GST Registration –Law and Process

ICMAI

Advanced 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

Aadhar Authentication or e-KYC for Existing Taxpayers

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

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

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

A. <u>Category of Taxpayers for whom the functionality is available:</u>

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

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

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

Aadhar Authentication or e-KYC for Existing Taxpayers

<u>Aadhaar Authentication or e-KYC – Introduction</u>

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:

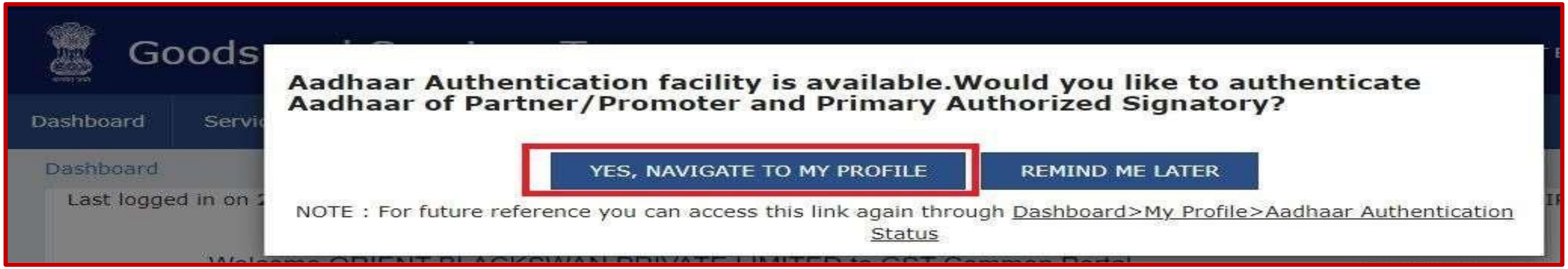
The taxpayers can upload any of the following documents to undergo e-KYC

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

Aadhar Authentication or e-KYC for Existing Taxpayers

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

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/Promotor and Primary Authorized Signatory"** with the two options "Yes, navigate to My Profile" and "Remind me later".



If you click **<u>"Remind me later"</u>** pop up will be closed and user can navigate anywhere on the GST portal

If you click **<u>"Yes, Navigate to My Profile"</u>**, system will navigate to My Profile.

In **<u>MY PROFILE, a new tab "Aadhaar Authentication status"</u>** 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 aahar 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

<u>Care to be taken –</u>

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

<u>On successful Authentication of Aadhar or EKYC</u>- 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 SUCESSION

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

AMALGAMATION / DEMERGER BY ORDER OF HC

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

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

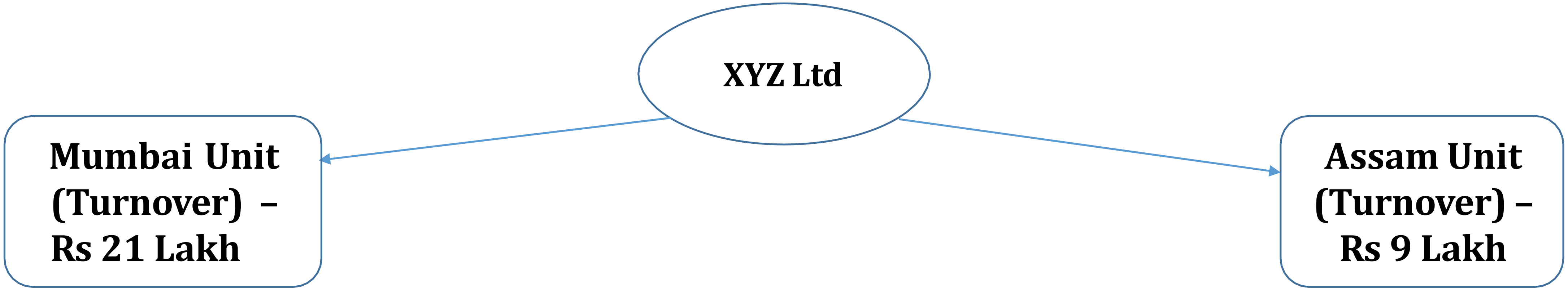
- Registration is required in the State from which he makes taxable supply.
- GST is destination based tax, tax goes to the "**destination**" State but registration is in the "**Origin State**".
- Person registered / licensed under **erstwhile law** on day immediately preceding the **appointed date.**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

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*	Special Category States**
• "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;	• 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

PERSONS NOT LIABLE FOR REGISTRATION

- PERSONS ENGAGED EXCLUSIVELY IN SUPPLYING OF GOODS/ SERVICES/ BOTH NOT LIABLE TO TAX
- PERSONS ENGAGED EXCLUSIVELY IN SUPPLYING OF GOODS/ SERVICES/ BOTH WHOLLY EXEMPT FROM TAX
- AGRICLTURIST TO THE EXTENT OF SUPPLY OF PRODUCE OUT OF CULTIVATION OF LAND
- SPECIFED CATEGORY OF PERSONS* NOTIFIED BY GOVERNMENT

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

Ans. Not required to take registration

(“Exempt Supplies” distinguish “NIL rate” from “wholly exempt”)

Exemption from registration

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

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

Notification No. 32/2017 – Central Tax dated 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, dated22.10.2018 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

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

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

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

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

REQUISITE FOR REGISTRATION

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

WHERE AND WHEN TO APPLY FOR REGISTRATION?

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

EFFECTIVE DATE OF REGISTRATION

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

Documents for GST Registration

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

Registration Process

Application

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

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 /Rejection

- 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

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.

