Manual > Enrolment of Existing Taxpayer with Provisional ID and Password

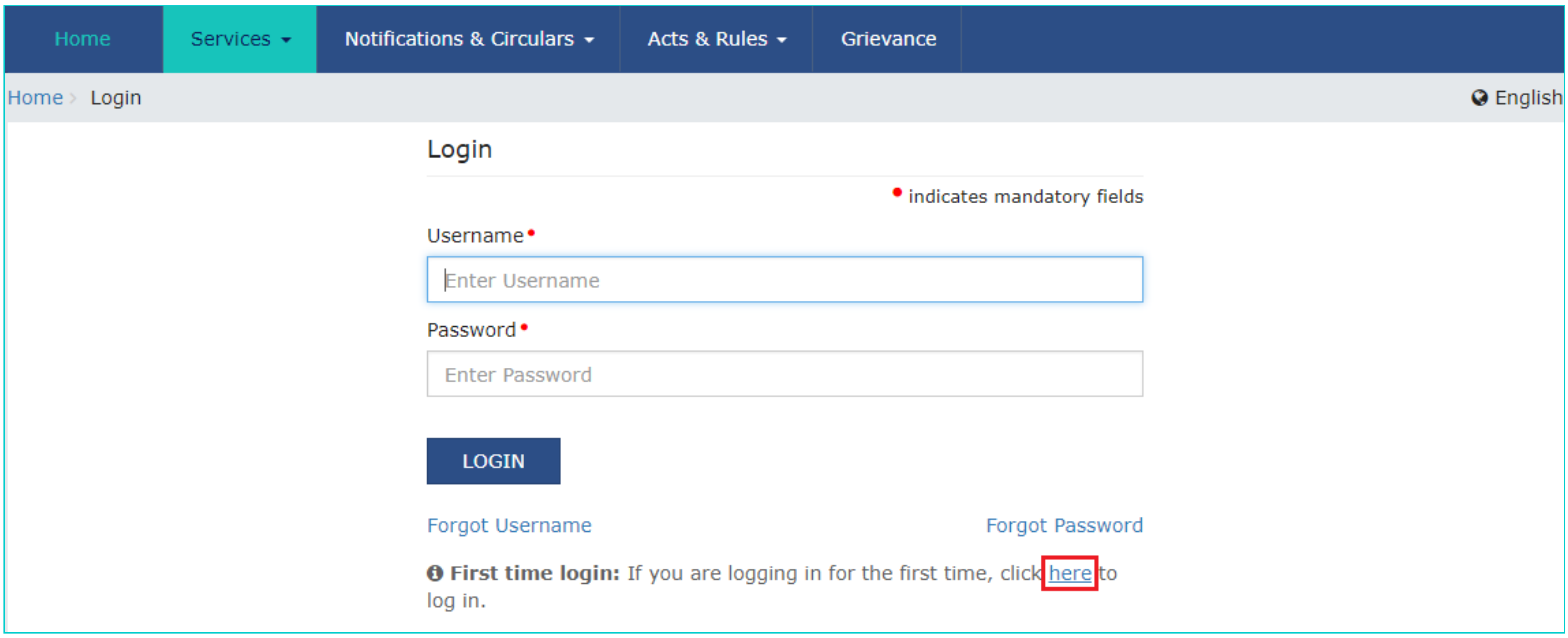
I am an existing taxpayer registered under Excise, Service Tax and State Tax Laws such as VAT, Entry Tax, Luxury Tax and Entertainment Tax. I received SMS/ E-Mail with Provisional ID and Password. What are next steps for me? How do I begin to enrol with the GST Portal with Provisional ID and Password?

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.

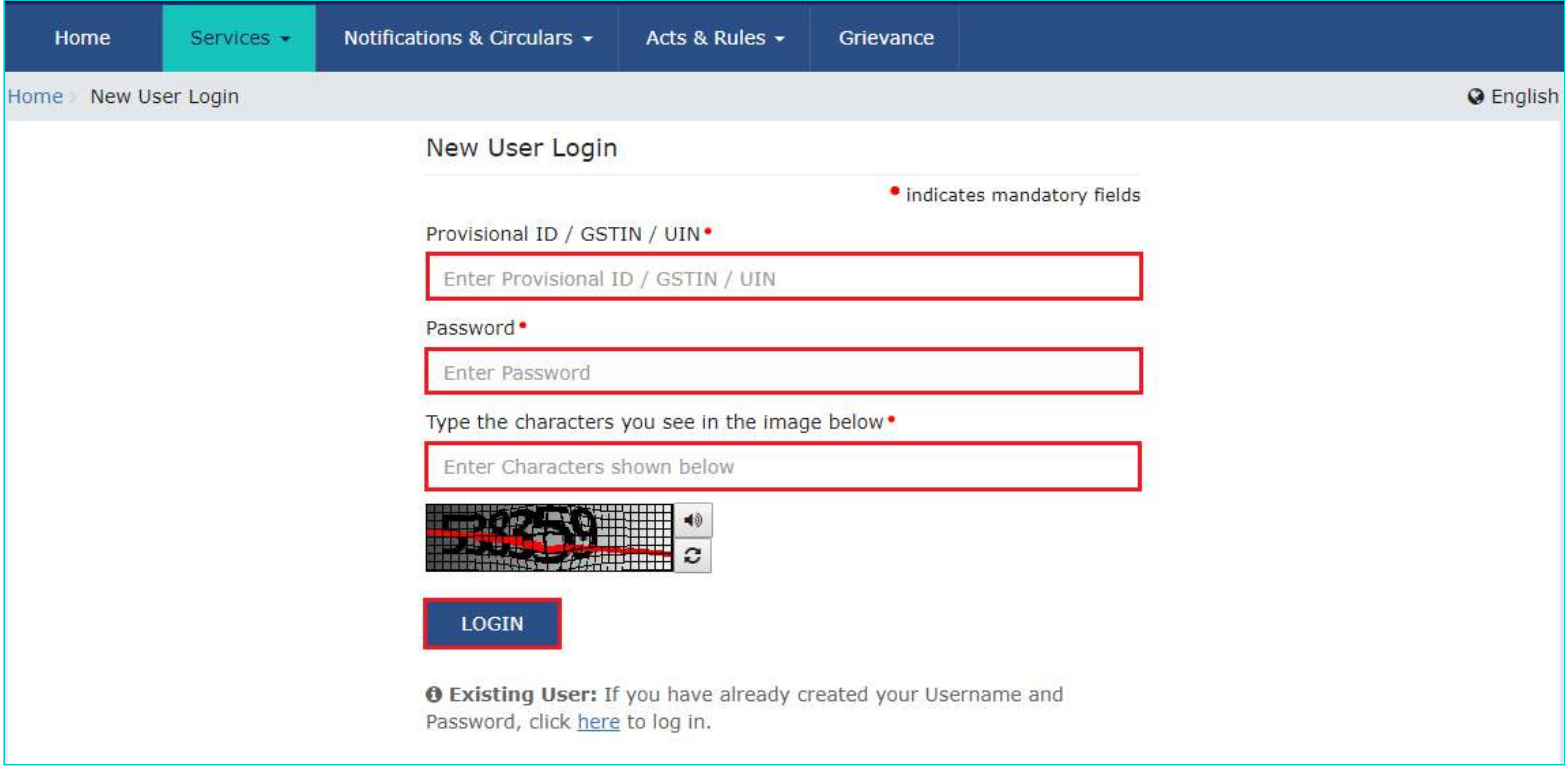
Note:
Do not share the provisional ID and password with anyone.

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**".



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



Note:

- In case you have not received or lost your Provisional ID and Password, contact your State VAT Department.
- In case you have already created your username, click the **here** link to login.

8. The Provisional ID Verification page is displayed. In the **E-mail Address** field, enter your e-mail address.
9. In the **Mobile Number** field, enter your valid Indian mobile number.

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

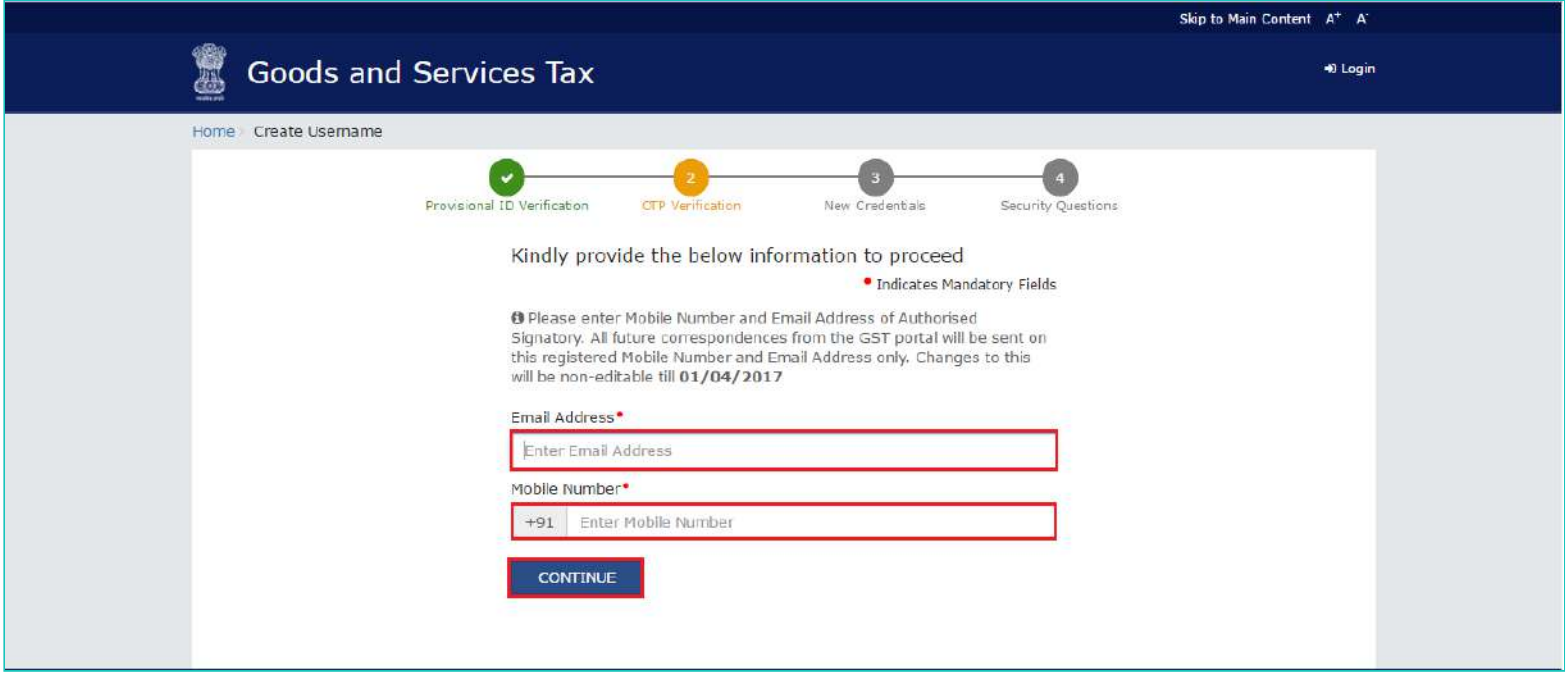
Note:

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

10. Click the **CONTINUE** button.

Note:

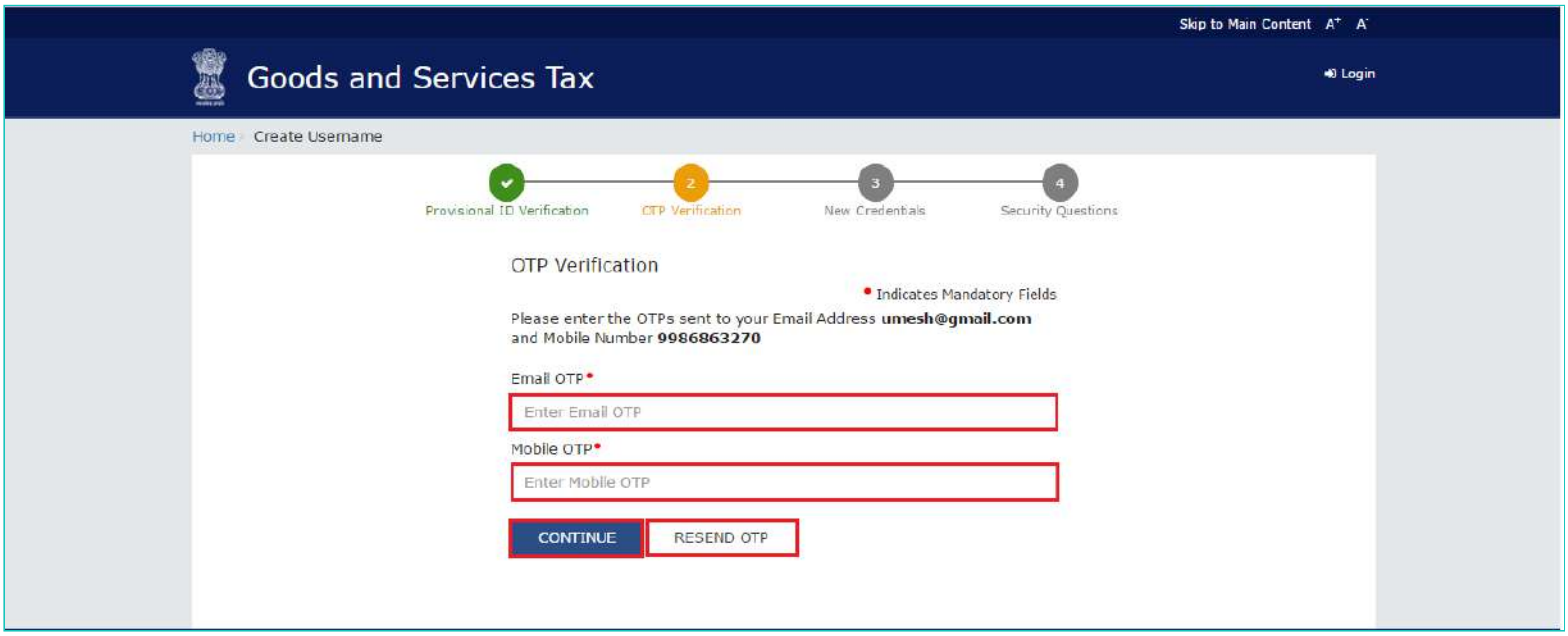
You must have received two different OTPs. Do not share these OTPs with anyone. Check your e-mail address and note your e-mail OTP. Also check text message sent on your mobile phone and note your mobile OTP. In case you have not received the e-mail OTP in your Inbox, you can check your spam folder for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



