			
GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration			
GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration			
GST REG-25	Certificate of Provisional Registration			
GST REG-26	Application for Enrolment of Existing Taxpayer			
GST REG-27	Show Cause Notice for cancellation of provisional registration			
GST REG-28	Order of cancellation of provisional registration			
GST REG-29	Application for cancellation of provisional registration			
GST REG-30	Form for Field Visit Report			

# Thank you



### Manual > Enrolment of Existing Taxpayer with Provisional ID and Password

I am an existing taxpayer registered under Excise, Service Tax and State Tax Laws such as VAT, Entry Tax, Luxury Tax and Entertainment Tax. I received SMS/ E-Mail with Provisional ID and Password. What are next steps for me? How do I begin to enrol with the GST Portal with Provisional ID and Password?

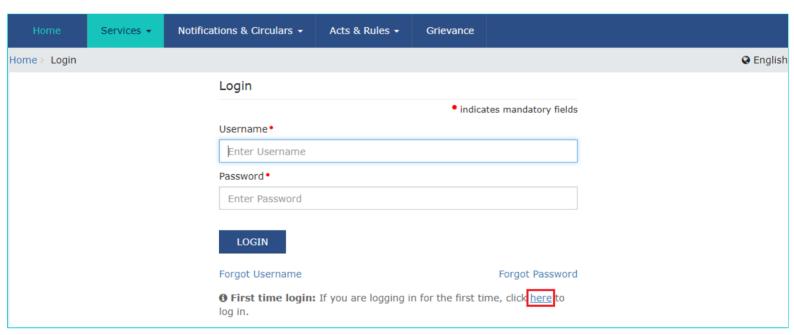
All existing taxpayers and VAT, Service tax and Central Excise taxpayers who are not registered under State VAT will be given a provisional ID and a password. You first need to create your username and password using this provisional ID and password at the GST Common Portal - <a href="https://www.gst.gov.in">www.gst.gov.in</a>.

#### Note:

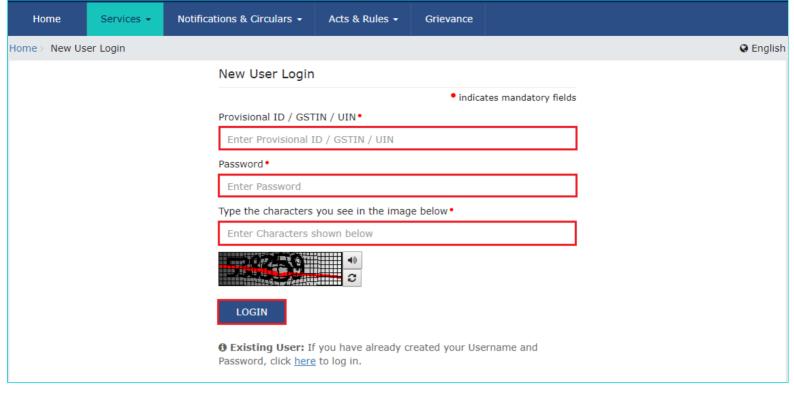
Do not share the provisional ID and password with anyone.

To enrol with the GST Portal, you need to perform the following steps:

- 1. Access the www.gst.gov.in URL. The GST Home page is displayed.
- 2. Click the LOGIN button.
- 3. The **Login** page is displayed. Click the **here** link in the instruction at the bottom of the page that says "**First time login**: **If you are logging in for the first time, click here to login**".



- 4. The Login page is displayed. In the **Provisional ID** field, type the username that you received in the e-mail, SMS or any other communication received from the State VAT and CBEC.
- 5. In the Password field, type the password that you received in the e-mail, SMS or any other communication received from the State VAT and CBEC.
- 6. In the Type the characters you see in the image below field, type the captcha text as shown in the screen.
- 7. Click the **LOGIN** button.



#### Note:

- In case you have not received or lost your Provisional ID and Password, contact your State VAT Department.
- In case you have already created your username, click the here link to login.
- 8. The Provisional ID Verification page is displayed. In the E-mail Address field, enter your e-mail address.
- 9. In the Mobile Number field, enter your valid Indian mobile number.

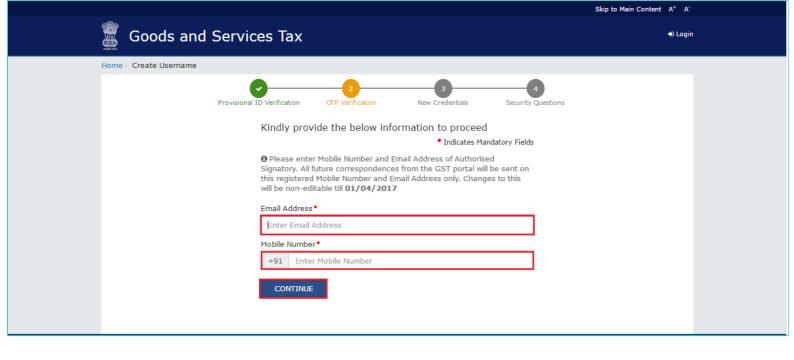
There are two One time Password (OTPs) which will be sent on your e-mail address and mobile number you just mentioned. Both OTPs are required for the verification.

#### Note:

- Enter your own e-mail address and mobile number if you are the Primary Authorised Signatory. All future correspondences from the GST Common Portal will be sent on this registered e-mail address and mobile number only.
- E-mail address and mobile number cannot be changed till 01/04/2017.
- Any change in the registered e-mail address and mobile number can be done through the amendment process after 01/04/2017 as specified in the GST Act.
- 10. Click the CONTINUE button.

Note:

You must have received two different OTPs. Do not share these OTPs with anyone. Check your e-mail address and note your e-mail OTP. Also check text message sent on your mobile phone and note your mobile OTP. In case you have not received the e-mail OTP in your Inbox, you can check your spam folder for same.

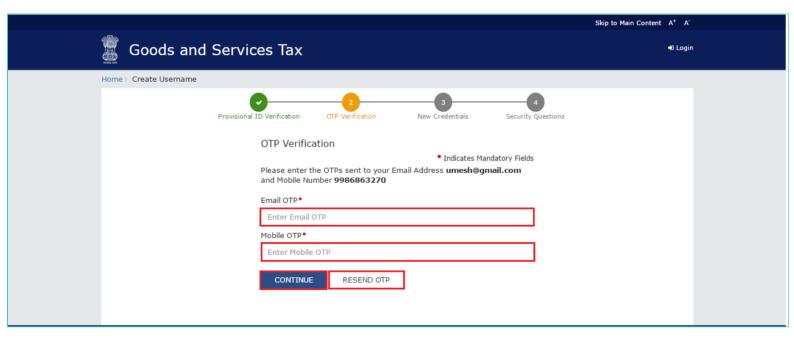


- 11. The OTP Verification page is displayed. In the Email OTP field, enter the OTP you received in your e-mail address.
- 12. In the Mobile OTP field, enter the OTP you received on your mobile phone.

#### Note:

In case you have not received the OTP, click the **RESEND OTP** button to resend the OTP to your e-mail address and mobile number. Both new OTPs have to be used for the verification. The validity period of OTP is 10 minutes.

