

GST Registration –Law and Process

**ICMAI
GST Course**

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Agenda Points



Introduction to GST Registration

● **Liability to Register**

● **Situations demanding Compulsory Registration**

● **Process of Registration - Walkthrough**

● **Aadhar Authentication or e-KYC for existing taxpayers**

● **Queries and discussion**

REGISTRATION



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

WHY REGISTRATION IS REQUIRED?

FOR IDENTIFICATION
OF TAX PAYERS

ENSURING TAX
COMPLIANCE

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

IN NUTSELL, THERE
IS SEAMLESS FLOW
OF ITC FROM
SUPPLIER TO
RECEPIENT

Notice for non Registration!

Office of the State Tax Officer,
2. Dated: 17.12.2024

Summons to appear in person and to produce documents

(Issued under the provisions of Section 70 of the Tamil Nadu Goods and Services Tax Act, 2017
and the Central Goods and Services Act, 2017)

To,

Notice to Panipuri Vendor

Whereas, based on the reports received from RazorPay and Phonepe, you have received UPI payments for outward supply of Goods/Services, and the payments received for the years 2021-22, 2022-23 and 2023-24 are as below:

Year	Payments Received
2023-24	Rs. 40,11,019/-

2. Whereas, further analysis shows that you have not registered under the provisions of the TNGST Act, 2017 read with relevant CGST Act, 2017.

3. Whereas the statutory provisions relevant to registration provisions under TNGST/CGST Act, 2017 is shown as below:

As per subsection (1) of section 22 of the TNGST / CGST Act, 2017, every supplier with aggregate turnover of Rs.20 lakhs in a financial year shall be liable for registration. Further, as per sub-section (2) of section 23 of the TNGST/CGST Act, 2017, the Government, by notification have exempted any person, upto Rs.40 lakhs, who is engaged in exclusive supply of Goods from obtaining registration.

Furthermore, supplying goods/services without obtaining GST registration even after crossing the threshold limit is an offence, liable to be penalised under section 122(1)(xi) of the TNGST Act, 2017 that extends to Rs.10,000 or 10% of the tax due, whichever is higher.

Geocoding of Address of Principal Place of Business – For all locations (wef 07-07-23)

- The functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.
- This functionality can be accessed under the Services/Registration tab in the GST portal.
- The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.
- The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under -My profile>>Place of Business tab under the heading "Principal Geocoded" after logging into the portal. It will not change your existing addresses.

Geocoding of Address of Principal Place of Business

- The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment.
- It may be noted that the address appearing on the registration certificate can be changed only through core amendment process. This geocoding functionality would not impact the previously saved address record.
- This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.
- **Additionally geocoding of additional place of business is also made available. (GSTN Advisory – 19-09-2023)**

Geocoding of Address of Principal Place of Business

The screenshot shows the GST Common Portal dashboard for Mission Informatics Pvt Ltd. The user is logged in from IP 122.15.156.71. A message states: "Your address of Principal Place of Business is not Geocoded in our records. Kindly click on continue to update the Geocoded Address Continue". Navigation buttons at the bottom include "RETURN DASHBOARD >", "CREATE CHALLAN >", and "VIEW NOTICE(S) AND ORDER(S) >".

Information

The facility has been provided to the taxpayers so that they can map geographic coordinates (latitude & longitude) of their address of Principal Place of Business on maps.

2.2. Alternatively, navigate to **Services > Registration > Geocoding Principal Place of Business** to Geocode your Principal Place of Business.

The screenshot shows the navigation menu of the GST Common Portal. The "Services" menu is expanded, and the "Registration" option is selected. Under "Registration", the "Geocoding Principal Place of Business" option is highlighted with a red box.

Note: In case you have already geocoded your address while filing New Registration or Amendment, this facility will not be available to you.

Geocoding of Address of Principal Place of Business

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Details of Geocoded Address of Principal Place of Business

Existing Address

Geocoded Address

2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001

Ambala Head Post Office, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001

SNo.	Field Name	Existing Address	Geocoded Address
1	PIN Code	133001	133001
2	State	Haryana	Haryana
3	District	Ambala	Ambala
4	City / Town / Village	Ambala	Ambala
5	Locality/Sub Locality	-	Ambala Cantt Station
6	Nearby Landmark	-	-
7	Road / Street	NH 444A	NH 444A
8	Building No. / Flat No.	14 B	14 B
9	Name of the Premises / Building	BSNL Staff Quarters	BSNL Staff Quarters
10	Floor No.	-	GROUND FLOOR

ACCEPT GEOCODED ADDRESS

UPDATE GEOCODED ADDRESS

2. The Geocoded address of the Principal Place of Business accepted by the taxpayer is displayed in the fields appearing below the map. All relevant fields will be auto-populated and frozen, i.e., no changes would be allowed to be done by the taxpayer.

[Dashboard](#) | [Services](#) | [Registration](#) | Geocoding Principal Place of Business

English

* indicates mandatory fields

Details of Geocoded Address of Principal Place of Business

Address

PIN Code *	State *	District *
133001	Haryana	Ambala
City / Town / Village *	Locality/Sub Locality	Road / Street *
Ambala	Ambala Cantt Station	
Name of the Premises / Building	Building No. / Flat No. *	Floor No.
BSNL Staff Quarters	14-B	GROUND FLOOR
Nearby Landmark	Latitude	Longitude
Enter Nearby Landmark	30.3443080000001	76.634501

RESET GEOMETRY

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *	Place *
Select ▼	Enter Place
Designation / Status *	Date *
	14/02/2023

! Facing problem using DSC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMINDE ME LATER
BACK
SUBMIT WITH DSC
SUBMIT WITH EVC

Geocoding of Address of Principal Place of Business

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

ANGAD JASBIRSINGH ARORA

Place *

Haryana

Designation / Status *

Director

Date *

14/02/2023

Facing problem using DSC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMIND ME LATER

BACK

SUBMIT WITH DSC

SUBMIT WITH EVC

Note: If you wish to complete this later you can click on **Remind Me Later** button.

Biometric Aadhaar Authentication – New Registration



वित्त मंत्रालय
MINISTRY OF
FINANCE



Implementation of Recommendations of 53rd GST Council meeting

Biometric based Aadhaar authentication for GST Registration on Pan India basis

- In order to PAN India roll out the Provisions of sub-rule (4A) of rule 8 of CGST Rules, 2017 as done by the Center vide Notification No. 04/2023 dated 31.03.2023 have been made applicable to all the States/ Union Territories for biometric authentication of Aadhaar number and in-person verification of the applicant before grant of registration in cases identified on the basis of data analytics and risk parameters.
- Provisions for mandatory visit to GST Suvidha Kendra for photo- capturing and original document verification for those applicants who do not opt for biometric based Aadhaar authentication has been made applicable by inserting second proviso to sub-rule (4A) of rule 8 of CGST Rules, 2017 vide notification no. 12/2024 dated 10.07.2024.
- The original documents uploaded with the GST registration application in FORM GST REG-01 must be verified;
- Such verification must be done at a Facilitation Centre notified by the Commissioner;
- These provisions shall apply in all States and Union Territories w.e.f. 10.07.2024;

For more details, please refer to Notification No. 12/2024 – CT and
Notification No. 13/2024 - CT both dated 10.07.2024

Biometric Aadhaar Authentication – Advisory – New Regn

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration

Applicants of Jammu & Kashmir and West Bengal

Aug 2nd, 2024

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It has been rolled out in Jammu & Kashmir and West Bengal on 02nd August 2024.
3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,
 - (a) A Link for OTP-based Aadhaar Authentication OR
 - (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail) .
4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.
5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail. Once the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

Biometric Aadhaar Authentication – Advisory – New Regn

6. At the time of the visit of GSK, the applicant is required to carry the following details.
 - (a) a copy (hard/soft) of the appointment confirmation e-mail
 - (b) the details of jurisdiction as mentioned in the intimation e-mail
 - (c) Aadhaar Card and PAN Card (Original Copies)
 - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
7. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.
8. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
9. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Jammu & Kashmir and West Bengal.
10. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your respective state.

Thanking you ,
Team GSTN

Aadhar Authentication or e-KYC for Existing Taxpayers

Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal

GSTN has issued an advisory for existing taxpayers to complete Aadhar Authentication or e-KYC.

Functionality for Aadhaar Authentication and e-KYC **where Aadhaar is not available**, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers.

A. Category of Taxpayers for whom the functionality is available:

1. Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers),
2. Input Service Distributors (ISD); and
3. Composition taxpayers

B. Below category of taxpayers who are not required to undertake Aadhar Authentication or e-KYC -

1. Government Departments,
2. Public Sector Undertakings,
3. Local Authorities; and
4. Statutory Bodies

Aadhar Authentication or e-KYC for Existing Taxpayers

Aadhaar Authentication or e-KYC – Introduction

It is a process of authentication of the Aadhar details provided while obtaining registration and if the Aadhar details are not provided then by submitting other documentary details for verification process.

a. If Aadhar number is available:

The Primary Authorized signatory and one person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication

b. If Aadhar number is not available:

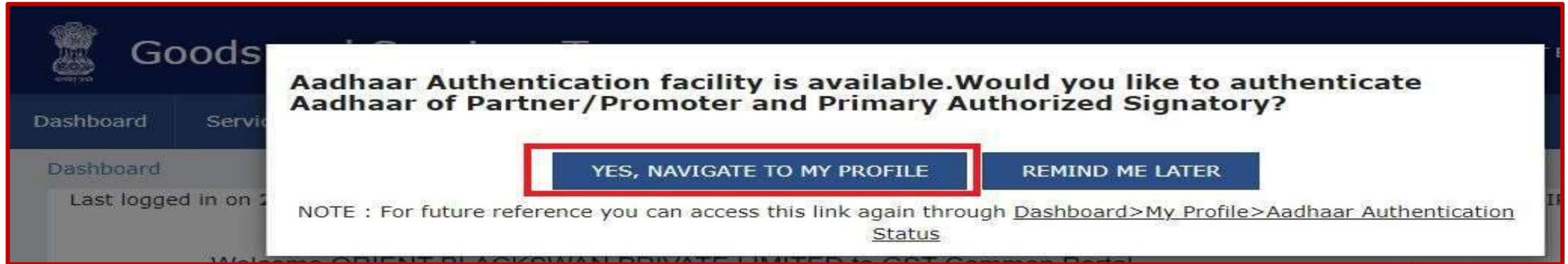
The taxpayers can upload any of the following documents to undergo e-KYC

- ✓ Aadhaar Enrolment Number
- ✓ Passport
- ✓ EPIC (Voter ID Card)
- ✓ KYC Form
- ✓ Certificate issued by Competent Authority
- ✓ Others

Aadhar Authentication or e-KYC for Existing Taxpayers

Process for completion of Aadhar Authentication/ e-KYC on GSTN Portal:

When an existing registered taxpayer logs in to GSTN Portal, a pop-up with Question will be shown **“Would you like to authenticate Aadhaar of the Partner/Promoter and Primary Authorized Signatory”** with the two options “Yes, navigate to My Profile” and “Remind me later”.



If you click **“Remind me later”** pop up will be closed and user can navigate anywhere on the GST portal

If you click **“Yes, Navigate to My Profile”**, system will navigate to My Profile.

In **MY PROFILE**, a new tab **“Aadhaar Authentication status”** has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent. You need to provide aadhar number and an SMS & email OTP shall be sent for the authentication.

Aadhar Authentication or e-KYC for Existing Taxpayers

If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

[Dashboard](#) > [My Profile](#) > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen / Resident of India	Promoter / Partner	Primary Authorized Signatory	Designation	Email
☐						
☐						

SEND VERIFICATION LINK

Aadhar Authentication or e-KYC for Existing Taxpayers

Care to be taken –

It has been observed that in few cases the citizenship of authorised signatory/ Promoter is defaulted to “NO” i.e. not a citizen of India and hence Aadhar verification is disabled. If you observe that in your case, please take a screenshot and raise a grievance on GSTN portal (to rectify the error).

On the My profile page, in addition to **SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS** option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. **In this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.**

On successful Authentication of Aadhar or EKYC- on successful authentication system shall show a success message.



Aadhar Authentication or e-KYC for Existing Taxpayers

Search Result based on GSTIN/UIN : 36AAACO2722Q1Z7

Legal Name of Business	Trade Name	Effective Date of registration
		01/07/2017
Constitution of Business	GSTIN / UIN Status	Taxpayer Type ⓘ
Private Limited Company	Active	Regular
Administrative Office	Other Office	Principal Place of Business
(JURISDICTION - STATE) State - Telangana Division - Abids Circle - NARAYANGUDA-MJ MARKET	(JURISDICTION - CENTER) Commissionerate - HYDERABAD Division - HIMAYATHNAGAR Range - HIMAYATHNAGAR - II	
Whether Aadhaar Authenticated?	Whether e-KYC Verified?	
Yes (On 20/01/2021)	Not Applicable	

SECTION 22: PERSON LIABLE FOR REGISTRATION

**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 SUCCESSION**

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

**AMALGAMATION / DEMERGER
BY ORDER OF NCLT**

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

SECTION 22: PERSON LIABLE FOR REGISTRATION

Type of Supply	Upto 31st Jan 2019		w.e.f 01st Feb 2019		w.e.f 01st Jan 2020	
	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

SECTION 22: PERSON LIABLE FOR REGISTRATION

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

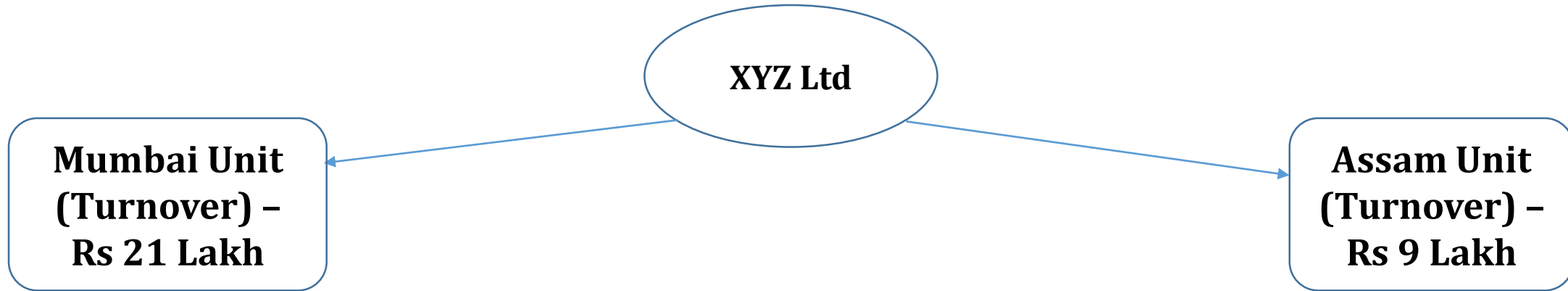
AGGREGATE TURNOVER*

- “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?



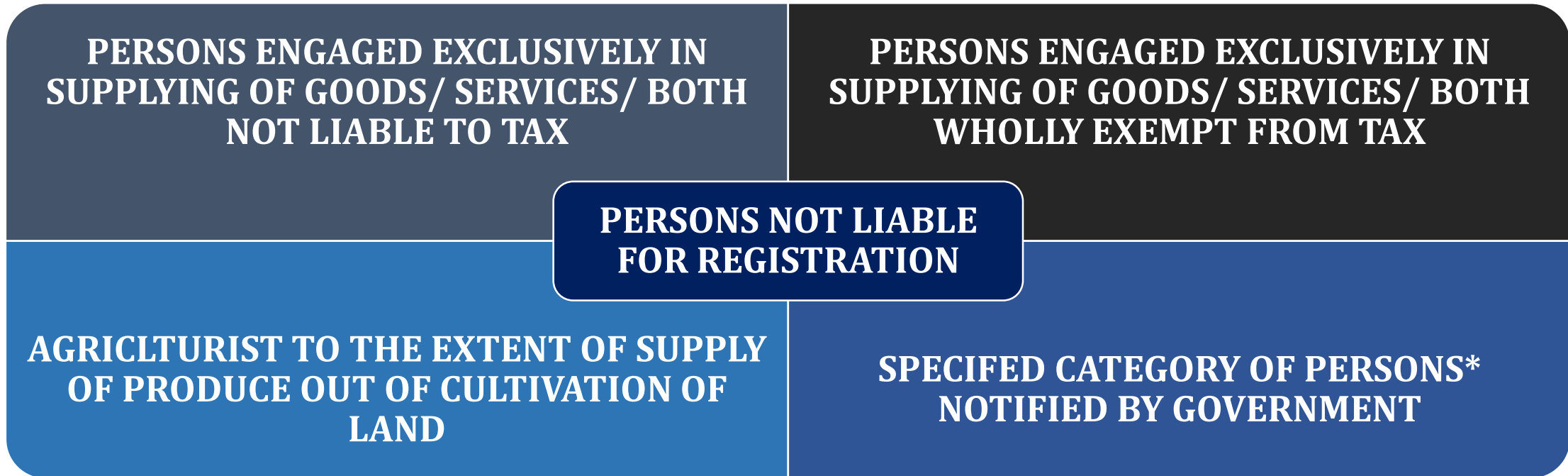
- Assam unit is a special category state wherein the registration limit is Rs 10 lakhs.
- XYZ Ltd required to take registration in Mumbai Unit due to Aggregate turnover > 20 Lakhs
- **Now, Whether for Assam Unit registration required ?**
- **Ans.** Even though Aggregate Turnover is < 10 Lakhs, registration 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 ₹ 20,00,000, (15,00,000+7,00,000) registration will be required in both the States
Tamil Nadu	7,00,000	

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

SECTION 23: PERSON NOT LIABLE FOR REGISTRATION



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 15th 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

▪ **Notwithstanding Section 22**

1. **Inter-State
Taxable
supply**

2. **Casual Taxable
persons making
taxable supply**

3. **Person Required
to pay tax under
Reverse Charge**

4. **Required to pay
tax under sub-
section (5) of
section 9**

5. **NR Taxable
persons making
Taxable supply**

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

7. **Making taxable
supply as an Agent
or otherwise**

8. **Input Service
Distributor**

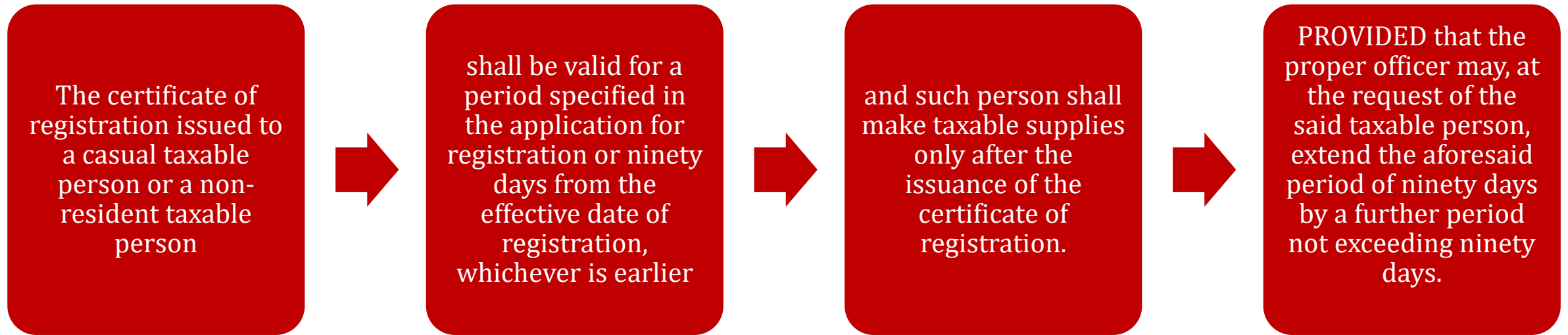
9. **Every Electronic
commerce operator**

10. **Supplier of OIDAR
services from outside India to
a to a person in India o/t
Registered person**

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**

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

SPECIAL PROVISION RELATED TO CASUAL / NON-RESIDENT TAXABLE PERSON



REQUISITE FOR REGISTRATION

PERSON	REQUIREMENT
PERSON REQUIRED TO DEDUT TAX U/S 51	TAN
EVERY PERSON LIABLE FOR REGISTRATION / 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 TERRITORIAL 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

Documents for GST Registration – Regular Reg

List of Document
PAN card of Company/ Individual/ LLP/ Partnership Firm, etc
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 (in case of Company)
Bank account details - Cancelled Cheque Copy (Update bank details within 30 days from date of registration)
Address proof of principal place of business & Additional Place of Business (If any)
Property tax receipt/ Municipal Khata Copy
Electricity bill copy – Utility Bills (not more than 3 months old)
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)
- Acknowledgement Form **GST REG-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**

7 day
Expedited
Process

Grant of Registration – Rule 8

Category of person seeking registration	Opting for Aadhar Authentication	Not Opting for Aadhar Authentication
Individual or Karta, MD, whole time Director, Partners, Members of Managing Committee of Association, Board of Trustees, authorised representative or authorised signatory	Biometric based Aadhar authentication and taking photo	Biometric information, photograph and verification of other KYC documents

Category of person seeking registration	Process of Registration
Other than individual	- Apply for registration on GST Portal - Upload documents in support of registration - Get the uploaded documents verified with original at one of the facilitation centres

Aadhar Authentication for GST Registration -

CBIC has issued ***Notification No 94/2020 – Central Tax dated 22nd December, 2020*** modifying the process for grant of GST Registration. (Earlier amendment was vide Notf No 64/2020 – Central tax)

- ✓ 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 7 days of successful Aadhar Authentication, then the GST registration is deemed to be granted.

✓ 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.

Aadhar Authentication for GST Registration -

Other important aspects of Amendment in GST Registration –

- ☐ 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 **GSTN Portal** (www.gst.gov.in) → Services → **Registration** → **New Registration** → **Provide TRN and OTP** → **My Saved Applications** → **Aadhaar Authentication Status** → **RESEND VERIFICATION LINK**
- ☐ **Existing Taxpayers (registered on GST portal) are not required to undergo Aadhar authentication (recently they are also required to undergo Aadhar Authentication)**
- ☐ Exemption from Aadhar Authentication has been granted to Non-resident /not citizen of India

Common Issues in GST Registration -

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

Aadhar Number not available

Incorrect particulars on GST Registration Certificate

Mobile number or email id (Unique for each signatory)

Incorrect PAN details

Documents more than one month old

GST Registration on MCA Portal - SPICe-AGILE Form

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.

GST Registration on MCA Portal - 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.

GST Registration on MCA Portal - SPICe-AGILE Form

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.

GST Registration on MCA Portal - SPICe-AGILE Form

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
2	--COI (Certificate of Incorporation) issued by MCA -TRN (Temporary Ref. No.) <TRN> Generated – Pending with GST Common Portal	When TRN is generated and shared to the taxpayer, after the information from MCA Portal is received on GST Portal.
3	-COI issued by MCA -Pending for Processing by GST Common Portal	Application successfully submitted on the GST Portal i.e. Form GST REG-01 is submitted on the GST Portal and an ARN is issued.
4	-COI issued by MCA -Approved by GST Common Portal	Application Approved and GSTIN is sent to the taxpayer via SMS & email
5	-COI issued by MCA -Rejected by GST Common Portal.	Registration Application Rejected by GST Tax Officer

Rule-10 : Registration Certificate

Certificate in Form GST REG-06 with GSTIN of 15 digit
on GST portal



00AAAAA00000A0000

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 **u/s 10** if any one of the other business verticals of the same person is paying tax **u/s 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
submit 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

- (1) 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.**

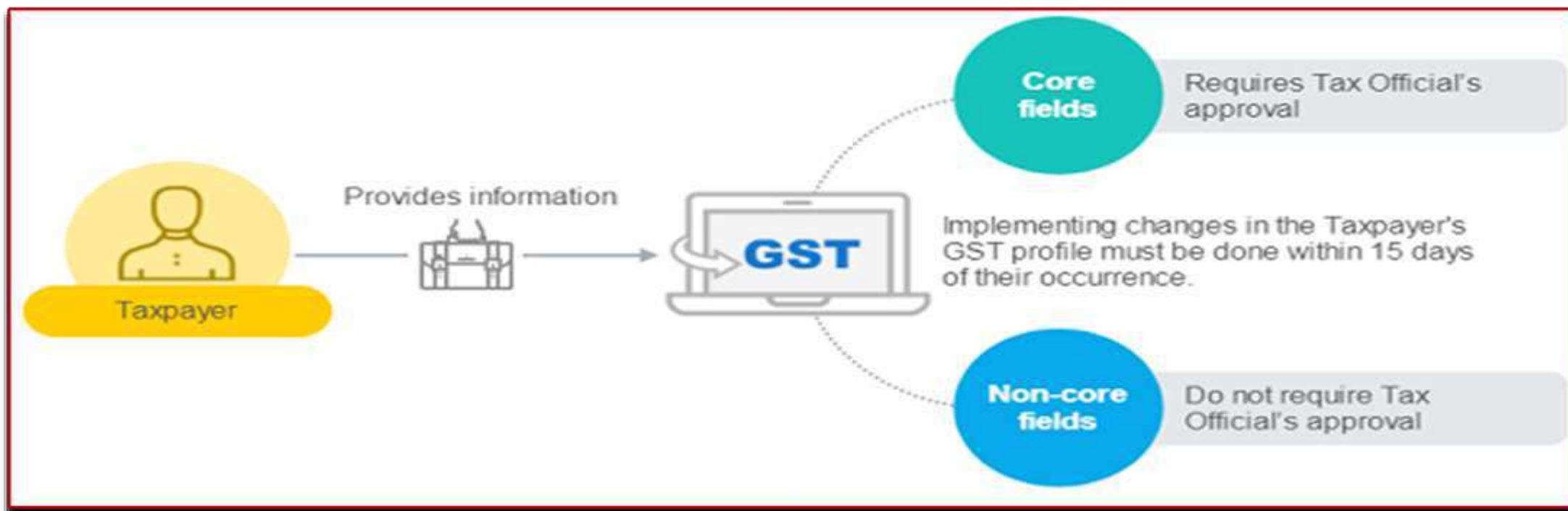
Time period

- 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



Taxpayer inform of any amendment

to

Proper officer

May approve

May reject

A show cause notice & opportunity of being heard must be given

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

- 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:-

Input Tax Credit in respect of Inputs:-

- Held as Stock
- Semi-finished or finished goods held as stock.
- Capital Goods or Plant & machinery

OR

Output Tax Payable

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

Cancellation of Registration – Sec 29

Reasons for cancellation

- a. Business has been discontinued
- b. transferred fully on death of proprietor
- c. Amalgamated, demerged or disposed of
- d. Change in constitution of business (Change in PAN)
- e. Person no longer liable to be registered (now exempt)
- f. Contravention of provisions of the Act or the Rules
- g. Non furnishing of returns
- h. Obtained voluntary registration and not commenced business within 6 months
- i. Registration obtained by fraud, wilful misstatement or suppression of facts

Cancellation of Registration – Rule 21

Reasons for cancellation

- a. *Does not conduct any business from declared place of business*
- b. issues invoice or bill without supply of goods or services of both in violation of the provisions of this Act, or the rules made thereunder
- c. violates the provisions of **section 171** of the Act (Anti profiteering provisions)
- d. Violates the provision of **Rule 10A** Contravention of provisions of the (furnishing of details of bank account on GST Portal within 45 days)
- e. Availment of ITC in violation of Sec 16 of CGST Act, 2017 or Rules thereunder;
- f. Furnishes the details in **FORM GSTR-1** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return in **Form GSTR 3B** for the said tax periods;
- g. Violates the provision of **Rule 86B** – Restriction on use of ITC in Credit Ledger in excess of 99%

Suspension of Registration –

- i. Suspension of GST Registration on Comparison of returns or Significant differences or anomalies indicating contravention of provisions (Sub Rule 2A in Rule 21A of CGST Rules, 2017) -
 - a. On comparison of Outward supplies reported by Taxpayer in Form GSTR 1 and GSTR 3B; or
 - b. Details populated in GSTR 2A and ITC availed in GSTR 3B; or
 - c. such other analysis, as may be carried out
- which show significant differences or anomalies indicating contravention of the GST provisions, leading to cancellation of registration of the said person, his registration shall be suspended
- The person shall be intimated in **FORM GST REG-31**, or by sending a communication to his e-mail address, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled

Suspension of Registration –

No Refund during period of Suspension of GST Registration (Sub Rule 3A in Rule 21A of CGST Rules, 2017)

- A registered person, whose registration has been suspended shall not be granted any refund during the period of suspension of his registration.