Time limit for Grant of Deemed Registration (Automatic Registration)		
Sl. No.	**Category**	**Time for grant of registration**
1	On Successful Authentication of Aadhar	Deemed approval in 7 days (Earlier 3 days)
2	On not opting for Authentication of Aadhar or failure of Aadhar Authentication and no SCN is issued by officer	Deemed approval in 30 days (21 days)

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

List of Document
Incorrect Document Upload
In-correct particulars – Name or other details mismatch with Documents and application form
Supporting document for Address proof – Owned, Leased, rented or NOC cases
No reply to SCN by Department for deficiency
Date of commencement of liability
Selection of Jurisdiction or Range Code
Aadhar Number not available
Incorrect particulars on GST Registration Certificate
Mobile number or email id (Unique for each signatory)
Incorrect PAN details

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 Incorp.) 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

00AAAAA0000A000

State Code	PAN Number	Entity Code	Check sum
00	AAAAA0000A	00	0

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 suit application with 90 days

In case of appeal by said person against temp registration, application submit with in 30 days of App Auth. order

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

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

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

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

Section 26: Deemed Registration

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

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

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

Section 27: Casual taxable person

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

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

Amount will be credited to electronic cash ledger

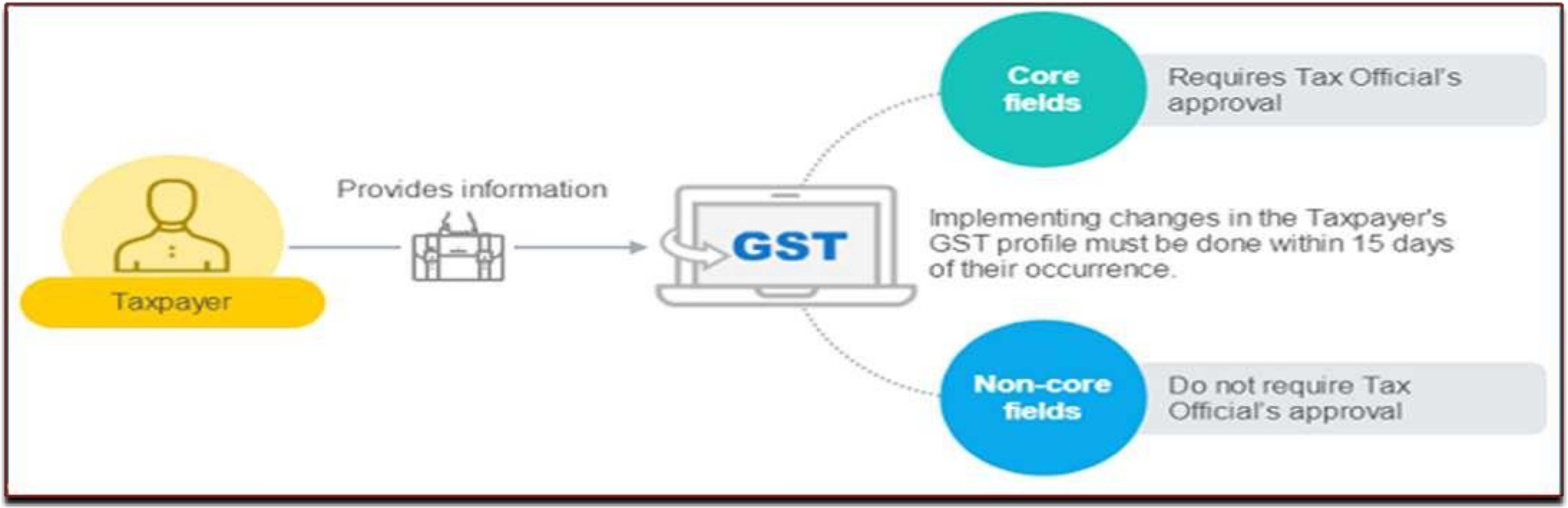
A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said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

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

Registration Provisions, Non-Resident Taxable Person – Sec 27

Registration	Time period	Advance Deposit
• Person who occasionally, undertakes transactions involving supply of goods and services, **and who has no fixed place of business in India**.	• 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]	• 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

Proper officer ↓ 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

Which ever is higher

- **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
e. Person no longer liable to be registered
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)

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. **<u>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) -</u>**

   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 –

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

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

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

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

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

Revocation of Cancellation of Registration – Amendment in Rule 23 of CGST Rules, 2017 –

As per Rule 23 of the CGST Rules, 2017 - A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, within a period of **thirty days** from the date of the service of the order of cancellation of registration at the common portal, ***or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30. (italics portion Inserted by CGST (4th Amendment) Rules, 2021)***

Sec-30 Revocation of Cancellation of Registration

SOP for extension of time limit to apply for revocation of cancellation of registration:

- CBIC has issued **Notification No. 15 /2021 – Central Tax dated 18th May 2021** and **Circular No. 148/04/2021-GST dated 18th May, 2021** specifying Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration u/s 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017.

- The said change along detailed procedure and flowchart has been discussed in subsequent slides -