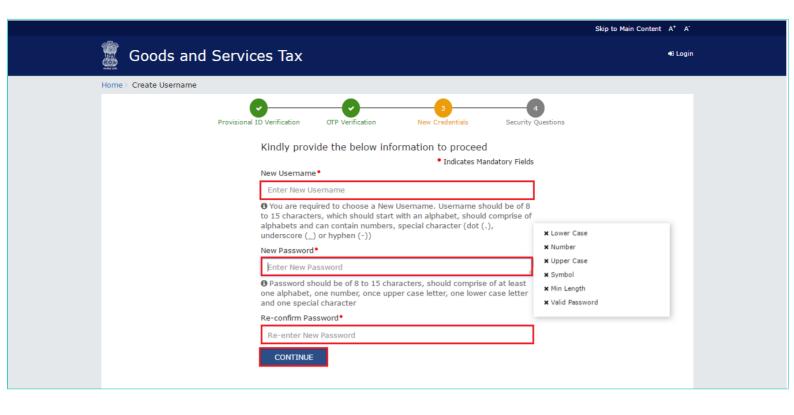
13. Click the **CONTINUE** button.



- 14. The New Credentials page is displayed. In the New Username field, enter a username for yourself.
- 15. In the New Password field, enter a password of your choice that you will be using from next time onwards.

### Note:

- Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore ( ) or hyphen (-)).
- Password should be of 8 to 15 characters, which should comprise at least one alphabet, one number, one upper case letter, one lower case letter and one special character.
- Avoid saving password in system/ browser especially in public or shared systems to avoid misuse of your account information.
- 16. In the Re-confirm Password field, reenter the password.
- 17. Click the **CONTINUE** button.

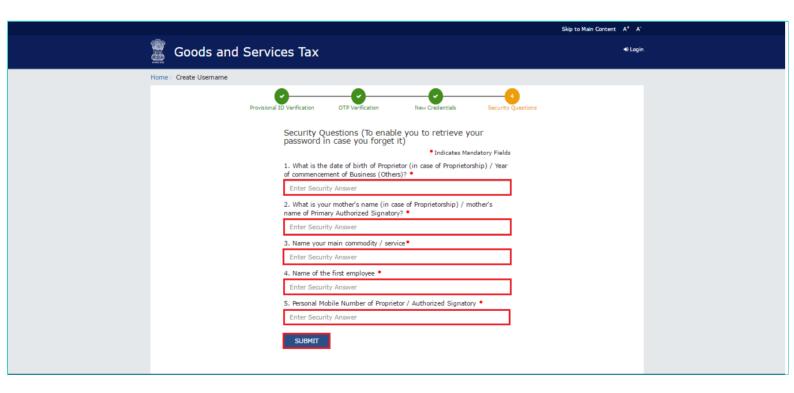


18. The Security Questions page is displayed. For each security question, enter the answers.

#### Note:

There are five questions on this page. It is mandatory to enter answers to all the security questions. Be careful when answering the security questions. In case you forget your password, you will be required to answer these security questions to retrieve your password.

19. Click the SUBMIT button.

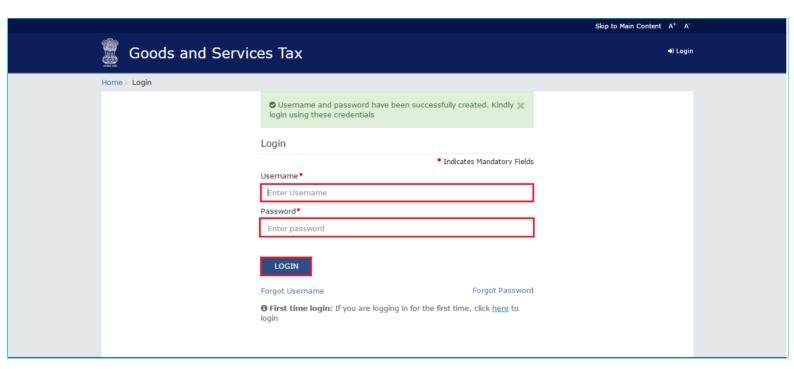


The message "Username and password have been successfully changed. Kindly login using these credentials" is displayed. You can now login to the GST Common Portal using the username and password you just created.

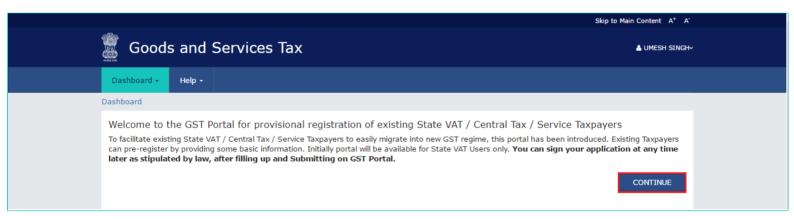
#### Note:

- Do not disclose your confidential account information like username and password, security question and answers with anyone through written note, phone or e-mail message.
- Beware of social engineering attempts. No government department or official would ask for your account credentials or OTP details. Refrain from sharing your login credentials details.

- · Be cautious about suspicious looking e-mail messages asking you to click on unknown links/ URLs. It could be a Phishing attack.
- 20. In the **Username** field, enter the username you just created.
- 21. In the Password field, enter the password.
- 22. In the Type the characters you see in the image below field, type the captcha text as shown on the screen.
- 23. Click the LOGIN button.



24. The Welcome page is displayed. Click the **CONTINUE** button.



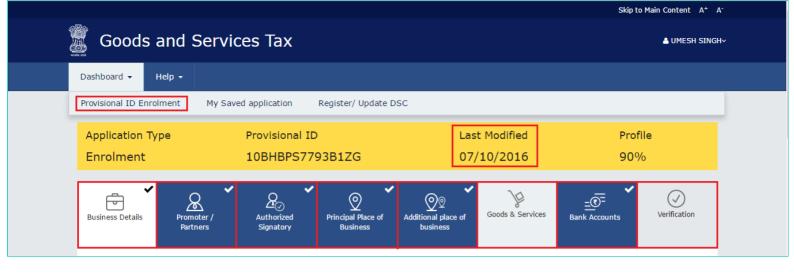
Your Dashboard is displayed. Notice, in the Dashboard, the **Last Modified** section displays the date when you last modified the Enrolment Application.

- · If there is a suspicion that your login credentials (username and password) is known to someone else, please change it immediately.
- · If you suspect any unauthorized activity on your user account or any loss/ leakage of data, please inform GST Helpdesk immediately.

### Note:

Enrolment application can be filled only in English language. You can save and retrieve the application later. All the fields marked with red dot are mandatory to be filled.

Alternatively, you can the click the **Dashboard > Provisional ID Enrolment** command to access the Enrolment Application.



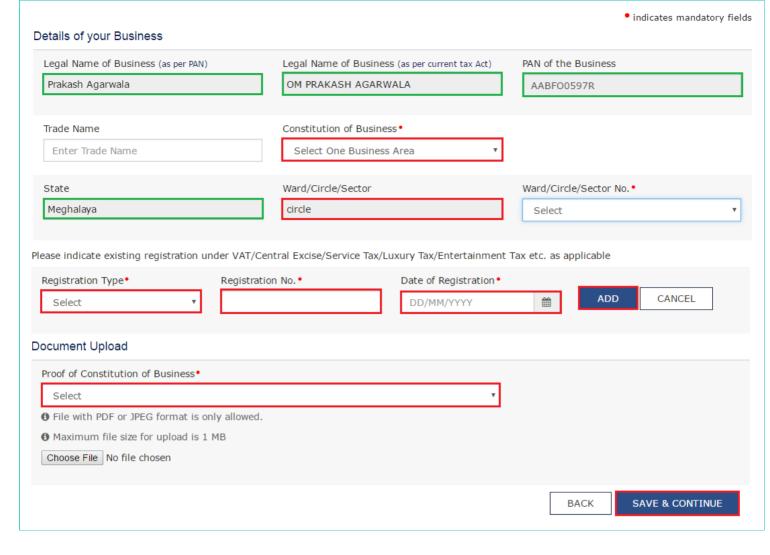
On the top of the page, there are eight tabs as **Business Details**, **Promoter/ Partners**, **Authorized Signatory**, **Principal Place of Business**, **Additional Place of Business**, **Goods & Services**, **Bank Accounts** and **Verification**. Click each tab to enter the details.