Revocation of suspension (Proviso to Rule 4 in Rule 21A of CGST Rules, 2017)

- Suspension of registration may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.

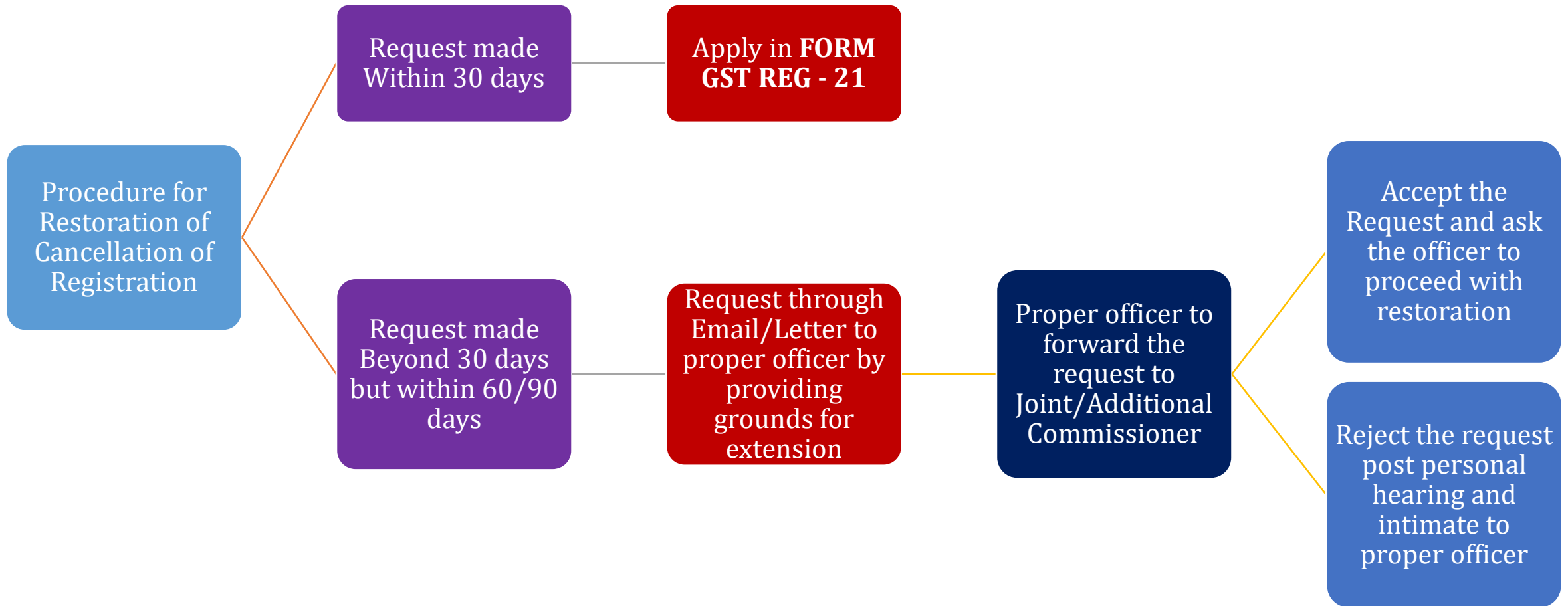
Sec-30 Revocation of Cancellation of Registration

- 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

Sec-30 Revocation of Cancellation of Registration



GST REGISTRATION FORMS

Form	Purpose of Form
GST REG-01	Application for Registration
GST REG-02	Acknowledgement
GST REG-03	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

Multiple Choice Questions – Question 1

Question	Options	
Which one of the following is true?	A	A person can't collect tax unless he is registered
	B	Registered person not liable to collect tax till his aggregate turnover exceeds Rs 20 lakhs/ Rs 10 Lakhs as the case may be.
	C	A person can collect the tax during the period of his provisional registration
	D	Both (A) and (B) are correct

Correct Alternative - (A) A person can't collect tax unless he is registered

Multiple Choice Questions – Question 2

Question	Options	
Which of the following forms are used for registration?	A	Form GSTR 1
	B	Form GSTAPL – 01
	C	Form GST REG - 01
	D	Form GST RFD – 01

Correct Alternative - (C) Form GST REG – 01

Multiple Choice Questions – Question 3

Question	Options	
Within how many days a person should apply for registration?	A	Within 60 days from the date he becomes liable for registration
	B	Within 30 days from the date he becomes liable for registration
	C	No Time Limit
	D	Within 90 days from the date he becomes liable for registration

Correct Alternative - (B) Within 30 days from the date he becomes liable for registration

Multiple Choice Questions – Question 4

Question	Options	
A person having ____ business verticals in a State ____ obtain a separate registration for each business vertical.	A	Single, shall
	B	Multiple, shall
	C	Multiple, may
	D	Single, may

Correct Alternative - (C) Multiple, May

Multiple Choice Questions – Question 5

Question	Options	
Which one of following statements are correct	A	Voluntary registration is not possible under GST.
	B	Voluntarily registered person not liable to comply with all the provisions of the GST
	C	A person may get himself registered voluntarily and shall comply with all the provisions of GST
	D	None of the above

Correct Alternative - (C) A person may get himself registered voluntarily and shall comply with all the provisions of GST

Multiple Choice Questions – Question 6

Question	Options	
Which of the following requires amendment in the registration certificate?	A	Change of name of the registered person
	B	Change in constitution of the registered person
	C	Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business
	D	All of the above

Correct Alternative - (D) All of the above

Multiple Choice Questions – Question 7

Question	Options	
What are the consequences of obtaining registration by misrepresentation?	A	Liable to cancellation of registration by proper officer.
	B	Liable to a fine not exceeding Rs 1,000,000/-
	C	Imprisonment for a period of 6 months to 3 years.
	D	Both (B) and (C)

Correct Alternative - (A) Liable to cancellation of registration by proper officer

Multiple Choice Questions – Question 8

Question	Options	
Who can submit application for registration in Form GST REG-09?	A	Non- Resident taxable person
	B	Input service distributor
	C	Person deducting tax at source
	D	Person collecting tax at source

Correct Alternative - (A) Non- Resident taxable person

Multiple Choice Questions – Question 9

Question	Options	
Which of the below statements are incorrect in finding out the effective date of registration?	A	From the date on which a person becomes liable to registration, where application is submitted within 30 days from such date
	B	Date of grant of registration, where application is submitted after 30 days from such date
	C	From the date of grant of provisional registration, in case of persons registered under earlier law
	D	Date of issue of certificate of registration

Correct Alternative - (D) Date of issue of certificate of registration

Multiple Choice Questions – Question 10

Question	Options	
An Unique Identity Number will be allotted to the following persons upon submitting an Application?	A	All the taxable persons can apply
	B	Only unregistered persons can apply
	C	Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries
	D	No such concept under CGST/SGST Act

Correct Alternative - (C) Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries

Multiple Choice Questions – Question 11

Question	Options	
How the aggregate turnover of Rs 20 Lakh is calculated?	A	Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis
	B	Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately
	C	Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately
	D	Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Correct Alternative - (D) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Multiple Choice Questions – Question 12

Question	Options	
Whether all persons are mandatorily required to obtain registration?	A	Yes
	B	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.
	C	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services
	D	No, only if specified threshold exceeds in a financial year then only need to obtain

Correct Alternative - (C) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services

Multiple Choice Questions – Question 13

Question	Options	
PAN issued under the Income Tax Act is mandatory for grant of registration.	A	It is one of the documents listed
	B	Yes, but non-resident taxable person may be granted registration on the basis of any other document
	C	Yes, but persons required to deduct tax at source u/s 51 may have TAN in lieu of PAN.
	D	Both (b) and (c)

Correct Alternative - (D) Both (B) and (C)

Multiple Choice Questions – Question 14

Question	Options	
What is the validity of the registration certificate?	A	One Year
	B	No Validity
	C	Valid Until Cancelled
	D	Five Years

Correct Alternative - (C) Valid until cancelled

Multiple Choice Questions – Question 15

Question	Options	
Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?	A	Cancellation of registration will immune his liability under CGST only.
	B	Cancellation of registration will immune his liability under IGST only
	C	Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
	D	Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

Correct Alternative - (D) Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act

Multiple Choice Questions – Question 16

Question	Options	
Which of the following statements are correct? (i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act. (iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act	A	(i) and (ii)
	B	(i) and (iv)
	C	(ii) and (iii)
	D	(iii) and (iv)

Correct Alternative - (A) (i) and (ii)

Multiple Choice Questions – Question 17

Question	Options	
Business which has centralized registration under erstwhile Act.	A	Shall obtain a centralized registration under GST Law.
	B	Shall obtain separate registration in each state from where it is making taxable supplies
	C	Shall obtain registration on temporary basis.
	D	No need to apply for registration under GST.

Correct Alternative - (B) Shall obtain separate registration in each state from where it is making taxable supplies

Multiple Choice Questions – Question 18

Question	Options	
Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places	A	No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
	B	Yes, above statement is correct
	C	No, GSTIN to be displayed only on the invoices.
	D	Above statement is correct subject to certificate of registration to be displayed only at registered place of business.

Correct Alternative - (B) Yes, above statement is correct

Multiple Choice Questions – Question 19

Question	Options	
Under what circumstances physical verification of business premises is mandatory?	A	Physical verification of business premises is a discretionary power of proper officer.
	B	If additional information for registration asked by the proper officer is not submitted within specified time
	C	If certificate of registration is obtained on misrepresentation of facts.
	D	If photograph of the business premise is not uploaded in the common portal within specified time.

Correct Alternative - (A) Physical verification of business premises is a discretionary power of proper officer

Multiple Choice Questions – Question 20

Question	Options	
Who will take registration on services in relation to transportation of goods (including used household for personal use) if, GTA avails ITC on supplies made by him	A	GTA, forward charge
	B	GTA, RCM
	C	Service receiver, forward charge
	D	Service receiver, RCM

Correct Alternative - (A) GTA, forward charge

Queries Please



Thank you



Manual > Aadhaar Authentication for Existing Taxpayers (Regular and Composition)

An existing taxpayer can get Aadhaar authentication done using the following two options:

a) **SEND AADHAAR AUTHENTICATION LINK:** If the Taxpayer selects this option, the Aadhaar Authentication is done for only one Promoter/ Partner and the Primary Authorized Signatory. The Aadhaar Authentication link is sent on the GST registered e-mail IDs and mobile number. The steps below explain the complete process of Aadhaar Authentication.

b) **UPLOAD E-KYC DOCUMENTS:** If the Taxpayer chooses not to get Aadhaar authentication done and do E-KYC instead, then the Taxpayer can select the UPLOAD E-KYC DOCUMENTS option and then upload the documents for Primary Authorized Signatory and selected (one) Promoter/ Partner.

Once taxpayer has uploaded the documents, then an ARN will be generated by the System and the same will be shown in the Tax Official's dashboard, who can either approve or reject the documents, after verification.

C) Slot Booking: Taxpayer can choost this option to book slots at GSK Kendra.

For Aadhaar Authentication of existing taxpayer, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e. your user id and password.
2. A pop-up message window is displayed with the question "Aadhaar Authentication facility is available. Would you like to authenticate Aadhaar of Partner/ Promoter and Primary Authorized Signatory? ". Two options are displayed: **YES, NAVIGATE TO MY PROFILE** and **REMIND ME LATER**.

Aadhaar Authentication facility is available. Would you like to authenticate Aadhaar of Partner/ Promoter and Primary Authorized Signatory?

YES, NAVIGATE TO MY PROFILE

REMIND ME LATER

NOTE : For future reference you can access this link again through [Dashboard>My Profile>Aadhaar Authentication Status](#)

Note: In case the taxpayer selects the option, **REMIND ME LATER**, the pop-up message window is closed.

3. In case the taxpayer selects the option, **YES, NAVIGATE TO MY PROFILE**, the My Profile page is displayed.

[Dashboard](#) > [My Profile](#) > [Aadhaar Authentication Status](#)

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

3 (a) SEND AADHAAR AUTHENTICATION LINK

3 (a).1. In case the taxpayer selects the option, **SEND AADHAAR AUTHENTICATION LINK**, the color of tab changes from blue to green and the Aadhaar Authentication Status page is displayed. The Aadhaar Authentication Status page displays the list of Promoters/ Partners and Primary Authorized Signatory.

[Dashboard](#) > [My Profile](#) > [Aadhaar Authentication Status](#)

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
☒	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Aad Auth required
☐	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	NA

SEND VERIFICATION LINK

3 (a). 2. Select the Promoter/ Partner for Aadhaar authentication by selecting the check box in Select for Aadhaar Authentication column.

Note:

- Primary Authorized Signatory will be auto selected in the list.
- Selecting the check box changes the status as Aadhaar Authentication required.
- In case, the column of Promoter/ Partner displays more than one name, the taxpayer needs to select only one name out of them.
- If the Promoter/ Partner is same as the Primary Authorized Signatory, in that case the check box against the name would be auto selected and the taxpayer is required to directly click the **SEND VERIFICATION LINK**.

3 (a). 3. Click the **SEND VERIFICATION LINK** to send link to the selected promoter/ partner. The link will simultaneously be sent to the Primary Authorized Signatory also.

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
☐	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Aadhaar Authentication required
☒	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	Aadhaar Authentication required

SEND VERIFICATION LINK

3 (a). 4. A pop-up message window is displayed stating the link has been shared on the GST registered Email and mobile number. Click **OK** to close the window.

Aadhaar Authentication Link Shared on the Email and Mobile Number registered with GST of the selected Promoter/Partner and Primary Authorized Signatory.

OK

Note: The status gets changed to Pending for Aadhaar Authentication.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
☒	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Pending for Aadhaar Authentication
☒	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	Pending for Aadhaar Authentication

3 (a). 5. Once you have clicked on **SEND AADHAAR AUTHENTICATION LINK**, 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.

- Note:**
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
 - At least one of these i.e. e-Mail or mobile number needs to be registered with UIDAI for you to receive OTP.
 - The e-Mail or mobile number registered with UIDAI may be different from the e-Mail or mobile number registered on GST Portal.

3 (a). 6. 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**.

The screenshot below displays the authentication link received on GST registered E-mail Id of Promoters/ Partners, Authorized Signatories.

Hyperlink for Authentication of Aadhaar of the Applicant

Inbox



donotreply@gst.go... 09/03/2020

to me

Dear Applicant, Your details have been added by Rajendra Lella, Mobile No. [REDACTED] and Email [REDACTED] as promoter/partner, authorized signatory vide TRN No 292000000015TRN on dated [REDACTED] for GST Registration applied with PAN [REDACTED]. Please click the following link [Click Here](#) in case you wish to continue for your Aadhaar e-KYC authentication. Note: This link will be valid for 15 days and it should not be forwarded to another mail.

Disclaimer:

This is a system generated mail for general information purposes only and unless otherwise specifically mentioned therein should not be construed as an acknowledgement, authentication and/or approval of any kind about the correctness of the information/data successfully submitted by you. Though all efforts have been made to keep the contents of this mail accurate, the same is not intended for and/or should not be construed as a statement of law or used for any legal purposes against GSTN.

The information transmitted as part of this mail is meant only for the intended person/entity only and may contain confidential, proprietary and/or privileged information/material of GSTN. GSTN does not accept or assume any liability of any nature against any person/entity in relation to the accuracy, completeness, usefulness and/or relevance or otherwise of the information as part of this mail. Any use, reuse, review, retransmission, dissemination, paraphrasing, distribution or other uses of the information contained in this mail, through any medium whatsoever, by any person/entity/recipient shall strictly be at their own risks and for any claims/issues in relation thereto GSTN shall not be liable for any expense, losses, damages and/or liability thereof.

DO YOUR E-KYC

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।


☒ VID

☐ Aadhaar Number

Enter VID*

Enter VID

VALIDATE VID

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



प्रमाणिकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणिकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणिकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।



☐ VID ☒ Aadhaar Number

Enter Aadhaar
Number *

Enter Aadhaar Number

VALIDATE AADHAAR NUMBER

3 (a). 7. 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.

DO YOUR E-KYC

GSTIN / TRN	07AJIPA1572E673
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



प्रमाणिकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणिकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणिकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।



☐ VID ☒ Aadhaar Number

Enter Aadhaar
Number *

XXXXXXXXXXXX

VALIDATE AADHAAR NUMBER

OTP Sent Successfully!!

Enter OTP *

VALIDATE OTP

3 (a). 8. A success message is displayed when Aadhaar is successfully verified for e-KYC authentication. Click **OK**.



SUCCESS

Aadhaar has been successfully verified for e-KYC authentication

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 of the GST 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.

Note:

- The pop-up message window for pending Aadhaar authentication will not appear again when the taxpayer logs in to the GST Portal. However, until the authentication is completed, the taxpayer will receive three Email reminders for Aadhaar authentication on 5th, 10th and 15th day from the date of generation of Aadhaar authentication link.
- In case the link expires before Aadhaar authentication is completed, the taxpayer will again receive the pop-up message window on log in to GST Portal.
- If the authentication is completed successfully for one of the person and it fails for another, the pop up will be shown again whenever taxpayer will login into the GST Portal. However, if taxpayer chooses to send verification link again, then the link will be sent to Email ID and mobile number of the only person whose authentication had failed previously.

- authentication has failed on his/her email id and mobile number.
- If both the Persons tried to authenticate Aadhaar and both have failed or both have not tried during next 15 days, again the pop up will come every time the taxpayer logs in to the GST Portal. Again, the taxpayer will have two options i.e. to upload e-KYC document or send verification link.
 - If both Persons try to authenticate Aadhaar and both fail to do so, the link will be sent again from the day on which both tried to access the link.

[Go Back to the Main Menu](#)

3 (b) UPLOAD E-KYC DOCUMENTS

3 (b).1. To upload E-KYC documents, click the **UPLOAD E-KYC DOCUMENTS** tab.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

3 (b). 2. Clicking the tab, turns the color of tab from blue to green and the details of both the Promoter/ Partner and Primary Authorized Signatory are displayed.

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Document
☒	ANGAD JASBIESINGH ARORA	Yes	Yes	Yes	CA	Enter Aadhaar Enrolmen DD/MM/YYYY HH:MM:SS	Type of E-K Select File with allowed Choose File

☐ I don't have Aadhaar hence not opting for Aadhaar Authentication.

UPLOAD DOCUMENTS

Note: Aadhaar authentication is a mandatory step, and the user cannot proceed without completing it.

3 (b). 3. Click the **Type of E-KYC Document** drop-down list to select the type of document for E-KYC. The list of type of documents that can be attached is displayed. Select the document from the list that you wish to upload.

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

✓/Resident la	Promoter/Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Documents Upload
Yes	Yes	Yes	CA	Enter Aadhaar Enrolmen DD/MM/YYYY HH:MM:SS	Type of E-KYC Document Select Aadhaar Enrolment ID slip Passport EPIC (Voter ID Card) KYC Form Certificate issued by competent authority Others Bank passbook with photograph Driving license, 1988 (59 of 1988)

☐ I don't have Aadhaar hence not opting for Aadhaar Authentication.

UPLOAD DOCUMENTS

3 (b). 4. Click the **UPLOAD DOCUMENTS** button.

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Documents Upload
☒	ALI B A	Yes	Yes	Yes	Director	22234344545454 16/09/2021 08:20:07	Aadhaar Enrolment ID slip Passport

☐ I don't have Aadhaar hence not opting for Aadhaar Authentication.

UPLOAD DOCUMENTS

3 (b). 5. A confirmation message is displayed that documents have been uploaded successfully.

- Note:**
- Once taxpayer has uploaded the documents by clicking on **UPLOAD DOCUMENTS**, an ARN will be generated for this and it will go to Tax Official dashboard. The Tax Official can either approve or reject the documents.
 - If Tax Official approves the document, then taxpayer will be considered E-KYC Authenticated and not Aadhaar Authenticated. Pop up will not come to taxpayer after this. Thereafter if taxpayer himself wishes to authenticate Aadhaar subsequently, the taxpayer can do so by navigating to **MY PROFILE > AADHAAR AUTHENTICATION STATUS > SEND AADHAAR AUTHENTICATION LINK**. Taxpayer won't be able to upload documents again after they have been once approved by the Tax Official. However, taxpayer can view the document uploaded in Upload E-KYC Document column.
 - Till the time Tax Official doesn't take any action on the ARN, taxpayer won't be able to upload documents again.
 - If Tax Official rejects the documents, then taxpayer will again get the same pop up whenever taxpayer will login into the GST Portal and same procedure will follow and in this case taxpayer will have two options either to Authenticate Aadhaar or Upload E-KYC Documents.
 - If the link expires, the taxpayer can generate the Aadhaar Authentication link again by navigating to My Profile page.

[Go Back to the Main Menu](#)

Slot Booking at GSK Kendra

- To book slots at GSK Kendra, perrform the following steps:
1. Navigate to Timely portal.
 2. A **Data Privacy Notice** will be shown, select the checkbox and click the **Accept** button to proceed further.

Data Privacy Notice

The purpose of the GST Suvidha Kendra (GSK) Appointment Scheduling System is to facilitate the Taxpayer in booking an appointment for a GSK to undergo biometric based Aadhaar authentication and manual document verification, as mandated by rule 8(4A) of the Central Goods and Services Tax Rules, 2017 and of the relevant State Goods and Services Tax Rules.

A. In compliance with the applicable statutes, kindly be informed below, regarding the Personal Identifiable Information (PII) being sought in the GSK Appointment Scheduling System:

Data Collection

- i. At the time of booking a slot, the Taxpayer shall be required to provide Temporary Reference Number (TRN), and associated member type – Primary Authorised Signatory (PAS) or Partner Promoter (PP), Member Name, Email ID of Member and Mobile Number.
 - a. At GSK centre the Taxpayer will be asked to share their Aadhaar number or VID and Biometrics solely for transactional purposes.

Purpose of Data Collection and use of Collected Data

- ii. The GSK Appointment Scheduling System shall electronically validate details provided by the Taxpayer against the details submitted in Part-B of Registration Application during the registration process on the GST System.
- iii. The GSK Appointment Scheduling System shall use these details to notify the Taxpayer about confirmation of the appointment, including physical validation of the details and biometric based Aadhaar authentication.

Disclosure to Third Parties

- iv. The GSK staff shall have the access of the TRN of the selected appointment. The GSK Appointment Scheduling System shall not share any other details with the GSK staff.
- v. The GSK Appointment Scheduling System shall not share these details with any third-party system, or person, nor shall it be used for any other purpose than stated in this Privacy Notice.
- vi. The information shall be disclosed as permitted under the prevailing law.
 - a. With the consent of the Taxpayer.
 - b. For a purpose that is directly related to the purpose for which the data was collected.
 - c. To comply with a legal obligation.
 - d. To protect the vital interests of the Taxpayer or another person.
 - e. To prevent or investigate or prevent a crime or take action against any illegal activities, suspected fraud, situations involving potential threats to the physical safety of any person, or as otherwise required by law.
 - f. To comply with a court order or order of a competent authority.
 - g. To exercise or defend legal rights.

Data Retention

- vii. The GSK Appointment Scheduling System shall maintain an electronic audit trail for about the Taxpayer's actions for future reference purposes.
- viii. The GSK Appointment Scheduling System shall securely persist these details until the expiry of the TRN i.e. 15 days at present, and these details shall be securely purged post such expiry date of TRN.