Sec-30 Revocation of Cancellation of Registration

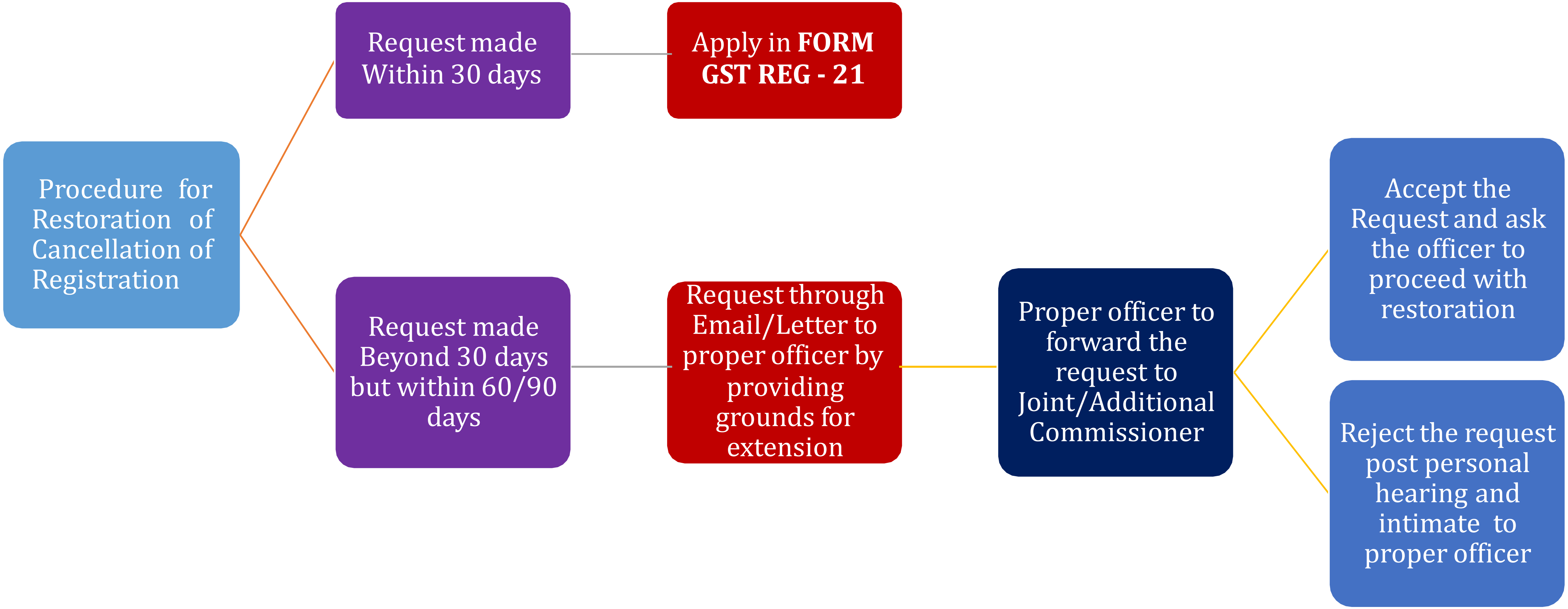
A. **Standard Operating Procedure for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration -**

1. In the Finance Act, 2020, section 30 of the CGST Act, 2017 was amended (notified wef 1st Jan, 2021 *vide* notification No. 92/2020- Central Tax, dated 22nd Jan 2021). The amended provision provides for extension of time limit for applying for revocation of cancellation of registration.

2. Application may be made to the Additional or Joint Commissioner, as the case may be, for a period not exceeding thirty days.

3. The Commissioner, for a further period not exceeding thirty days, beyond the period specified above

Sec-30 Revocation of Cancellation of Registration



Sec-30 Revocation of Cancellation of Registration

B. **<u>Procedure for revocation of cancellation -</u>**

i. **<u>If revocation is applied within 30 days -</u>** It has been provided in section 30 of the CGST Act, any registered person, whose registration is cancelled, may apply in **FORM GST REG-21**, for revocation of cancellation of registration **<u>within 30 days</u>** from the date of service of the cancellation order.

ii. **<u>If revocation is applied beyond 30 days but within 60 days -</u>** In case the registered person applies for revocation of cancellation beyond 30 days, but within 60 days from the date of service of the cancellation order, the following procedure is specified for handling such cases:

Sec-30 Revocation of Cancellation of Registration

a. The person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought.

b. The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.

c. The Joint/Additional Commissioner may extend the time limit to apply for revocation of cancellation of registration. In case the request is accepted, the extension of the time limit shall be communicated to the proper officer.

d. In case the concerned Joint/Additional Commissioner, is not satisfied with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter.

Sec-30 Revocation of Cancellation of Registration

e. In case of rejection of the request for the extension of time limit, the grounds for such rejection may be communicated to the person concerned, through the proper officer.

f.On receipt of the decision of the Joint/Additional Commissioner, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard

g.Procedure similar to that explained above, shall be followed *mutatis-mutandis* in case a person applies for revocation of cancellation of registration <u>**beyond a period of 60 days**</u> from the date of service of the order of cancellation of registration but <u>**within 90 days**</u> of such date.

<u>**The circular shall cease to have effect once the independent functionality for extension of time limit for applying in FORM GST REG-21 is developed on the GSTN portal**</u>