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

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

13. Click the **CONTINUE** button.

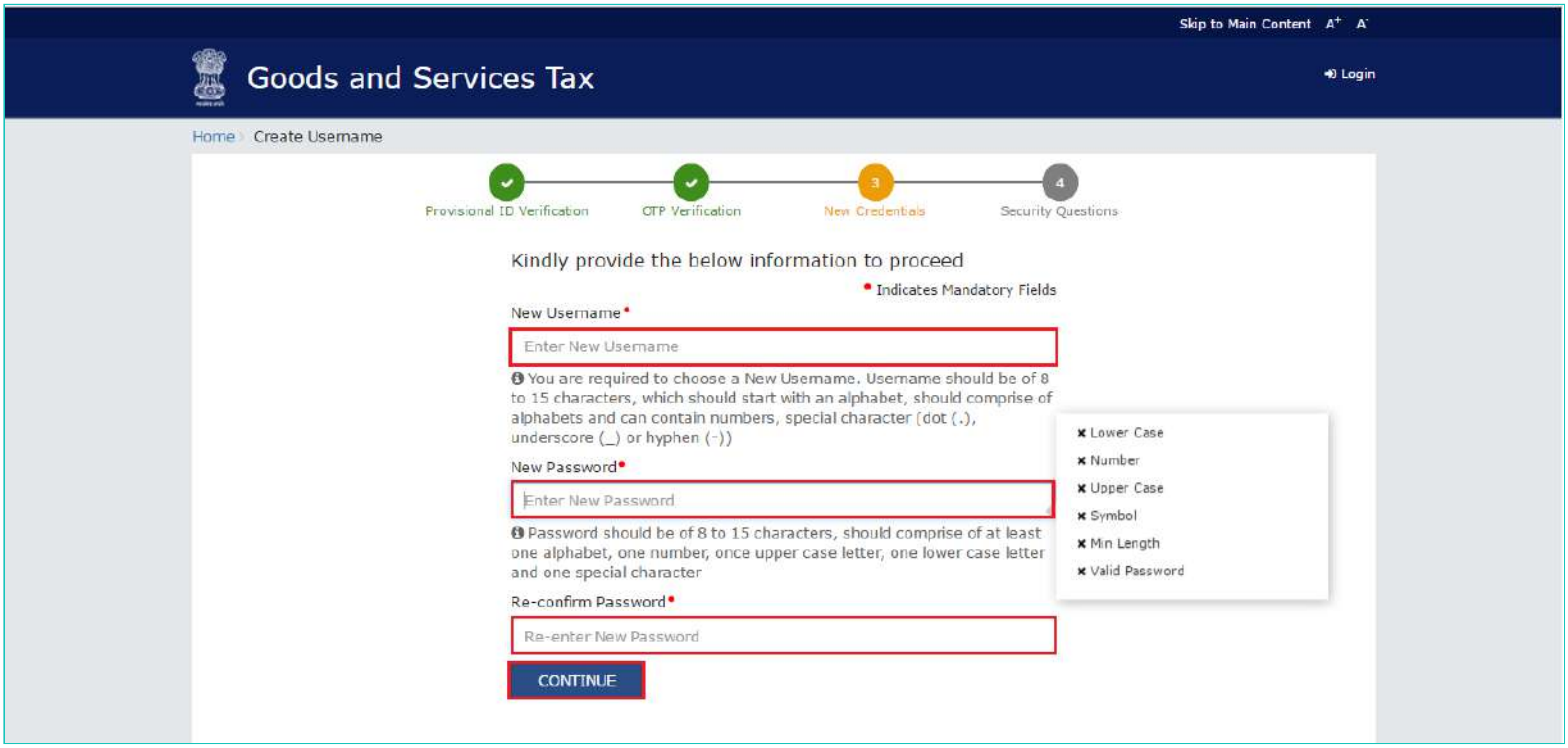


14. The New Credentials page is displayed. In the **New Username** field, enter a username for yourself.
15. In the **New Password** field, enter a password of your choice that you will be using from next time onwards.

Note:

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

16. In the **Re-confirm Password** field, reenter the password.
17. Click the **CONTINUE** button.



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

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

19. Click the **SUBMIT** button.

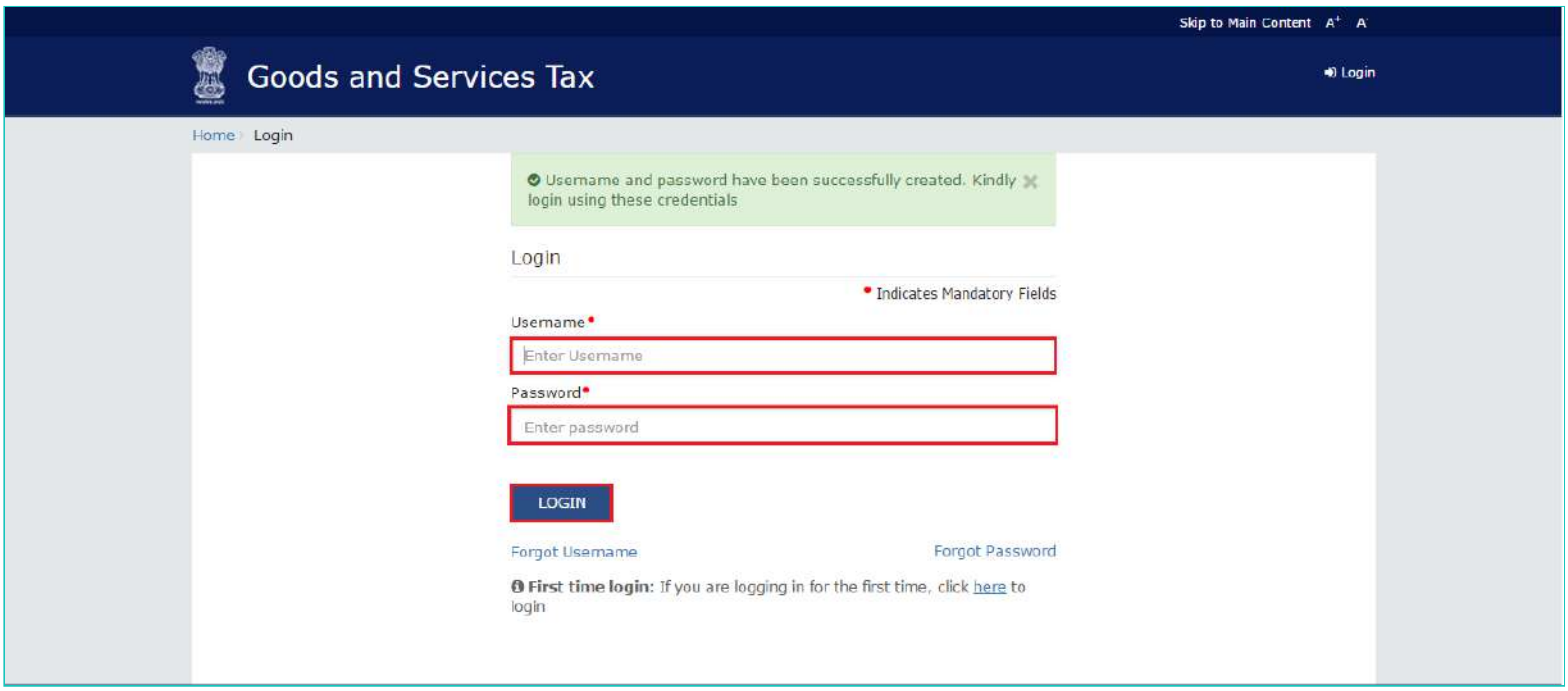
The message “Username and password have been successfully changed. Kindly login using these credentials” is displayed. You can now login to the GST Common Portal using the username and password you just created.

Note:

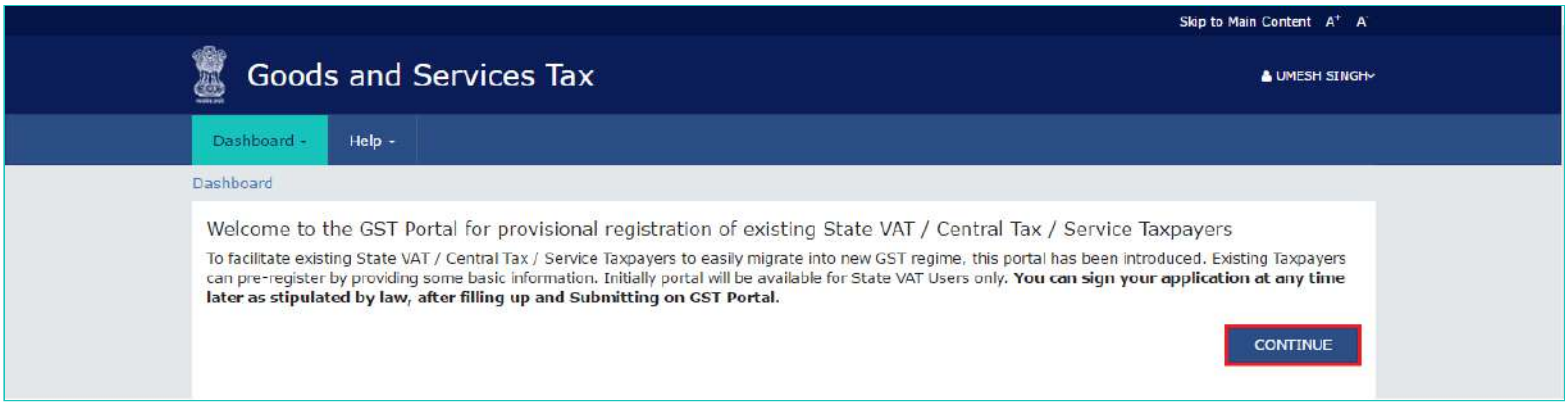
- Do not disclose your confidential account information like username and password, security question and answers with anyone through written note, phone or e-mail message.
- Beware of social engineering attempts. No government department or official would ask for your account credentials or OTP details.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

- Be cautious about suspicious looking e-mail messages asking you to click on unknown links/ URLs. It could be a Phishing attack.

20. In the **Username** field, enter the username you just created.
21. In the **Password** field, enter the password.
22. In the **Type the characters you see in the image below** field, type the captcha text as shown on the screen.
23. Click the **LOGIN** button.



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

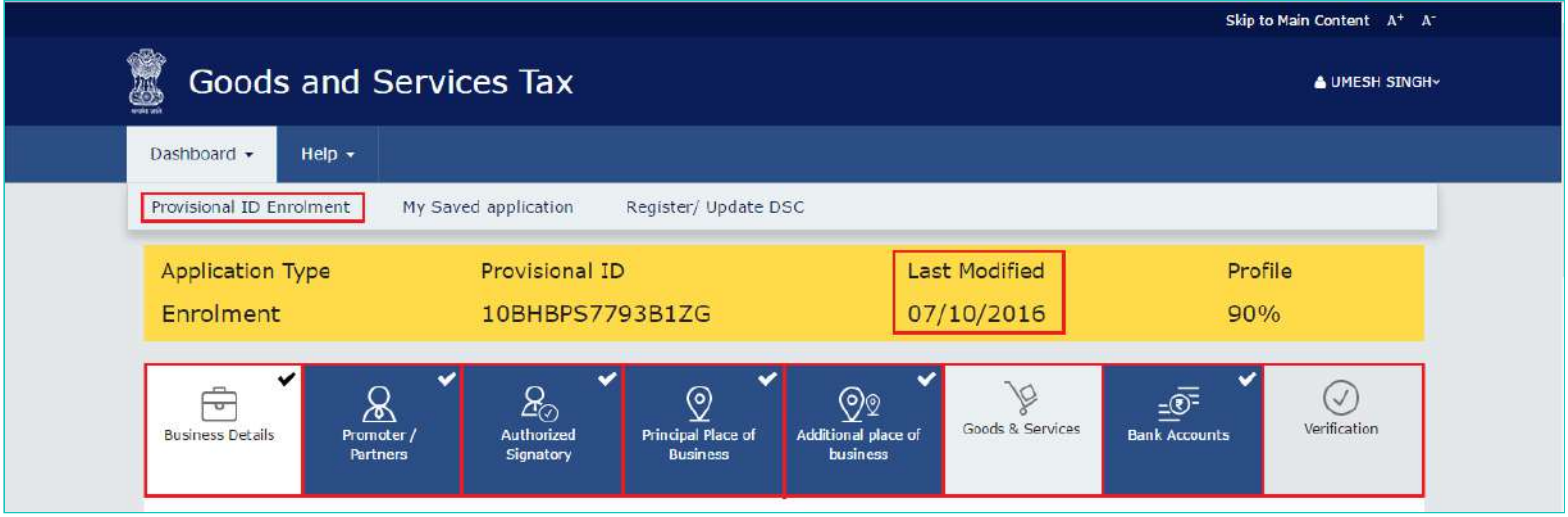


Your Dashboard is displayed. Notice, in the Dashboard, the **Last Modified** section displays the date when you last modified the Enrolment Application.