Click the tab names to know more details:

- Business Details
- Promoter/ Partners
- Authorized Signatory
- Principal Place of Business
- Additional Places of Business
- Goods & Services
- Bank Accounts
- Verification

### **Business Details:**

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for enrolment.



### In case of registration under State VAT System:

### Note:

Following details are auto-populated in the enrolment application based on your existing data in State VAT system but you cannot edit these details:

- Legal Name of Business (as per PAN)
- · Legal Name of Business (as per current tax Act)
- PAN of the Business
- State
- · Ward/Circle/Sector

The Trade Name is pre-populated but you can edit the same.

- a. In the Trade Name field, enter the trade name of your business.
- b. In the Constitution of Business drop-down list, select the type of constitution of your business.

#### Note:

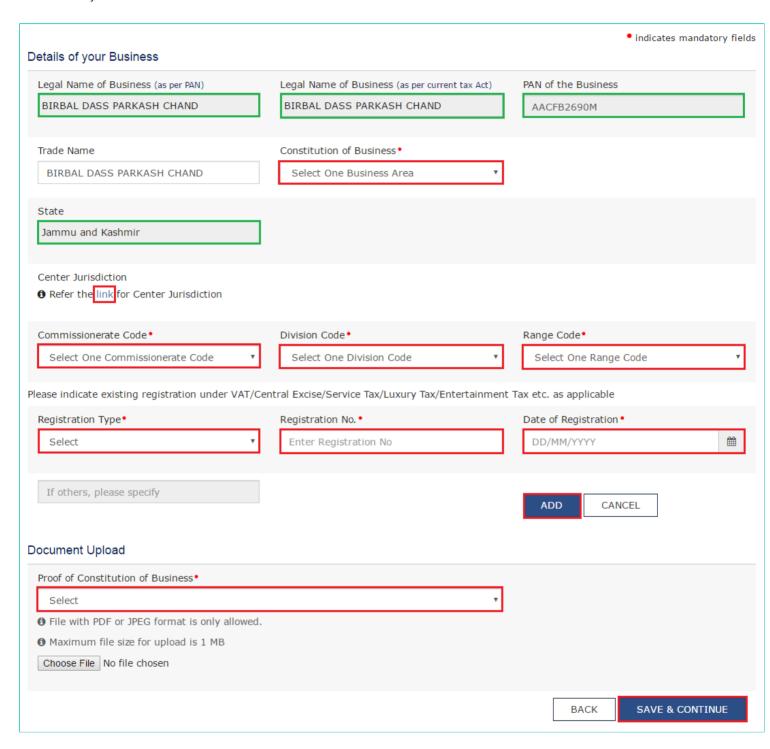
If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Others** option in **the Proof of Constitution of Business** drop-down list

- c. In the Ward/Circle/Sector No. drop-down list, select the Ward/ Circle/ Sector number of your business.
- d. Under the **Please indicate existing registration** section, in the **Registration Type** drop-down list, select the appropriate registration type.
- e. In the Registration No. field, enter the registration number
- f. Select the **Date of Registration** using the calendar.
- g. Click the Add button.
- h. In the Document Upload section, in the **Proof of Constitution of Business** drop-down list, select the appropriate document to be uploaded.

### Note:

If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Registration Certificate** option and attach the **Service Tax Registration Certificate** as a support document.

- i. Click the Choose File button. Navigate and select the document.
- j. Click the SAVE & CONTINUE button.



### In case of registration under Central Excise or Service Tax:

#### Note

Following details are auto-populated in the enrolment application based on your existing data in the Central Excise or Service Tax system but you cannot edit these details:

- Legal Name of Business (as per PAN)
- Legal Name of Business (as per current tax Act)
- PAN of the Business
- State

The Trade Name is pre-populated but you can edit the same.

- a. In the Trade Name field, enter the trade name of your business.
- b. In the Constitution of Business drop-down list, select the type of constitution of your business.

#### Note:

If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, please select the **Others** option in the **Constitution of Business** drop-down field.

#### Note:

In case you do not know your Center Jurisdiction, click the link hyperlink.

- c. In the Commissionerate Code drop-down list, select the Commissionerate Code of your jurisdiction.
- d. In the Division Code drop-down list, select the Division Code under the Commissionerate of your jurisdiction.
- e. In the Range Code drop-down list, select the Range Code under the Division of your jurisdiction.
- f. Under the **Please indicate existing registration** section, in the **Registration Type** drop-down list, select the appropriate registration type.
- g. In the Registration No. field, enter the registration number
- h. Select the Date of Registration using the calendar.
- i. Click the Add button.
- j. In the Document Upload section, in the **Proof of Constitution of Business** drop-down list, select the appropriate document to be uploaded.

### Note:

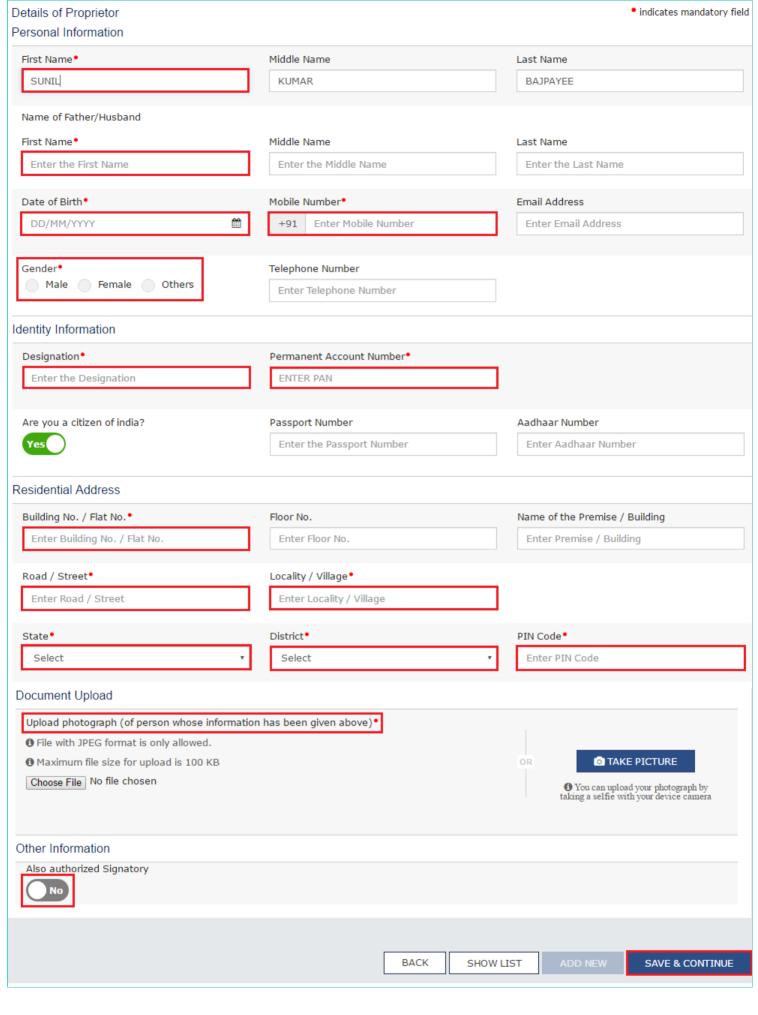
If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Registration Certificate** option and attach the **Service Tax Registration Certificate** as a support document.