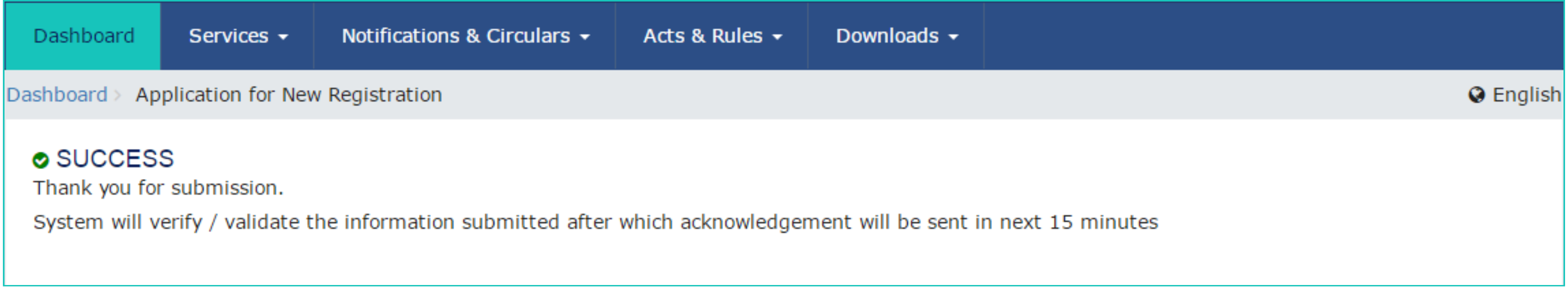
GST REGISTRATION FORMS

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**

Thank you

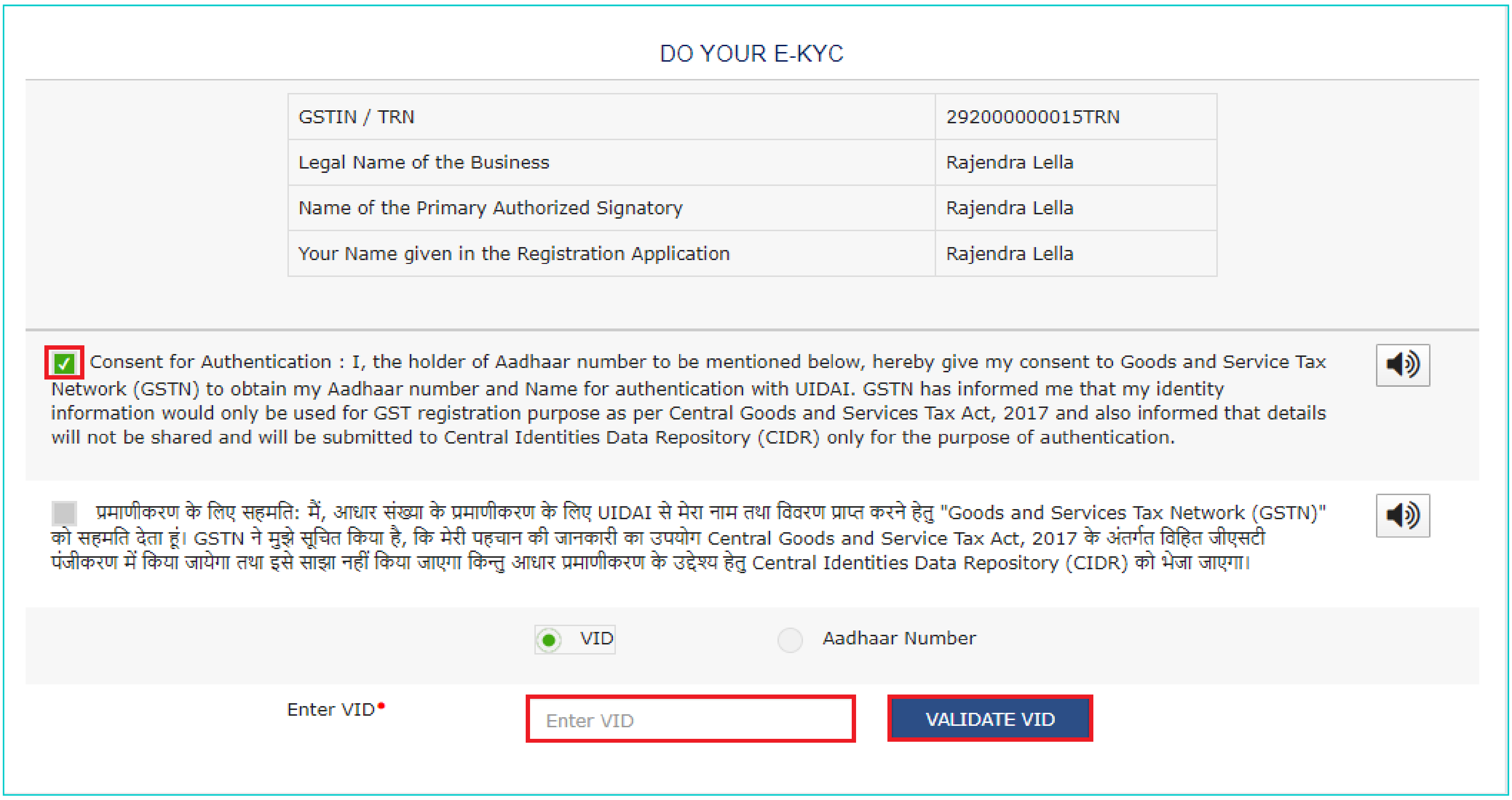


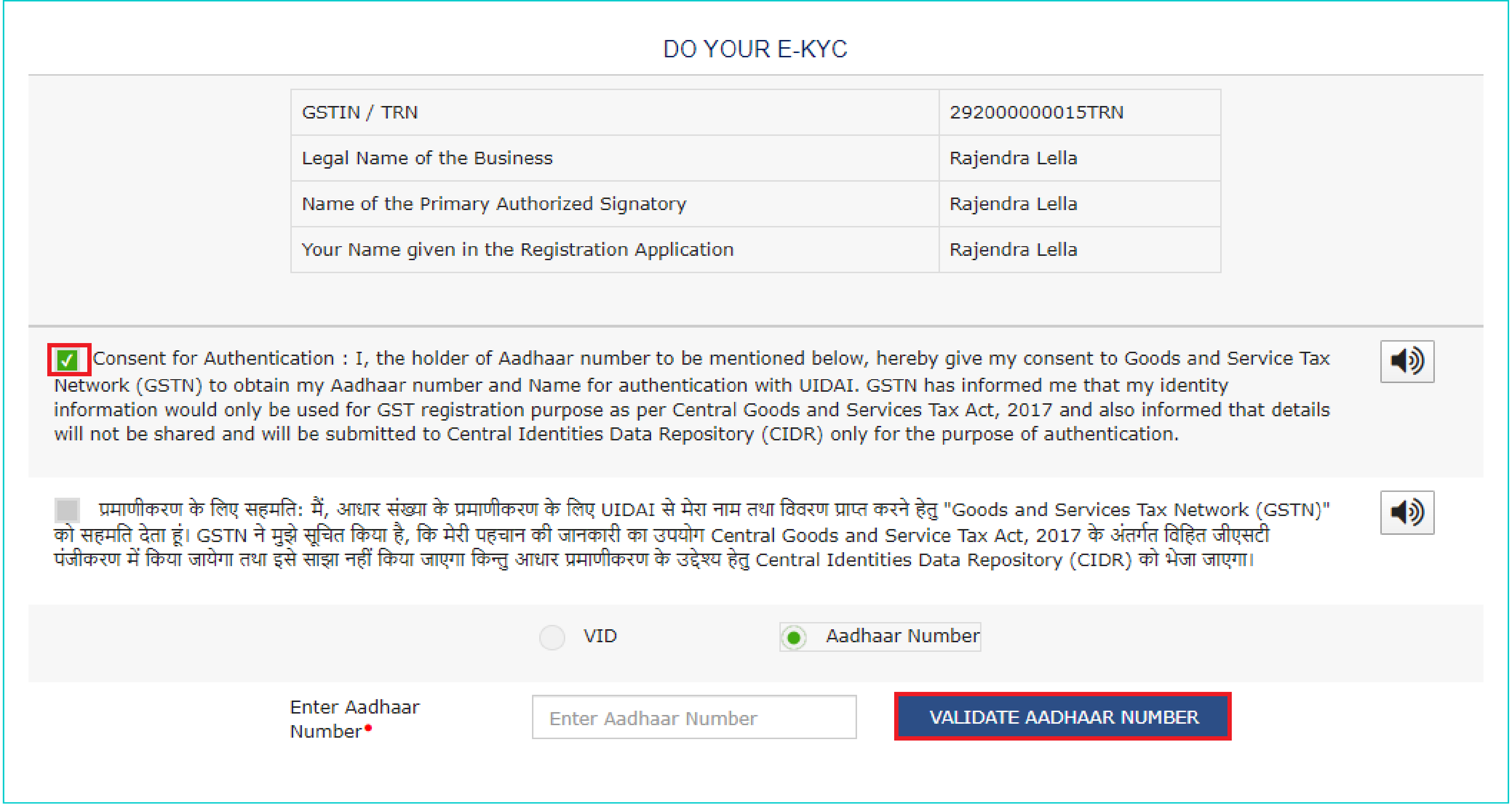