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

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

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



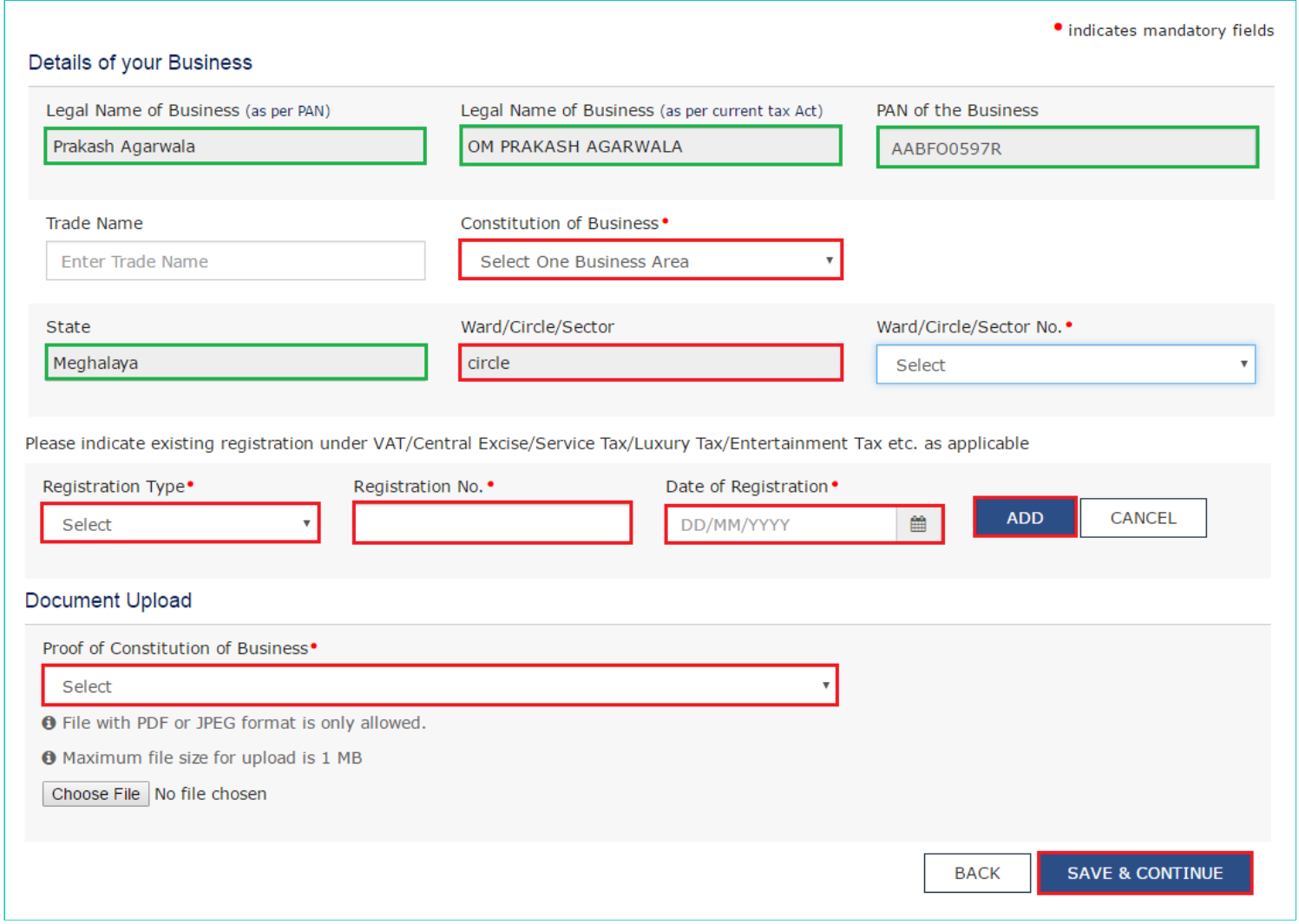
On the top of the page, there are eight tabs as **Business Details**, **Promoter/ Partners**, **Authorized Signatory**, **Principal Place of Business**, **Additional Place of Business**, **Goods & Services**, **Bank Accounts** and **Verification**. Click each tab to enter the details.

Click the tab names to know more details:

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

Business Details:

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



In case of registration under State VAT System:

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

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

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

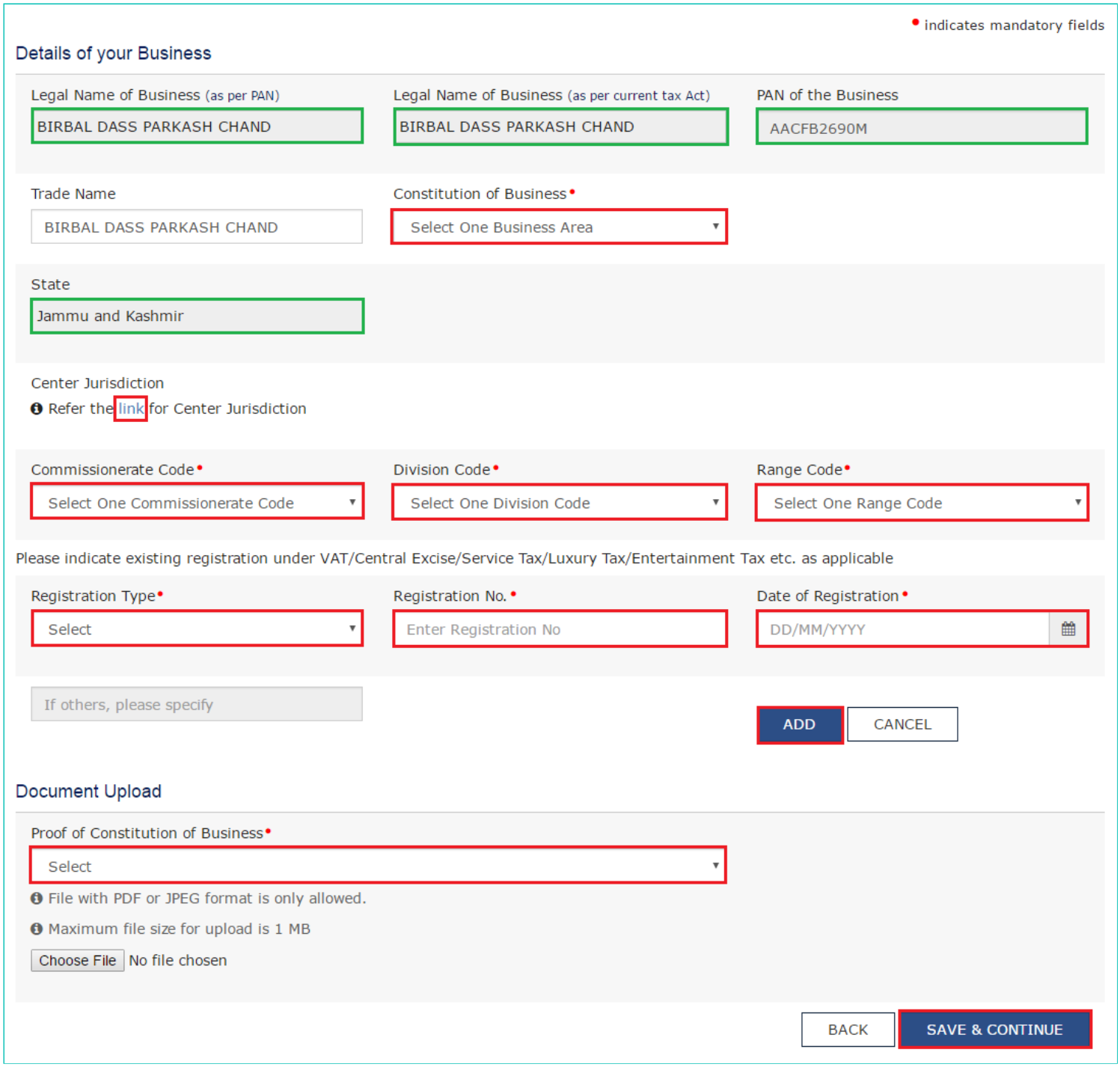
a. In the **Trade Name** field, enter the trade name of your business.
b. In the **Constitution of Business** drop-down list, select the type of constitution of your business.

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

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

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

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



In case of registration under Central Excise or Service Tax:

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

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

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

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

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

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

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

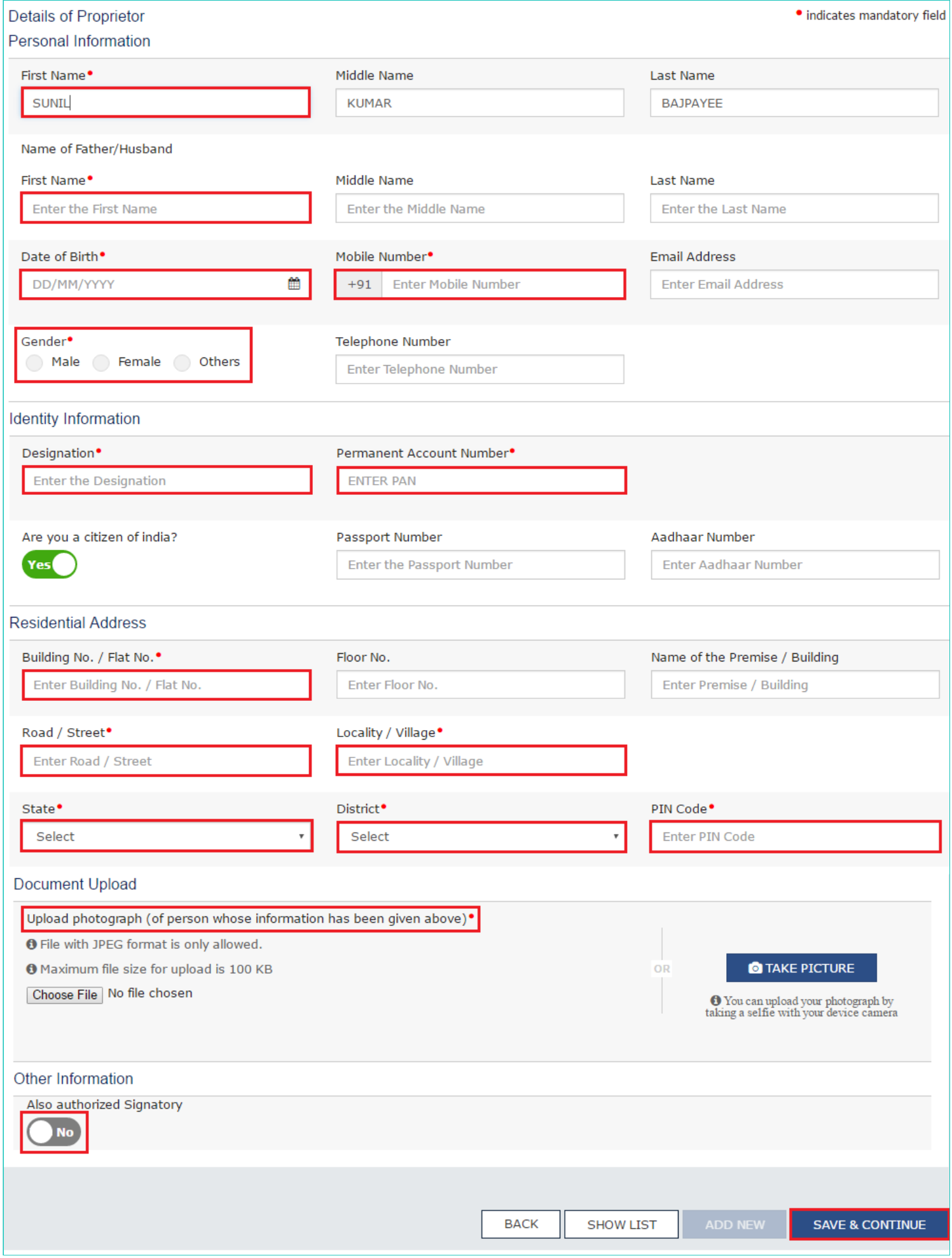
Note:
If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Registration Certificate** option and attach the **Service Tax Registration Certificate** as a support document.

k. Click the **Choose File** button. Navigate and select the document.
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.