- k. Click the Choose File button. Navigate and select the document.
- I. Click the **SAVE & CONTINUE** button.

Click here to go back to tab names

### **Promoter/ Partners:**

This tab page displays the details of the stakeholders chosen in the Constitution of Business detail.



- a. In the First Name field, enter the first name of the stakeholder.
- b. In the Middle Name field, enter the middle name of the stakeholder.
- c. In the Last Name field, enter the last name of the stakeholder.
- d. Under the Name of Father/Husband, in the First Name field, enter the first name of the father of the stakeholder.
- e. Under the Name of Father/Husband, in the Middle Name field, enter the middle name of the father of the stakeholder.

- f. Under the Name of Father/Husband, in the Last Name field, enter the last name of the father of the stakeholder.
- g. Select the Date of Birth of the stakeholder using the calendar.
- h. In the Mobile Number field, enter the valid Indian mobile number of the stakeholder.
- i. In the Email Address field, enter the valid e-mail address of the stakeholder.
- j. Select the **Gender** of the stakeholder.
- k. In the **Designation** field, enter the designation of the stakeholder.
- I. In the Permanent Account Number field, enter the Permanent Account Number (PAN) of the stakeholder.
- m. In the Aadhaar Number field, enter the Aadhaar Number of the stakeholder.
- n. In case you are a citizen of India, select Yes or else select No.
  - i. In case of NO, in the Passport Number field, enter the passport number of the stakeholder.
- o. In the Building No. / Flat No. field, enter the building number and flat number of the residential address of the stakeholder.
- p. In the Floor No. field, enter the floor number of the residential address.
- q. In the Name of the Premise / Building field, enter the name of the building of the residential address.
- r. In the Road / Street field, enter the road name where the residential address is located.
- s. In the Locality / Village field, enter the locality or village name where the residential address is located.
- t. In the State drop-down list, select the State where the residential address is located.
- u. In the District drop-down list, select the city or district where the residential address is located.
- v. In the PIN Code field, enter the pin code of the place where the residential address is located.
- w. In the Document Upload section, click the **Choose File** button to add the photograph of the stakeholder. Navigate and select the document.
- x. Click the **SAVE & CONTINUE** button.

#### Note:

In case the stakeholder whose details are entered is also the authorized signatory, select the Also authorized Signatory option.

To add more details of any other stakeholder, click the **ADD NEW** button.

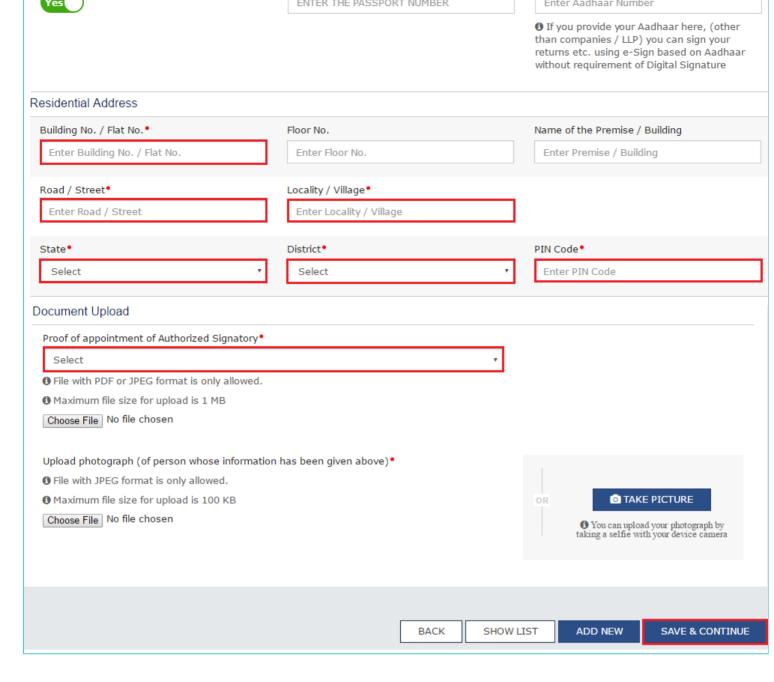
To view the list of all the stakeholders, click the SHOW LIST button.

Click here to go back to tab names

### **Authorized Signatory:**

This tab page displays the details of the authorized signatory.

Authorized Signatory		• indicates mandatory fiel
Primary Authorized Signatory		
Personal Information		
First Name •	Middle Name	Last Name
Enter the First Name	Enter the Middle Name	Enter the Last Name
Name of Father/Husband		
First Name •	Middle Name	Last Name
Enter the First Name	Enter the Middle Name	Enter the Last Name
Data of District	20 1 1 2 2 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1	5
Date of Birth•	Mobile Number	Email Address
DD/MM/YYYY	+91 Enter Mobile Number	Enter Email Address
Gender•	Telephone Number	
Male Female Others	Enter Telephone Number	
	Litter receptions number	
Identity Information		
Designation•	Permanent Account Number•	
Enter the Designation	ENTER PAN	
Are you a citizen of india?	Passport Number	Aadhaar Number



- a. In case you are the primary Authorized Signatory, select the checkbox for Primary Authorized Signatory.
- b. In the **First Name** field, enter the first name of the authorized signatory.
- c. Under the Name of Father/Husband, in the First Name field, enter the first name of the father of the authorized signatory.
- d. Under the Name of Father/Husband, in the Middle Name field, enter the middle name of the father of the authorized signatory.
- e. Under the Name of Father/Husband, in the Last Name field, enter the last name of the father of the authorized signatory.
- f. Select the **Date of Birth** of the authorized signatory using the calendar.
- g. In the Mobile Number field, enter the valid Indian mobile number of the authorized signatory.
- h. In the Email Address field, enter the valid e-mail address of the authorized signatory.
- i. Select the **Gender** of the authorized signatory.
- j. In the **Designation** field, enter the designation of the authorized signatory.
- k. In the Permanent Account Number field, enter the Permanent Account Number (PAN) of the authorized signatory.
- I. In case you are a citizen of India, select Yes or else select No.
  - i. In case of NO, in the **Passport Number** field, enter the passport number of the authorized signatory.
- m. In the Aadhaar Number field, enter the Aadhaar Number of the authorized signatory.
- n. In the Building No. / Flat No. field, enter the building number and flat number of the residential address of the authorized signatory.
- o. In the Floor No. field, enter the floor number of the residential address.
- p. In the Name of the Premise / Building field, enter the name of the building of the residential address.
- q. In the Road / Street field, enter the road name where the residential address is located.
- r. In the Locality / Village field, enter the locality or village name where the residential address is located.
- s. In the State drop-down list, select the State where the residential address is located.
- t. In the District drop-down list, select the city or district where the residential address is located.
- u. In the **PIN Code** field, enter the pin code of the place where the residential address is located.

- v. In the Document Upload section, in the **Proof of appointment of Authorized signatory** drop-down list and **Upload photograph**, select the appropriate document to be uploaded.
- w. Click the Choose File button. Navigate and select the document.
- x. In the Document Upload section, click the **Choose File** button to add the photograph of the stakeholder. Navigate and select the document.
- y. Click the SAVE & CONTINUE button.