Your Rights

- ix. You have the right to know what personal information we maintain about you subject to availability.
- x. If your personal information is incorrect or incomplete, you have the right to review it and ask us to update it.
- xi. You have the right to object to the processing of your personal information. You can also ask us to delete or restrict how we use your personal information, but this right is determined by applicable law and may impact your access to some of our services.

These rights may be exercised by you logging a request to GSTN through GRP portal/Helpdesk.

Contact Us

If you have any queries, comments or requests, please contact our data protection office via email: privacy@gstn.org.in or by logging a helpdesk request to Data Protection Office.

B. Kindly be informed that should you choose not to provide the information sought as given in point A (i), you shall be unable to book an appointment, and shall be unable to undergo biometric based Aadhaar authentication, and manual document verification, as required by rule 8(4A) of the Central Goods and Services Tax Rules, 2017, and of the relevant State Goods and Services Tax Rules.

C. Having read and understood the points mentioned above, I consent to allow GSTN to collect, use, share, process or disseminate such personal data as may be necessary to provide Goods and Services Tax related services availed by me via GSK's appointment scheduling portal in alignment with the GST Acts/Rules.

D. I understand and agree to GSTN providing these Goods and Services Tax related services in a manner that is in accordance with the GSTN Personal Data Management Policy and/or the Privacy Policy and Privacy Notice, any information security policy, data archival and retention guidelines, any other policy that may be notified from time to time for the implementation of these above mentioned policies, and any other local law/act/regulation that may be applicable.

Note: Please don't give any other Personally Identifiable Information and Sensitive Personal information beyond the purpose outlined in this notice. By signing this form, you are confirming that you have read this Data Privacy Notice to hold, process and disseminate your personal data. You acknowledge and confirm that any personal data of other individuals is shared by you only after seeking consent from the person to whom the personal data belongs.

Manual

Click here to see this page in full context

AcceptReject

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Note: If you click the **Reject** button, then following error message will be displayed.

Data Privacy Notice

The purpose of the GST Suvidha Kendra (GSK) Appointment Scheduling System is to facilitate the Taxpayer in booking an appointment for a GSK to undergo biometric based Aadhaar authentication and manual document verification, as mandated by rule 8(4A) of the Central Goods and Services Tax Rules, 2017 and of the relevant State Goods and Services Tax Rules.

A. In compliance with the applicable statutes, kindly be informed below, regarding the Personal Identifiable Information (PII) being sought in the GSK Appointment Scheduling System:

Data Collection

- i. At the time of booking a slot, the Taxpayer shall be required to provide Temporary Reference Number (TRN), and associated member type – Primary Authorised Signatory (PAS) or Partner Promoter (PP), Member Name, Email ID of Member and Mobile Number.
 - a. At GSK centre the Taxpayer will be asked to share their Aadhaar number or VID and Biometrics solely for transactional purposes.

Purpose of Data Collection and use of Collected Data

- ii. The GSK Appointment Scheduling System shall electronically validate details provided by the Taxpayer against the details submitted in Part-B of Registration Application during the registration process on the GST System.
- iii. The GSK Appointment Scheduling System shall use these details to notify the Taxpayer about confirmation of the appointment, including physical validation of the details and biometric based Aadhaar authentication.

Disclosure to Third Parties

- iv. The GSK staff shall have the access of the TRN of the selected appointment. The GSK Appointment Scheduling System shall not share any other details with the GSK staff.
- v. The GSK Appointment Scheduling System shall not share these details with any third-party system, or person, nor shall it be used for any other purpose than stated in this Privacy Notice.
- vi. The information shall be disclosed as permitted under the prevailing law:
 - a. With the consent of the Taxpayer.
 - b. For a purpose that is directly related to the purpose for which the data was collected.
 - c. To comply with a legal obligation.
 - d. To protect the vital interests of the Taxpayer or another person.
 - e. To prevent or investigate or prevent a crime or take action against any illegal activities, suspected fraud, situations involving potential threats to the physical safety of any person, or as otherwise required by law.
 - f. To comply with a court order or order of a competent authority.
 - g. To exercise or defend legal rights.

Data Retention

- vii. The GSK Appointment Scheduling System shall maintain an electronic audit trail for about the Taxpayer's actions for future reference purposes.
- viii. The GSK Appointment Scheduling System shall securely persist these details until the expiry of the TRN i.e. 15 days at present, and these details shall be securely purged post such expiry date of TRN.

Your Rights

- x. You have the right to know what personal information we maintain about you subject to availability.
- xi. If your personal information is incorrect or incomplete, you have the right to review it and ask us to update it.
- xii. You have the right to object to the processing of your personal information. You can also ask us to delete or restrict how we use your personal information, but this right is determined by applicable law and may impact your access to some of our services.

These rights may be exercised by you logging a request to GSTN through GRP portal/Helpdesk.

Contact Us

If you have any queries, comments or requests, please contact our data protection office via email: privacy@gstn.org.in or by logging a helpdesk request to Data Protection Office.

B. Kindly be informed that should you choose not to provide the information sought as given in point A (i), you shall be unable to book an appointment, and shall be unable to undergo biometric based Aadhaar authentication, and manual document verification, as required by rule 8(4A) of the Central Goods and Services Tax Rules, 2017, and of the relevant State Goods and Services Tax Rules.

C. Having read and understood the points mentioned above, I consent to allow GSTN to collect, use, share, process or disseminate such personal data as may be necessary to provide Goods and Services Tax related services availed by me via GSK's appointment scheduling portal in alignment with the GST Acts/Rules.

D. I understand and agree to GSTN providing these Goods and Services Tax related services in a manner that is in accordance with the GSTN Personal Data Management Policy and/or the Privacy Policy and Privacy Notice, any information security policy, data archival and retention guidelines, any other policy that may be notified from time to time for the implementation of these above mentioned policies, and any other local law/act/regulation that may be applicable.

Note: Please don't give any other Personally Identifiable Information and Sensitive Personal Information beyond the purpose outlined in this notice. By signing this form, you are confirming that you have read this Data Privacy Notice to hold, process and disseminate your personal data. You acknowledge and confirm that any personal data of other individuals is shared by you only after seeking consent from the person to whom the personal data belongs.

☐ I have read and agreed to the above notice.

Your consent to collect the details as per the given Data Privacy Notice is mandatory to proceed for biometric appointment booking.

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3. **Slot Booking** page will be displayed.
4. Enter the details in **Temporary Reference Number (TRN)**, **Member Type**, **Name of Promoter/Partner or Authorized Signatory**, **Phone Number** and **Email Address** fields.



Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

Please provide the TRN

Member Type *

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

Please provide the Phone Number

Email Address *

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

- Note:**
- a. If you enter invalid TRN, then following error message will be displayed.

Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

24230000440TR

Please provide the TRN

Please enter valid TRN.

Member Type *

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

Please provide the Phone Number

Email Address *

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

b. If you enter invalid phone number, then following error message will be displayed.

**Slot Booking**

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

24230000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

963230291_

Please provide the Phone Number

Please provide valid phone number

Email Address *

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

c. If you enter invalid email address, then following error message will be displayed.

Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

242300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone Number

Email Address *

anilrdr@gmail

Please provide the Email Address

Email Address must be a valid email.

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

5. Click the **Validate** button.

Note:

- a. If you click the Validate button without entering details, then following error message will be displayed on the screen.

**Slot Booking**

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

Please provide the TRN

Temporary Reference Number (TRN) is required

Member Type *

Please select the Member Type

Member Type is required

Name of Promoter/Partner or Authorized Signatory *

Please provide the Name of Promoter/Partner or Authorized Signatory

Name of Promoter/Partner or Authorized Signatory is required

Phone Number *

Please provide the Phone Number

Phone Number is required

Email Address *

Please provide the Email Address

Email Address is required

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

- b. If you enter a TRN number that does not exist, then following error message will be displayed.

Slot Booking

Please fill up the below and validate

Please enter valid Temporary Reference Number (TRN).

Temporary Reference Number (TRN) *

142300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone Number

Email Address *

anilrdr@gmail.com

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.**Validate**

c. If you enter a TRN that does not pertain to normal taxpayer, then following error message will be displayed.

Slot Booking

Please fill up the below and validate

Temporary Reference Number (TRN) does not pertain to normal taxpayer.

Temporary Reference Number (TRN) *

232300000648TRN

Please provide the TRN

Member Type *

Promoter/ Partner

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

PRAMOD PRAKASH HONNAPPANAVAR

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone Number

Email Address *

anupama.upadhyay@infosys.com

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the declaration.**Validate**

d. If the details entered does not match with the details entered in Form GST REG-01, then following error message will be displayed.

Slot Booking
Please fill up the below and validate

The details entered do not match with those submitted new registration application process on the GST System.

Temporary Reference Number (TRN) *

242300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

SUNIL KUMAR SHAKYA

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone Number

Email Address *

anilrdr@gmail.com

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the notice.

Validate

e. If the TRN entered is not eligible for biometric authentication/document verification, then following error message will be displayed.

Slot Booking
Please fill up the below and validate

As per our records, you are not eligible for Biometric Authentication/Document Verification.

Temporary Reference Number (TRN) *

242300000345TRN

Please provide the TRN

Member Type *

Promoter/ Partner

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

PRAMOD PRAKASH HONNAPPANAVAR

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone Number

Email Address *

anupama.upadhyay@infosys.com

Please provide the Email Address

Data Privacy Notice has been accepted. Kindly [Click Here](#) to view the declaration.

Validate

6. The **OTP Verification** page will be displayed, enter the OTP received on your registered email address.

Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

242300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of

Phone Number *

9632302912

Please provide the Phone

Email Address *

anilrdr@gmail.com

Please provide the Email A

Data Privacy Notice has

Validate**OTP Verification**

Please provide verification code sent to your e-mail address.

Resend verification code in 42 seconds

Note: If you don't receive OTP, then click the **Resend** button.

Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

242300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of

Phone Number *

9632302912

Please provide the Phone

Email Address *

anilrdr@gmail.com

Please provide the Email A

Data Privacy Notice has

Validate**OTP Verification**

Please provide verification code sent to your e-mail address.

Didn't receive the code?

Resend

7. Click the **Create Booking** button.

Slot Booking

Please fill up the below and validate your account.

Temporary Reference Number (TRN) *

242300000440TRN

Please provide the TRN

Member Type *

Authorized Signatory

Please select the Member Type

Name of Promoter/Partner or Authorized Signatory *

ANIL KUMAR SHAKYA

Please provide the Name of Promoter/Partner or Authorized Signatory

Phone Number *

9632302912

Please provide the Phone

Email Address *

anilrdr@gmail.com

Please provide the Email A

Data Privacy Notice ha

Validate

Authentication successful!



Authentication is successful, please proceed further.

Create Booking Or View Bookings

8. Click the **Jurisdiction mapping with GSK** hyperlink to check GST Suvidha Kendra of your jurisdiction or check email shared for Biometric Authentication/Document Verification.
9. Select the Suvidha Kendra from **GST Suvidha Kendra** drop-down list.
10. Select the date from the calendar.



Logout

Biometric Authentication / Document Verification

⌚ 20 minutes

Kindly select one of GST Suvidha Kendra(s) which are mentioned in e-mail shared for Biometric Authentication/Document Verification. You may also refer the **Jurisdiction mapping with GSK** for further details. In case, any other GST Suvidha Kendra is selected which is not mentioned in e-mail, the tax officer at GST Suvidha Kendra will not be able to do Biometric Authentication/Document Verification for your TRN.

Please select below options:

Biometric Authentication / Document Verification *

Ahmedabad

Bhavnagar

Gandhidham

Gandhinagar

Godhara

Junagadh

Mehsana

Palanpur

Rajkot

Surat

Vadodara

Vapi

NOV 2023

< >

S	M	T	W	T	F	S
NOV			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

11. The slots available for that particular date will be displayed on the screen. Select the slot as per your preference.

Biometric Authentication / Document Verification

⌚ 20 minutes

Kindly select one of GST Suvidha Kendra(s) which are mentioned in e-mail shared for Biometric Authentication/Document Verification. You may also refer the "Jurisdiction mapping with GSK" for further details. In case, any other GST Suvidha Kendra is selected which is not mentioned in e-mail, the tax officer at GST Suvidha Kendra will not be able to do Biometric Authentication/Document Verification for your TRN.

Please select below options:

Biometric Authentication / Document Verification *

Vapi

NOV 2023

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NOV

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Friday, 3 November

01:00PM - 01:20PM

01:20PM - 01:40PM

01:40PM - 02:00PM

02:00PM - 02:20PM

02:20PM - 02:40PM

02:40PM - 03:00PM

03:00PM - 03:20PM

03:20PM - 03:40PM

12. A confirmation message will be displayed on the screen. Click the **Schedule** button to schedule the appointment.

Biometric Authentication / Document Verification

⌚ 20 minutes

Kindly select one of GST Suvidha Kendra(s) which are mentioned in e-mail shared for Biometric Authentication/Document Verification. You may also refer the "Jurisdiction mapping with GSK" for further details. In case, any other GST Suvidha Kendra is selected which is not mentioned in e-mail, the tax officer at GST Suvidha Kendra will not be able to do Biometric Authentication/Document Verification for your TRN.

Please select below options:

Biometric Authentication / Document Verification *

Vapi

NOV 2023

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NOV

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Friday, 3 November

01:00PM - 01:20PM

01:20PM - 01:40PM

01:40PM - 02:00PM

02:00PM - 02:20PM

02:20PM - 02:40PM

02:40PM - 03:00PM

03:00PM - 03:20PM

03:20PM - 03:40PM

03:40PM - 04:00PM

Schedule Appointment

Are you sure you wish to schedule appointment on Nov 3, 2023 at 01:20 PM - 01:40 PM ?

Schedule

Cancel

13. A success message with **Booking ID, Event Name, Date & Time** and **Duration** will be displayed on the screen. The details of booking and original copy of documents that taxpayer needs to bring for document verification will also be communicated over email.

Note:

- a. To reschedule booking, click the **Reschedule** button.



Your booking is confirmed

A calendar invite has been sent via email for booking confirmation.

Booking ID	5714
Event Name	Biometric Authentication / Document Verification
Date & Time	Friday, November 3, 2023 01:20 PM - 01:40 PM
Duration	20 Minutes

Need to make change?

RescheduleBack

Select the details again, enter **Reason for reschedule** and click the **Submit** button.

Biometric Authentication/ Document verification

🕒 20 minutes

Kindly select one of GST Suvidha Kendra(s) which are mentioned in e-mail shared for Biometric Authentication/Document Verification. You may also refer the 'Jurisdiction mapping with GSK' for further details. In case, any other GST Suvidha Kendra is selected which is not mentioned in e-mail, at GST Suvidha Kendra will not be able to provide Biometric Authentication/Document Verification for you.

Please select below options:
GST Suvidha Kendras *

GSK1

NOV 2023

S	M	T	W	T	F	S
					1	2

Friday, 3 November

03:20PM - 03:40PM

04:00PM - 04:20PM

04:20PM - 04:40PM

04:40PM - 05:00PM

05:00PM - 05:20PM

05:20PM - 05:40PM

05:40PM - 06:00PM

Reschedule Booking

Are you sure you want to reschedule appointment on **Nov 3, 2023** at **04:00 PM - 04:20 PM** ?

Reason for reschedule

0/250 characters...

SubmitCancel

b. Alternatively, click **View Bookings** after successful login and under **Actions** column click the drop-down list, select **Reschedule Booking** or **Cancel Booking** option.

Create Booking

Booking details				
Booking Id	Date & Timings	Tags	Status	Actions
6651	Oct 19, 2023	GSK2	ZERO LENGTH	Edit
6652	Oct 19, 2023 12:10 PM - 12:20 PM	GSK1	CANCELLED	Edit
6653	Oct 19, 2023 12:40 PM - 01:00 PM	GSK1	RESCHEDULED	Edit
6655	Oct 19, 2023 12:40 PM - 01:00 PM	GSK1	SLOT BOOKED	Edit
6654	Oct 19, 2023 01:00 PM - 01:20 PM	GSK1	RESCHEDULED	Edit

c. If you select the **Reschedule Booking** option, then the system will navigate you to **Biometric Authentication and/or Document Verification** page, select the GSK from drop-down list and slot as per your preference again.

Enter the **Reason for reschedule** and click the **Submit** button.

Following message will be displayed on the screen, click the **Schedule** button to confirm the walk-in appointment. A confirmation message with booking details will be displayed.

Note:

- Taxpayer will not be able to select time period for authentication for Walk-In bookings.
- Taxpayer will not be able to cancel Walk-In bookings.

A confirmation message with booking details will be displayed.

[Go Back to the Main Menu](#)

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 - www.gst.gov.in.

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**”.

Home

Services

Notifications & Circulars

Acts & Rules

Grievance

Home > Login

English

Login

• indicates mandatory fields

Username •

Enter Username

Password •

Enter Password

LOGIN

Forgot Username

Forgot Password

First time login:

If you are logging in for the first time, click

here

 to log in.

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.

New User Login

• Indicates mandatory fields

Provisional ID / GSTIN / UIN •

Password •

Type the characters you see in the image below •



Existing User: If you have already created your Username and Password, click [here](#) to log in.

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.

[Home](#) > [Create Username](#)

Kindly provide the below information to proceed

• Indicates Mandatory Fields

Please enter Mobile Number and Email Address of Authorised Signatory. All future correspondences from the GST portal will be sent on this registered Mobile Number and Email Address only. Changes to this will be non-editable till **01/04/2017**

Email Address*

Mobile Number*

CONTINUE

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.

[Home](#) > [Create Username](#)

OTP Verification

• Indicates Mandatory Fields

Please enter the OTPs sent to your Email Address **umesh@gmail.com** and Mobile Number **9986863270**

Email OTP*

Mobile OTP*

CONTINUE

RESEND OTP

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.

[Home](#) > Create Username

Kindly provide the below information to proceed

• Indicates Mandatory Fields

New Username *

③ You are required to choose a New Username. Username should be of 8 to 15 characters, which should start with an alphabet, should comprise of alphabets and can contain numbers, special character (dot (.), underscore (_) or hyphen (-))

New Password *

③ Password should be of 8 to 15 characters, should comprise of at least one alphabet, one number, once upper case letter, one lower case letter and one special character

Re-confirm Password *

CONTINUE

- ✗ Lower Case
- ✗ Number
- ✗ Upper Case
- ✗ Symbol
- ✗ Min Length
- ✗ Valid Password

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.

[Home](#) > Create Username

Security Questions (To enable you to retrieve your password in case you forget it)

• Indicates Mandatory Fields

1. What is the date of birth of Proprietor (in case of Proprietorship) / Year of commencement of Business (Others)? *

2. What is your mother's name (in case of Proprietorship) / mother's name of Primary Authorized Signatory? *

3. Name your main commodity / service *

4. Name of the first employee *

5. Personal Mobile Number of Proprietor / Authorized Signatory *

SUBMIT

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 click the **Dashboard > Provisional ID Enrolment** command to access the Enrolment Application.



Dashboard ▼

Help ▼

Provisional ID Enrolment

My Saved application

Register/ Update DSC

Application Type

Provisional ID

Last Modified

Profile

Enrolment

10BHBPS7793B1ZG

07/10/2016

90%



Business Details ✓

Promoter /
Partners ✓Authorized
Signatory ✓Principal Place of
Business ✓Additional place of
business ✓

Goods & Services



Bank Accounts ✓



Verification

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.

Details of your Business

Legal Name of Business (as per PAN) Prakash Agarwala	Legal Name of Business (as per current tax Act) OM PRAKASH AGARWALA	PAN of the Business AABFO0597R
Trade Name Enter Trade Name	Constitution of Business • Select One Business Area	
State Meghalaya	Ward/Circle/Sector circle	Ward/Circle/Sector No. • Select

Please indicate existing registration under VAT/Central Excise/Service Tax/Luxury Tax/Entertainment Tax etc. as applicable

Registration Type • Select	Registration No. • 	Date of Registration • DD/MM/YYYY	ADD	CANCEL
-------------------------------	------------------------	--------------------------------------	-----	--------

Document Upload

Proof of Constitution of Business •
Select

• File with PDF or JPEG format is only allowed.
• Maximum file size for upload is 1 MB

Choose File No file chosen

BACK

SAVE & CONTINUE

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.

- In the **Trade Name** field, enter the trade name of your business.
- 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 .

- In the **Ward/Circle/Sector No.** drop-down list, select the Ward/ Circle/ Sector number of your business.
- Under the **Please indicate existing registration** section, in the **Registration Type** drop-down list, select the appropriate registration type.
- In the **Registration No.** field, enter the registration number
- Select the **Date of Registration** using the calendar.
- Click the **Add** button.
- 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.

• indicates mandatory fields

Details of your Business

Legal Name of Business (as per PAN) BIRBAL DASS PARKASH CHAND	Legal Name of Business (as per current tax Act) BIRBAL DASS PARKASH CHAND	PAN of the Business AACFB2690M
---	---	--

Trade Name BIRBAL DASS PARKASH CHAND	Constitution of Business • Select One Business Area
--	---

State Jammu and Kashmir

Center Jurisdiction
Refer the [link](#) for Center Jurisdiction

Commissionerate Code • Select One Commissionerate Code	Division Code • Select One Division Code	Range Code • Select One Range Code
--	--	--

Please indicate existing registration under VAT/Central Excise/Service Tax/Luxury Tax/Entertainment Tax etc. as applicable

Registration Type • Select	Registration No. • Enter Registration No	Date of Registration • DD/MM/YYYY
--	--	---

Document Upload

Proof of Constitution of Business • Select
--

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

No file chosen

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.
- l. 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.

Personal Information

First Name • SUNIL	Middle Name KUMAR	Last Name BAJPAYEE
Name of Father/Husband		
First Name • Enter the First Name	Middle Name Enter the Middle Name	Last Name Enter the Last Name
Date of Birth • DD/MM/YYYY	Mobile Number • +91 Enter Mobile Number	Email Address Enter Email Address
Gender • ☐ Male ☐ Female ☐ Others	Telephone Number Enter Telephone Number	

Identity Information

Designation • Enter the Designation	Permanent Account Number • ENTER PAN
Are you a citizen of india? ☒ Yes ☐ No	Passport Number Enter the Passport Number
	Aadhaar Number Enter Aadhaar Number

Residential Address

Building No. / Flat No. • Enter Building No. / Flat No.	Floor No. Enter Floor No.	Name of the Premise / Building Enter Premise / Building
Road / Street • Enter Road / Street	Locality / Village • Enter Locality / Village	
State • Select	District • Select	PIN Code • Enter PIN Code

Document Upload

Upload photograph (of person whose information has been given above) •

File with JPEG format is only allowed.

Maximum file size for upload is 100 KB

Choose File

No file chosen

OR

TAKE PICTURE

You can upload your photograph by taking a selfie with your device camera

Other Information

Also authorized Signatory ☒ No
--

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

- In the **First Name** field, enter the first name of the stakeholder.
- In the **Middle Name** field, enter the middle name of the stakeholder.
- In the **Last Name** field, enter the last name of the stakeholder.
- Under the **Name of Father/Husband**, in the **First Name** field, enter the first name of the father of the stakeholder.
- Under the **Name of Father/Husband**, in the **Middle Name** field, enter the middle name of the father of the stakeholder.

❗ If you provide your Aadhaar here, (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature

Residential Address

Building No. / Flat No. *

Enter Building No. / Flat No.

Floor No.

Enter Floor No.

Name of the Premise / Building

Enter Premise / Building

Road / Street *

Enter Road / Street

Locality / Village *

Enter Locality / Village

State *

Select

District *

Select

PIN Code *

Enter PIN Code

Document Upload

Proof of appointment of Authorized Signatory *

Select

❗ File with PDF or JPEG format is only allowed.

❗ Maximum file size for upload is 1 MB

[Choose File](#) No file chosen

Upload photograph (of person whose information has been given above) *

❗ File with JPEG format is only allowed.

❗ Maximum file size for upload is 100 KB

[Choose File](#) No file chosen

OR

[TAKE PICTURE](#)

❗ You can upload your photograph by taking a selfie with your device camera

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

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

Details of Principal Place of Business

Address

Building No. / Flat No. * Enter Building No. / Flat No.	Floor No. Enter Floor No.	Name of the Premise / Building Enter Premise / Building
Road / Street * Enter Road / Street	Locality / Village * Enter Locality / Village	
State * Bihar	District * Select	PIN Code * Enter PIN Code
Longitude 	Latitude 	

Contact Information

Office Email Address * Enter Email Address	Mobile Number * +91 Enter Mobile Number	Office Telephone Number Enter Telephone Number
Office FAX Number Enter Fax Number		

Nature of possession of premises *

Nature of possession of premises

Document Upload

Proof of Principal Place of Business *

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

No file chosen

Nature of Business Activity being carried out at above mentioned premises *

☐ Bonded Warehouse	☐ EOU / STP / EHTP	☐ Factory / Manufacturing
☐ Input Service Distributor (ISD)	☐ Leasing Business	☐ Office / Sale Office
☐ Retail Business	☐ SEZ	☐ Service Provision
☐ Service Recipient	☐ Wholesale Business	☐ Works Contract
☐ Warehouse / Depot		

BACK

SAVE & CONTINUE

- In the **Building No. / Flat No.** field, enter the building number and flat number of the principal place of your business.
- In the **Floor No.** field, enter the floor number of the principal place of your business.
- In the **Name of the Premise / Building** field, enter the name of the building of the principal place of your business.
- In the **Road / Street** field, enter the road name where the principal place of your business is located.
- In the **Locality / Village** field, enter the locality or village name where the principal place of your business is located.
- In the **District** drop-down list, select the city or district where the principal place of your business is located.
- In the **PIN Code** field, enter the pin code of the place where the principal place of your business is located.
- In the **Office Email Address** field, enter the official e-mail address used for business purpose.
- In the **Mobile Number** field, enter the official Indian mobile number used for business purpose.
- In the **Office Telephone Number** field, enter the official telephone number used for business purpose.
- In the **Office FAX Number** field, enter the official FAX number used for business purpose.
- In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- 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.