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

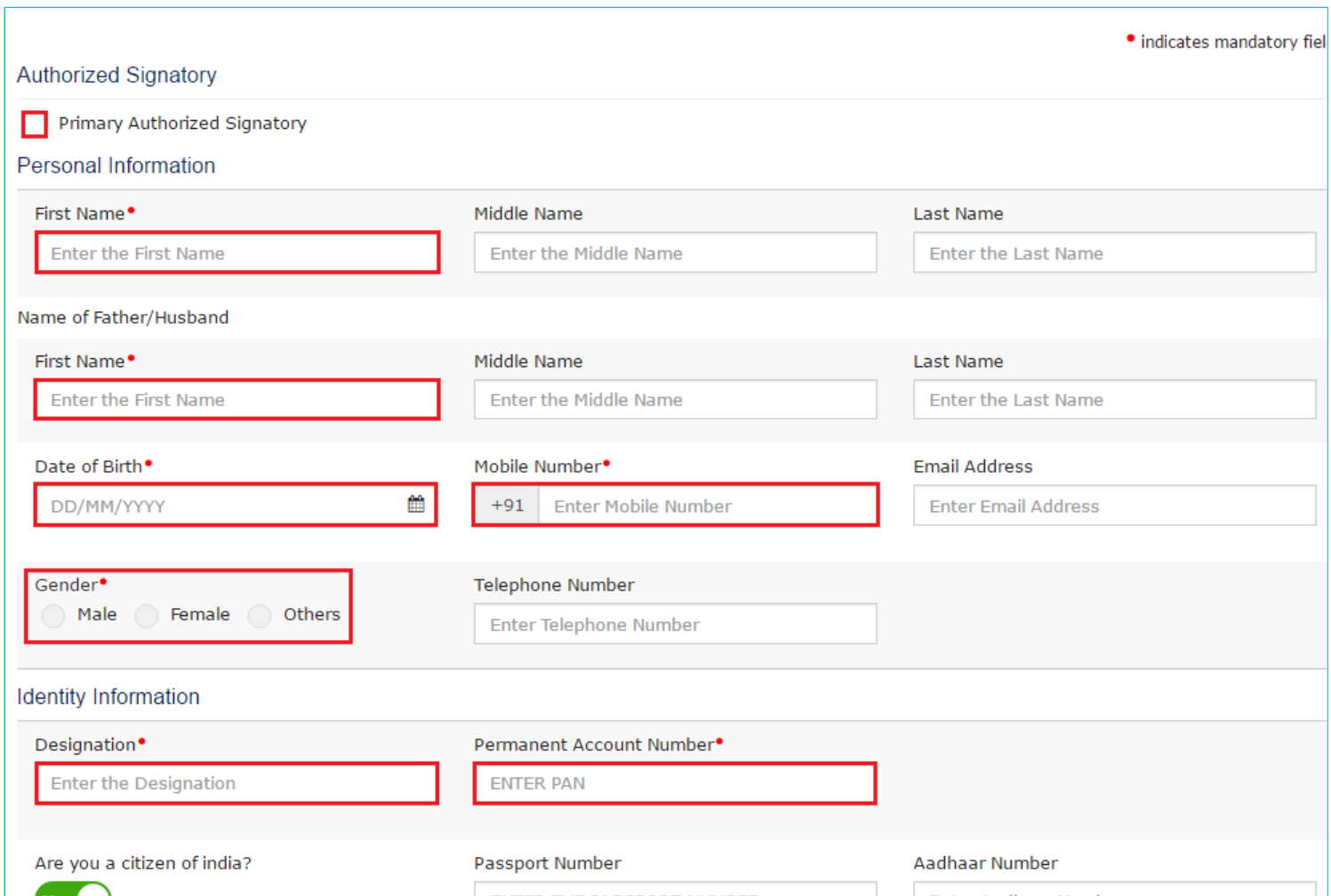
f. Under the **Name of Father/Husband**, in the **Last Name** field, enter the last name of the father of the stakeholder.
g. Select the **Date of Birth** of the stakeholder using the calendar.
h. In the **Mobile Number** field, enter the valid Indian mobile number of the stakeholder.
i. In the **Email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

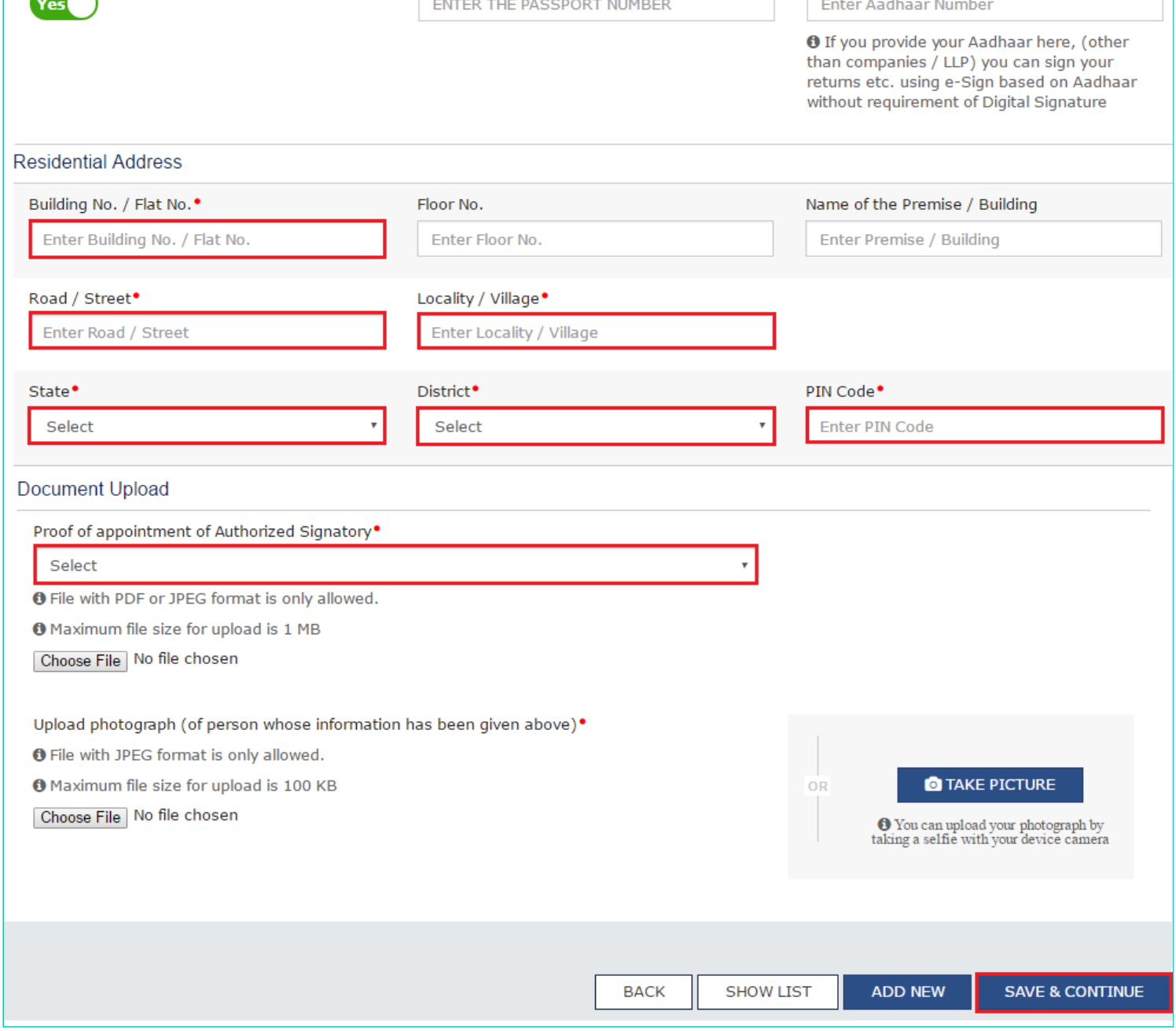
Note:
In case the stakeholder whose details are entered is also the authorized signatory, select the **Also authorized Signatory** option.
To add more details of any other stakeholder, click the **ADD NEW** button.
To view the list of all the stakeholders, click the **SHOW LIST** button.

Click here to go back to tab names

Authorized Signatory:

This tab page displays the details of the authorized signatory.





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

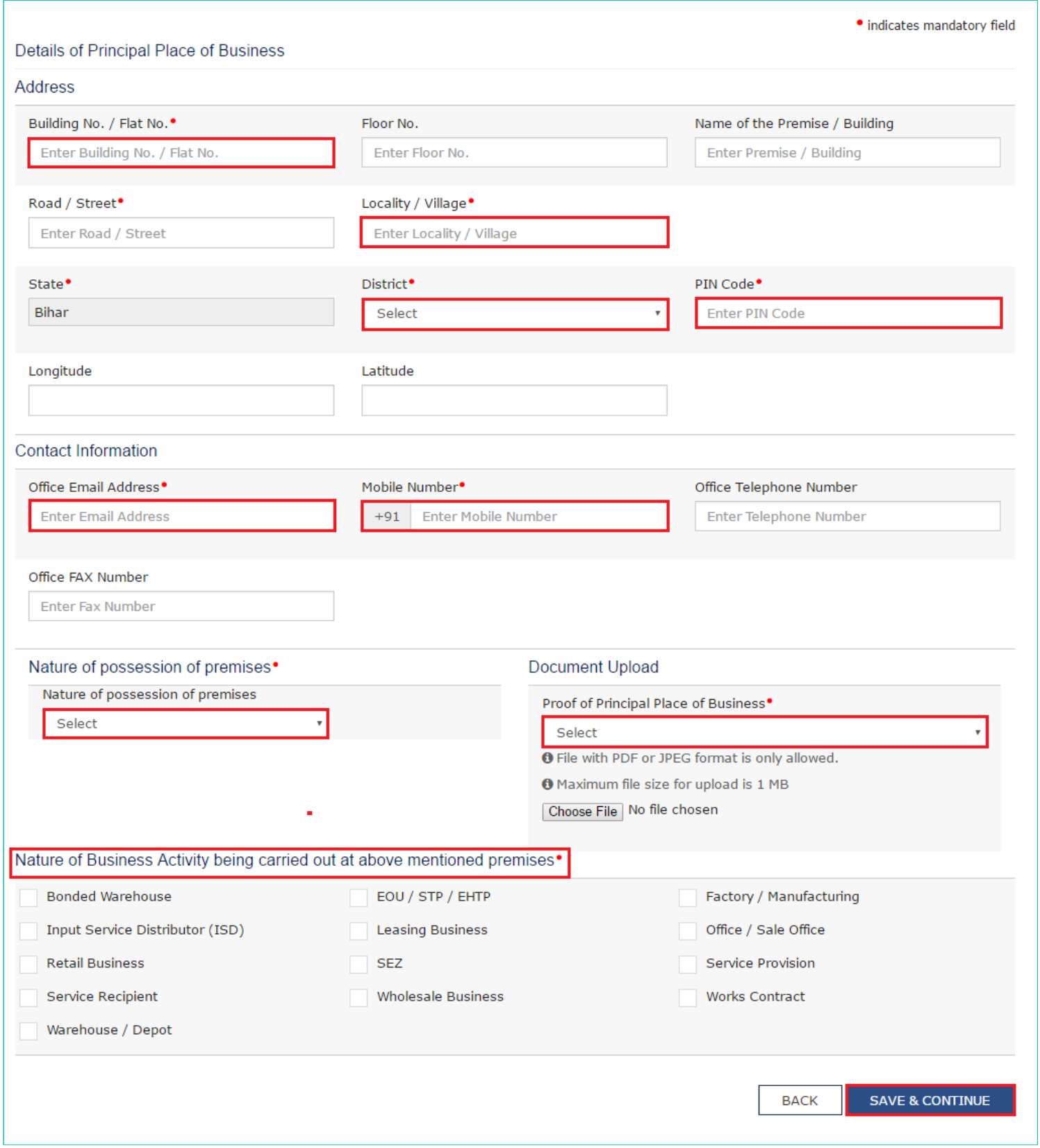
v. In the Document Upload section, in the **Proof of appointment of Authorized signatory** drop-down list and **Upload photograph**, select the appropriate document to be uploaded.
w. Click the **Choose File** button. Navigate and select the document.
x. In the Document Upload section, click the **Choose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

Note:
To add more details of any other authorized signatory, click the **ADD NEW** button.
To view the list of all the authorized signatories, click the **SHOW LIST** button.