Aadhaar Authentication (E-KYC) **via link shared on GST registered mobile number and e-mail IDs**

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.

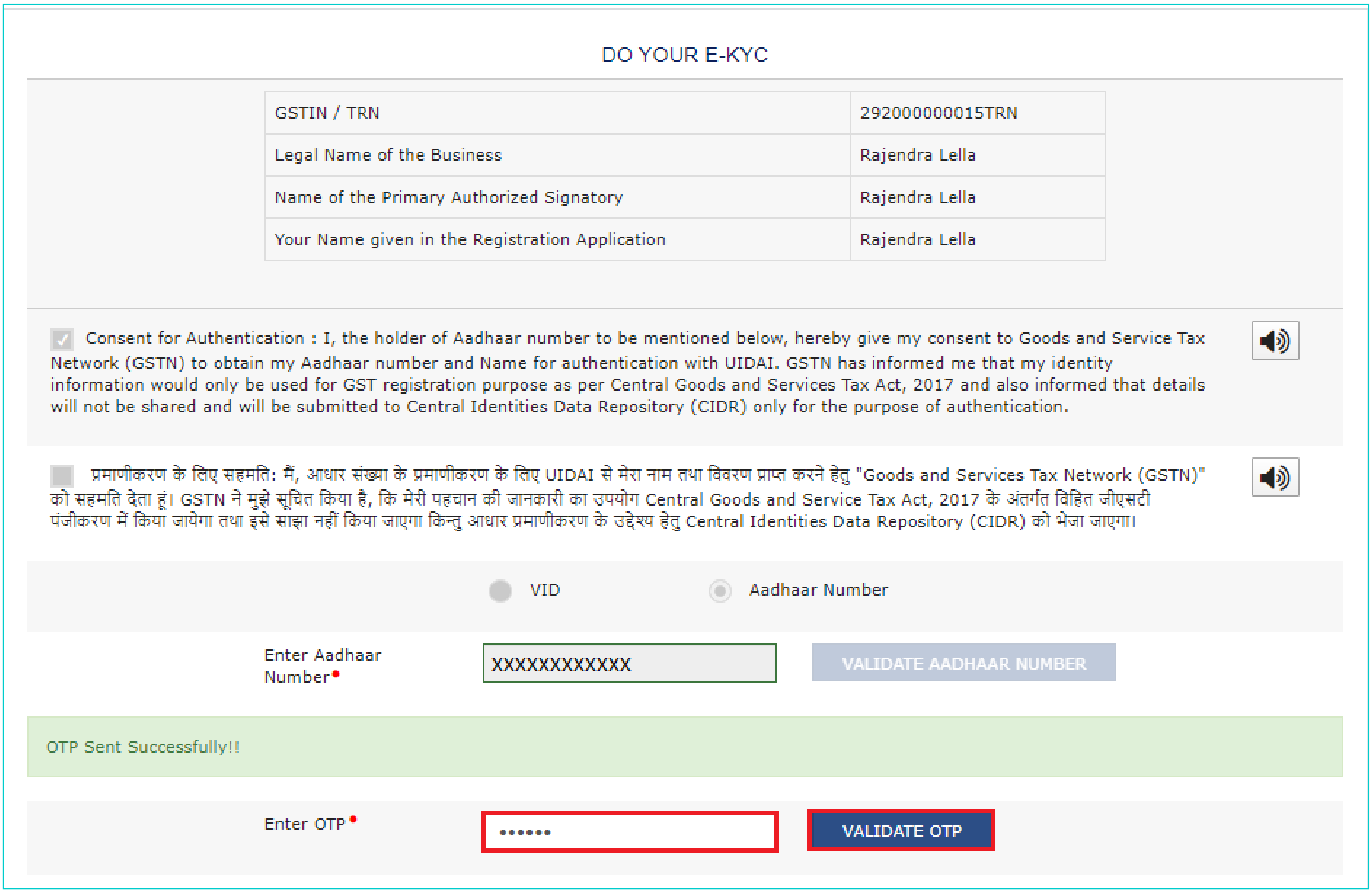
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.