• indicates mandatory fields

Details of Additional Places of your Business

Address

Building No. / Flat No. •
Enter Building No. / Flat No.

Floor No.
Enter Floor No.

Name of the Premise / Building
Enter Premise / Building

Road / Street •
Enter Road / Street

Locality / Village •
Enter Locality / Village

State •
Meghalaya

District •
Select

PIN Code •
Enter PIN Code

Contact Information

Office Email Address •
Enter Email Address

Mobile Number •
+91 Enter Mobile Number

Office Telephone Number
Enter Telephone Number

Office FAX Number
Enter Fax Number

Nature of possession of premises •

Nature of possession of premises
Select

Nature of Business Activity being carried out (You may select more than one) •

☐ Bonded Warehouse

☐ Input Service Distributor (ISD)

☐ Others

☐ Service Provision

☐ Works Contract

☐ EOU / STP / EHTP

☐ Leasing Business

☐ Retail Business

☐ Service Recipient

☐ Warehouse / Depot

☐ Factory / Manufacturing

☐ Office / Sale Office

☐ SEZ

☐ Wholesale Business

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

[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.

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:

- In the **Search HSN Chapter by Name or Code** field, enter the first four digit 6105 from the HSN Code.
- 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.

- 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).

- 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.

[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

List of Goods

Sl No	HSN Code	Description of Goods	Action
1	52081110	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI	DELETE
2	52081120	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE	DELETE

BACK

SAVE & CONTINUE

Note:

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

[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

MEN'S OR BOYS' OVERCOATS,CARCOATS, CAPES, CLOAKS,ANORAK

Search HSN Code

BACK

SAVE & CONTINUE

Services Tab:

- 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.
- Click the **SAVE & CONTINUE** button.

[Goods](#)
[Services](#)

Details of Services offered by the business

Please specify top 5 services offered by your business

Search by Name or Code

Search SAC

BACK

SAVE & CONTINUE

[Click here to go back to tab names](#)

Bank Accounts:

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

Bank Accounts Maintained By the Applicant for Conducting Business

Account Number*	Type of Account*	Others*
Enter Account Number	Select	

Enter Bank IFSC Code* **i** Don't know your IFSC Code?
Click [here](#) to find your bank

Bank Name	Bank Address

Document Upload

Supporting Document*

i File with PDF or JPEG format is only allowed.
i Maximum file size for upload is 1 MB

No file chosen

BACK	SHOW LIST	ADD NEW	SAVE & CONTINUE
-------------------------------------	--	--	--

- In the **Account Number** field, enter the account number of the Bank.
- In the **Type of Account** drop-down list, select the type of account.
- 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.

- In the Document Upload section, in the Supporting Document drop-down list, select the appropriate document to be uploaded.
- 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.

- Select the **Verification** checkbox.
- In the **Authorized Signatory** drop-down list, select the name of the authorized signatory.
- In the **Place** field, enter the place of your principal place of business.
- 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:

e. Click the **SUBMIT WITH DSC** button.

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

• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory •

Place •

Designation

Date •

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.

Warning

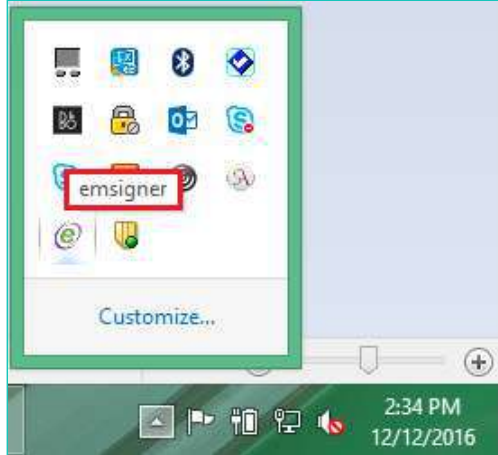
These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2016. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2016

Note:

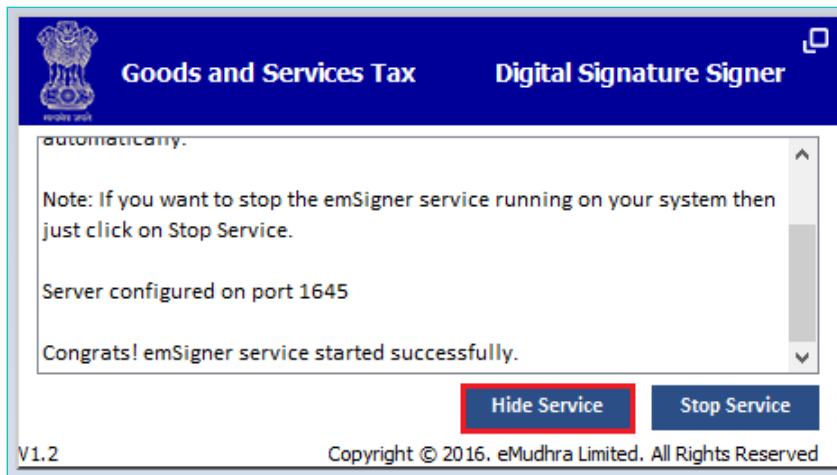
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

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 ▾ 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

In Case of E-Signature:

e. Click the **SUBMIT WITH E-SIGNATURE** button.

Business Details ✔ Promoters / Partners ✔ Authorized Signatory ✔ Principal Place of Business ✔ Additional Place of Business ✔ Goods & Services ✔ Bank Accounts ✔ Verification ✔

• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory •

Place •

Designation

Date •

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.

Business Details ✔ Promoters / Partners ✔ Authorized Signatory ✔ Principal Place of Business ✔ Additional Place of Business ✔ Goods & Services ✔ Bank Accounts ✔ Verification ✔

• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory •

Designation

Date •

Service Provider

Please select Service Provider •

☐ C-DAC

☒ NSDL

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.

The screenshot shows a web application interface with a top navigation bar containing icons for Business Details, Promoters / Partners, Location, and Bank Accounts. The main content area is titled "Verification" and contains a form with fields for "Authorized Signatory" (Suyash1 [DPDPD2223P]), "Designation" (engineer), and "Date" (01/06/2017). A modal dialog titled "Declaration" is open in the center, displaying the text: "I hereby agree to authenticate myself using AADHAAR through NSDL e-sign services and affix my digital signature generated through eSign services provided by NSDL on the enrolment application form." The dialog has "CANCEL" and "AGREE" buttons. The background form also has "BACK", "SUBMIT WITH DSC", "SUBMIT WITH E-SIGNATURE", and "SUBMIT WITH EVC" buttons at the bottom.

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 screenshot shows the same web application interface as before, but with a modal dialog titled "Verify Aadhaar OTP" open. The dialog contains the text: "OTP has been sent to your mobile number and email address registered with AADHAAR. Please provide your OTP." Below this text is a text input field with the placeholder "Please enter OTP here". The dialog has "CANCEL" and "CONTINUE" buttons. The background form remains the same, with the "SUBMIT WITH E-SIGNATURE" button highlighted.

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.

The screenshot shows the "SUCCESS" message screen. The top navigation bar includes "Dashboard" and "Help" menus. The main content area displays a "SUCCESS" message with a green checkmark icon, stating: "Thank you for submission. System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes." The breadcrumb trail at the top reads "Dashboard > Enrolment > Acknowledgement".

In Case of Electronic Verification Code:

e. Click the **SUBMIT WITH EVC** button.

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

• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory* Suyash1 [DPDPD2223P] Place* Bangalore

Designation engineer Date* 01/06/2017

BACK
SUBMIT WITH DSC
SUBMIT WITH E-SIGNATURE
SUBMIT WITH EVC

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.

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory* Suyash1 [DPDPD2223P]

Designation engineer

Declaration

I hereby give my free consent to use EVC for the required verification and authentication on GST Portal and generation of OTP on my AADHAAR linked mobile number.

CANCEL
AGREE

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.

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory* Suyash1 [DPDPD2223P]

Designation engineer

Verify Aadhaar OTP

OTP has been sent to your mobile number and email address registered with AADHAAR. Please provide your OTP.

Please enter OTP here

CANCEL
CONTINUE

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.

 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](#)

Manual > Registration Application > Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit

I am a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD) / SEZ Developer/ SEZ Unit. How can I register with GST?

The Registration Application for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit is same.

For registering yourself as a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit, perform the following steps:

[Submitting Registration Application](#)

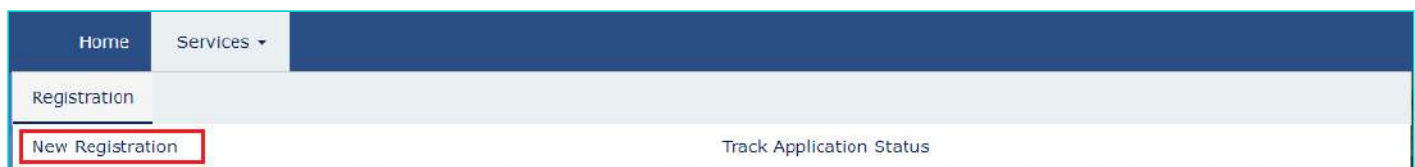
[Aadhaar Authentication \(E-KYC\)](#)

Submitting Registration Application for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.

2. Click the **Services > Registration > New Registration** option.

Alternatively, you can also click **REGISTER NOW** link.



The Application form is divided into two parts as **Part A** and **Part B**.

Part A of Registration Application:

3. The **New Registration** page is displayed. Select the **New Registration** option.

4. In the **I am a** drop down list, select the **Taxpayer** as the type of taxpayer to be registered.

5. In the **State/UT and District** drop down list, select the state for which registration is required and district.

6. In the **Legal Name of the Business (As mentioned in PAN)** field, enter the legal name of your business/ entity as mentioned in the PAN database.

7. In the **Permanent Account Number (PAN)** field, enter PAN of your business or PAN of the Proprietor.

Note:

- PAN is mandatory for registration with GST.
- In case you don't have PAN, you can apply for PAN. To do so, click the **here** link.

8. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.

9. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

Note: Different **One Time Password (OTP)** will be sent on your email address and mobile number you just mentioned for authentication.

10. In the **Type the characters you see in the image below** field, enter the captcha text and click the **PROCEED** button.

Home > Registration English

1 — 2
 User Credentials — OTP Verification

New Registration

• indicates mandatory fields

☒ New Registration
 ☐ Temporary Reference Number (TRN)

I am a •

Taxpayer ▼

State / UT •

Select ▼

District •

Select ▼

Legal Name of the Business (As mentioned in PAN) •

Enter Legal Name of the Business

Permanent Account Number (PAN) •

Enter Permanent Account Number (PAN)

❗ If you don't have PAN, Click [here](#) to apply

Eg: A B C D E 1 2 3 4 X

Email Address •

✉ Enter Email Address

❗ OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

❗ Separate OTP will be sent to this mobile number

Type the characters you see in the image below •


↺

PROCEED

11. On clicking proceed, GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India. Click the **PROCEED** button.

Existing Registrations / Pending Application for Registration on PAN - AJIPA1572E

State	ARN	Date of ARN	Assigned to	Application Type	GSTIN	GSTIN Status	ARN Status and reason if applicable
Madhya Pradesh	AA231020000040R	13-10-2020	CENTER	Normal	NA	NA	Pending for Processing - Task is pending with the Tax Officer. Tax Officer is yet to act on the ARN.
Madhya Pradesh	AA231020000043L	13-10-2020	STATE	Normal	NA	NA	Approved
Chandigarh	AA041020000022P	13-10-2020	STATE	Normal	NA	NA	Pending for Processing - Task is pending with the Tax Officer. Tax Officer is yet to act on the ARN.
Telangana	AA3008200000007V	25-08-2020	STATE	Normal	NA	NA	Rejected
Madhya Pradesh	AA2310200000027F	12-10-2020	STATE	Normal	NA	NA	Approved

You already have above registrations under GST mapped against PAN. Do you wish to proceed?

Note:

- You can click the **DOWNLOAD** button to download the existing registration details in PDF format.
- Following Color code has been used to denote different status of the ARN:
 - Green Color:** Green color reflects the Approved Registration Application.
 - Red Color:** Red color reflects the Rejected Registration Application.
 - Orange Color:** Orange color reflects the Pending for Processing/Pending for order Registration Application.

12. The **OTP Verification** page is displayed. In the **Mobile OTP** field, enter the OTP you received on your mobile number. OTP is valid only for 10 minutes.

13. In the **Email OTP** field, enter the OTP you received on your email address. OTP is valid only for 10 minutes.

Note:

- OTP sent to mobile number and email address are different.
- In case OTP is invalid, try again by clicking the **Click here to resend** the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

14. Click the **PROCEED** button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration > Verify English



Verify OTP

• indicates mandatory fields

Mobile OTP *

Enter OTP sent to your mobile number

Email OTP *

Enter OTP sent to your Email Address

Need OTP to be resent? [Click here](#)

15. The system generated **Temporary Reference Number (TRN)** is displayed. Click the **PROCEED** button.

Note:

- You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number.
- Alternatively, you can also click **Services > Registration > New Registration option** and select the **Temporary Reference Number (TRN)** radio button to login using the TRN.

Part B of Registration Application:

16. In the **Temporary Reference Number (TRN)** field, enter the TRN generated and enter the captcha text as shown on the screen and click the **PROCEED** button.

17. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP.

Note: These OTPs are different from the OTPs you received in previous step.

18. In the **Mobile / Email OTP** field, enter the OTP received on your mobile number and email address. OTP is valid only for 10 minutes.

Note:

- OTP sent to mobile number and email address are same.
- In case OTP is invalid, try again by clicking the **Need OTP to be resent> Click here** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.

19. Click the **PROCEED** button.

Home > Registration > Verify

English

User Credentials OTP Verification

Verify OTP

• Indicates mandatory fields

Mobile / Email OTP •

Fill OTP sent to Mobile and Email

Need OTP to be resent? [Click here](#)

BACK PROCEED

20. The **My Saved Application** page is displayed. Under the Action column, click the **Edit** icon (icon in blue square with white pen).

Note:

- Notice the expiry date shown below in the screenshot. If the applicant **doesn't submit the application** within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

Dashboard Services Notifications & Circulars Acts & Rules Grievance

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
24/06/2017	GST REG-01	Application for New Registration	09/07/2017	Draft	

Track Application Status

You do not have any submitted applications

21. The Registration Application form with various tabs is displayed. On the top of the page, there are ten tabs as **Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, State Specific Information, Aadhaar Authentication and Verification**. Click each tab to enter the details.

Note1: Details to be entered in Bank Accounts tab has been made optional and non-mandatory w.e.f. 27th Dec 2018. You can now enter the Bank Accounts details by filing an Amendment application only. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter Bank Accounts details.

Note2: Persons applying for registration as a regular taxpayer can also add additional places of business or new authorized signatory, if required.

[Business Details](#)

[Promoter/ Partners](#)

[Authorized Signatory](#)

[Authorized Representative](#)

[Principal Place of Business](#)

[Additional Places of Business](#)[Goods and Services](#)[State Specific Information](#)[Aadhaar Authentication](#)[Verification](#)

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	24/03/2020	09/03/2020	20%
 Business Details ☒	 Promoter / Partners	 Authorized Signatory	 Authorized Representative
	 Principal Place of Business	 Additional Places of Business	 Goods and Services
		 State Specific Information	 Aadhaar Authentication
			 Verification

21 (a) **Business Details tab:**

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

a) In the **Trade Name** field, enter the trade name of your business. In the field for Additional Trade name, add the additional trade name of your business, if any. You can add up to nine additional trade names.

Note: Trade name of the business is different from the legal name of the business.

b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.

c) In the **District** drop-down list, select the district of your business.

d) In the **Option for Composition** field, select Yes in case you want to opt for the Composition Levy, or else select No.

Note: In case of Yes

- Select the checkbox for **category of registered person**.
- Select the checkbox for accepting the declaration for opting for Composition Levy.

Option For Composition ⓘ

Yes

Category of Registered Person *

☐ Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available
☐ Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
☐ Any other supplier eligible for composition levy

☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

Note: A regular taxpayer can opt for the Composition Levy, if the Taxpayer expects likely aggregate turnover will remain below the threshold limit specified, for opting the Composition Levy.

e) Select the **Date of commencement of Business** using the calendar.

f) Select the **Date on which liability to register arises** using the calendar.

Note:

- The registration for a normal taxpayer shall be effective from the date on which the person becomes liable for registration, if he files the application for new registration within 30 days from the date on which the liability to register arises. However, in case of delay in filing of application of New Registration, the date of liability to register remains same, but effective date of registration shall be the date of grant of registration.
- A casual taxable person shall electronically submit an application, at least five days prior to the commencement of business.
- In case of Casual Taxpayer, date on which liability to register arises is auto filled.
- In case of Reason to obtain Registration selected as **Voluntary Basis**, this field is disabled and visible.

g) In the **Are you applying for registration as a casual taxable person?** field, select **Yes** in case you are a casual taxpayer, or else select **No**.

Note: In case of Yes

- In the **Estimated supplies and Estimated Net Tax Liability** field, enter the estimated turnover and Net Tax Liability.
- The casual taxpayer may opt to pay the estimated tax liability by clicking the **CREATE CHALLAN** button.

Note:

- Casual taxable person means a person who occasionally undertakes transactions involving supply of goods and/or services in a taxable territory, where he has no fixed place of business.
- A person applying for registration as a casual taxable person, while submitting the Application form, creates a Challan and a Provisional GSTIN is generated by the GST Portal, for enabling taxpayer to make advance deposit of tax. An acknowledgement is issued electronically only after the deposit is made in the electronic cash ledger.
- You can also create multiple challans if the payment status is shown as failed for the previous challan.

Are you applying for registration as a casual taxable person? ⓘ

☒ Yes

Period for which registration is required*

From DD/MM/YYYY To DD/MM/YYYY

Estimated supplies and Estimated Net Tax Liability*

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	Enter Integrated Tax	Enter Integrated Tax
Central Tax	Enter Central Tax	Enter Central Tax
UT Tax/ State Tax	Enter UT Tax/ State Tax	Enter UT Tax/ State Tax
Cess	Enter CESS	Enter CESS

Warning! As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

GENERATE CHALLAN

i) In the **Reason to obtain registration** drop-down list, select the reason to obtain registration for your business.

Note: In case you want to register as Input Service Distributor (ISD), all you need to do is select **Input Service Distributor only**, under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.

The screenshot shows the 'Apply for Registration Normal Taxpayer' form. A dropdown menu for 'Reason for Registration' is open, listing various reasons. The option 'Input Service Distributor only' is highlighted with a red box. Other options include 'Crossing the Threshold', 'Inter-State supply', 'Liability to pay as recipient of goods or services', 'Transfer / Succession of business', 'Death of the Proprietor', 'De-merger', 'Change in constitution of business', 'Merger /Amalgamation', 'E-Commerce Operator', 'Selling through e-Commerce portal', 'Voluntary Basis', 'Supplies on behalf of other taxable Person', 'SEZ Unit', 'SEZ Developer', 'Others', and 'Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP'. The form also includes fields for 'Range', 'Date on which liability to register arises', and a 'From' date field.

Note:

- In case you want to register as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, select Reason for Registration as “Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP” from the drop-down list.
- The IRP/RPs can apply for new registration on GST Portal on behalf of the Corporate Debtors, in each of the States or Union Territories, on the PAN and CIN of the Corporate Debtor, where the corporate debtor was registered earlier.
- Please enter the date of your appointment as IRP/RP as the “Date of Commencement of Business”, in case of registration as IRP/RP.
- You need to upload the scanned copy of the notification through which Corporate Debtor has gone through the Corporate Insolvency Resolution process and the appointment of IRP/RP.

Select

- Crossing the Threshold
- Inter-State supply
- Liability to pay as recipient of goods or services
- Transfer / Succession of business
- Death of the Proprietor
- De-merger
- Change in constitution of business
- Merger /Amalgamation
- E-Commerce Operator
- Selling through e-Commerce portal
- Voluntary Basis
- Input Service Distributor only
- Supplies on behalf of other taxable Person
- SEZ Unit
- SEZ Developer
- Others
- Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP**

Corporate Debtor undergoing the Corpor

From DD/MM/YYYY

DD/MM/YYYY

Date on which liability to register arises

DD/MM/YYYY

Indicate Existing Registrations

Type of Registration

Registration No.

Date of Registration

DD/MM/YYYY

+ ADD

x CANCEL

Adding 'Corporate Identity / Foreign Company Registration Number' Is Mandatory

Document Upload

As you have selected "Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP" as reason for registration, kindly upload the scanned copy of the notification through which Corporate Debtor has gone through the Corporate Insolvency Resolution Process and the Appointment of IRP/RP. You are also required to enter details of the resolution professional with photograph as Primary authorized signatory in the relevant tab of the application mandatorily."

Upload Notification

Select

Date of Appointment

DD/MM/YYYY

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 2 MB

Choose File

No file chosen

Note: For **SEZ Unit**, as Reason to obtain registration

i. In case you want to register as SEZ Unit, all you need to do is select **SEZ Unit** under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.

Select

- Crossing the Threshold
- Inter-State supply
- Liability to pay as recipient of goods or services
- Transfer / Succession of business
- Death of the Proprietor
- De-merger
- Change in constitution of business
- Merger /Amalgamation
- E-Commerce Operator
- Selling through e-Commerce portal
- Voluntary Basis
- Input Service Distributor only
- Supplies on behalf of other taxable Person
- SEZ Unit**
- SEZ Developer
- Others
- Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP

Select

From DD/MM/YYYY

DD/MM/YYYY

Date on which liability to register arises

DD/MM/YYYY

ii. Select the **Name of SEZ** from the drop-down list and Enter the **Designation of Approving Authority**.

iii. Enter the **Approval Order Number** and select the **Approval date of Order** using the calendar.

iv. Select the **Period of Validity** using the calendar.

Note:

- For applicant/taxpayer applying for Registration as SEZ Unit, period of validity needs to be provided as a mandatory requirement.
- Post expiry of the validity, as entered in the registration application, the registration can be cancelled by the applicant/taxpayer. 30 days before the expiry of the validity of SEZ Unit, an e-mail and SMS will be sent to

the Authorized Signatory of the applicant/taxpayer.

- Or else, Tax-officer can also initiate suo-moto cancellation proceedings after the expiry of the validity, in case Letter of Approval (LOA)/Letter of Permission (LOP) extension of date is not given by the taxpayer.
- SEZ details including period of validity of LOA/LOP can be amended through process of core amendment of registration, if required. Click [here](#) for details.

v. Click the **Choose File** button to upload LOA/LOP issued by SEZ Authority, Government of India by choosing Letter of Approval or Letter of Permission issued.

Letter of Approval/Letter Of Permission *

Select

Select

Letter Of Approval

Letter Of Permission

I, In case you are SEZ unit / SEZ Developer, please select 'Reason to Obtain Registration' as SEZ Unit / Developer and then you can fill further details in this section.
 II. Once you are registered as SEZ unit/SEZ developer, 'Reason to obtain Registration' cannot be changed. New registration will be required.

Are you applying for registration as a SEZ Unit?
☒ Yes

Are you applying for registration as a SEZ Developer?
☐ No

SEZ Details

Select name of SEZ *

Designation of approving authority *

Approval order number *

Approval date of order *

Period Of Validity *

From *

To *

Kindly Upload Letter Of Approval(LOA)/Letter Of Permission(LOP) issued by SEZ Authority, Government Of India by choosing Letter of Approval or Letter of Permission issued

Letter of Approval/Letter Of Permission *

File with PDF or JPEG format is only allowed.
 Max file size of upload is 2MB

No file chosen

Note: For **SEZ Developer**, as Reason to obtain registration

i. In case you want to register as SEZ Developer, all you need to do is select **SEZ Developer** under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.

ii. Select the **Name of SEZ** from the drop-down list and Enter the **Designation of Approving Authority**.

iii. Enter the **Approval Order Number** and select the **Approval date of Order** using the calendar.

iv. Select the **Period of Validity** using the calendar.

Note:

- For applicant/taxpayer applying for Registration as SEZ Developer, period of validity needs to be provided as a mandatory requirement.
- Post expiry of the validity, as entered in the registration application, the registration can be cancelled by the applicant/taxpayer. 30 days before the expiry of the validity of SEZ Developer, an e-mail and SMS will be sent to the Authorized Signatory of the applicant/taxpayer.
- Or else, Tax-officer can also initiate suo-moto cancellation proceedings after the expiry of the validity, in case Letter of Approval (LOA)/Letter of Permission (LOP) extension of date is not given by the taxpayer.
- SEZ details including period of validity of LOA/LOP can be amended through process of core amendment of registration, if required. Click [here](#) for details.

v. Click the **Choose File** button to upload LOA/LOP issued by SEZ Authority, Government of India by choosing Letter of Approval or Letter of Permission issued.

I. In case you are SEZ unit / SEZ Developer, please select 'Reason to Obtain Registration' as SEZ Unit / Developer and then you can fill further details in this section.
II. Once you are registered as SEZ unit/SEZ developer, 'Reason to obtain Registration' cannot be changed. New registration will be required.

Are you applying for registration as a SEZ Unit?
☐ No

Are you applying for registration as a SEZ Developer?
☒ Yes

SEZ Details

Select name of SEZ *

Designation of approving authority *

Approval order number *

Approval date of order *

Period Of Validity *

From *

To *

Kindly Upload Letter Of Approval(LOA)/Letter Of Permission(LOP) issued by SEZ Authority, Government Of India by choosing Letter of Approval or Letter of Permission issued

Letter of Approval/Letter Of Permission *

File with PDF or JPEG format is only allowed.
 Max file size of upload is 2MB

No file chosen

vi) In the **Indicate Existing Registrations** section, select the existing registration type, Registration No. and Date of Registration. Click the **Add** button.

Note1: You can include registration type as Central Sales Tax Registration Number, Central Excise Registration Number, Service Tax Registration Number etc.