Click here to go back to tab names

Principal Place of Business:

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



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

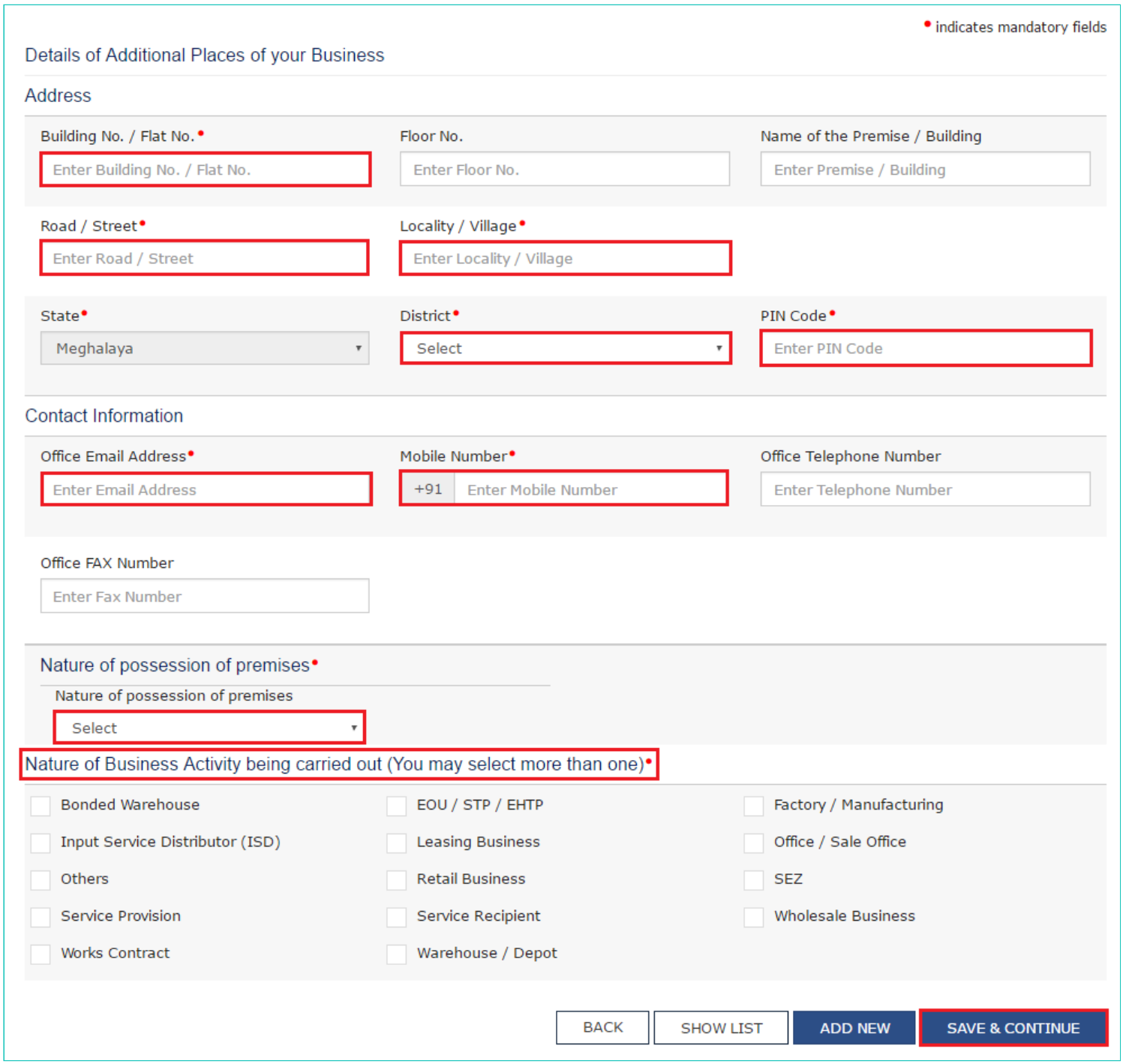
n. Select the checkbox for Nature of Business Activity being carried out at the premises whose details are entered here.

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

Click here to go back to tab names

Additional Places of Business:

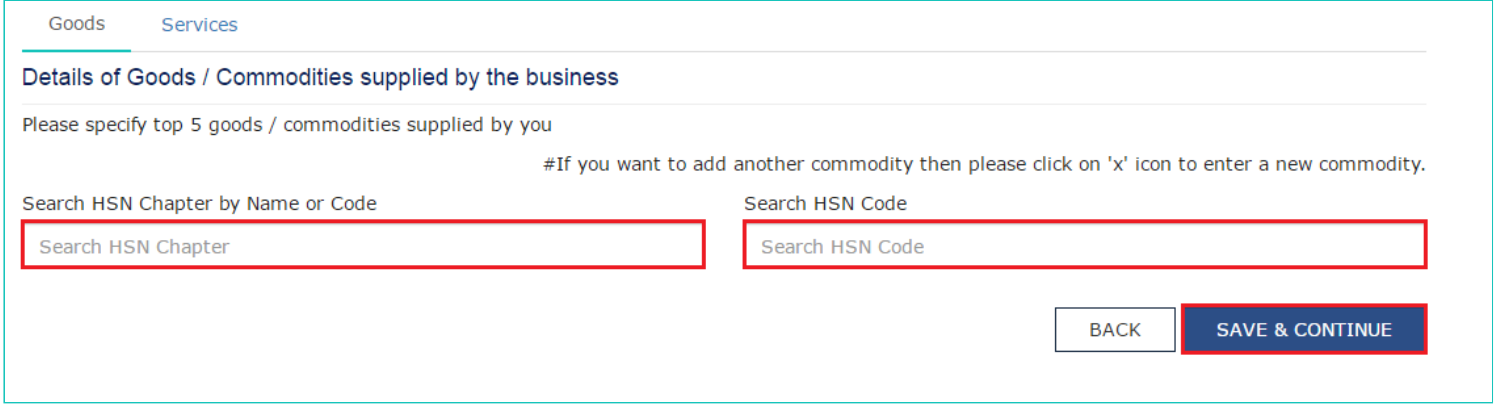
This tab page displays the details of the additional places of the business. Enter the details similarly like Principal Place of Business Details provided above.



Click here to go back to tab names

Goods & Services:

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



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

Goods Tab:

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

In case you know the HSN Code:

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

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

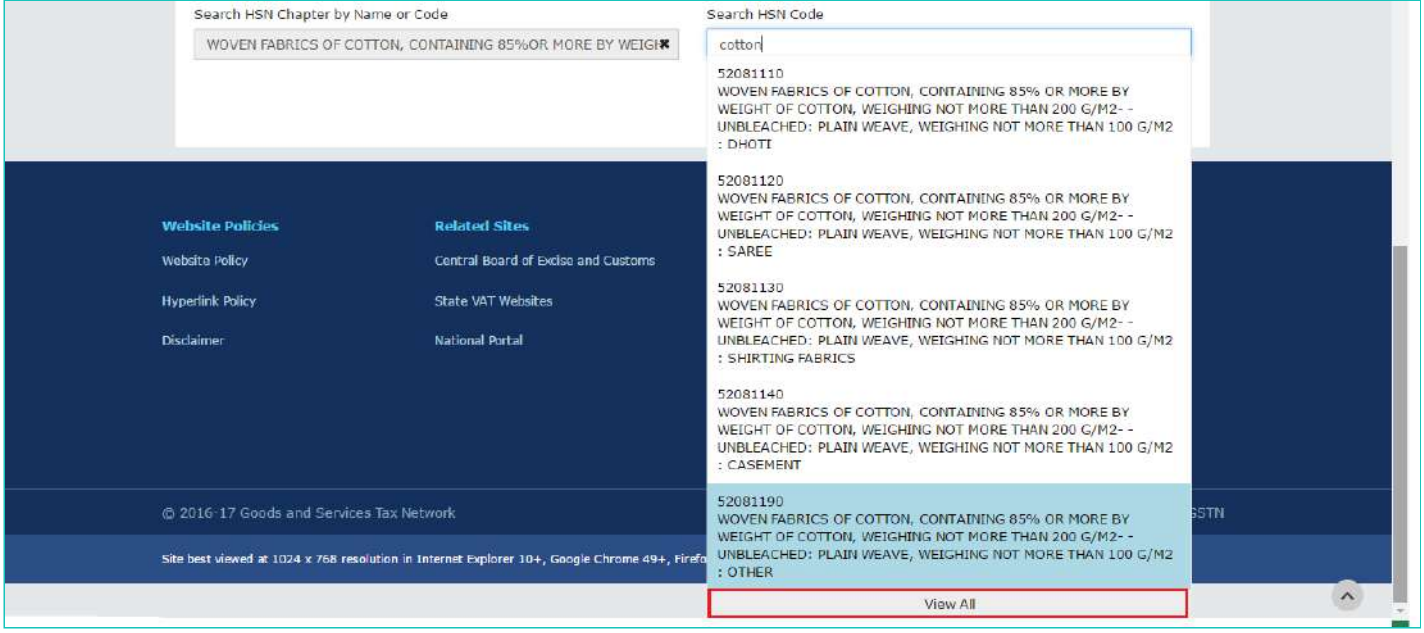
b. In the **Search HSN Code** field, enter the HSN code 61051010. HSN Code is successfully added.

In case you do not know the HSN Code:

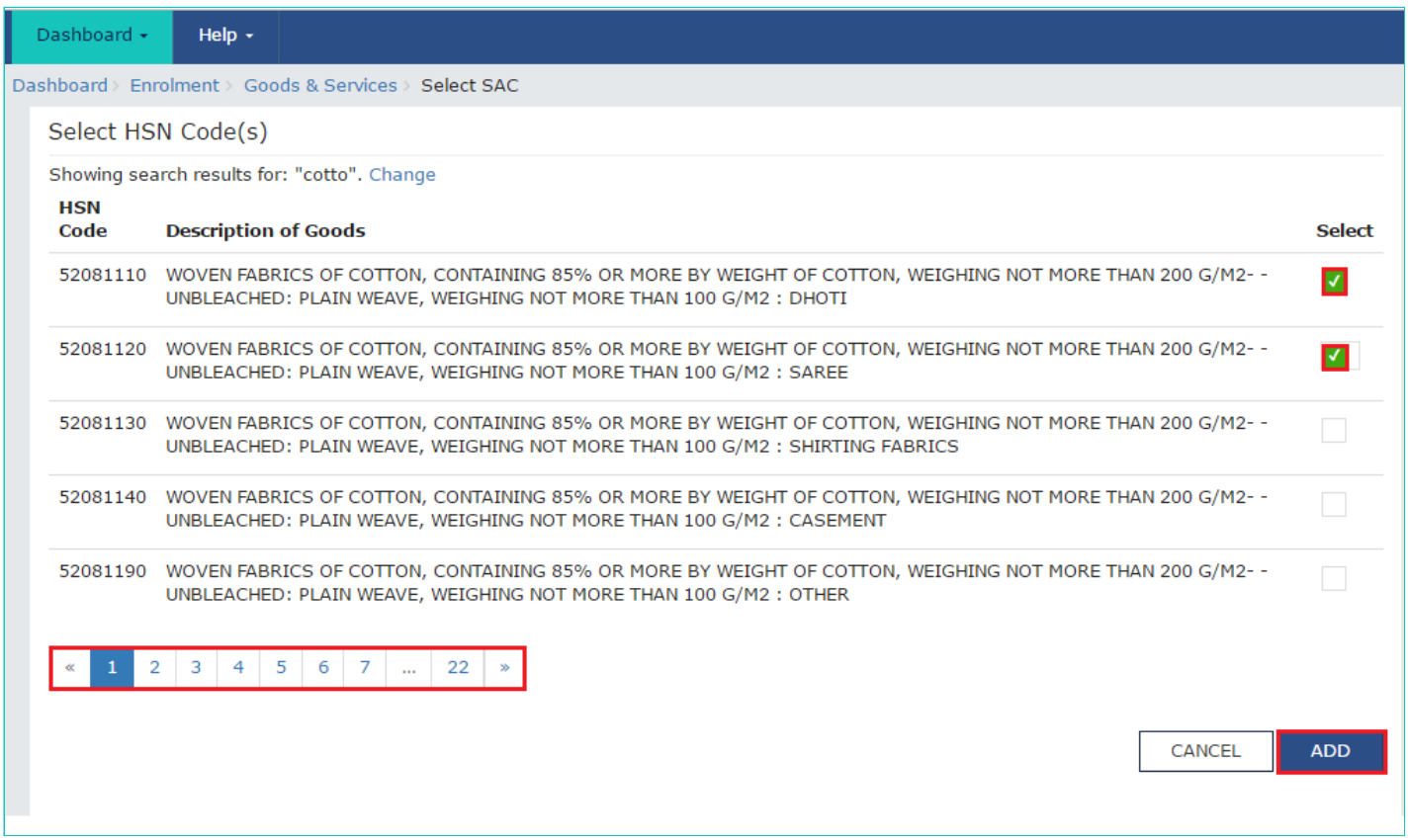
Let us take an example where the dealer deals with cotton textile.