#### Note:

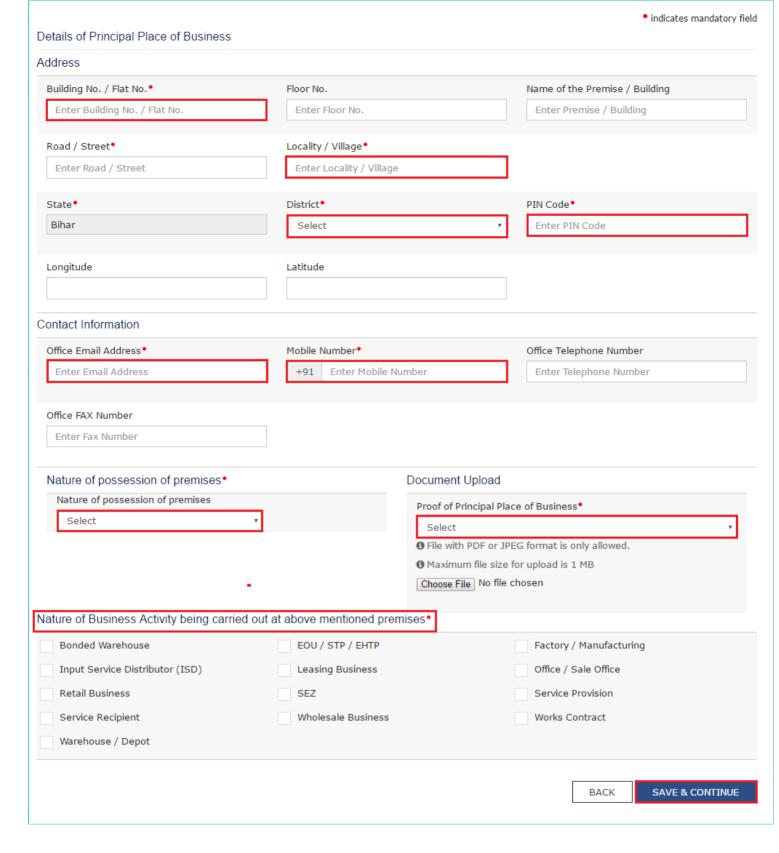
To add more details of any other authorized signatory, click the **ADD NEW** button.

To view the list of all the authorized signatories, click the **SHOW LIST** button.

Click here to go back to tab names

### **Principal Place of Business:**

This tab page displays the details of the principal place of business.



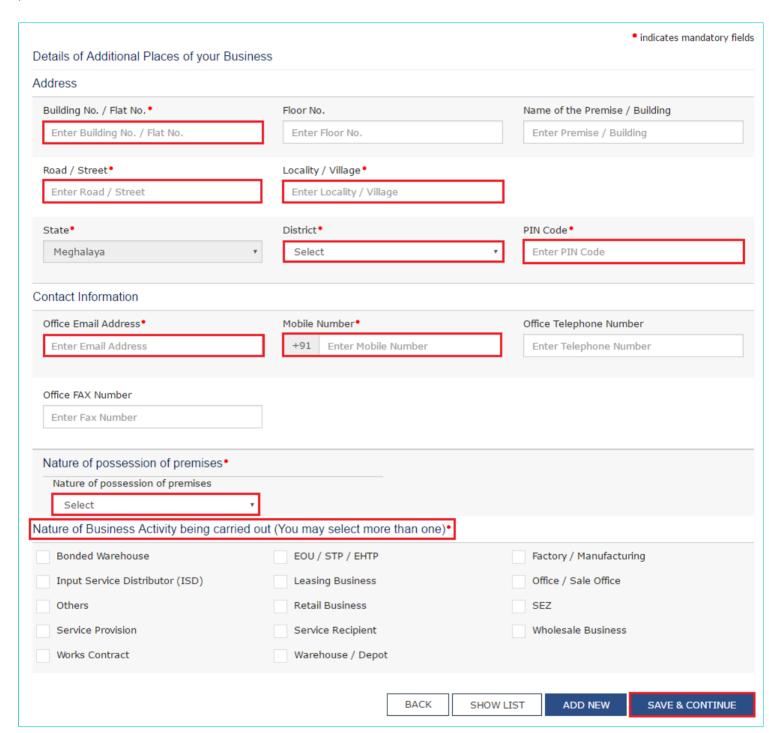
- a. In the Building No. / Flat No. field, enter the building number and flat number of the principal place of your business.
- b. In the Floor No. field, enter the floor number of the principal place of your business.
- $c.\ In\ the\ \textbf{Name}\ of\ the\ Premise\ \emph{I}\ Building\ field,\ enter\ the\ name\ of\ the\ building\ of\ the\ principal\ place\ of\ your\ business.$
- d. In the Road / Street field, enter the road name where the principal place of your business is located.
- e. In the Locality / Village field, enter the locality or village name where the principal place of your business is located.
- f. In the **District** drop-down list, select the city or district where the principal place of your business is located.
- g. In the PIN Code field, enter the pin code of the place where the principal place of your business is located.
- h. In the Office Email Address field, enter the official e-mail address used for business purpose.
- i. In the **Mobile Number** field, enter the official Indian mobile number used for business purpose.
- j. In the Office Telephone Number field, enter the official telephone number used for business purpose.
- k. In the Office FAX Number field, enter the official FAX number used for business purpose.
- I. In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- m. In the Document Upload section, in the Proof of Principal Place of Business drop-down list, select the appropriate document to be uploaded.

- n. Select the checkbox for Nature of Business Activity being carried out at the premises whose details are entered here.
- o. Click the SAVE & CONTINUE button.

Click here to go back to tab names

# **Additional Places of Business:**

This tab page displays the details of the additional places of the business. Enter the details similarly like Principal Place of Business Details provided above.



Click here to go back to tab names

## Goods & Services:

This tab page displays the details of the goods and services supplied by the business.

Goods Services	
Details of Goods / Commodities supplied by the business	
Please specify top 5 goods / commodities supplied by you	
#If you want to add another commodity then please click on 'x' icon to enter a new commodity.	
Search HSN Chapter by Name or Code	Search HSN Code
Search HSN Chapter	Search HSN Code
BACK SAVE & CONTINUE	

In case you deal with Goods or Commodities, you need to mention the HSN Code in the Goods tab. In case you deal with services, you need to mention the Service Classification Code in the Services tab. You can add maximum 5 goods and 5 services. In case, you have more than 5 goods or services, you must add the top 5 goods or services you are dealing with.

## Goods Tab:

In some cases you may know the HSN Code, and in some cases you might not know the HSN Code. Follow the steps given below to fill the HSN Code.

# In case you know the HSN Code:

Let us take an example that you need to add the HSN Code 61051010. To add the HSN Code, perform the following steps:

- a. In the Search HSN Chapter by Name or Code field, enter the first four digit 6105 from the HSN Code.
- b. In the Search HSN Code field, enter the HSN code 61051010. HSN Code is successfully added.

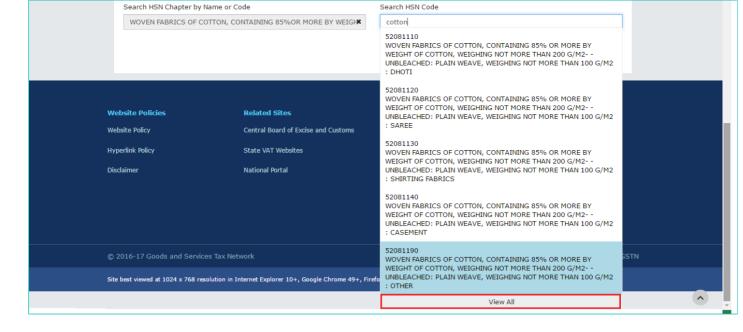
### In case you do not know the HSN Code:

Let us take an example where the dealer deals with cotton textile.