Note2: The details added under the section **Indicate Existing Registration** with respect to temporary ID will be available to the tax officer in case the taxpayer adds his/her temp ID details while applying for new registration.

h) Click the **SAVE & CONTINUE** button.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/03/2022	22/02/2022	0%

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

* indicates mandatory fields

Details of your Business

Legal Name of the Business ANGAD JASBIRSINGH ARORA	Permanent Account Number (PAN) BEFPC0077R	Date of Creation of PAN 08/06/2020
--	---	--

Trade Name

Constitution of Business (Select Appropriate) *

Additional Trade Name

Name of the State
Delhi

District *

Are you applying for registration as a casual taxable person? ☐ No

Option For Composition ☐ No

Reason to obtain registration *

Date of commencement of Business *
From

Date on which liability to register arises *

Indicate Existing Registrations

Type of Registration

Registration No. *

Date of Registration *

Type of Registration	Registration No.	Date of Registration	Actions
GSTIN	23UEOYP6833L1ZW	01/04/2022	EDIT DELETE

Document Upload

Document for Trade Name

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

No file chosen

- i) In case, you have opted as a composition taxpayer and selected the **Category of Registered Person** as "Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available", then below screen will appear.
- j) Select the checkbox to confirm that you are not in the business of manufacturing of any of the commodities as shown in the screenshot below and then click **CONFIRM**.

Confirmation

Manufacturers of the below mentioned commodities are not allowed to opt for levy of Composition. Kindly confirm that you are not in the business of manufacturing any or/all of the below mentioned commodities or else de-select 'Opt for Composition' from your application.

S.No.	Tariff item, subheading, heading or Chapter	Description
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

☒ Confirmed that I/we am/are not in the business of manufacturing of any of the commodities mentioned above.

CONFIRM

CANCEL

k) You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

 Business Details	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 State Specific Information	 Aadhaar Authentication	 Verification
---	--	---	--	--	--	--	---	---	---

l) Select the checkbox to confirm that you are not in the business of manufacturing of any of the commodities as shown in the screenshot below and then click **CONFIRM**.

☐ Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II.

☐ Any other supplier eligible

☒ I hereby declare that the a/c the composition Levy.

Reason to obtain registration *

Crossing the Threshold

Indicate Existing Registrations

Type of Registration

Select

☒ I hereby declare that the a/c the composition Levy.

Reason to obtain registration *

Crossing the Threshold

Indicate Existing Registrations

Type of Registration

Select

Confirmation

Manufacturers of the below mentioned commodities are not allowed to opt for levy of Composition. Kindly confirm that you are not in the business of manufacturing any or/all of the below mentioned commodities or else de-select 'Opt for Composition' from your application.

S.No.	Tariff item, subheading, heading or Chapter	Description
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
4.	2202 10 10	Aerated Water
5.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks and Articles Of Stone Or Of Other Mineral Substances (Including Carbon Fibres, Articles Of Carbon Fibres And Articles Of Peat), Not Elsewhere Specified Or Included
6.	6901 00 10	Bricks of fossil meals or similar siliceous earths
7.	6904 10 00	Building bricks
8.	6905 10 00	Earthen or roofing tiles

☒ Confirmed that I/we am/are not in the business of manufacturing of any of the commodities mentioned above.

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Developed by GSTN

21 (b) Promoter/ Partners tab:

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of upto 10 Promoters or Partners.

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Middle Name

Last Name

Name of Father

First Name *

Middle Name

Last Name

Date of Birth *

Mobile Number *

Email Address *

Gender *

☐ Male
 ☐ Female
 ☐ Others

Telephone Number (with STD Code)

Residential Address

RESET ADDRESS

❶ You can use your device camera to take selfie photograph.

☐ No16/53



• indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Vijayalalitha

Middle Name

Enter Middle Name

Last Name

Chinta

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 Enter Mobile Number

Email Address *

Enter Email Address

Gender *



Male

Female

Others

Telephone Number (with STD Code)

STD

Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number ⓘ

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN) *

BEFPC0077R

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number ⓘ

Enter Aadhaar Number

Residential Address



Country *

India

PIN Code *

Enter PIN Code

State *

Enter State Name

District *

Enter District Name

City / Town / Village *

Enter City / Town / Village

Locality/Sub Locality

Enter Locality / Sublocality

Road / Street *

Enter Road / Street / Lane

Name of the Premises / Building

Enter Name of Premises / Building

Building No. / Flat No. *

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Nearby Landmark

Enter Nearby Landmark

RESET ADDRESS

Document Upload

Upload Photograph (of person whose information has been given above) *

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

Choose File No file chosen

OR

TAKE PICTURE

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

No

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

b) In the Identity Information section, enter the official information of the stakeholder.

i. In the **Designation / Status** field, enter the designation of the stakeholder.ii. In the **Director Identification Number (DIN)** field, enter the DIN of the stakeholder issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Business Details	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
------------------	---------------------	----------------------	---------------------------	-----------------------------	-------------------------------	--------------------	----------------------------	------------------------	--------------

* indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Vijayalalitha

Middle Name

Enter Middle Name

Last Name

Chinta

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 Enter Mobile Number

Email Address *

Enter Email Address

Gender *

☐

Male

☐

Female

☐

Others

Telephone Number (with STD Code)

STD

Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number *

Enter DIN Number

Are you a citizen of India?

Yes ☒

Permanent Account Number (PAN) *

BEFPC0077R

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number *

Enter Aadhaar Number

Residential Address

Locate your address

drag the marker to your location



Country *

PIN Code *

State *

District *

City / Town / Village *

Locality/Sub Locality

Road / Street *

Name of the Premises / Building

Building No. / Flat No. *

Floor No.

Nearby Landmark

[RESET ADDRESS](#)

Document Upload

Upload Photograph (of person whose information has been given above) *

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

No file chosen

OR

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

☐ No

[BACK](#) [SHOW LIST](#) [ADD NEW](#) [SAVE & CONTINUE](#)

Note: DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- Foreign Company registered in India

iii. In case you are a citizen of India, select Yes or else select No. In case of NO, In the Passport Number field, enter the passport number.

iv. In the Permanent Account Number (PAN) field, enter the PAN of the stakeholder.

v. In the Aadhaar Number field, enter the Aadhaar number of the stakeholder.

c) In the **Residential Address** in India section, enter the address details of the stakeholder.

 Business Details ✓	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 State Specific Information	 Aadhaar Authentication	 Verification
--	--	---	--	--	--	--	---	---	---

* indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *	Middle Name	Last Name
Vijayalitha	Enter Middle Name	Chinta
Name of Father		
First Name *	Middle Name	Last Name
Enter First Name	Enter Middle Name	Enter Last Name
Date of Birth *	Mobile Number *	Email Address *
DD/MM/YYYY	+91 Enter Mobile Number	Enter Email Address
Gender *	Telephone Number (with STD Code)	
☐ Male ☐ Female ☐ Others	STD Enter Telephone Number	

Identity Information

Designation / Status *	Director Identification Number ⓘ	Are you a citizen of India?
Enter Designation	Enter DIN Number	☒ Yes
Permanent Account Number (PAN) *	Passport Number (In case of Foreigner)	Aadhaar Number ⓘ
BEFPC0077R	Enter Passport Number	Enter Aadhaar Number

Residential Address

Country *	PIN Code *	State *
India	Enter PIN Code	Enter State Name
District *	City / Town / Village *	Locality/Sub Locality
Enter District Name	Enter City / Town / Village	Enter Locality / Sublocality
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Enter Road / Street / Lane	Enter Name of Premises / Building	Enter Building No. / Flat No. / Door No.
Floor No.	Nearby Landmark	
Enter Floor No.	Enter Nearby Landmark	

RESET ADDRESS

Document Upload

Upload Photograph (of person whose information has been given above) *

ⓘ Only JPEG file format is allowed

ⓘ Maximum file size for upload is 100 KB

No file chosen

OR

TAKE PICTURE

ⓘ You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory



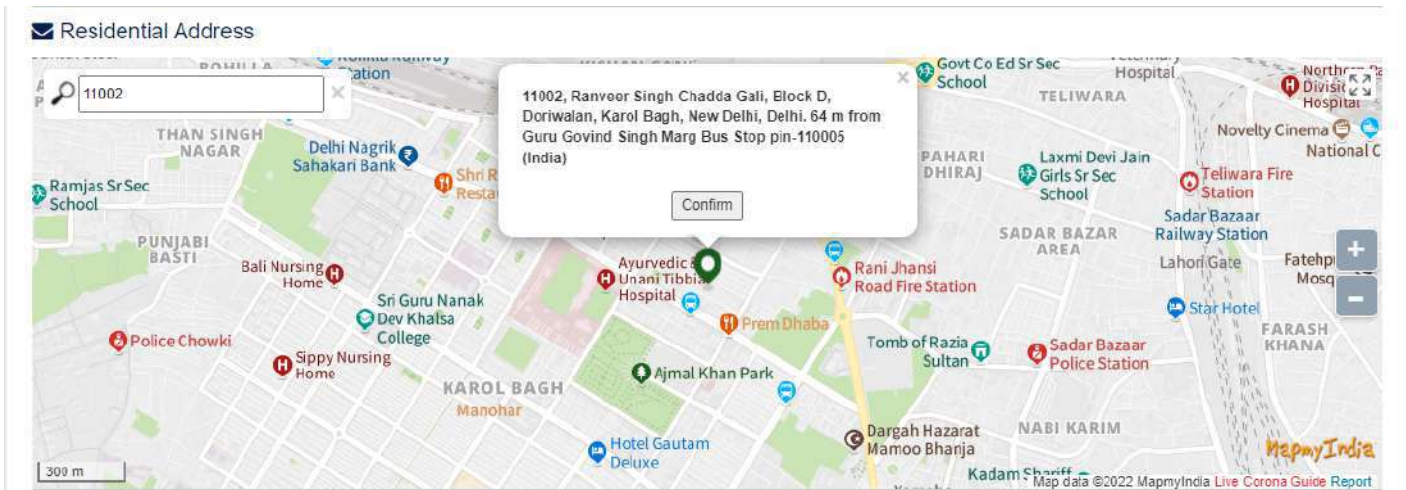
BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

- You can select the address from the **Locate your address** field on the map. On typing the address in the Locate your address search bar, you will be given a list of options. Select from the list and click the **Confirm** button in the pop-up above the pin drop.

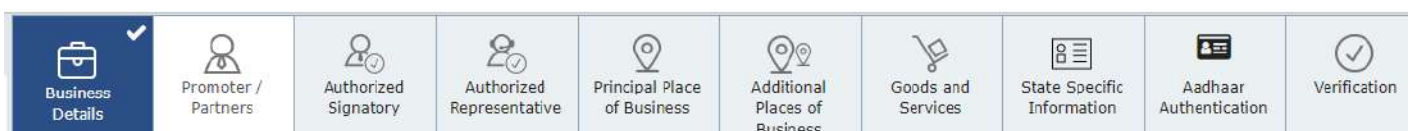


- The pin on the map can also be moved to the appropriate location. Click the **Confirm** button once the pin has been placed at the correct location.
- Based on the selection of the address, a few fields under Residential Address will be auto-populated. The fields under the Residential address section are editable and can be changed even after auto-population.
- To change the address, the user can click the **Reset Address** button.

Country *	PIN Code *	State *
India	110005	Delhi
District *	City / Town / Village *	Locality/Sub Locality
Central Delhi	New Delhi	Karol Bagh
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Ranveer Singh Chadda Gali	Enter Name of Premises / Building	11002
Floor No.	Nearby Landmark	
Enter Floor No.	Guru Govind Singh Marg Bus Stop	

[RESET ADDRESS](#)

d) In the **Document Upload** section, click the Choose file button. Navigate and upload the photograph of the stakeholder.



• indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name •

Vijayalalitha

Middle Name

Enter Middle Name

Last Name

Chinta

Name of Father

First Name •

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth •

DD/MM/YYYY

Mobile Number •

+91 Enter Mobile Number

Email Address •

Enter Email Address

Gender •



Male



Female



Others

Telephone Number (with STD Code)

STD

Enter Telephone Number

Identity Information

Designation / Status •

Enter Designation

Director Identification Number ⓘ

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN) •

BEFPC0077R

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number ⓘ

Enter Aadhaar Number

Residential Address



Country •

India

PIN Code •

Enter PIN Code

State •

Enter State Name

District •

Enter District Name

City / Town / Village •

Enter City / Town / Village

Locality/Sub Locality

Enter Locality / Sublocality

Road / Street •

Enter Road / Street / Lane

Name of the Premises / Building

Enter Name of Premises / Building

Building No. / Flat No. •

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Nearby Landmark

Enter Nearby Landmark

RESET ADDRESS

Document Upload

Upload Photograph (of person whose information has been given above) •

Only JPEG file format is allowed
Maximum file size for upload is 100 KB
 No file chosen

OR

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

☐ No

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

e) In case the promoter or partner is also the authorized signatory, select the Also Authorized Signatory as Yes and details will be auto-populated in the Authorized Signatory tab.

Business Details ✓	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
---------------------------	---------------------	----------------------	---------------------------	-----------------------------	-------------------------------	--------------------	----------------------------	------------------------	--------------

• indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Vijayalalitha

Middle Name

Enter Middle Name

Last Name

Chinta

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

DD/MM/YYYY

Mobile Number *

+91 Enter Mobile Number

Email Address *

Enter Email Address

Gender *

☐ Male

☐ Female

☐ Others

Telephone Number (with STD Code)

STD

Enter Telephone Number

Identity Information

Designation / Status *

Enter Designation

Director Identification Number *

Enter DIN Number

Are you a citizen of India?

Yes

Permanent Account Number (PAN) *

BEFPC0077R

Passport Number (In case of Foreigner)

Enter Passport Number

Aadhaar Number *

Enter Aadhaar Number

Residential Address



Country *	PIN Code *	State *
India	Enter PIN Code	Enter State Name
District *	City / Town / Village *	Locality/Sub Locality
Enter District Name	Enter City / Town / Village	Enter Locality / Sublocality
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Enter Road / Street / Lane	Enter Name of Premises / Building	Enter Building No. / Flat No. / Door No.
Floor No.	Nearby Landmark	
Enter Floor No.	Enter Nearby Landmark	

[RESET ADDRESS](#)

Document Upload

Upload Photograph (of person whose information has been given above) *

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

[Choose File](#) No file chosen

OR

[TAKE PICTURE](#)

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

☐ No

[BACK](#)
[SHOW LIST](#)
[ADD NEW](#)
[SAVE & CONTINUE](#)

f) Click the **SAVE & CONTINUE** button.

Note: To add more details of promoter or partner, click the ADD NEW button and repeat the steps each time after adding the details of the stakeholder

Business Details ✓	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
--------------------	---------------------	----------------------	---------------------------	-----------------------------	-------------------------------	--------------------	----------------------------	------------------------	--------------

* indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name *

Vijayalitha

Middle Name

Enter Middle Name

Last Name

Chinta

Name of Father

First Name *

Enter First Name

Middle Name

Enter Middle Name

Last Name

Enter Last Name

Date of Birth *

Mobile Number *

Email Address *

DD/MM/YYYY	+91	Enter Mobile Number	Enter Email Address
------------	-----	---------------------	---------------------

Gender *

☐ Male
 ☐ Female
 ☐ Others

Telephone Number (with STD Code)

STD

Identity Information

Designation / Status *	Director Identification Number i	Are you a citizen of India?
Enter Designation	Enter DIN Number	☒ Yes
Permanent Account Number (PAN) *	Passport Number (In case of Foreigner)	Aadhaar Number i
BEFPC0077R	Enter Passport Number	Enter Aadhaar Number

Residential Address

Country *	PIN Code *	State *
India	Enter PIN Code	Enter State Name
District *	City / Town / Village *	Locality/Sub Locality
Enter District Name	Enter City / Town / Village	Enter Locality / Sublocality
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Enter Road / Street / Lane	Enter Name of Premises / Building	Enter Building No. / Flat No. / Door No.
Floor No.	Nearby Landmark	
Enter Floor No.	Enter Nearby Landmark	

[RESET ADDRESS](#)

Document Upload

Upload Photograph (of person whose information has been given above) *

i Only JPEG file format is allowed
i Maximum file size for upload is 100 KB

No file chosen

OR

i You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

☒ No

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

Note: In case you are applying for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, you need to add details in this tab mandatorily along with relevant documents. The appointed IRP/RP will be Primary Authorized Signatory of the newly registered Company. They need to enter their details as Primary authorized signatory in the Authorized Signatory tab of the registration application mandatorily.

Enter your details in the Authorized signatory tab. Attach the relevant document also.

Business Details ✓

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Details of Authorized Signatory

☐ Primary Authorized Signatory

Personal Information

Name of Person

First Name *

Middle Name

Last Name

Enter First Name

Enter Middle Name

Enter Last Name

Name of Father

First Name *

Middle Name

Last Name

Enter First Name

Enter Middle Name

Enter Last Name

Date of Birth *

Mobile Number *

Email Address *

DD/MM/YYYY

+91

Enter Mobile Number

Enter Email Address

Gender *

Telephone Number (with STD Code)

☐ Male
 ☐ Female
 ☐ Others

STD

Enter Telephone Number

Identity Information

Designation / Status *

Director Identification Number

Are you a citizen/resident of India?

Enter Designation

Enter DIN Number

☒ Yes
 ☐ No

Permanent Account Number (PAN) *

Passport Number (In case of Foreigner)

Aadhaar Number ⓘ

Enter Permanent Account Number (PAN)

Enter Passport Number

Enter Aadhaar Number

Residential Address

Locate your address

drag the marker to your location

• indicates mandatory fields

https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply_for_Registration_Normal_Taxpayer.htm

26/53

Country *	PIN Code *	State *
India	Enter PIN Code	Enter State Name
District *	City / Town / Village *	Locality/Sub Locality
Enter District Name	Enter City / Town / Village	Enter Locality / Sublocality
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Enter Road / Street / Lane	Enter Name of Premises / Building	Enter Building No. / Flat No. / Door No.
Floor No.	Nearby Landmark	
Enter Floor No.	Enter Nearby Landmark	

[RESET ADDRESS](#)

Document Upload

Proof of details of authorized signatory *

Select

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

[Choose File](#) No file chosen

Upload Photograph (of person whose information has been given above) *

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

[Choose File](#) No file chosen

OR

[TAKE PICTURE](#)

You can use your device camera to take selfie photograph.

[BACK](#)

[SHOW LIST](#)

[ADD NEW](#)

[SAVE & CONTINUE](#)

- a) In case you are the **Primary Authorized Signatory**, select the checkbox for Primary Authorized Signatory.
- b) In the Personal Information section, enter the personal details of the authorized signatory like name, date of birth, mobile number, email address and gender.
- c) In the Identity Information section, enter the official information of the stakeholder.
 - i. In the **Designation / Status** field, enter the designation of the authorized signatory.
 - ii. In the **Director Identification Number (DIN)** field, enter the DIN of the authorized signatory issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Note: DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- Foreign Company registered in India

- iii. In case you are a citizen of India, select **Yes** or else select **No**.
 - a. In case of **NO**
 - b. In the **Passport Number** field, enter the passport number.
- iv. In the **Permanent Account Number (PAN)** field, enter the PAN of the authorized signatory.

Designation / Status *	Director Identification Number	Are you a citizen/resident of India?
Enter Designation	Enter DIN Number	☒ Yes

Permanent Account Number (PAN) *	Passport Number (In case of Foreigner)	Aadhaar Number ⓘ
Enter Permanent Account Number (PAN)	Enter Passport Number	Enter Aadhaar Number

Residential Address

Country *	PIN Code *	State *
India	Enter PIN Code	Enter State Name
District *	City / Town / Village *	Locality/Sub Locality
Enter District Name	Enter City / Town / Village	Enter Locality / Sublocality
Road / Street *	Name of the Premises / Building	Building No. / Flat No. *
Enter Road / Street / Lane	Enter Name of Premises / Building	Enter Building No. / Flat No. / Door No.
Floor No.	Nearby Landmark	
Enter Floor No.	Enter Nearby Landmark	

RESET ADDRESS

Document Upload

Proof of details of authorized signatory *

ⓘ File with PDF or JPEG format is only allowed.

ⓘ Maximum file size for upload is 1 MB

No file chosen

Upload Photograph (of person whose information has been given above) *

ⓘ Only JPEG file format is allowed

ⓘ Maximum file size for upload is 100 KB

No file chosen

OR

ⓘ You can use your device camera to take selfie photograph.

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

21 (d) Authorized Representative tab:

This tab page displays the details of the authorized representative.

a) Select **Do you have any Authorized Representative** using the radio button.

(i). In case of GST Practitioner

a. In the **Enrolment ID** field, enter the enrolment ID of the authorized representative.

b. Click the **SEARCH** button.

Note: All details of the authorized representative will be auto-populated from the GST Portal.

(ii). In case of Other

a. In the **Name of Person** section, enter the name, designation, mobile number and email address of the authorized representative.

b) Click the **SAVE & CONTINUE** button.

Do you have any Authorized Representative?

Yes ☒ **No** ☐

Type of Authorised Representative
☒ GST Practitioner ☐ Other

Enrolment ID *
 SEARCH

Name of Person

First Name Middle Name Last Name

Designation / Status Mobile Number Email Address

Permanent Account Number (PAN) * Aadhaar Number

! If you provide your Aadhaar here, (other than companies/LLP) you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Telephone Number (with STD Code) FAX Number (with STD Code)

BACK **SAVE & CONTINUE**

21 (e) Principal Place of Business tab:

This tab page displays the details of the principal place of the business. Principal Place of Business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally the address where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.

Note: In case you are applying for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, In the Principal Place of business/ Additional place of business, you need to provide details as specified in original registration of the Corporate Debtors.

a) In the **Address section**, enter the address details of the principal place of business. Based on the State selected, select the district and enter the corresponding pin code. In the **District** and **Sector/ Circle / Ward / Charge/ Unit** drop-down list, select the district and sector/circle/ward/charge/unit number of your business. In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.

Note: The State cannot be edited in this tab. It is displayed on the basis of the State selected in Part A of the Registration process.

Note: In case you don't know the Center Jurisdiction, click the link to know about your Center Jurisdiction.

b) In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).

c) In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.

Note: In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose '**Others**' value from 'Nature of possession of business' drop-down and select '**Legal Ownership document**' value as Proof of Principal Place of Business and upload it.

d) In the **Document Upload** section, click the Choose file button. Navigate and select the proof of Principal Place of Business document.

Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- You can upload these documents for the proof of Principal Place of Business.
- For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For premises not covered above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

e) In the **Proof of SEZ Unit/SEZ Developer approval for the premises** section, click the **Choose File** button to upload the proof of SEZ unit or SEZ developer approval for the premises.

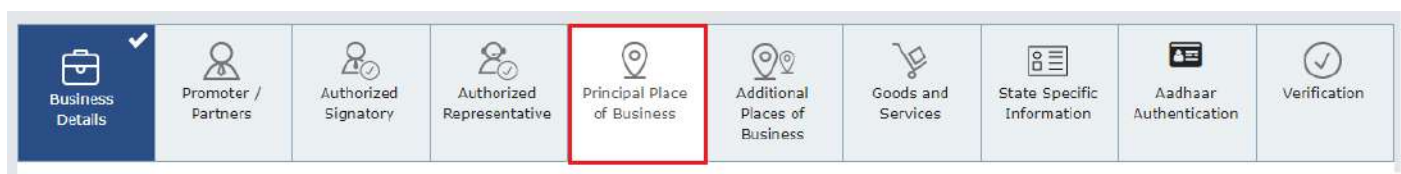
Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- This attachment section is mandatory only if you have selected SEZ unit / Developer in 'Reason to Obtain Registration' in Business Details tab.
- Please read the instructions specified on the form for uploading any documents.

f) Select the checkbox for **Nature of Business activities being carried out at above mentioned premises**.

g) In case you have additional place of business, select **Yes** for **Have Additional Place of Business**.

h) Click the **SAVE & CONTINUE** button.



Details of Principal Place of Business

Address



PIN Code •

Enter PIN Code

State

Chandigarh

District •

Enter District Name

City / Town / Village •

Enter City / Town / Village

Locality/Sub Locality

Enter Locality / Sublocality

Road / Street •

Enter Road / Street / Lane

Name of the Premises / Building

Enter Name of Premises / Building

Building No. / Flat No. •

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Nearby Landmark

Enter Nearby Landmark

Latitude

Enter Latitude

Longitude

Enter Longitude

RESET ADDRESS

State Jurisdiction

Sector / Circle / Ward / Charge / Unit •

Select

Center Jurisdiction (Refer the link for Center Jurisdiction)

Commissionerate •

Select

Division •

Select

Range •

Select

Contact Information

Office Email Address •

Office Telephone Number (with STD Code)

STD

Enter Telephone Number

Mobile Number •

+91

Office FAX Number (with STD Code)

STD

Enter Fax Number

i

Nature of possession of premises •

Please Select

Select

Document Upload •

Proof of Principal Place of Business •

Select

• File with PDF or JPEG format is only allowed.

• Maximum file size for upload is 1 MB

Choose File

No file chosen

Nature of Business Activity being carried out at above mentioned premises •

☐

Bonded Warehouse

☐

EOU / STP / EHTP

☐

Export

☐

Factory / Manufacturing

☐

Import

☐

Supplier of Services

☐ Leasing Business	☐ Office / Sale Office	☐ Recipient of Goods or Services
☐ Retail Business	☐ Warehouse / Depot	☐ Wholesale Business
☐ Works Contract	☐ Others (Please Specify)	

Have Additional Place of Business

☐ No

BACK SAVE & CONTINUE

- Based on the pin code entered in "Principal Place of Business" tab by the applicant, State and Centre Jurisdiction gets displayed in the drop-down option for them.
- You can select the address from the Locate your address field on the map. On typing the address, you will be given a list of options. Select from the list and click the Confirm button.
- The pin on the map can also be moved to the appropriate location. Click the Confirm button once the pin has been placed at the correct location. Based on the selection of the address, a few fields under Residential Address will be auto-populated.
- To change the address, the user can click the Reset Address button.