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

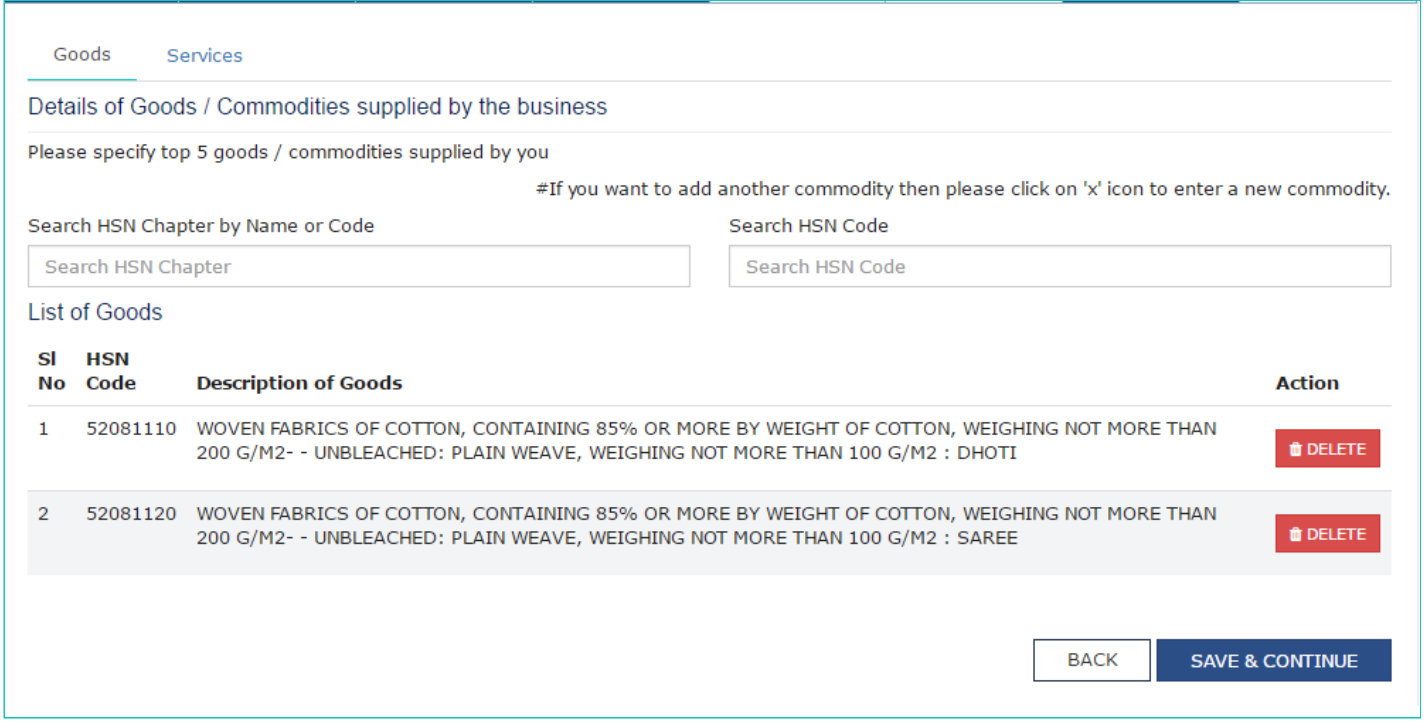
b. In the **Search HSN Code** field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the **View All** link.



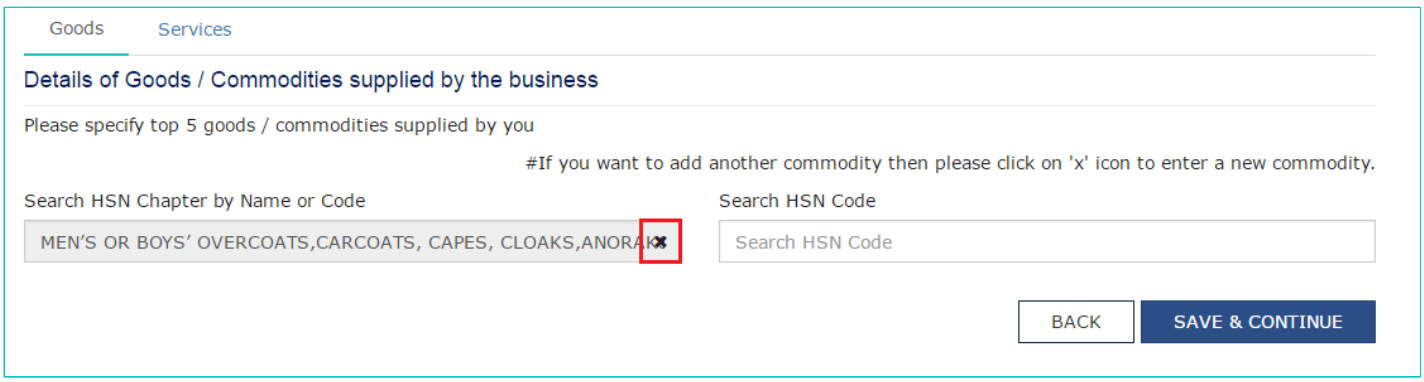
c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.



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

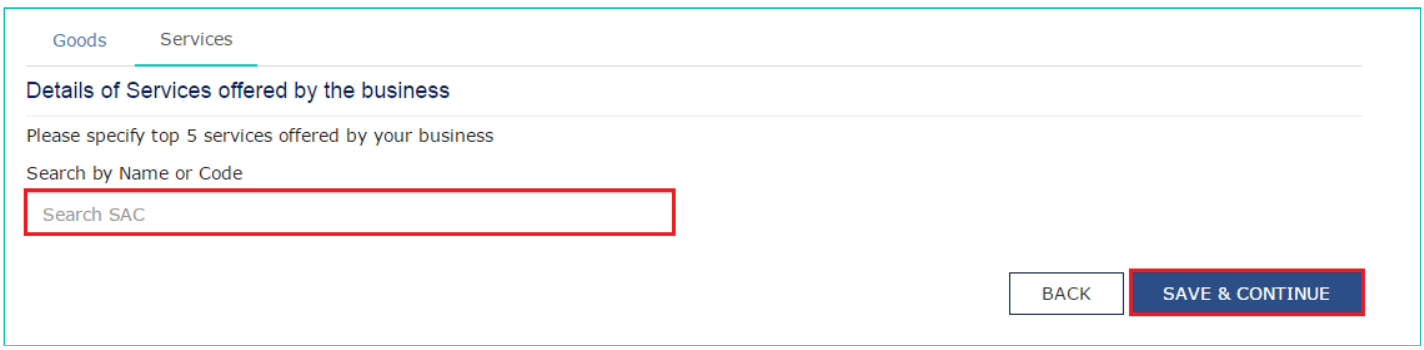


Note:
In case you want to add another good or commodity, click the **X** icon as shown in the image below.



Services Tab:

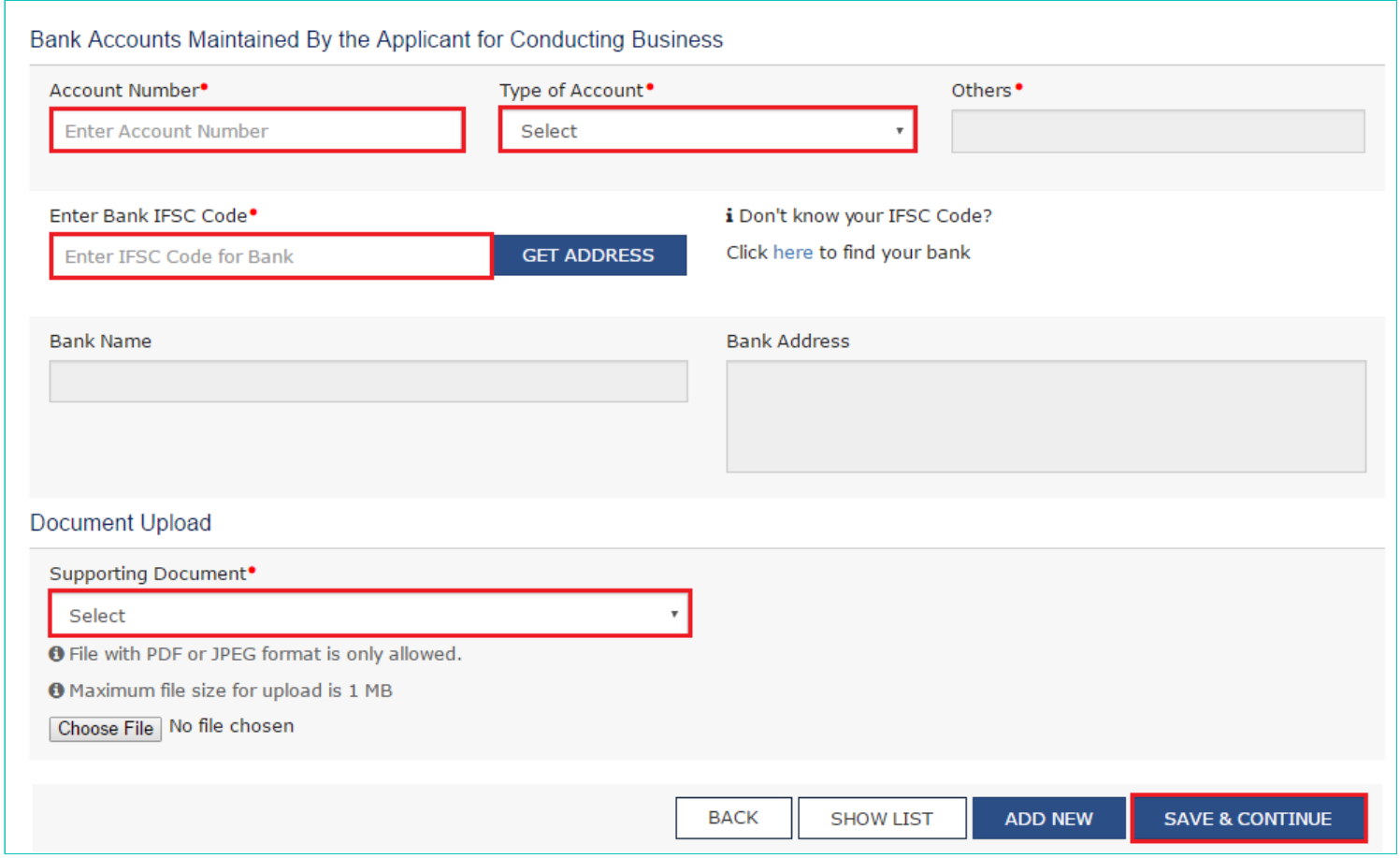
a. In the **Search by Name or Code** field, type the name or the Service Classification Code of the services supplied by the business. Service Classification Code is successfully added.
b. Click the **SAVE & CONTINUE** button.



Click here to go back to tab names

Bank Accounts:

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



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

Note:
In case you don't know the IFSC code, click the **here** link to know the IFSC code.
Alternatively, you can also find the IFSC code in the cheque book or the cheque leaflet of your Bank.

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

Note:
In case you want to add details of more Bank accounts, click the **ADD NEW** button.
To view the list of all the stakeholders, click the **SHOW LIST** button.

Click here to go back to tab names

Verification:

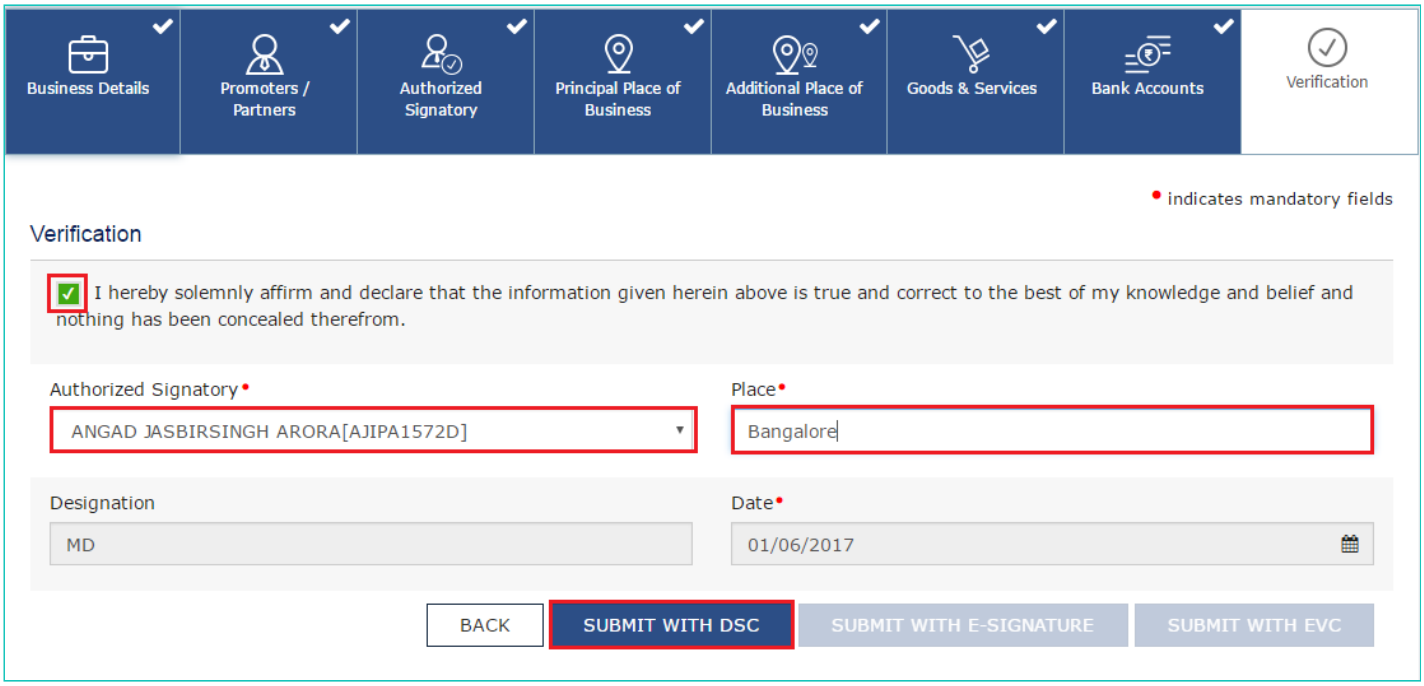
This tab page displays the details of the verification for authentication of the details submitted in the form.