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**.

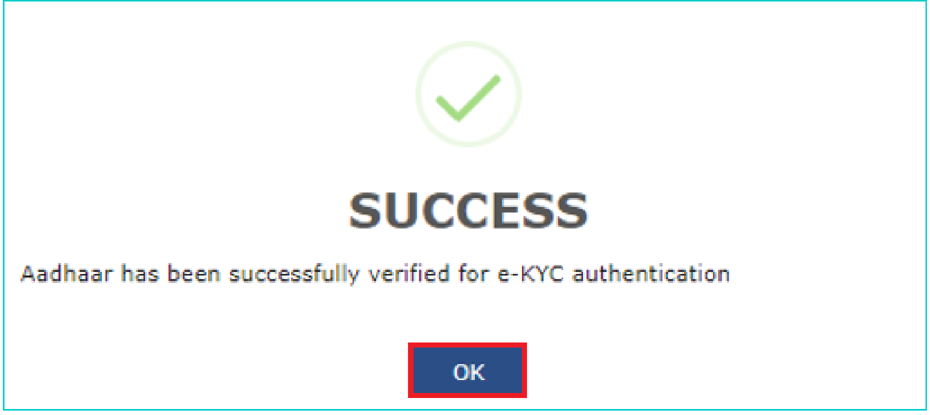




23. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the UIDAI and click the **VALIDATE OTP** button.
Note: You can request for Aadhaar OTP again only after 45 seconds has passed from the previous request of Aadhaar OTP.



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



Note:

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

Manual > Enrolment of Existing Taxpayer with Provisional ID and Password

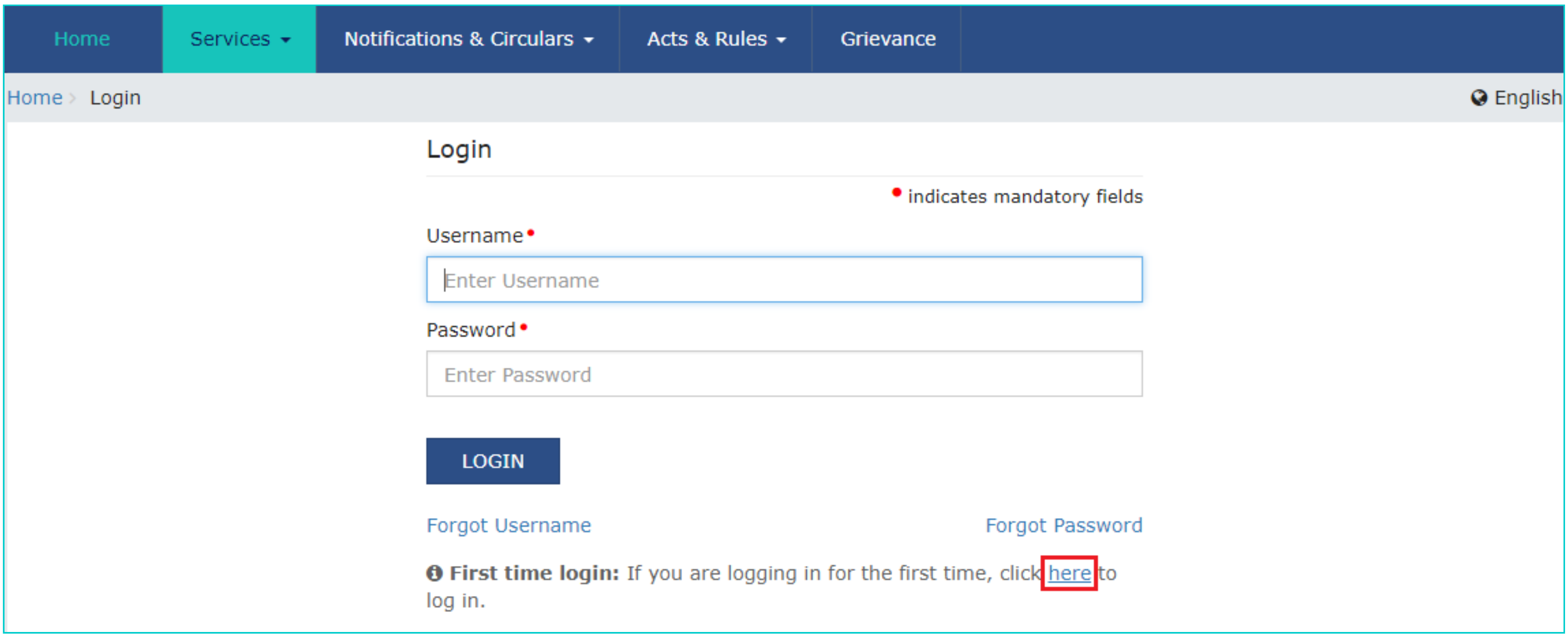
I am an existing taxpayer registered under Excise, Service Tax and State Tax Laws such as VAT, Entry Tax, Luxury Tax and Entertainment Tax. I received SMS/ E-Mail with Provisional ID and Password. What are next steps for me? How do I begin to enrol with the GST Portal with Provisional ID and Password?