Note: The display of the jurisdiction is based on the PIN codes mapped with these jurisdictions.

A sample screenshot has been provided below for reference.

PIN Code *	State	District *
160030	Chandigarh	Chandigarh
City / Town / Village *	Locality/Sub Locality	Road / Street *
Chandigarh	Sector 30C	Chandi Path
Name of the Premises / Building	Building No. / Flat No. *	Floor No.
Enter Name of Premises / Building	159	Enter Floor No.
Nearby Landmark	Latitude	Longitude
SBM Toilet	30.712982	76.789638
RESET ADDRESS		
State Jurisdiction	Sector / Circle / Ward /Charge / Unit ⓘ *	
Headquarter	Ward 5 Select Ward 5 Ward 7	
Center Jurisdiction (ⓘ Refer the link ⓘ for Center J		

Center Jurisdiction (Refer the [link](#) for Center Jurisdiction)

Commissionerate * Select Select Select

Division * Select Select

Range * Select

Office Email Address * man@t.com Office Telephone Number (with STD Code) STD Enter Telephone Number Mobile Number * +91 5463756478

21 (f) Additional Places of Business tab:

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

Enter the number of additional places of business and click the **ADD NEW** button. Enter the details similarly like Principal Place of Business Details provided above.

Dashboard > Additional Places of Business English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	99%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative

Principal Place of Business ✓

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Details of Additional Places of your Business

Number of additional places *

1

No records added for Additional Place of Business. Add at least one record to proceed.

BACK
ADD NEW
CONTINUE

Note: You cannot enter additional places of business here if you have selected No for **Have Additional Place of Business** in Principal Place of Business Tab.

Note: In case you are applying for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, In the Principal Place of business/ Additional place of business, you need to provide details as specified in original registration of the Corporate Debtors.

Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- You can upload maximum of 2 documents.
- You can upload these documents for the proof of Principal Place of Business.
 - For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
 - For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or

- For premises not covered above – A copy of the consent letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents can be uploaded.

- In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose 'Others' value from 'Nature of possession of premises' dropdown and select 'Legal Ownership document' value as Proof of Additional Place of Business and upload it.

<https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply for Registration Normal Taxpayer.htm>

Office FAX Number (with STD Code)

STD

Enter Fax Number

i In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose 'Others' value from 'Nature of possession of premises' dropdown and select 'Legal Ownership document' value as Proof of Additional Place of Business and upload it.

Nature of possession of premises *

Please Select

Select

Document Upload *

Proof of Additional Place of Business *

Select

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 1 MB

Choose File

No file chosen

Nature of Business Activity being carried out at above mentioned premises *

☐ Bonded Warehouse
 ☐ EOU / STP / EHTP
 ☐ Export

☐ Factory / Manufacturing
 ☐ Import
 ☐ Supplier of Services

☐ Leasing Business
 ☐ Office / Sale Office
 ☐ Recipient of Goods or Services

☐ Retail Business
 ☐ Warehouse / Depot
 ☐ Wholesale Business

☐ Works Contract
 ☐ Others (Please Specify)

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

21 (g) Goods and Services tab:

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

Note: 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.

Note: In case, you have opted as a composition taxpayer in Business Details tab and selected the **Category of Registered Person** as "Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available", then below screen will appear.

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

Search HSN Chapter

❗ Select HSN in compliance with the eligibility to opt for composition levy under Section 10 of the CGST Act. The registered person shall be eligible to opt, if he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council. Please ensure you are not a manufacturer of any of the below commodities:

S.No.	Tariff item, subheading, heading or Chapter	Description
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
4.	2202 10 10	Aerated Water
5.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks and Articles Of Stone Or Of Other Mineral Substances (Including Carbon Fibres, Articles Of Carbon Fibres And Articles Of Peat), Not Elsewhere Specified Or Included.
6.	6901 00 10	Bricks of fossil meals or similar siliceous earths
7.	6904 10 00	Building bricks
8.	6905 10 00	Earthen or roofing tiles

(i). 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 6105. To add the HSN Code, perform the following steps:

a. In the **Search HSN Chapter by Name or Code** field, enter the first four digits 6105 from the HSN Code. HSN Code is successfully added.

Note: In case you type any of the restricted HSN code, 'No Results found' message will be shown on the screen. Enter the valid HSN code of the commodity (eligible to opt for composition levy).

Search HSN Chapter by Name or Code

24

No Results Found

❗ Select HSN in compliance with the eligibility to opt for composition levy under Section 10 of the CGST Act. The registered person shall be eligible to opt, if he is not a manufacturer of such goods as may be notified by the Government on the recommendations of the Council. Please ensure you are not a manufacturer of any of the below commodities:

S.No.	Tariff item, subheading, heading or Chapter	Description
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
4.	2202 10 10	Aerated Water
5.	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks and Articles Of Stone Or Of Other Mineral Substances (Including Carbon Fibres, Articles Of Carbon Fibres And Articles Of Peat), Not Elsewhere Specified Or Included.
6.	6901 00 10	Bricks of fossil meals or similar siliceous earths
7.	6904 10 00	Building bricks
8.	6905 10 00	Earthen or roofing tiles

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). HSN Code is successfully added.

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
--------------------	-----------------------	------------------------	---------------------------	-------------------------------	-------------------------------	--------------------	----------------------------	------------------------	--------------

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

5208
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :

Sl No	HSN Code (4 digit)	Description of Goods	Action
1	0902	TEA, WHETHER OR NOT FLAVOURED	DELETE

(ii). Services Tab: In some cases, you may know the Service Classification Code, and in some cases you might not know the Service Classification Code. Follow the steps given below to fill the Service Classification Code.

In case you know the Service Classification Code:

Let us take an example that you need to add the Service Classification Code 995478. To add the Service Classification Code, perform the following steps:

a) In the **Search Service Classification Code** field, enter the first four digits 9954 from the Service Classification Code. Service Classification Code is successfully added.

In case you do not know the Service Classification Code:

Let us take an example where the dealer deals with other building completion and finishing services.

a) In the **Search HSN Chapter by Name or Code field**, type other building; related Service Classification Code list is displayed. From the displayed list, scroll and select the appropriate option (in this case 995478). Service Classification Code is successfully added.

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
--------------------	-----------------------	------------------------	---------------------------	-------------------------------	-------------------------------	--------------------	----------------------------	------------------------	--------------

Goods Services

Details of Services offered by the Business

Please specify top 5 services

Search by Name or Code

b) Click the **SAVE & CONTINUE** button.

Goods

Services

Details of Services offered by the Business

Please specify top 5 Services

Search by Name or Code

List of Services

Sl No	Service Classification Code	Description of Services	Action
1	995478	Other building completion and finishing services n.e.c.	DELETE

BACK

SAVE & CONTINUE

21 (h) State Specific Information tab:

This tab page displays the details of the state.

- In the **Professional Tax Employee Code (EC) No.** field, enter professions tax E.C number.
- In the **Professional Tax Registration Certificate (RC) No.** field, enter professions tax R.C number.
- In the **State Excise License No.** field, enter state excise license number.
- In the **Name of the person in whose name Excise License is held** field, enter the name of the person in whose name excise license is held.
- Click the **SAVE & CONTINUE** button.

Dashboard > State Specific Information

English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	08/07/2017	24/06/2017	100%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Authorized Representative

Principal Place of Business ✓

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

State Specific Information

Professional Tax Employee Code (EC) No.

Professional Tax Registration Certificate (RC) No.

State Excise License No.

Name of the person in whose name Excise Licence is held

BACK

SAVE & CONTINUE

21 (i) Aadhaar Authentication tab:

This tab page displays the details of the verification for Aadhaar authentication submitted in the form. You can opt Yes or No for Aadhaar authentication of Promoters/ Partners, Authorized Signatories.

Aadhaar authentication is based on constitution of business (COB). The following table explains and lists the Aadhaar authentication for different constitution of business:

S.No.	Constitution of Business	Nature of Person	Aadhaar Authentication Required
1	Proprietorship Concern	Proprietor	Yes (only 1 Proprietor + Primary Authorized Signatory)
		Authorized Signatory	
2	Partnership Firm	Partners	Yes (only 1 Partner + Primary Authorized Signatory)
		Authorized Signatory	
3	HUF	Karta	Yes (1 Karta + Primary Authorized Signatory)
		Authorized Signatory	
4	Company (Public, Private, Unlimited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Directors	One Director only
5	Company (Foreign Limited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Authorized Person in charge in India	Yes
6	Limited Liability Partnership	Designated Partners	One partner only
		Authorized Signatory	Yes (Primary Authorized Signatory)
7	Society/Club/Trust/Association of Person	Members of Managing Committee	One member only
		Authorized Signatory	Yes (Primary Authorized Signatory)
8	Other	Person in Charge	One person only
		Authorized Signatory	Yes (Primary Authorized Signatory)

In case, you have selected Yes:

a) Select **Yes**, in case, you want to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories.

Note:

- 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 mobile number & email (as given in registration application on GST Portal), of Promotor/Partner, and Primary Authorized Signatory which are selected upon submission of registration application.
- If you have opted "Yes" for Aadhaar authentication, while registering on the GST Portal and your Aadhaar authentication has been successfully validated, your application will be deemed approved within 7 Working days. The registration application submitted by you will not be marked for mandatory site visit. If Tax Official raises SCN

within 7 working days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action in 7 working days, thereafter, then application will get deemed approved after 7 working days.

- In case, you have opted "No" for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 7 Working days. Registration will be marked for mandatory site visit and approval thereafter, by the Tax Official. Registration application will get deemed approved after 30 calendar days, if Tax Official doesn't take any action. If Tax Official raises SCN within 30 calendar days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action within 7 working days, then application will get deemed approved.

b) From the list displayed on the Aadhaar Authentication tab, select at least one person for Aadhaar authentication. Click the **SAVE & CONTINUE** button.

Note:

- You will receive authentication link on mobile number and e-mails IDs of the Promoters/ Partners, or Authorized Signatories as selected here.
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	10/12/2020	25/11/2020	98%

Business Details	Promoter / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
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Aadhaar Authentication

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you? *

☒ Yes ☐ No

1. Authentication request shall be shared on mobile number, email upon submission of application of Promotor/Partner, and Primary Authorized Signatory which are selected.
2. ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.
3. Kindly select at least one person from Promotor/Partner for Aadhaar authentication.

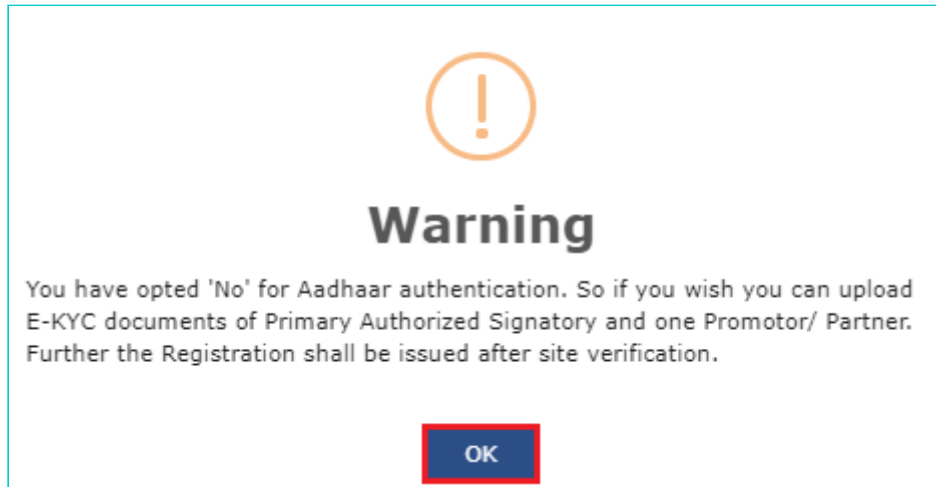
Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Email Address	Mobile Number	Status
☒	1	Mayesh	Yes	No	Yes	Senior Manager	angad67@gmail.com	7531222222	Authentication Required
☒	2	ANGAD JASBIRSINGH ARORA	Yes	Yes	No	Manager	angad7@gmail.com	3568888888	Authentication Required

Note: Please make sure that email and mobile number of Promoters/Partners, Primary Authorized Signatory provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile Nos provided by you.

In case, you have selected No:

a) Select No, in case, you do not want to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories. You will receive a warning message that you have opted No for Aadhaar authentication. Click OK.

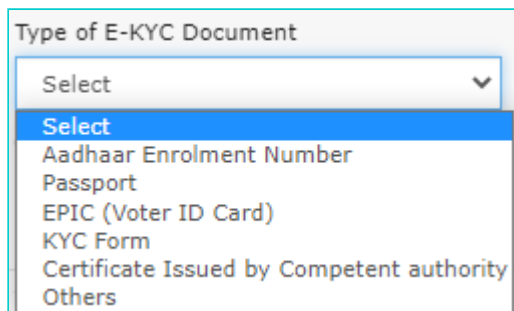
Note: In case, you have opted "No" for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 7 Working days. Registration will be marked for mandatory site visit and approval thereafter, by the Tax Official.



b) You can upload E-KYC documents for Primary Authorized Signatory and at least one Promoter/Partner.

Note: File with PDF or JPEG format is only allowed. The maximum size for upload is 2 MB.

Note: Ensure that the E-KYC documents selected for upload have your name as spelled in PAN/CBDT database.



Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Aadhaar Authentication

Would you like to opt for the Promoters/Partners, Authorised Signatories? *

☐ No

1. Application will be marked for Site visit mandatorily.
2. Kindly upload E-KYC documents for Primary Authorized signatory and atleast one Promoter/Partner to proceed further.

Select	Sl No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Document Upload
☒	1	S S	Yes	No	Yes	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Type of E-KYC Document Select File with PDF or JPEG format is only allowed. Choose File No file chosen
☒	2	SASIKALA SINGARAVELU	Yes	Yes	No	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Type of E-KYC Document Select File with PDF or JPEG format is only allowed. Choose File No file chosen

BACK

SAVE & CONTINUE

Note: The Aadhaar Enrollment ID should be different for different Promoter/Partners and Authorized Signatories. In case you enter the same Enrollment ID, an error message will be displayed.

Please enter valid Enrollment ID (Primary Authorized Signatory and Promoter/Partner can't provide same Enrollment ID).

C) Click the **SAVE & CONTINUE** button.

Note: You can click the **DELETE** button to delete the uploaded documents, if required.

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Aadhaar Authentication

Verification

Aadhaar Authentication

Would you like to opt for the Promoters/Partners, Authorised Signatories? *

☐ No

1. Application will be marked for Site visit mandatorily.
2. Kindly upload E-KYC documents for Primary Authorized signatory and atleast one Promotor/Partner to proceed further.

Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Aadhaar Enrolment ID	Document Upload
☒	1	S S	Yes	No	Yes	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Aadhaar Enrolment ID slip DELETE Passport DELETE
☒	2	SASIKALA SINGARAVELU	Yes	Yes	No	TL	Enter Aadhaar Enrolment ID DD/MM/YYYY HH:MM:SS	Aadhaar Enrolment ID slip DELETE Passport DELETE

21 (j) Verification tab:

This tab page displays the details of Promoters/ Partners, Authorized Signatories for getting the Aadhaar authentication link.

Note: In case you want to register as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, you need to submit the registration application electronically on GST Portal under DSC of the IRP or RP

- Select the **Verification** checkbox.
 - In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
 - In the **Place** field, enter the place where the form is filed.
 - After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.
- 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 Authorized signatory tab page of the Enrolment Application. This is because E-Signature is an Aadhar based electronic verification service.

In Case of DSC:

- Click the **SUBMIT WITH DSC** button.

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

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 your 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.
4. Select the certificate and click the **SIGN** button.
5. Enter the PIN (dongle password) for the attached DSC.

Note:

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

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
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• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* ANGAD JASBIRSINGH ARORA[GDDPS5083K] Place* Bangalore

Designation / Status* chairman Date* 24/06/2017

i DSC is compulsory for Companies & LLP

BACK
SUBMIT WITH DSC
SUBMIT WITH E-SIGNATURE
SUBMIT WITH EVC

f. Click the **PROCEED** button.



Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

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

Goods and Services Tax

Digital Signature Signer

Content To Sign

e322305b51fc7e86c6e92d164d23f06f6b85d9e006780b36a9d101b3155f57f4

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	SAP SSO User Sub CA	78470550260168771571	01-07-2017

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h. 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.

You can track the status of your application using the **Services > Registration > Track Application Status** command.

Dashboard	Services ▾	Notifications & Circulars ▾	Acts & Rules ▾	Downloads ▾
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Dashboard > Application for New Registration English

✓ 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.

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification
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• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

ANGAD JASBIRSINGH ARORA[AJIPA1572E] Bangalore

Designation / Status* Date*

chairman 24/06/2017

DSC is compulsory for Companies & LLP

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. Select the checkbox for declaration.

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

h. Click the **CONTINUE** button.

Service Provider

Please select Service Provider*

☐ C-DAC

☒ NSDL

☐ I hereby agree to authenticate myself using AADHAAR through NSDL e-sign services and affix my digital signature generated through eSign services provided by NSDL on the enrolment application form.

CANCEL CONTINUE

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 **SUBMIT** button.

Verify Aadhaar OTP

OTP has been sent to your mobile number and email address registered with AADHAAR. Please provide your OTP.

CANCEL SUBMIT

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 EVC:

e. Click the **SUBMIT WITH EVC** button.

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services	State Specific Information	Aadhaar Authentication	Verification ✓
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• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

ANGAD JASBIRSINGH ARORA[AJIPA1572E] Bangalore

Designation / Status* Date*

chairman 24/06/2017

DSC is compulsory for Companies & LLP

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

OTP Verification

Please enter OTP

|

OTP has been sent to your Email and Mobile number registered at the GST portal

g. 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	Services ▾	Notifications & Circulars ▾	Acts & Rules ▾	Downloads ▾
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Dashboard > Application for New Registration English

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

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

GSTIN / TRN	292000000015TRN
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ **Consent for Authentication** : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.

☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।

☒ VID

☐ Aadhaar Number

Enter VID *

Enter VID

VALIDATE VID

DO YOUR E-KYC

GSTIN / TRN	292000000015TRN
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।


☐ VID

☒ Aadhaar Number

Enter Aadhaar
Number *

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.

DO YOUR E-KYC

GSTIN / TRN	292000000015TRN
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.



☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।


☐ VID

☒ Aadhaar Number

Enter Aadhaar
Number *

OTP Sent Successfully!!

Enter 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. A sample screenshot has been provided below for reference.

Dashboard					English
My Saved Applications					
Creation Date	Form No.	Form Description	Expiry Date	Status	Action
18/01/2021	GST REG-01	Application for New Registration	02/02/2021	Pending for Aadhaar e-KYC Authentication Aadhaar Authentication Status	
Track Application Status					
You do not have any submitted applications					

Business Details ✓	Promoter / Partners ✓	Authorized Signatory ✓	Authorized Representative	Principal Place of Business ✓	Additional Places of Business	Goods and Services ✓	State Specific Information	Aadhaar Authentication ✓	Verification
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Aadhaar Authentication

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you? •

☒ Yes

1. Authentication request shall be shared on mobile number, email upon submission of application of Promotor/Partner, and Primary Authorized Signatory which are selected.
2. ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.
3. Kindly select at least one person from Promotor/Partner for Aadhaar authentication.

Select	SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Email Address	Mobile Number	Status
☒	1	vijayalalitha chinta	Yes	Yes	Yes	SE	thiruvenkada87@gmail.com	9791828737	Authentication Required

Note: Please make sure that email and mobile number of Promoters/Partners, Primary Authorized Signatory provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile No.s provided by you.

[RESEND VERIFICATION LINK](#)

[BACK](#) [CONTINUE](#)

Manual > Application for Filing Clarification

I have received notice for seeking clarifications by Tax Official on the GST Portal. How do I respond to the notice issued by the Tax Official?

To respond to the notice seeking clarifications on the GST Portal, perform the following steps:

[In case of New Registration:](#)

[In case of Existing Registration:](#)

New RegistrationIn case of :

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **REGISTER NOW** link.
3. Select the **Temporary Reference Number (TRN)** option.
4. In the Temporary Reference Number (TRN) field, enter the **TRN** received.
5. Click the **PROCEED** button.

Home > Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN) *

Enter Temporary Reference Number (TRN)

PROCEED

6. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

Note:

- OTP sent to mobile number and email address are same.
- In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.

7. Click the **PROCEED** button.

Home > Registration > Verify

English

User Credentials OTP Verification

Verify OTP

• indicates mandatory fields

Mobile / Email OTP •

Fill OTP sent to Mobile and Email

[Click here to resend the OTP](#)

BACK PROCEED

In case of Existing Registration:

1. Login to the GST Portal with valid credentials.
2. Click **Services > Registration > Application for Filing Clarifications** command.

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Registration Payments User Services

New Registration Registration by Non-Resident Foreign Taxpayer

Application for Filing Clarifications Track Application Status

3. In the **Reference No. of Notice** field, enter the reference number specified on the notice which you have received for filing the clarifications. Or In the **Application Reference Number (ARN)** field, enter the application reference number received corresponding to the application submitted. Click the **SEARCH** button.

Home Services Notifications & Circulars Acts & Rules Downloads

Home > Clarifications

English

• indicates mandatory fields

Application for Filing Clarification

Reference No. of Notice • OR Application Reference Number(ARN) •

Enter Reference Number of Notice SEARCH

Enter ARN Number SEARCH

4. In case of new registration application, in the Modification in the **Registration Application filed** field, select **Yes** or **No**.

Dashboard > Services > Registration > Application for Filing Clarifications English

Application for Filing Clarification • indicates mandatory fields

Reference Number of Notice ZA2301190000848	Date 21/01/2019
Application Reference Number(ARN) AA230119000056W	Date 21/01/2019

Modification in the Registration Application filed

☐ Yes ☐ No

4.1 In case of Yes:

- Click the **PROCEED** button.

Dashboard > Services > Registration > Application for Filing Clarifications English

Application for Filing Clarification • indicates mandatory fields

Reference Number of Notice ZA2301190000848	Date 21/01/2019
Application Reference Number(ARN) AA230119000056W	Date 21/01/2019

Modification in the Registration Application filed

☒ Yes ☐ No

PROCEED

4.1 b A warning pop up will be displayed on the screen. Select the **OPEN FIELDS WITH QUERIES RASIED THROUGH REG-03** option if you want to edit only the fields for which Notice has been issued by the tax officer.

Note1: Select the **OPEN ALL ALLOWED FIELDS** option if you want to edit all the allowed fields while submitting response in GST REG 04.

Note2: This is applicable for Regular, Casual, Composition, ISD, SEZ Developer and SEZ Unit only.



Warning

Do you want to edit all the allowed fields in the tab or edit only the fields with Queries? Pl ensure that all data entered or modified are complete and correct.

OPEN FIELDS WITH QUERIES RAISED THROUGH REG-03

OPEN ALL ALLOWED FIELDS

c. Original application is available in editable mode for all those fields for which Notice has been issued. Edit the details and upload the additional documents wherever required.

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System

Dashboard
Business Details
English

Application Type	Due Date to Complete	Last Modified	Profile
Filing Clarification	29/01/2019	21/01/2019	100%

Business Details
Promoter / Partners
Authorized Signatory
Authorized Representative
Principal Place of Business
Additional Places of Business
Goods and Services
State Specific Information
Verification

Details of your Business

Legal Name of the Business
ANGAD JASBIRSINGH ARORA

Permanent Account Number (PAN)
AJIPA1572E

Trade Name
AutomationsTest

Constitution of Business (Select Appropriate)
Proprietorship

Name of the State
Madhya Pradesh

District
Sidhi

Are you applying for registration as a casual taxable person?

Option For Composition

Reason to obtain registration
E-Commerce Operator

Date of commencement of Business
From 15/01/2019

Date on which liability to register arises
20/01/2019

Indicate Existing Registrations

Type of Registration
Select

Registration No.

Date of Registration
DD/MM/YYYY

+ ADD

x CANCEL

BACK

SAVE & CONTINUE

4.2 In case of No:

a. The application is displayed for filing clarification.

Dashboard
Services
GST Law
Downloads
Search Taxpayer
Help
e-Way Bill System

Dashboard
Services
Registration
Application for Filing Clarifications
Engli

Application for Filing Clarification

• indicates mandatory fields

Reference Number of Notice ZA2301190000848	Date 21/01/2019
Application Reference Number(ARN) AA230119000056W	Date 21/01/2019

Modification in the Registration Application filed

☐ Yes
☒ No

Queries

Query Description	Query Response
Business Details - Details of your Business - Others (Please specify) - Please Specify - afaa	Enter your response

Invalid Characters are not allowed.

Additional Information

Enter additional information

Add any additional information supporting the submission of your clarification application.

Supporting Document

No file chosen

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory Select	Place Enter Place
Designation / Status	Date 22/01/2019

SAVE
SUBMIT WITH DSC
SUBMIT WITH E-SIGNATURE
SUBMIT WITH EVC

5. In the **Query Repsonse** field, enter your response.

6. In the **Additional Information** field, enter any additional information supporting the submission of your clarification application.

7. Click **Choose File** button to upload any supporting document.

8. Select the **Verification** checkbox.

9. Select the **Name of Authorized Signatory** from the drop-down list.

10. Enter the **Place** from where application is being filed.

Note: You can save the form at any point of time within the timeline of maximum 7 working days from generation of the Notice for seeking clarifications by the Tax Official.