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

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

In Case of DSC:

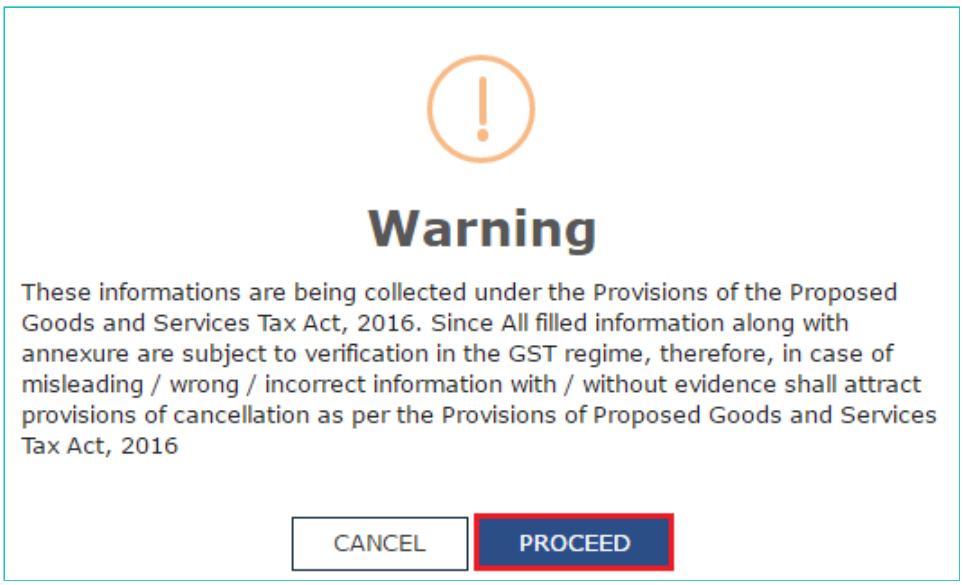
e. Click the **SUBMIT WITH DSC** button.



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

Click here to know more about how to register DSC.

f. Click the **PROCEED** button.

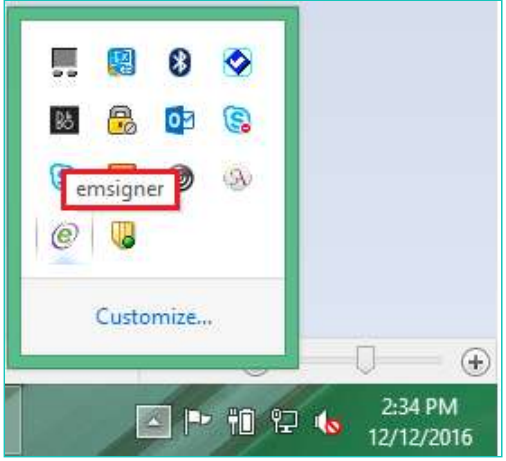


Note:

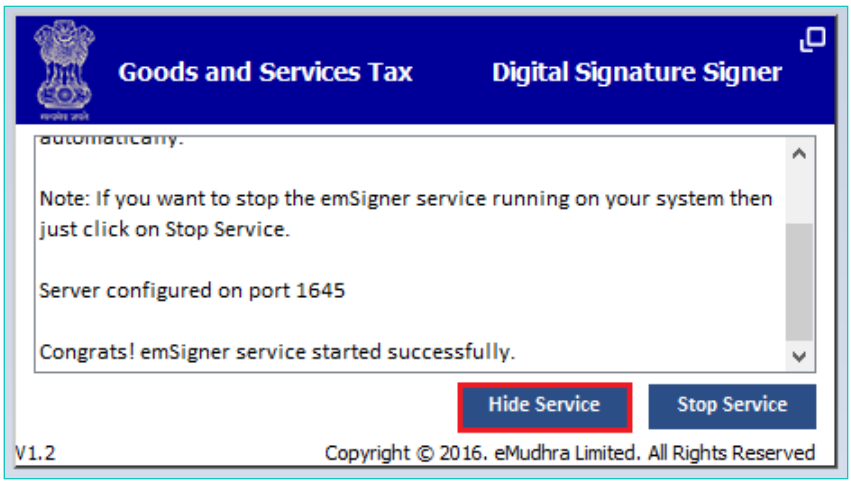
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

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

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



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



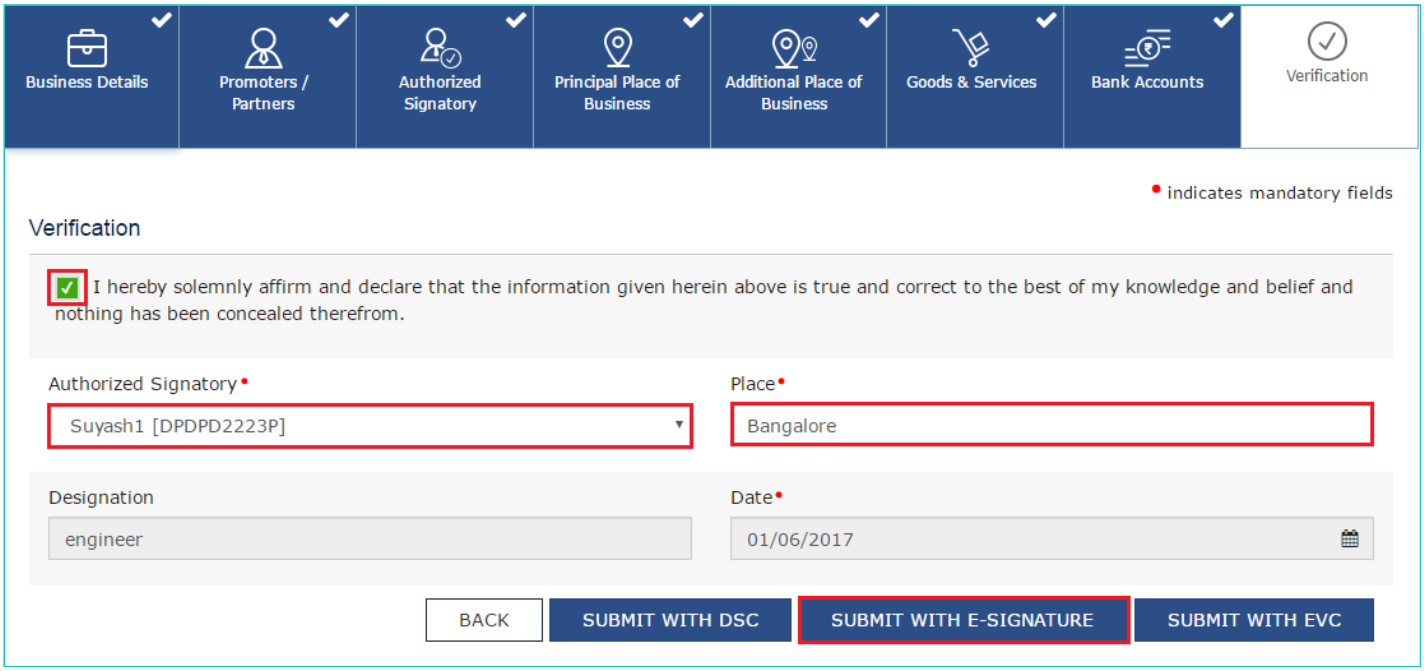
g. Select the certificate and click the **SIGN** button.
h. Enter the PIN (dongle password) for the attached DSC.

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

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

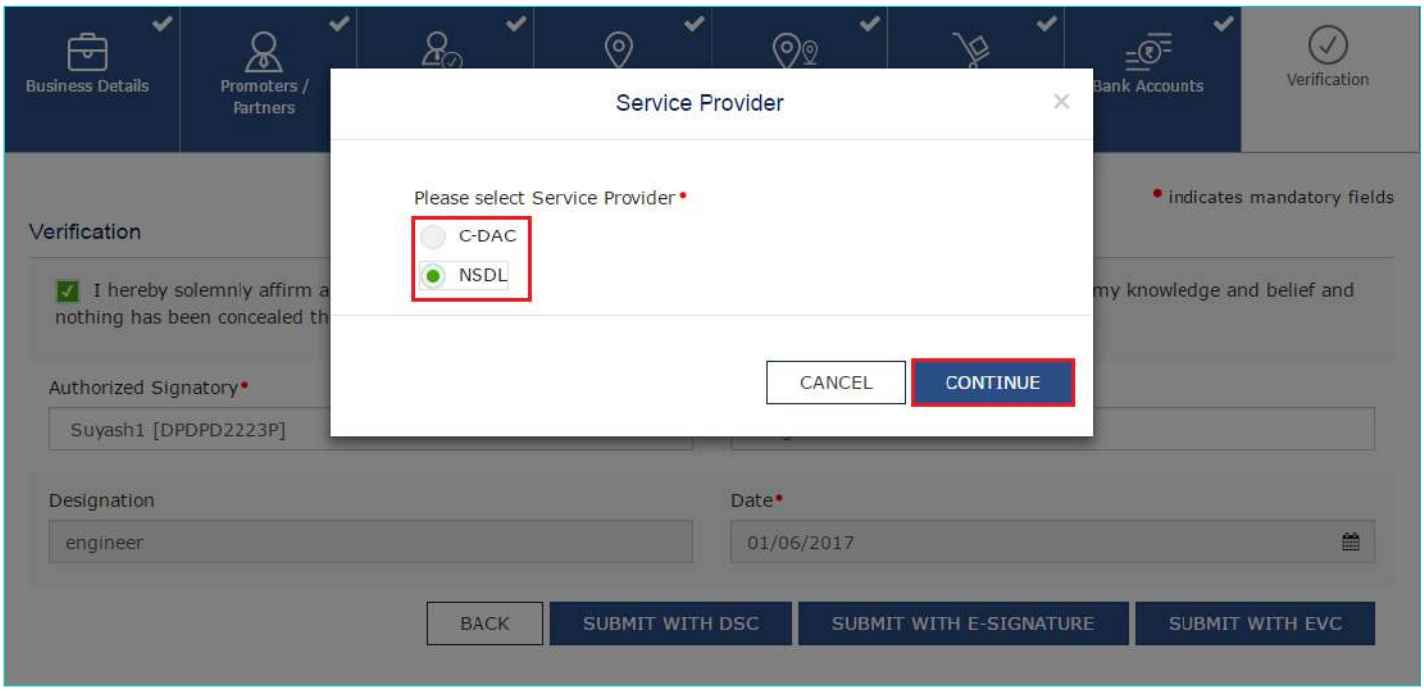
In Case of E-Signature:

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

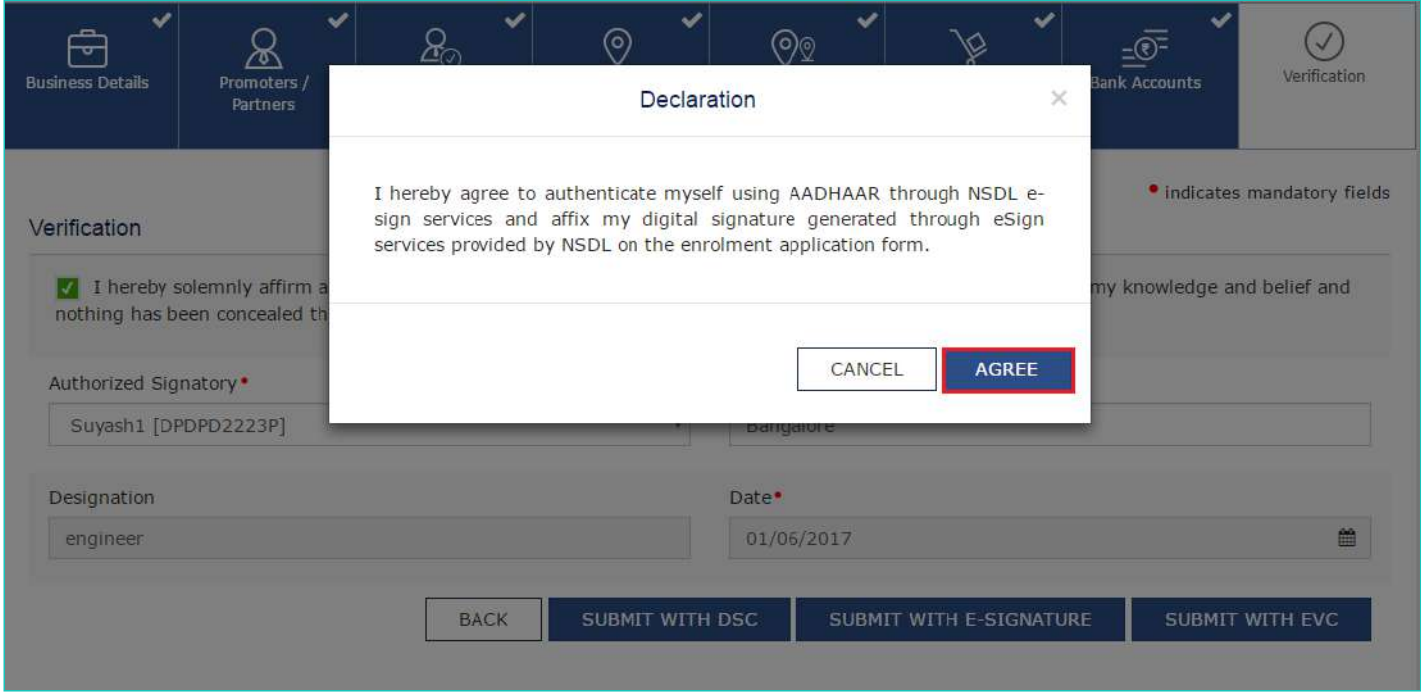


f. In the **Please select Service Provider** option, select the appropriate Service Provider.
Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