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.

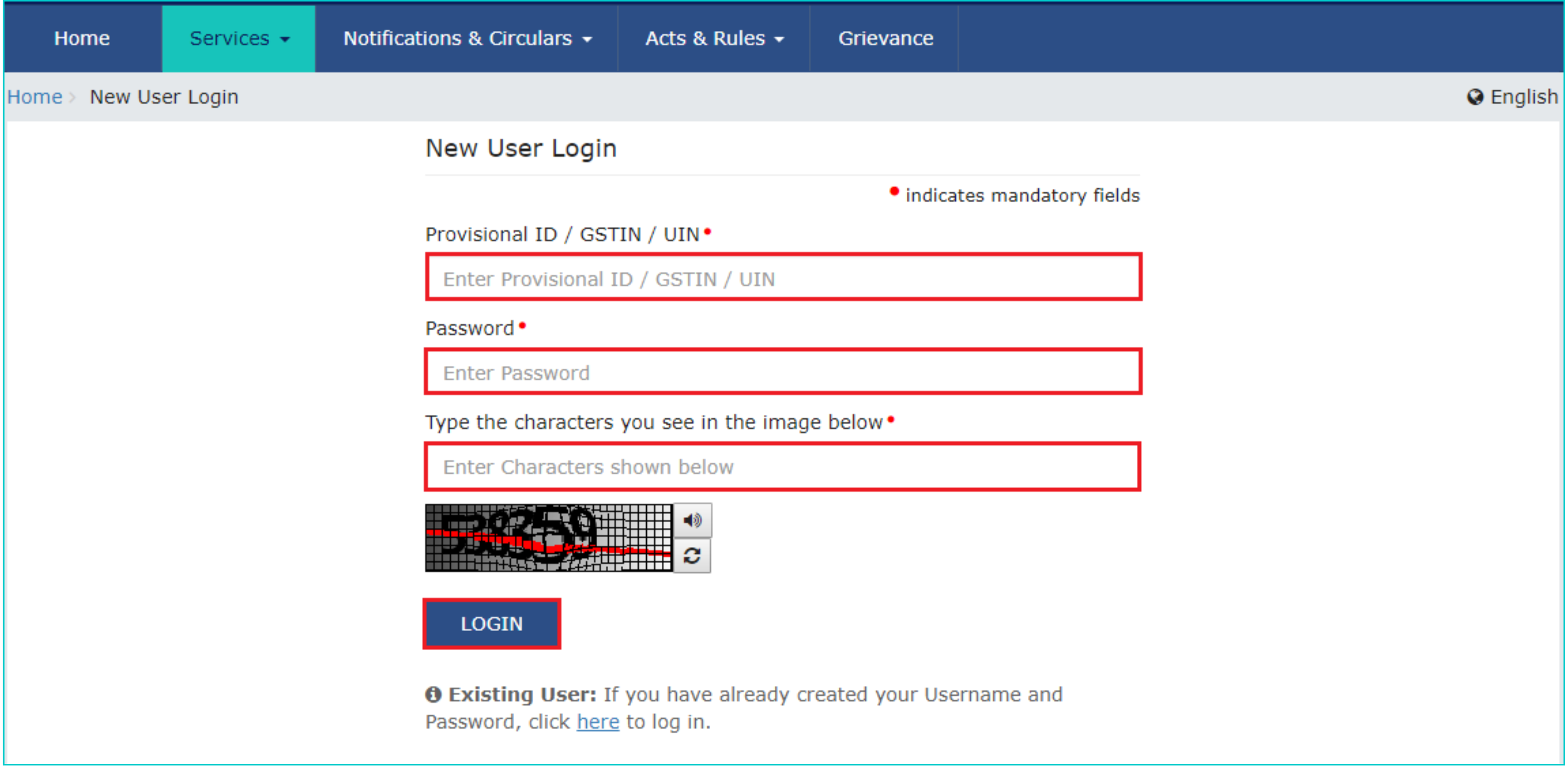
Note:
Do not share the provisional ID and password with anyone.

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.