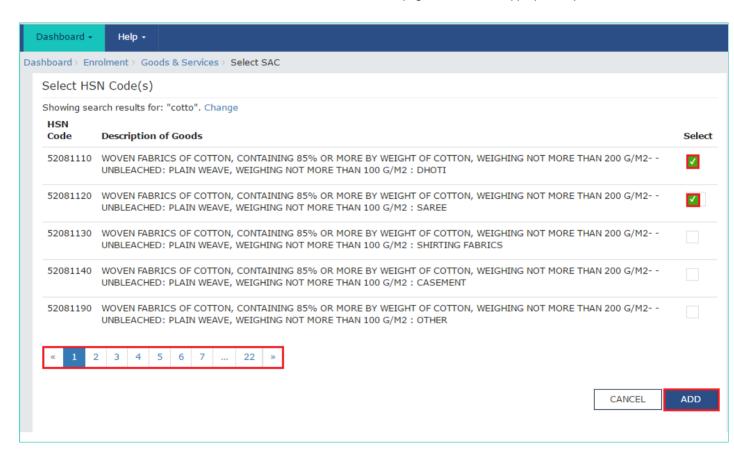
a. In the **Search HSN Chapter by Name or Code** field, type cotton; related HSN Chapter list is displayed. From the displayed list, scroll and select the appropriate option (in this case 5208).



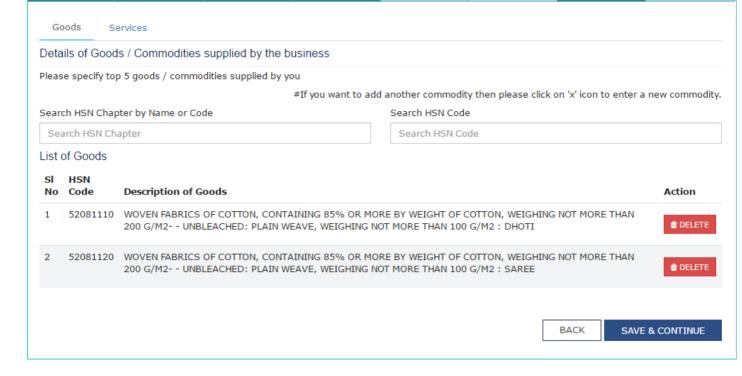
b. In the **Search HSN Code** field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the **View All** link.



c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.

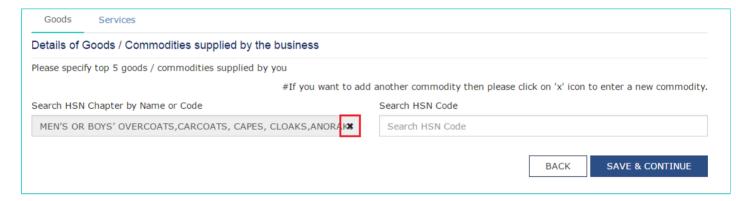


d. Click the Add button. HSN Code is successfully added.



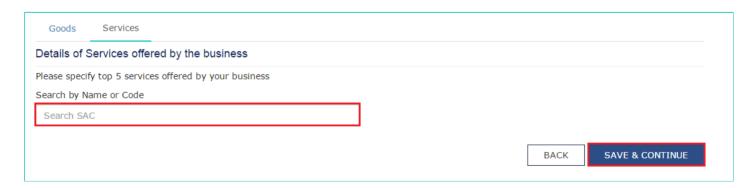
#### Note:

In case you want to add another good or commodity, click the X icon as shown in the image below.



### Services Tab:

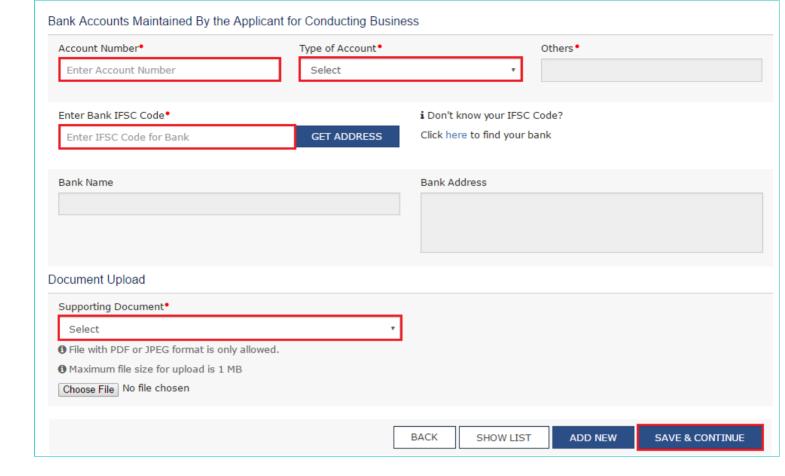
- a. In the **Search by Name or Code** field, type the name or the Service Classification Code of the services supplied by the business. Service Classification Code is successfully added.
- b. Click the **SAVE & CONTINUE** button.



Click here to go back to tab names

# **Bank Accounts:**

This tab page displays the details of the bank accounts maintained for conducting business.



- a. In the Account Number field, enter the account number of the Bank.
- b. In the Type of Account drop-down list, select the type of account.
- c. In the Enter Bank IFSC Code field, enter the IFSC code of the Bank.

#### Note:

In case you don't know the IFSC code, click the here link to know the IFSC code.

Alternatively, you can also find the IFSC code in the cheque book or the cheque leaflet of your Bank.

- d. In the Document Upload section, in the Supporting Document drop-down list, select the appropriate document to be uploaded.
- e. Click the SAVE & CONTINUE button.

## Note:

In case you want to add details of more Bank accounts, click the ADD NEW button.

To view the list of all the stakeholders, click the **SHOW LIST** button.

Click here to go back to tab names

# Verification:

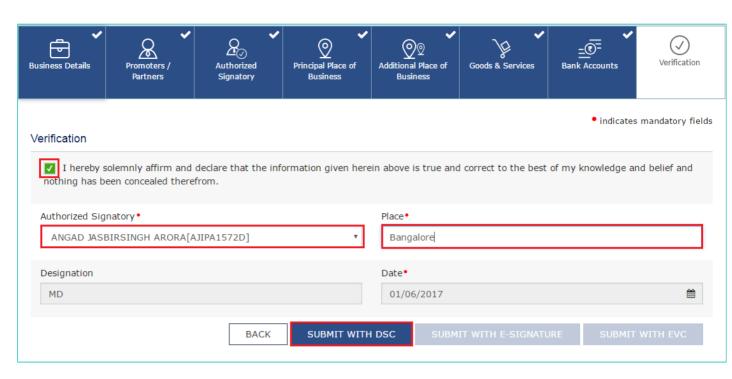
This tab page displays the details of the verification for authentication of the details submitted in the form.

- a. Select the Verification checkbox.
- b. In the Authorized Signatory drop-down list, select the name of the authorized signatory.
- c. In the Place field, enter the place of your principal place of business.
- d. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC) or E-Signature or Electronic Verification Code (EVC). Submission of application with the details is NOT completed unless DSC/ E-Signature/ EVC is affixed.

Digitally signing using DSC is mandatory in case of LLP and Companies.

The Enrolment Application can be electronically signed using E-Signature only if the authorized signatory has an Aadhar number and same is mentioned in the Partners/Promoters tab page of the Enrolment Application. This is because E-Signature is an Aadhar based electronic verification service.