11. Submit the application using **SUBMIT WITH DSC** or **SUBMIT WITH EVC** as applicable/ eligible.

Dashboard
>
Services
>
Registration
>
Application for Filing Clarifications
English

Application for Filing Clarification
Indicates mandatory fields

Reference Number of Notice
ZA2301190000848
Date
21/01/2019

Application Reference Number(ARN)
AA230119000056W
Date
21/01/2019

Modification in the Registration Application filed
☐ Yes ☒ No

Queries

Query Description	Query Response
Business Details - Details of your Business - Others (Please specify) - Please Specify - afafa	Document is attached

Invalid Characters are not allowed.

Additional Information

Enter additional information

Add any additional information supporting the submission of your clarification application.

Supporting Document




Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.
Maximum file size for upload is 1 MB

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory
ANGAD JASBIRSINGH ARORA[AJIPA1572E]

Place
Delhi

Designation / Status
Director

Date
22/01/2019

SAVE SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT WITH EVC

11.1 In case of **SUBMIT WITH DSC**:

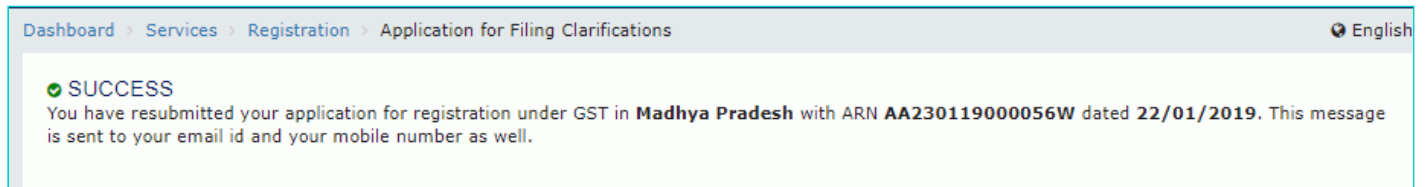
a. Click the **SUBMIT WITH DSC** button.

- b. Click the **PROCEED** button.
- c. Select the certificate and click the **SIGN** button.

11.2 In case of **SUBMIT WITH EVC**:

- a. Click the **SUBMIT WITH EVC** button.
- b. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

13. A success message is displayed. Intimation of submission of the form by the Taxpayer is sent via SMS to the applicant on the registered mobile number. Email is sent to the applicant as well the authorized signatory.



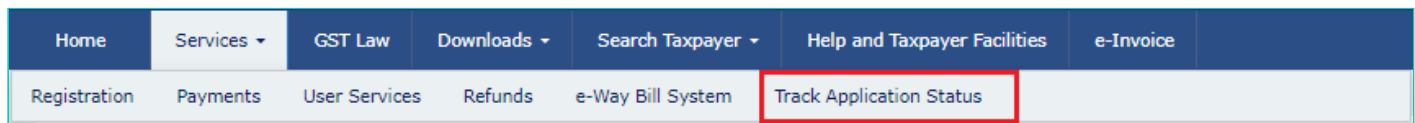
Manual > Track Application Status > Pre Login

I am a taxpayer. How can I track status of my registration application that I have submitted without logging to the GST Portal?

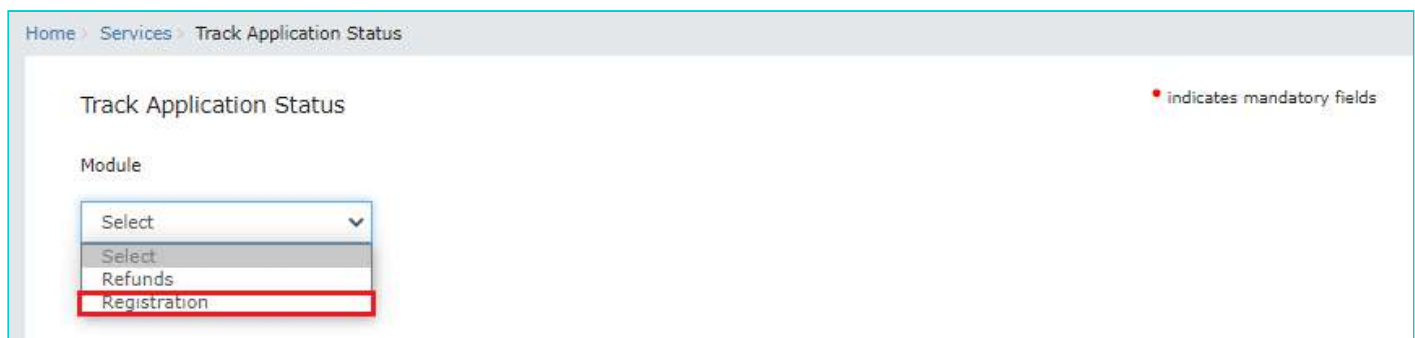
You can track the status of any application related to registration (like new registration, core amendment of registration, cancellation of registration etc.), using ARN at pre-login stage, once the application is submitted on the Portal.

To view status of your registration application without logging to the GST Portal, perform following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed. Click the **Services > Track Application Status** option.



2. Track Application Status page is displayed. Select the **Registration** option from the Module drop-down list.



3.1 **In case of ARN:** On submission of the registration application on the GST Portal, you will be given an Application Reference Number (ARN). You can track status of your application by tracking this ARN.

3.2 **In case of SRN:** On submission of the registration application on the MCA Portal, you will be given a Service Request Number (SRN). You can track status of your application by tracking this SRN.

3.1 In case of ARN

3.1.1 In the **ARN** field, enter the ARN received on your e-mail address, when you submitted the registration application. Click the **SEARCH** button.

Home > Services > Track Application Status

Track Application Status

Module

Registration

☒ ARN
 ☐ SRN

ARN*

AA0712200002795

SEARCH

* indicates mandatory fields

3.1.2. Detailed status of the New Registration Application ARN is displayed.

Note:

- You can click the **CLOSE** button to go back to Track Application Status page.
- Different stages are colored according to the current status of the application status. For Example: If current status is at Stage 3 then till stage 3, it will be in green color and further stages will be greyed out.

Dashboard > Services > Track Application Status

Detailed Status : Show Case History of New Registration Application ARN

STAGE-1

ARN Generated - Pending for Processing

STAGE-2

Site Verification Assigned

STAGE-3

ICN Received - Pending for verification

STAGE-4

Clarification Issued/ Clarification Not Filed - Pending for Order

STAGE-5

Site Verification Completed

STAGE-6

Order Issued - Approved/ Rejected

Stage	Status of the Application	Action Date	Remarks
1	ARN Generated - Pending for Processing	21/12/2020	Details shared to taxpayer on email/SMS. Pending with jurisdictional tax authority for action
2	Site Verification Assigned	22/12/2020	Application is marked for Site verification

Basic Details

ARN	AA2310200000161
Date	21/12/2020
PAN	AJIPA1572E
GSTIN	23AJIPA1572E588
Legal Name/Trade Name	ANGAD JASBIRSINGH ARORA
Application assigned to	STATE
Current Status	Pending for Processing
Application Type	New Registration Application

CLOSE

Note: In case, the application for registration is withdrawn by the taxpayer, Detailed Status will have only 2 stages. The reference image is shown as below.

Dashboard Services - GST Law Search Taxpayer - Help and Taxpayer Facilities e-Invoice

Dashboard Services Track Application Status

Detailed Status : Show Case History of Registration Cancellation Application ARN

STAGE-1

Application for Cancellation filed and pending for Processing

STAGE-2

Withdrawn

Basic Details	
ARN	AA070820000105Y
Date	10/08/2020
Application assigned to	STATE
Current Status	Withdrawn
Application Type	Registration Cancellation Application

Case History			
Stage	Status of the Application	Action Date	Remarks
1	Application for Cancellation filed and pending for Processing	10/08/2020	Application for cancellation of GSTIN has been filed and it is with Jurisdictional authority for action. GSTIN is suspended
2	Withdrawn	13/08/2020	Application is withdrawn by the Applicant/Tax payer

CLOSE

Note: The cancellation application can be accepted or rejected by the tax officer. The reference image is shown below.

Home Services Track Application Status

Detailed Status : Show Case History of Registration Cancellation Application ARN

STAGE-1

Application for Cancellation filed and pending for Processing

STAGE-2

SCN Raised - Pending for clarification

STAGE-3

Clarification filed - Pending for Order

STAGE-4

Order Issued - Approved

STAGE-5

Order Issued - Rejected

Basic Details	
ARN	AA010220000002U
GSTIN	01ASCPJ7372A1ZC
Date	01/02/2020
Application assigned to	STATE
Current Status	Rejected
Application Type	Registration Cancellation Application

Case History			
Stage	Status of the Application	Action Date	Remarks
1	Application for Cancellation filed and pending for Processing	01/02/2020	Application for cancellation of GSTIN has been filed and it is with Jurisdictional authority for action. GSTIN is suspended
2	SCN Raised - Pending for clarification	29/09/2020	Notice issued on the application filed.
3	Clarification filed - Pending for Order	01/02/2020	Task is pending with Officer to take action
4	Order Issued - Approved	01/02/2020	Cancellation Application is rejected.
5	Order Issued- Rejected	01/02/2020	Cancellation Restored

3.2 In case of SRN

3.2.1 On submission of the registration application on the MCA Portal, you will be given a **Service Request Number** (SRN). You can track status of your application by tracking this SRN. In the **SRN** field, enter the SRN received on your e-mail address when you submitted the registration application on MCA Portal. Click the **SEARCH** button.

Home > Services > Track Application Status

Track Application Status

• indicates mandatory fields

Module

Registration

☐ ARN
 ☒ SRN

SRN*

S80000124

SEARCH

3.2.2. Detailed status of the New Registration Application SRN is displayed.

Note:

- You can click the **CLOSE** button to go back to Track Application Status page.
- Different stages are colored according to the current status of the application status. For Example: If current status is at Stage 3 then till stage 3, it will be in green color and further stages will be greyed out.
- COI refers to Certificate of Incorporation and MCA refers to Ministry of Corporate Affairs

Home > Services > Track Application Status

Detailed Status : Show Case History of New Registration Application SRN

STAGE-1

Pending with MCA

STAGE-2

COI issued by MCA - TRN 071900000254TRN generated - Pending with GST common portal

STAGE-3

- COI issued by MCA - Pending for Processing by GST common portal

STAGE-4

COI issued by MCA - Rejected by GST common portal

Case History				
Stage	Status of the SRN	Action Date	Status of ARN	Remarks
1	Pending with MCA	NA	NA	Application is pending with MCA
2	COI issued by MCA - TRN 071900000254TRN generated - Pending with GST common portal	04/04/2019	NA	COI is issued by MCA and TRN is generated in GST portal
3	- COI issued by MCA - Pending for Processing by GST common portal	04/04/2019	Pending for Processing	COI is issued by MCA and application is pending for processing with Tax-officer in GST portal
4	COI issued by MCA - Rejected by GST common portal	08/06/2020	Rejected	- COI is issued by MCA and GST Application has been rejected by the tax-officer

Basic Details

SRN	S80000124
ARN	AA070419000038I
Date	04/04/2019
Application assigned to	STATE
Current Status	COI issued by MCA - Rejected by GST common portal
Application Type	New Registration Application
Opted for Aadhaar Authentication	NA

CLOSE

3.2.3. You can click the ARN hyperlink to view the detailed status of the New Registration Application ARN.

Detailed Status : Show Case History of New Registration Application ARN



Basic Details

ARN	AA070419000038I
Date	04/04/2019
Application assigned to	STATE
Current Status	Rejected
Application Type	New Registration Application

Case History

Stage	Status of the Application	Action Date	Remarks
1	ARN Generated - Pending for Processing	04/04/2019	Details shared to taxpayer on email/SMS. Pending with jurisdictional tax authority for action
2	SCN Raised - Pending for clarification	29/09/2020	Notice issued, login through TRN and respond to the queries
3	Clarification Not Filed - Pending for Order	07/10/2020	Task is pending with Officer to take action
4	Order Issued - Rejected	22/12/2020	Application is Rejected by tax-officer.

CLOSE

Note: To view FAQs related to **Applying for GST Registration on MCA Portal through SPICe-AGILE Application Form** click-> https://tutorial.gst.gov.in/userguide/registration/index.htm#t=faq_spice_form.htm

Note: Listed below are the different status types for Registration Application:

- **Pending for Processing** – When new registration application is filed successfully and is pending with Tax Officer for Processing
- **Site Verification Assigned** – When application for registration is marked for Site visit and verification to the Site Verification Officer
- **Site Verification Completed** – When Site verification report is submitted by Site Verification Officer to the tax officer
- **Pending for Clarification** – When Notice for seeking clarification is issued by Tax Officer to the applicant
- **Clarification filed** – Pending for order – When clarification is filed successfully by the applicant to the tax officer and its pending order by the officer
- **Clarification not filed – Pending for order** – When clarification is not filed by the applicant within ----days and its pending order by the officer
- **Approved - Application is Approved** – When Registration ID and password is emailed to applicant once new registration application is accepted by Tax Officer
- **Rejected** – When new registration application is Rejected by Tax Officer
- **Withdrawn** - When the application is withdrawn by the applicant or taxpayer

Manual > Registration Application > My Saved Applications

How can I view my saved applications?

To view the saved applications, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **REGISTER NOW** link.
3. Select the **Temporary Reference Number (TRN)** option.
4. In the **Temporary Reference Number (TRN)** field, enter the TRN received.
5. Click the **PROCEED** button.

Home > Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

Enter Temporary Reference Number (TRN)

PROCEED

6. In the **Mobile / Email OTP** field, enter the **OTP** you received on your mobile number and email address. OTP is valid only for 10 minutes.

Note:

- OTP sent to mobile number and email address are same.
- In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.

7. Click the **PROCEED** button.

Home Services Notifications & Circulars Acts & Rules Downloads English

Home > Registration > Verify

1 User Credentials 2 OTP Verification

Verify OTP

• indicates mandatory fields

Mobile / Email OTP •

Fill OTP sent to Mobile and Email

[Click here to resend the OTP](#)

BACK PROCEED

8. The **My Saved Application page** is displayed. Under the **Action** column, click the **Edit** icon (icon in blue square with white pen) to access the **PART B** of the application form and retrieve the saved application.

Note: Application Form will be available for 15 days from the date of generation of **TRN**.

Dashboard
Services
Notifications & Circulars
Acts & Rules
Downloads

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
07/03/2017	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	22/03/2017	Draft	 

Track Application Status

No Records Found

Note:

1. To check status of Aadhaar authentication, click **Aadhaar Authentication Status** link.

Dashboard > Services > User Services > My Saved Applications

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
09/03/2020	GST REG-01	Application for New Registration	24/03/2020	Pending for Aadhaar e-KYC Authentication ⓘ Aadhaar Authentication Status	

2. Click **RESEND VERIFICATION LINK**, in case, Aadhaar authentication is unsuccessful for e-KYC. A new authentication link will be sent on registered mobile number and e-mails IDs of the Promoters/ Partners or Authorized Signatories.

 Business Details ✓	 Promoter / Partners ✓	 Authorized Signatory ✓	 Authorized Representative	 Principal Place of Business ✓	 Additional Places of Business	 Goods and Services ✓	 State Specific Information	 Aadhaar Authentication ✓	 Verification
--	---	--	---	---	---	--	--	--	--

Aadhaar Authentication

Would you like to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories?

☒ Yes

- If you select 'Yes' the authentication link shall be shared on mobile number and e-mail IDs of the Promoters/ Partners, Authorized Signatories.
- ARN of your application shall be generated once Aadhaar authentication of Promoters/ Partners, Authorized Signatories are completed.

SI No	Name	Citizen/ Resident of India	Promoter/ Partner	Authorized Signatory	Designation	Email Address	Mobile Number	Status
1	Rajendra Lella	Yes	Yes	Yes	Manager	khush@gmail.com	7406974069	Authentication Unsuccessful

Note: Please make sure that email and mobile numbers of Promoters/ Partners, Authorized Signatories provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile No.s provided by you.

[RESEND VERIFICATION LINK](#)

[BACK](#) [CONTINUE](#)

FAQs > Geocoding the Address of Principal Place of Business for Existing Regular Taxpayers (Only Applicable for Delhi and Haryana)

1. For which class of taxpayers is the functionality of Geocoding Principal Place of Business available?

The Geocoding of Principal Place of Business process is applicable for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit.

This facility is currently provided for Delhi and Haryana taxpayers only, and it will gradually be extended to the taxpayers from other States and UTs.

2. While filing Registration Application, I had furnished the address of my Principal Place of Business. Why do I need to geocode my Principal Place of Business now?

The facility to Geocode address of Principal Place of Business has been introduced for the taxpayers so that they can map geographic coordinates (latitude & longitude) of their address of Principal Place of Business on maps. This will ensure that the correct geocoded address is added to the system.

3. Is it mandatory for taxpayers to Geocode their principal place of business?

No, it is not mandatory for taxpayers to geocode their address.

4. How to Geocode address of Principal Place of Business?

After logging in, a message is displayed to all eligible taxpayers. Click on Continue to Geocode your Principal Place of Business. Alternatively, navigate to Services > Registration > Geocoding Principal Place of Business to Geocode your Principal Place of Business.

5. My registration has been cancelled. Can I still Geocode address of my Principal Place of Business?

Yes, Geocoding Principal Place of Business is available to all eligible taxpayers, including Active, Cancelled and Suspended users.

6. I am a user registered through MCA portal; how can I Geocode address of my Principal Place of Business?

As you have registered through MCA portal, your Geocoded Address will not be available in the records. To Geocode address of your Principal Place of Business, click on Update Geocoded Address button.

Note: Accept Geocoded Address button will not be visible for MCA users.

7. Can I manually enter address in the fields instead of selecting address through Map?

Yes, the address can be entered manually instead of selecting it through Map. State will be auto-selected basis your registration and cannot be edited. Enter the Pin Code, District, City/Town/Village, Locality/Sub Locality, Road/Street, Name of the Premises/ Building, Building/Flat Number, Floor Number, and the Nearby Landmark in their respective fields. These fields will also show suggestions while you click on them. Note: When taxpayer updates Pin-Code, fields of District and City/Town/Village are auto-populated.

8. How can I use the MMI facility while Updating Geocoded Address?

Type your address in the Locate Your Address field. On typing the address in the Locate your address search bar, you will be given a list of options. Select from the list and click the Confirm button in the pop-up above the pin drop. The pin on the map can also be moved to the appropriate location. Click the Confirm button once the pin has been placed at the correct location.

9. The address is not being auto-populated after selecting it from the map. What should I do?

If the address is not being auto-populated, you can enter the address manually. The District, City, Pin Code, and State should be selected from the auto-suggestions. The rest of the fields can be entered manually.

10. If you are not able to find the correct address in auto-suggestions, what needs to be done?

If the mapping of PIN-Code, District, City/Town/Village is not correct in auto-suggestions, then check your internet connection and restart the browser. If the issue persists, then contact the GSTN_Helpdesk for support. You can fill other address fields manually.

11. I have Updated Geocoded Address and now I want to change it again, how can I do it?

Geocoding address is a one-time facility provided to the eligible taxpayers. The link for Geocoding Address of Principal Place of Business will not be visible in case the address has already been Geocoded through New Registration/Amendment or through this functionality previously.

12. I have Geocoded address for my Principal Place of Business. Why is it not updated in my Registration Certificate?

Geocoded Address is not updated in Registration Certificate, however, if you wish to change Address of Principal Place of Business in your Registration Certificate then you are required to file a core amendment application.

13. Is Geocoding of Address applicable for all business addresses added to my profile?

No, Geocoding of Address is only applicable for Principal Place of Business and not for Additional Places of Business.

14. How can I view the accepted/updated Geocoded address?

To view accepted/updated Geocoded address, login to GST portal with your username and password. Navigate to My Profile page and click on the Place of Business tab.

15. I am a regular taxpayer; I am not able to view Accept Geocoded Address button. Why?

For users registered through MCA portal or where Geocoded Address Column is coming as blank, Accept Geocoded Address button will not be available. You need to click on the Update Geocoded Address button to complete Geocoding process.

Manual > Geocoding the Address of Principal Place of Business for Existing Regular Taxpayers (Only Applicable for Delhi and Haryana)

I am an existing Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD) / SEZ Developer/ SEZ Unit. How can I Geocode the existing address for my Principal Place of Business?

The Geocoding of Address process for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit is the same.

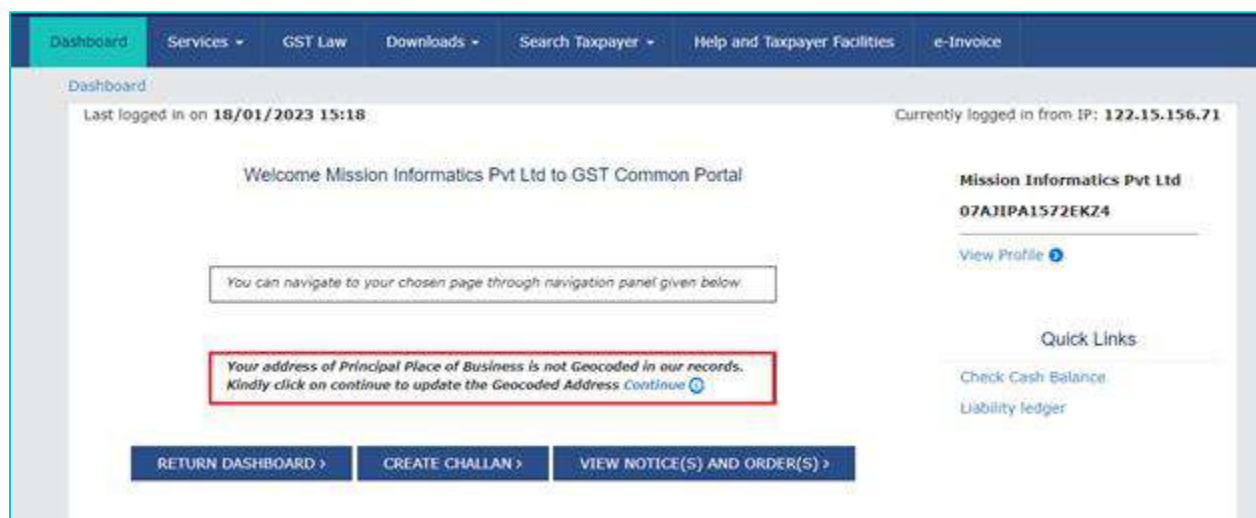
Note 1: This facility is currently provided for **Delhi** and **Haryana** taxpayers only, and it will gradually be extended to taxpayers from other States and UTs.

Note 2: Taxpayer needs to Geocode the address only once.

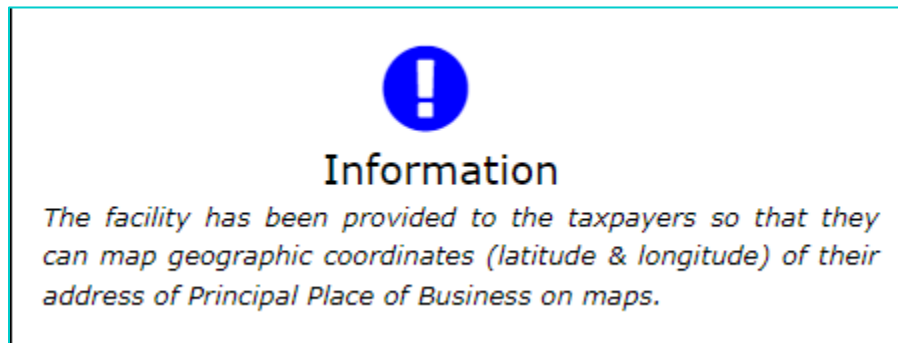
To Geocode the address, please follow the below steps:

1. Access the <https://www.gst.gov.in/> URL. Login to the GST Portal with your Username and password.
- 2.1. After logging in, a message is displayed to all eligible taxpayers. Click on Continue to Geocode your Principal Place of Business.

Note: This message will not be displayed for the users who have already geocoded their address.



Note: An information will be displayed when you hover the mouse over information icon.



2.2. Alternatively, navigate to **Services > Registration > Geocoding Principal Place of Business** to Geocode your Principal Place of Business.



Note: In case you have already geocoded your address while filing New Registration or Amendment, this facility will not be available to you.

3. Details of Geocoded Address of Principal Place of Business page is displayed with details of your existing Principal Place of Business as per your registration details. Click on **ACCEPT GEOCODED ADDRESS** or **UPDATE GEOCODED ADDRESS** button to proceed.

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Details of Geocoded Address of Principal Place of Business

Existing Address

Geocoded Address

2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001

Ambala Head Post Office, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001

SNo.	Field Name	Existing Address	Geocoded Address
1	PIN Code	133001	133001
2	State	Haryana	Haryana
3	District	Ambala	Ambala
4	City / Town / Village	Ambala	Ambala
5	Locality/Sub Locality	-	Ambala Cantt Station
6	Nearby Landmark	-	-
7	Road / Street	NH 444A	NH 444A
8	Building No. / Flat No.	14 B	14 B
9	Name of the Premises / Building	BSNL Staff Quarters	BSNL Staff Quarters
10	Floor No.	-	GROUND FLOOR

ACCEPT GEOCODED ADDRESS
UPDATE GEOCODED ADDRESS

A. ACCEPT GEOCODED ADDRESS

1. In case address appearing in Geocoded Address column is correct, click on the **ACCEPT GEOCODED ADDRESS** button to accept the available Geocoded Address.

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Details of Geocoded Address of Principal Place of Business

Existing Address

Geocoded Address

2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001

Ambala Head Post Office, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001

SNo.	Field Name	Existing Address	Geocoded Address
1	PIN Code	133001	133001
2	State	Haryana	Haryana
3	District	Ambala	Ambala
4	City / Town / Village	Ambala	Ambala
5	Locality/Sub Locality	-	Ambala Cantt Station
6	Nearby Landmark	-	-
7	Road / Street	NH 444A	NH 444A
8	Building No. / Flat No.	14 B	14 B
9	Name of the Premises / Building	BSNL Staff Quarters	BSNL Staff Quarters
10	Floor No.	-	GROUND FLOOR

ACCEPT GEOCODED ADDRESS
UPDATE GEOCODED ADDRESS

2. The Geocoded address of the Principal Place of Business accepted by the taxpayer is displayed in the fields appearing below the map. All relevant fields will be auto-populated and frozen, i.e., no changes would be allowed to be done by the taxpayer.