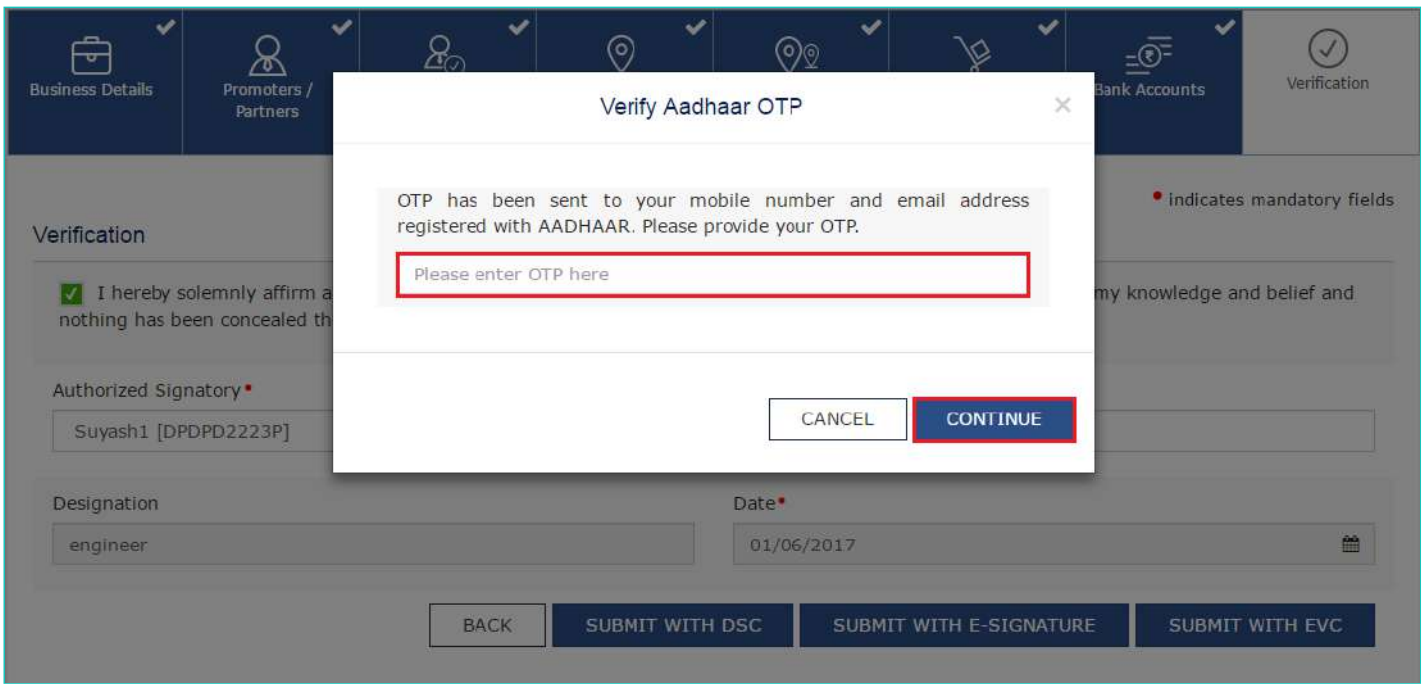
g. Click the **CONTINUE** button.



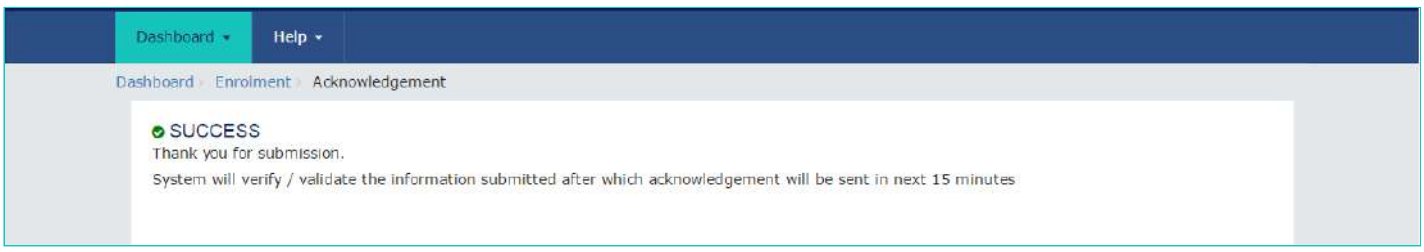
h. In the Declaration box, click the **AGREE** button.
Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.



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

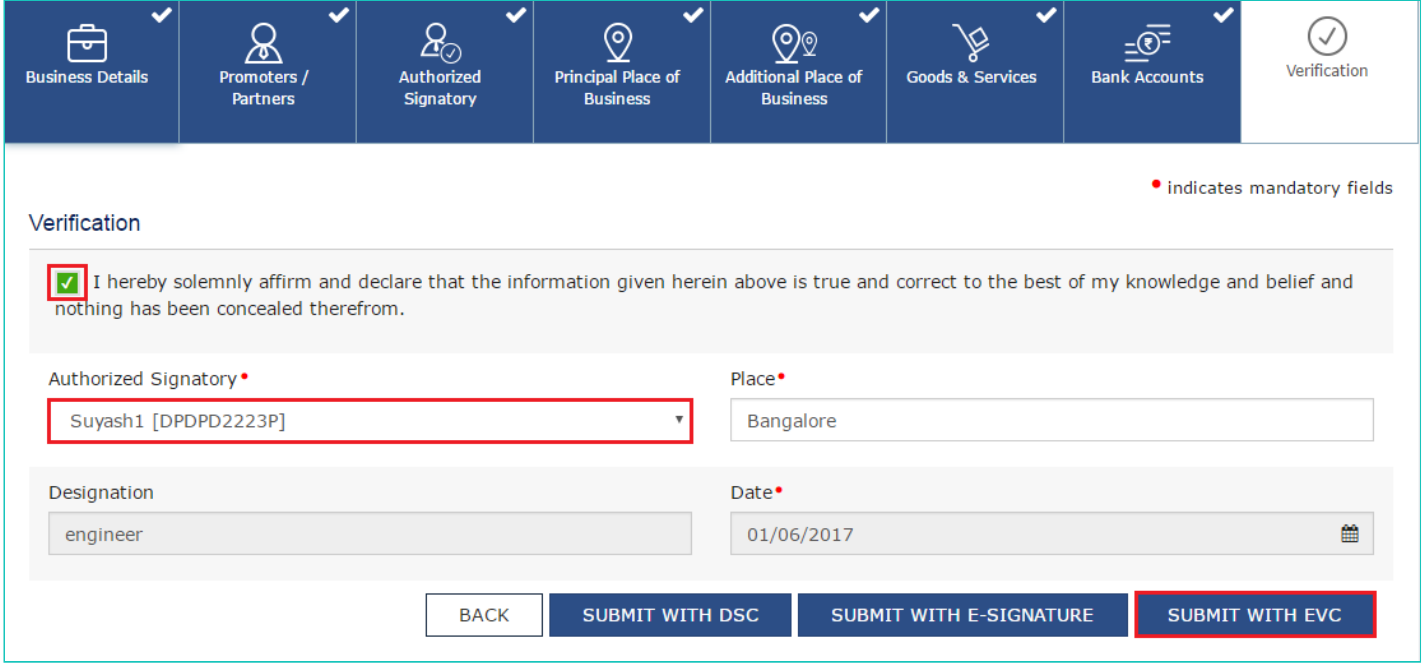


The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



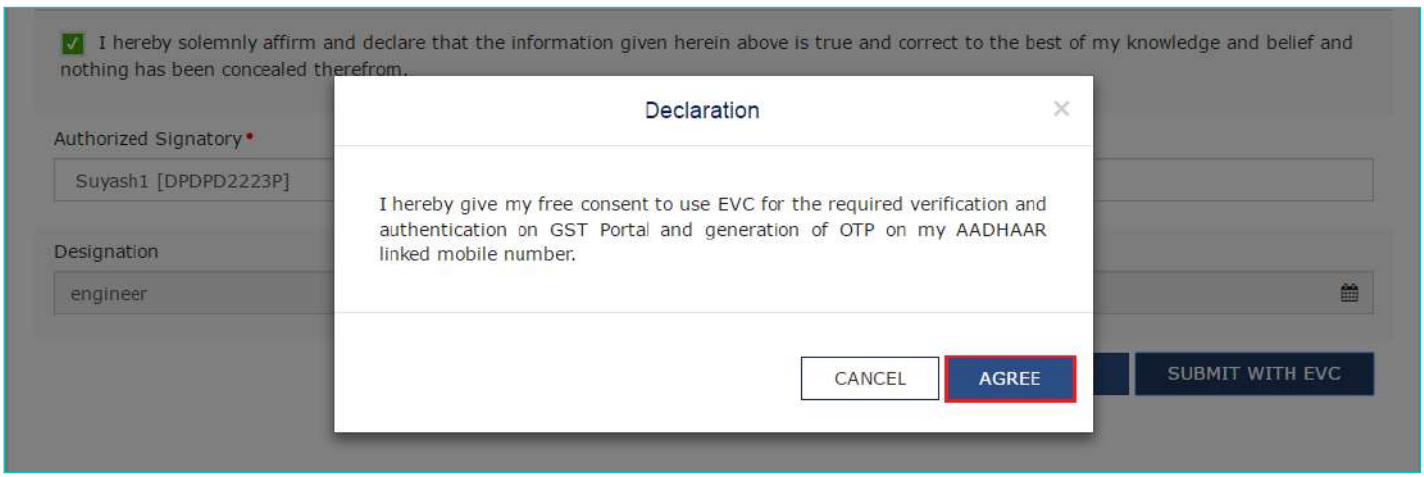
In Case of Electronic Verification Code:

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

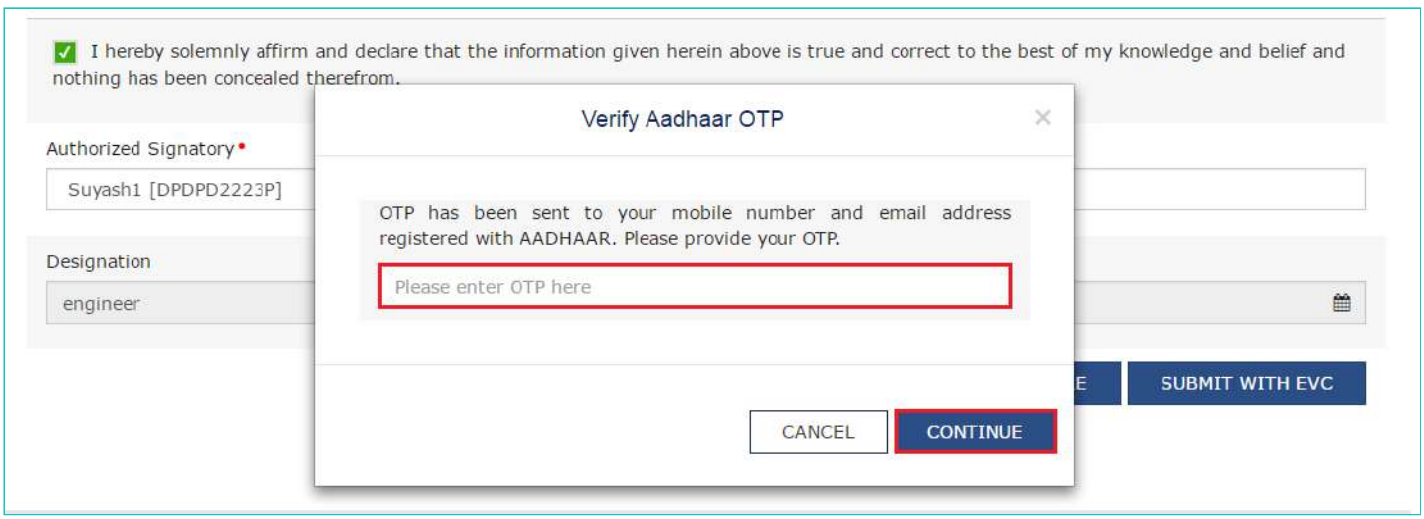


f. In the Declaration box, click the **AGREE** button.

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



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



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

Click here to go back to tab names