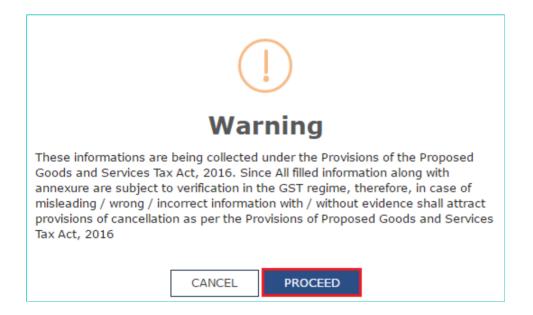
# In Case of DSC:



Note: In case, your DSC is not registered, you will need to register DSC.

Click here to know more about how to register DSC.

f. Click the PROCEED button.

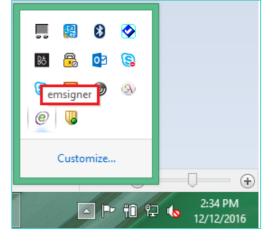


### Note:

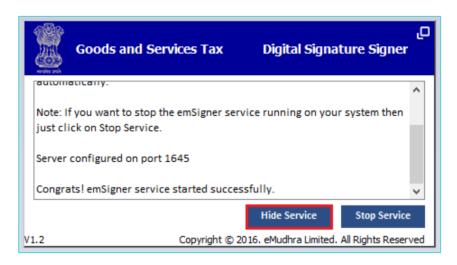
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on you laptop/ desktop, perform the following steps:

- 1. Click the item tray.
- 2. Double click the emSigner icon.



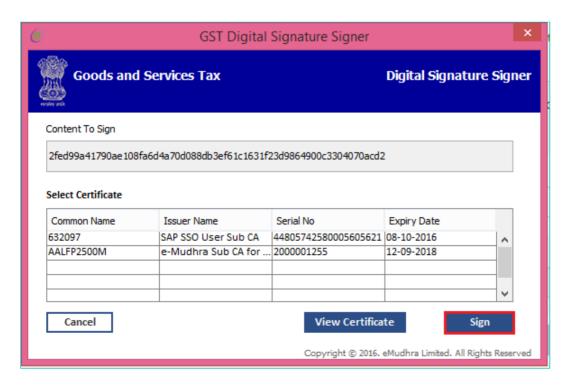
3. Click the Hide Service button to minimize the dialog box.



- g. Select the certificate and click the SIGN button.
- h. Enter the PIN (dongle password) for the attached DSC.

### Note:

To view the details of your DSC, click the View Certificate button.



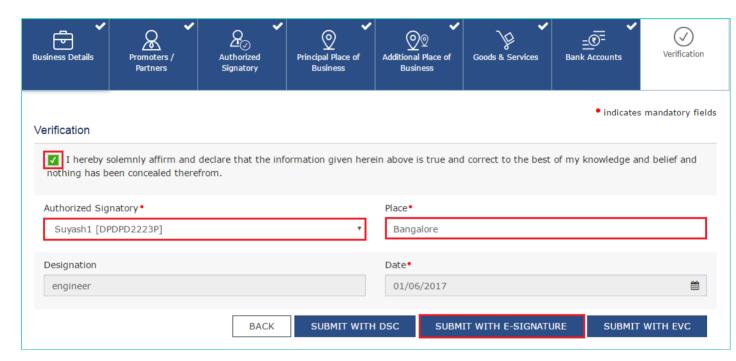
The success message is displayed after the validation of the PIN. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

```
Dashboard > Enrolment > Acknowledgement

SUCCESS
Thank you for submission.
System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes
```

# In Case of E-Signature:

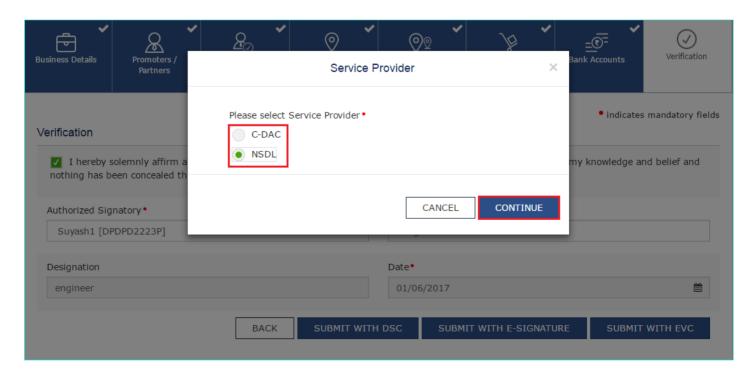
e. Click the SUBMIT WITH E-SIGNATURE button.



f. In the Please select Service Provider option, select the appropriate Service Provider.

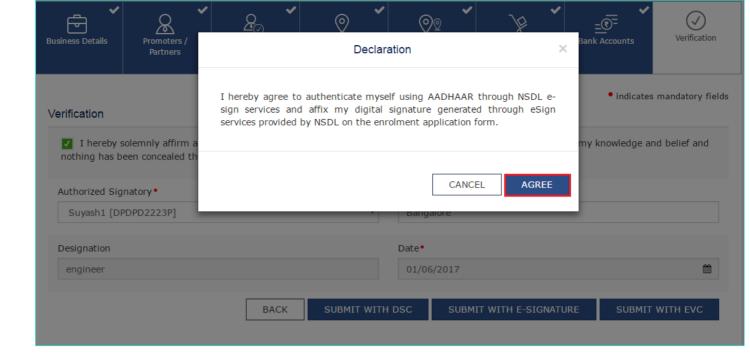
Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

g. Click the CONTINUE button.

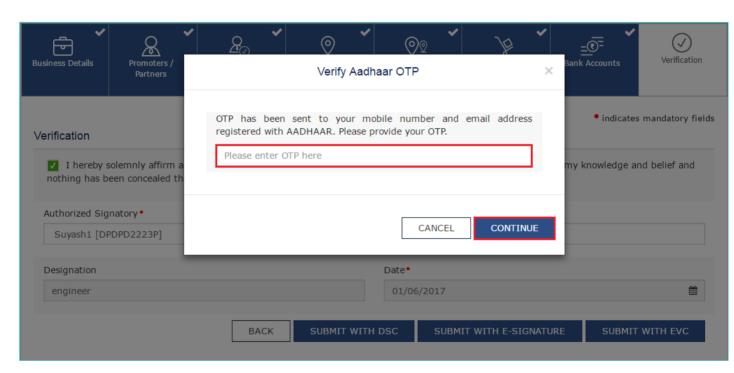


h. In the Declaration box, click the **AGREE** button.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.



i. **Verify Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar. Click the **CONTINUE** button.

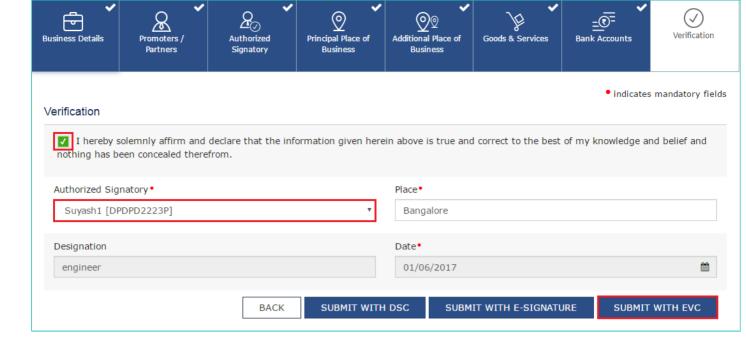


The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



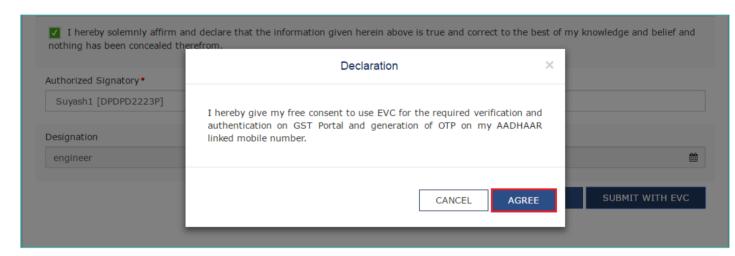
## In Case of Electronic Verification Code:

e. Click the SUBMIT WITH EVC button.