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Indicates mandatory fields

Details of Geocoded Address of Principal Place of Business

Address

PIN Code
133001

State
Haryana

District
Ambala

City / Town / Village
Ambala

Locality/Sub Locality
Ambala Cantt Station

Road / Street

Name of the Premises / Building
BSNL Staff Quarters

Building No. / Flat No.
14-B

Floor No.
GROUND FLOOR

Nearby Landmark
Enter Nearby Landmark

Latitude
30.3443080000001

Longitude
76.834501

RESET ADDRESS

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory
Select

Place
Enter Place

Designation / Status

Date
14/02/2023

Facing problem using DSC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMIND ME LATER

BACK

SUBMIT WITH DSC

SUBMIT WITH EVC

3. Select the **Verification** checkbox. Select the **Name of Authorized Signatory** from the drop-down list and enter the Place from where application is being filed.
4. Click on **SUBMIT WITH DSC** or **SUBMIT WITH EVC** as applicable/ eligible.

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

ANGAD JASBIRSINGH ARORA Haryana

Designation / Status* Date*

Director 14/02/2023

Facing problem using DSC? [Click here for help](#)

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

[REMIND ME LATER](#)
[BACK](#)
[SUBMIT WITH DSC](#)
[SUBMIT WITH EVC](#)

Note: If you wish to complete this later you can click on **Remind Me Later** button.

5.1. In case of **SUBMIT WITH DSC**:

- Click the **SUBMIT WITH DSC** button.
- Click the **PROCEED** button.
- Select the certificate and click the **SIGN** button.

5.2. In case of **SUBMIT WITH EVC**:

- Click the **SUBMIT WITH EVC** button.
- Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

6. A success message is displayed. Intimation of the update is sent to the registered Email ID and Mobile Number.

SUCCESS

Thank you for submission.

We have saved the Geocoded Address of the Principal Place of Business. The current address of the Principal Place of Business appearing in the GST system/RC will not be impacted. Kindly check your email for further information.

B. UPDATE GEOCODED ADDRESS

1. In case Geocoded Address is not available on screen or you are not in agreement with available Geocoded address, then you can click on the **UPDATE GEOCODED ADDRESS** button. You will be redirected to update your address.

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Details of Geocoded Address of Principal Place of Business

Existing Address

Geocoded Address

2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001

Ambala Head Post Office, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001

SNo.	Field Name	Existing Address	Geocoded Address
1	PIN Code	133001	133001
2	State	Haryana	Haryana
3	District	Ambala	Ambala
4	City / Town / Village	Ambala	Ambala
5	Locality/Sub Locality	-	Ambala Cantt Station
6	Nearby Landmark	-	-
7	Road / Street	NH 444A	NH 444A
8	Building No. / Flat No.	14 B	14 B
9	Name of the Premises / Building	BSNL Staff Quarters	BSNL Staff Quarters
10	Floor No.	-	GROUND FLOOR

ACCEPT GEOCODED ADDRESS
UPDATE GEOCODED ADDRESS

2. The details of the existing Principal Place of Business as per the Registration details are displayed along with the Map above them.

Dashboard
Services
Registration
Geocoding Principal Place of Business
English

Details of Geocoded Address of Principal Place of Business

Address

PIN Code*
133001
State*
Haryana
District*
Ambala

City / Town / Village*
Ambala
Locality/Sub Locality
Enter Locality / Sublocality
Road / Street*
NH 444A

Name of the Premises / Building
BSNL Staff Quarters
Building No. / Flat No.*
2
Floor No.
Enter Floor No.

Nearby Landmark
Enter Nearby Landmark
Latitude
Latitude
Longitude
Longitude

RESET ADDRESS

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*
Select
Place*
Enter Place

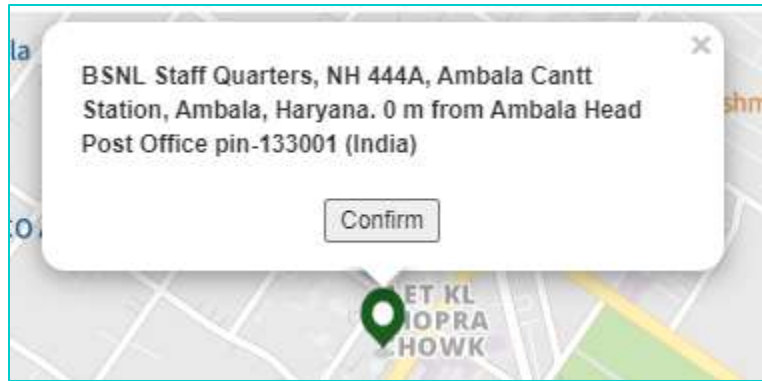
Designation / Status*
Date*
14/02/2023

Facing problem using DSC? Click here for help

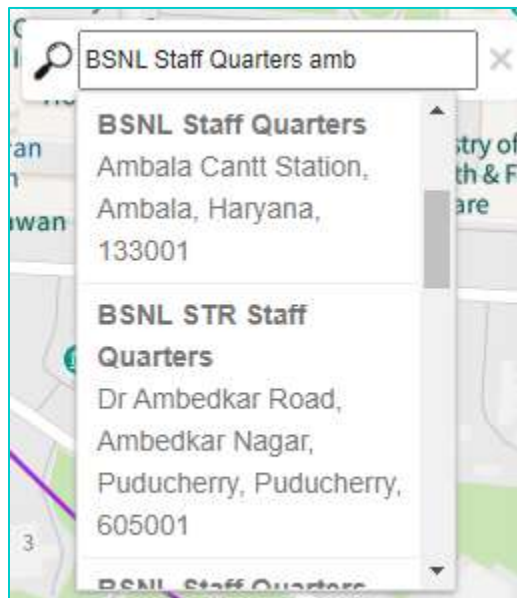
Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMIND ME LATER
BACK
SUBMIT WITH DSC
SUBMIT WITH EVC

- The pin on the map can be moved to the appropriate location. Click the Confirm button once the pin has been placed at the correct location. Based on the selection of the address, the fields will be auto-populated.



- You can also select the address from the Locate your address field on the map. On typing the address, you will be given a list of options. Select from the list. The map pointer will go to that place and details of the location will appear in a box above location pin drop.



- The fields will be auto-populated basis the selection made on the map. Enter details in the remaining mandatory fields. Also, you can click the Reset Address button if you wish to change the address.

PIN Code*	State*	District*
133001	Haryana	Ambala
City / Town / Village*	Locality/Sub Locality	Road / Street*
Ambala	Ambala Cantt Station	NH 444A
Name of the Premises / Building	Building No. / Flat No.*	Floor No.
BSNL Staff Quarters	14 B	2
Nearby Landmark	Latitude	Longitude
Ambala Head Post Office	30.3443080000001	76.834501

[RESET ADDRESS](#)

3. Select the **Verification** checkbox. Select the **Name of Authorized Signatory** from the drop-down list and enter the **Place** from where application is being filed.
4. Click on **SUBMIT WITH DSC** or **SUBMIT WITH EVC** as applicable/ eligible.

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*	Place*
ANGAD JASBIRSINGH ARORA	Haryana
Designation / Status*	Date*
Director	14/02/2023

Facing problem using DSC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

[REMIND ME LATER](#)
[BACK](#)
[SUBMIT WITH DSC](#)
[SUBMIT WITH EVC](#)

Note: If you wish to complete this later you can click on **Remind Me Later** button.

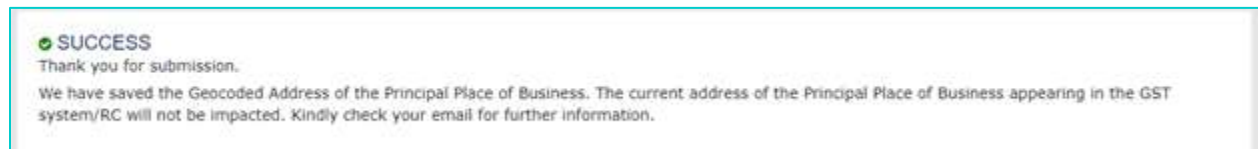
5.1. In case of **SUBMIT WITH DSC**:

- a. Click the **SUBMIT WITH DSC** button.
- b. Click the **PROCEED** button.
- c. Select the certificate and click the **SIGN** button.

5.2. In case of **SUBMIT WITH EVC**:

- a. Click the **SUBMIT WITH EVC** button.
- b. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

6. A success message will be displayed. Intimation of the update will also be sent to the registered Email ID and Mobile Number.

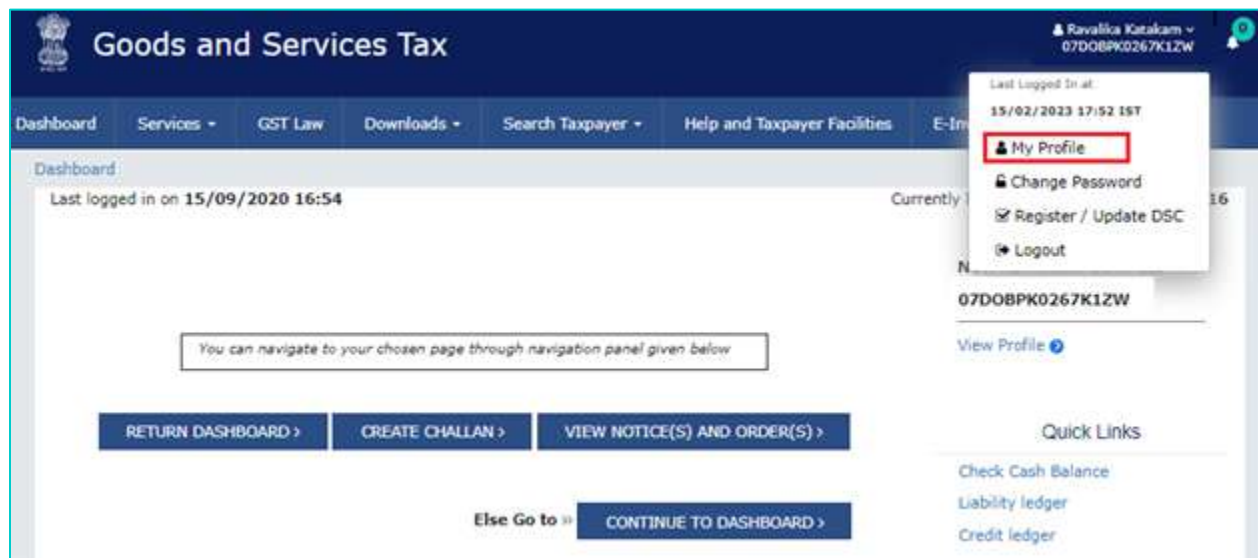


Note: Your address of Principal Place of Business appearing in Registration Certificate will not be impacted on Geocoding of address through this functionality. If you wish to change the address of Principal Place of Business appearing in your registration certificate, then you need to file core amendment application.

C. VIEW GEOCODED ADDRESS

To View the Accepted/Updated Geocoded Address perform below steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. On the top right corner of the page displayed, click the **down arrow** appearing next to your username, and then click on the **My Profile** option.



2. Click on Place of Business Tab. Your Principal Geocoded address will be displayed.

Quick Links

[History of Amendment](#)[Change Password](#)[Manage API Access](#)[Register / Update DSC](#)[Aadhaar Authentication Status](#)[My Registration Certificate](#)[Core Business Activity Status](#)[Bank Account Status](#)[Profile](#)[Place of Business](#)[Contacts](#)[Other Business](#)

Type	Nature of Business	Address
Principal	Bonded Warehouse	2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001
Principal Geocoded	Bonded Warehouse	Ambala Head Post Office, 2, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001
Additional	Bonded Warehouse	2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001

FAQs > Reset of email address/ and mobile phone number of Authorized Signatory

1. How can I reset the password to login to the GST Portal in case the Primary Authorized Signatory has died or is not traceable?

1. In case the Primary Authorized Signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to get the password for the GSTIN allotted to your business. You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the **Dashboard > My Profile** section to check your Jurisdiction.
2. You need to provide valid documentation to validate the business details related to your GSTIN.
3. Tax officer will check if the said person is added as a Stakeholder or Authorized Signatory for that GSTIN in the system.
4. Tax officer will upload sufficient proof on the GST Portal in support to authenticate the activity.
5. Tax officer will enter the email address and mobile phone number provided by you.
6. After upload of document, Tax officer will reset the password for the GSTIN in the system.
7. Username and Temporary password reset will be communicated to the email address as entered by the Tax Officer in your jurisdiction (in the email which is provided to you).
8. Next you need to login to the GST Portal available at <https://www.gst.gov.in/> and login using the **First time login** link. You will be forced to change your username and password after first time login with the Username and Temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

2. How can I set a new Primary Authorized Signatory in the GST Portal in case the Primary Authorized Signatory has died or is not traceable? How can I add a new Authorized Signatory in the GST Portal?

In case the Primary Authorized Signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to set a new Authorized Signatory in the GST Portal.

You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the **My Profile** section to check your Jurisdiction.

3. Can a Jurisdictional Officer add a taxpayer as an Authorized signatory?

Yes, a Jurisdictional Officer can add a taxpayer as an Authorized signatory.

4. Can a Jurisdictional Officer add two Authorized signatories for a single GSTIN?

Yes, a Jurisdictional Officer can add two Authorized Signatories for a single GSTIN but primary Authorized Signatory can only be one.

5. Can a Jurisdictional Officer mark an existing promoter/ partner as a Primary Authorized signatory?

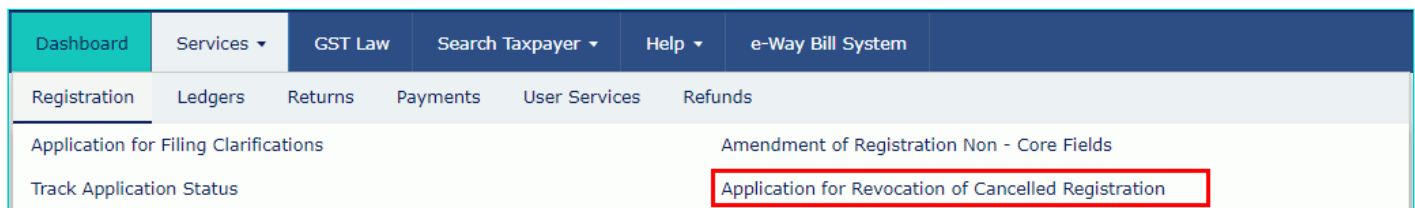
Yes, a Jurisdictional Officer can mark an existing promoter/ partner as a Primary Authorized Signatory after proper authentication.

Manual > Revocation of Cancelled Registration

How can I apply for revocation of cancellation of registration done by the Tax Official suo moto?

To file an application for revocation of cancellation of registration done by the Tax Official suo moto, perform the following steps within 30 calendar days from the date on which Cancellation Order was passed:

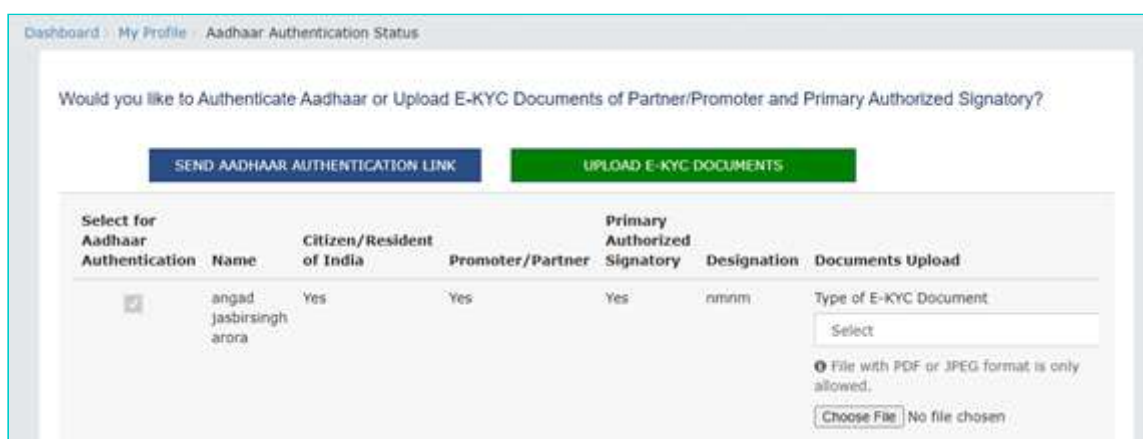
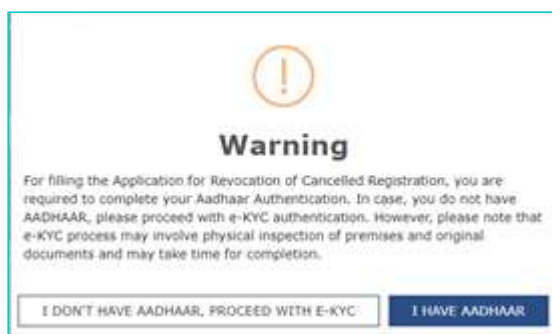
1. Access the <https://www.gst.gov.in/> URL. The **GST Home page** is displayed. Login to the GST Portal using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).
2. Click **Services > Registration > Application for Revocation of Cancelled Registration** option.



Note: To proceed filing Application for Revocation of Cancelled Registration, taxpayer has to authenticate Aadhaar or upload e-KYC documents.

To learn how to authenticate Aadhaar/upload e-KYC documents, refer, **Registering with GST > Aadhaar Authentication for Existing Taxpayers (Regular and Composition) manual**.

In case neither Aadhaar has been authenticated or e-KYC documents are uploaded, following message will be displayed and you will be redirected to your My Profile page.



3. In the **Reason for revocation of cancellation** field, enter the reason for revocation of cancellation of registration.
 4. Click the **Choose File** button to attach any supporting document.
 5. Select the **Verification** checkbox.
 6. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
 7. In the **Place** field, enter the place where the application is filed.
- Note: You can click the **SAVE** button to save the application form and retrieve it later.
8. Click the **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

Application Type	GSTIN(cancelled)	Due Date to Complete
Revocation of Cancellation of Registration	07ASLPV5297P1ZG	23/05/2018

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
07ASLPV5297P1ZG	Deeksha Sindhuri Vissapragada	Gopalan Trade

Address of Principal Place of Business

MG Road	✉ deeksha67@gmail.com
Ananth Nagar	☎ 8411895433
North East Delhi	☎ -
Delhi - 111111	📅 -

Cancellation Order Details

Cancellation Order Number	Date
ZA070518000035Z	01/05/2018

Reason of cancellation

Failure to furnish returns for a continuous period of six months**Particulars of Last Returns Filed****No Last Returns Filed Details Available****Reason for revocation of cancellation ***

Filed all returns for earlier tax period

Any Supporting Document**Choose File** No file chosen

📎 File with PDF or JPEG format is only allowed.

📎 Maximum file size for upload is 1 MB

Verification☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

ANGAD JASBIRSINGH ARORA[AJIPA1572E]

Place *

Bangalore

Designation / Status

sdad

Date

08/05/2018

📎 Facing problem using DSC? Click here for help

SAVE

SUBMIT WITH DSC

SUBMIT WITH EVC

Note 1: If the taxpayer files for application, for revocation of cancellation of registration done by the Tax Official suo moto, after 30 calendar days but within 90 calendar days from the date on which Cancellation Order was passed, he/she will get a warning message. Click **OK** to proceed. Then fill additional fields such as Reason for Condonation of delay and add supporting documents, if any. Reference screenshots have been added below.

In this case, application will be forwarded to the Competent Authority for condonation of delay. Only if the delay is condoned, it will be assigned to respective Jurisdictional Authority for processing.



Warning

As you are filing application for revocation of cancellation of registration after 30 days of the cancellation order hence you are required to furnish reasons of such delay along with supporting document, if any. Your application will be forwarded to the competent authority for condonation of delay before placing it to the Proper Officer for appropriate order.

CANCEL

OK

Dashboard > Services > Registration > Application for Revocation of Cancelled Registration

English

Application Type	GSTIN(cancelled)	Due Date to Complete
Revocation of Cancellation of Registration	07GDDPS5160P9ZM	07/01/2022

Reason for Condonation of delay *

Reason cannot be more than 5000 characters. In case more than 5000 characters, please upload document

Any Supporting Document

Choose File No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 5 MB.

Basic Details

GSTIN(cancelled)	Legal Name of Business	Trade Name
07GDDPS5160P9ZM	GAMSENG N SANGMA	new valie

Address of Principal Place of Business

ghj	✉ shailaja.b@infosys.com
ghj	☎ 7411532316
ghj, East Delhi	📞 -
Delhi - 115896	📠 -

Cancellation Order Details

Cancellation Order Number	Date
ZA0712210001579	23/12/2021

Reason of cancellation

Discontinuation/Closure of Business**Particulars of Last Returns Filed**

Financial Year

2018-2019

Return Filing Period

April-2018

ARN

AA070418000124R**Reason for revocation of cancellation ***

Reason cannot be more than 5000 characters. In case more than 5000 characters, please upload document

Any Supporting Document**Choose File** No file chosen

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

Verification☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status

Date

23/12/2021

Facing problem using DSC? [Click here for help](#)

BACK

SAVE

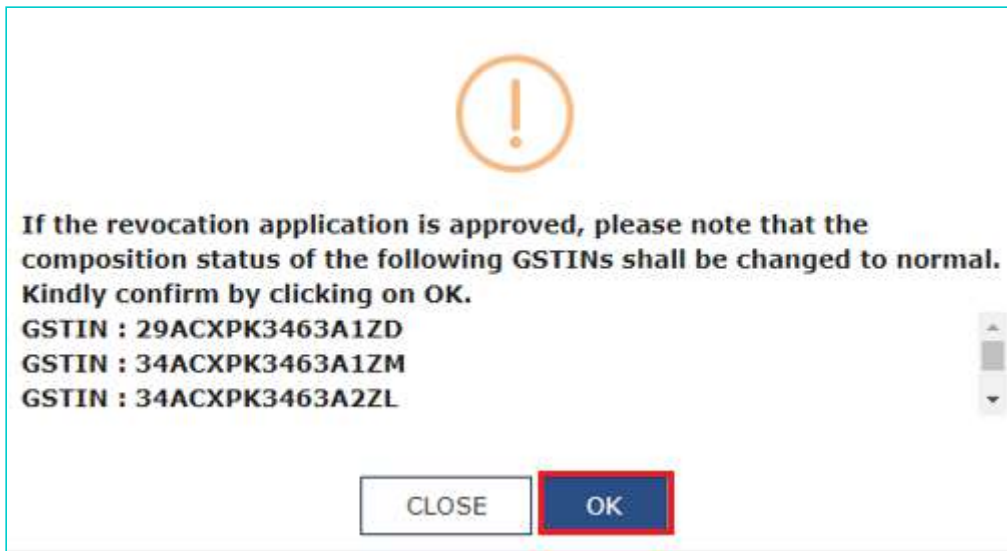
SUBMIT WITH DSC

SUBMIT WITH EVC

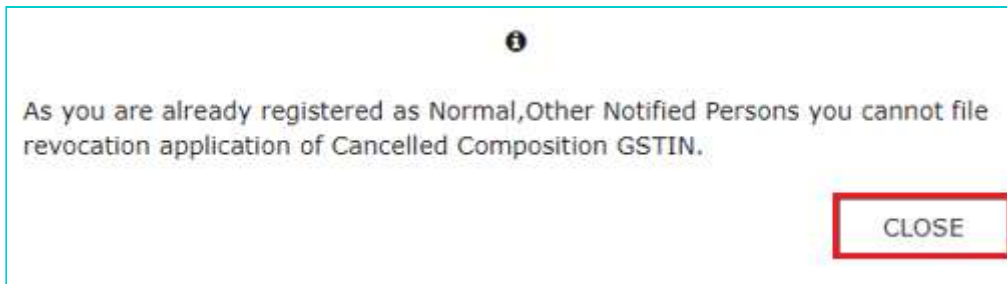
Note 2: Taxpayer can not fill application for revocation of cancellation of registration after 90 calendar days from the date on which Cancellation Order was passed. A message will be displayed on the screen as “ Timeline of 90 days as provided to file application for revocation of Cancellation has expired. You can file an Appeal before the Appellate Authority.”



Note 3: If the application for revocation of cancelled registration is approved for GSTIN registered as a Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable Person, GSTINs which are registered as Composition with same PAN will be changed to normal.



Note 4: You cannot file for application for revocation of cancellation of registration for cancelled composition GSTIN, in case, you are already registered as a Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable Person or other notified persons.



In case of SUBMIT WITH DSC:

9. Click the **PROCEED** button.

In case of SUBMIT WITH EVC:

9. Enter the OTP sent to email address of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

OTP Verification

Please enter OTP

OTP has been sent to your Email and Mobile number registered at the GST portal

CLOSEVALIDATE OTP

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 > Registration > Revocation of cancellation of Registration Acknowledgement

English

 **SUCCESS**

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

Note: If the taxpayer files application for revocation of cancellation of registration after 30 calendar days but within 90 calendar days from the date on which Cancellation Order was passed, he/she will get the following success message.

Dashboard > Services > Registration > Application for Revocation of Cancelled Registration

English

 **SUCCESS**

Thank you for submission.
Your application along with condonation of delay is successfully submitted for necessary approval of the competent authority.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Arunachal Pradesh

Dec 31th, 2024

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Arunachal Pradesh on **28th December 2024**.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Arunachal Pradesh.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.

8. At the time of the visit of GSK, the applicant is required to carry the following details/documents

(a) a copy (hard/soft) of the appointment confirmation e-mail

(b) the details of jurisdiction as mentioned in the intimation e-mail

(c) Aadhaar Card and PAN Card (Original Copies)

(d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.

9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Thanking You,
Team GSTN