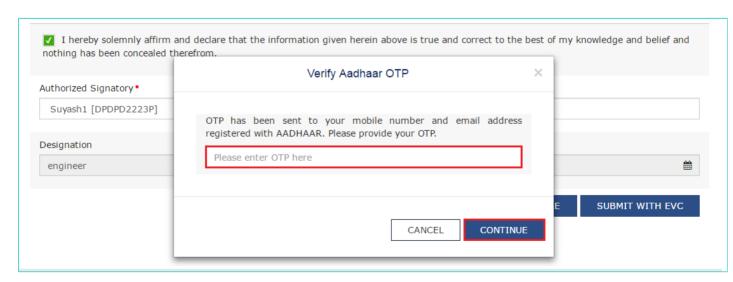


f. In the Declaration box, click the AGREE button.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.



g. **Verify Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar. Click the **CONTINUE** button.



The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

Dashboard ▼ Help ▼

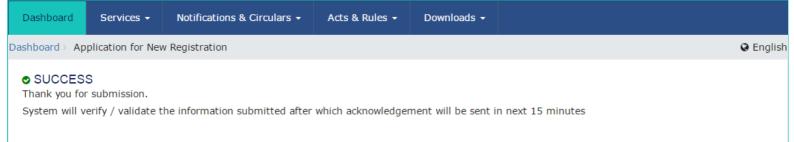
Dashboard > Enrolment > Acknowledgement

# SUCCESS

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

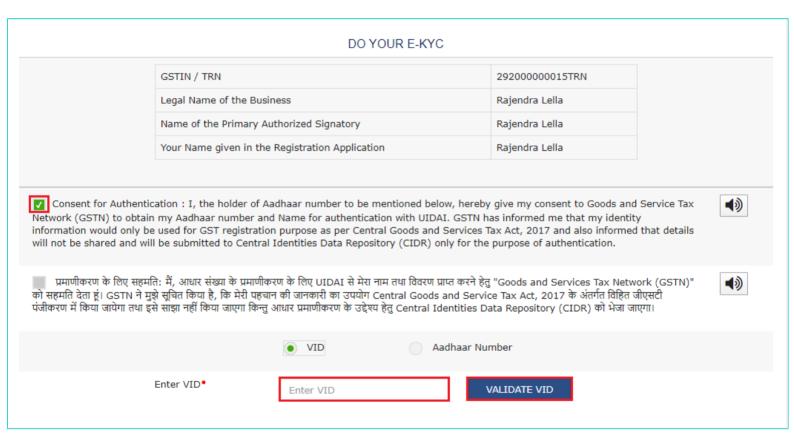
Click here to go back to tab names



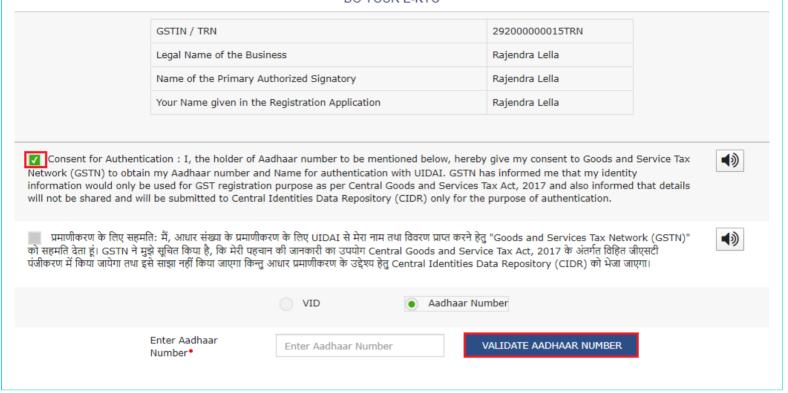
# Aadhaar Authentication (E-KYC) via link shared on GST registered mobile number and e-mail IDs

Once you have opted "Yes" for Aadhaar authentication while registering on the GST Portal and registration application is submitted, an authentication link will be shared on GST registered mobile number and e-mail IDs of the Promoters/ Partners and Authorized Signatories. Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application and is valid only for 15 days.

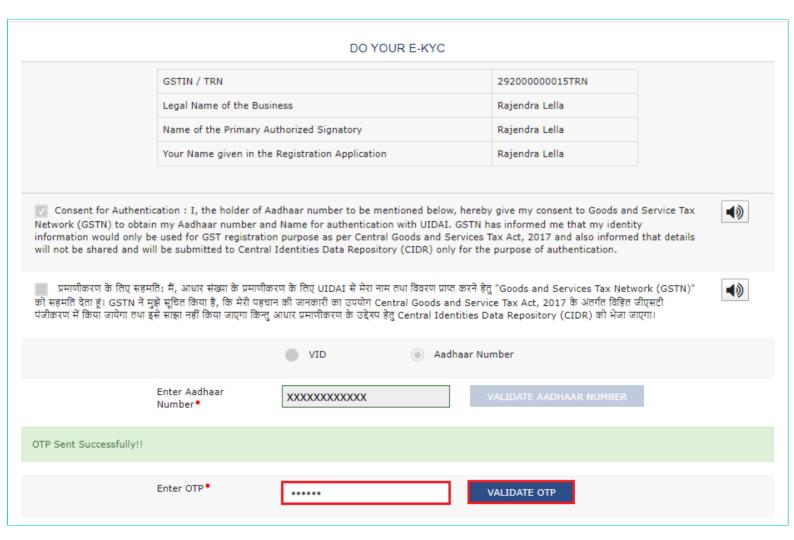
- · Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- 22. Click the authentication link received on GST registered mobile number and e-mails IDs of the Promoters/ Partners, Authorized Signatories. Select the **Consent for Authentication**. Enter your **VID** or **Aadhaar Number**.



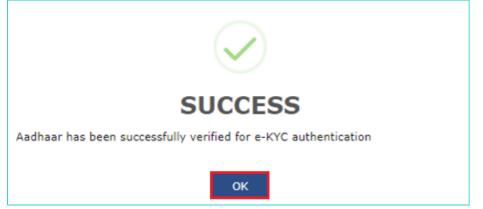
# DO YOUR E-KYC



23. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the UIDAI and click the **VALIDATE OTP** button. **Note**: You can request for Aadhaar OTP again only after 45 seconds has passed from the previous request of Aadhaar OTP.



24. A success message is displayed when Aadhaar is successfully verified for e-KYC authentication. Click **OK**.



# Note:

- Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application and is valid only for 15 days.
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- If Aadhaar authentication link is used once for authentication, same authentication link cannot be accessed again.
- Navigate to **My Saved Applications** > **Aadhaar Authentication Status** > **RESEND VERIFICATION LINK**, to resend the authentication link to mobile number and e-mails IDs of the Promoters/ Partners or Authorized Signatories mentioned in the application. You need to verify your Aadhaar details within 15 days of the generation of the TRN.