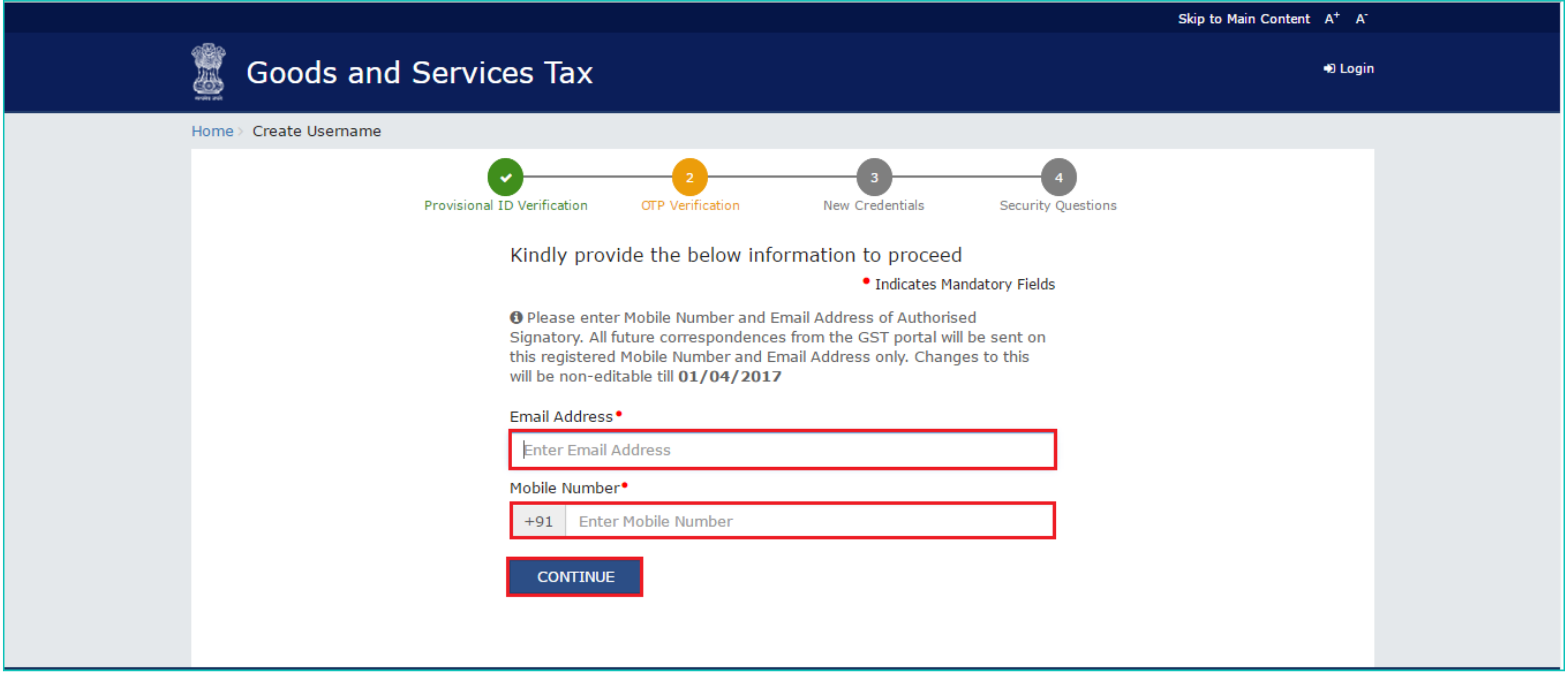
Note:

- 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:

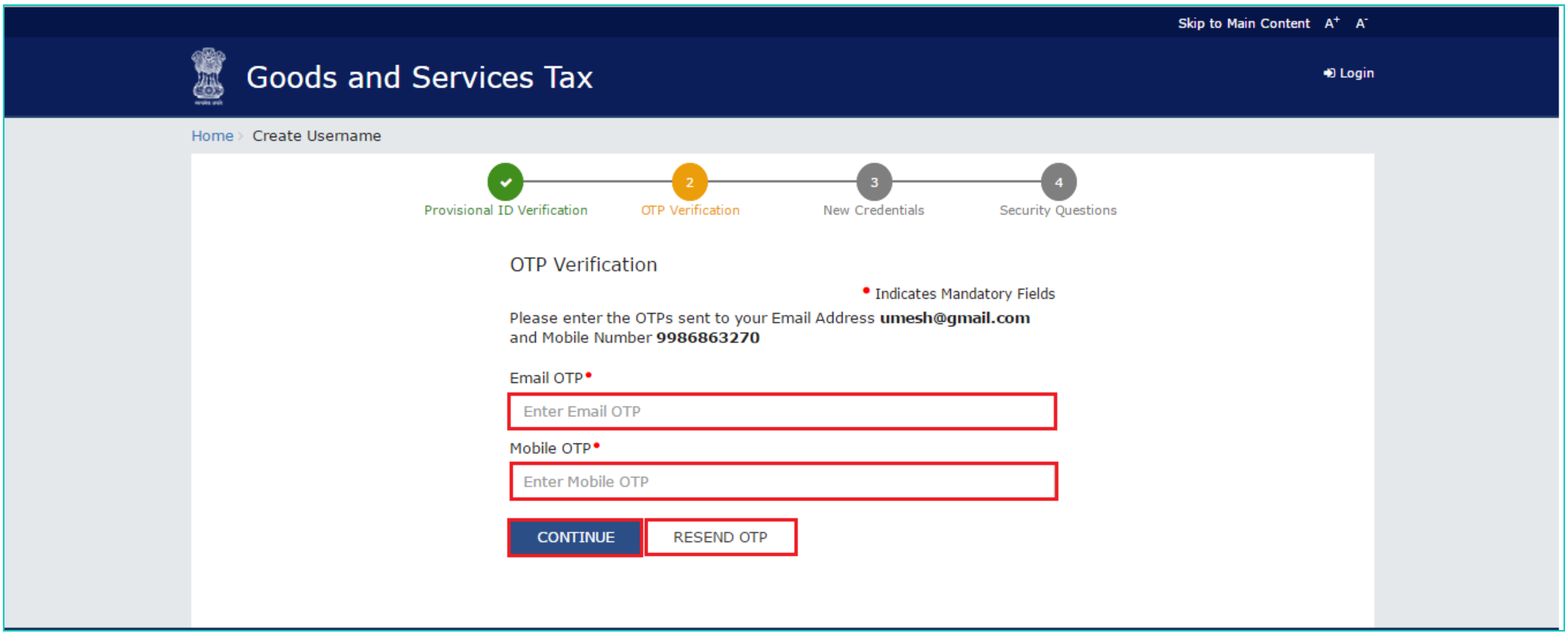
You must have received two different OTPs. Do not share these OTPs with anyone. Check your e-mail address and note your e-mail OTP. Also check text message sent on your mobile phone and note your mobile OTP. In case you have not received the e-mail OTP in your Inbox, you can check your spam folder for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

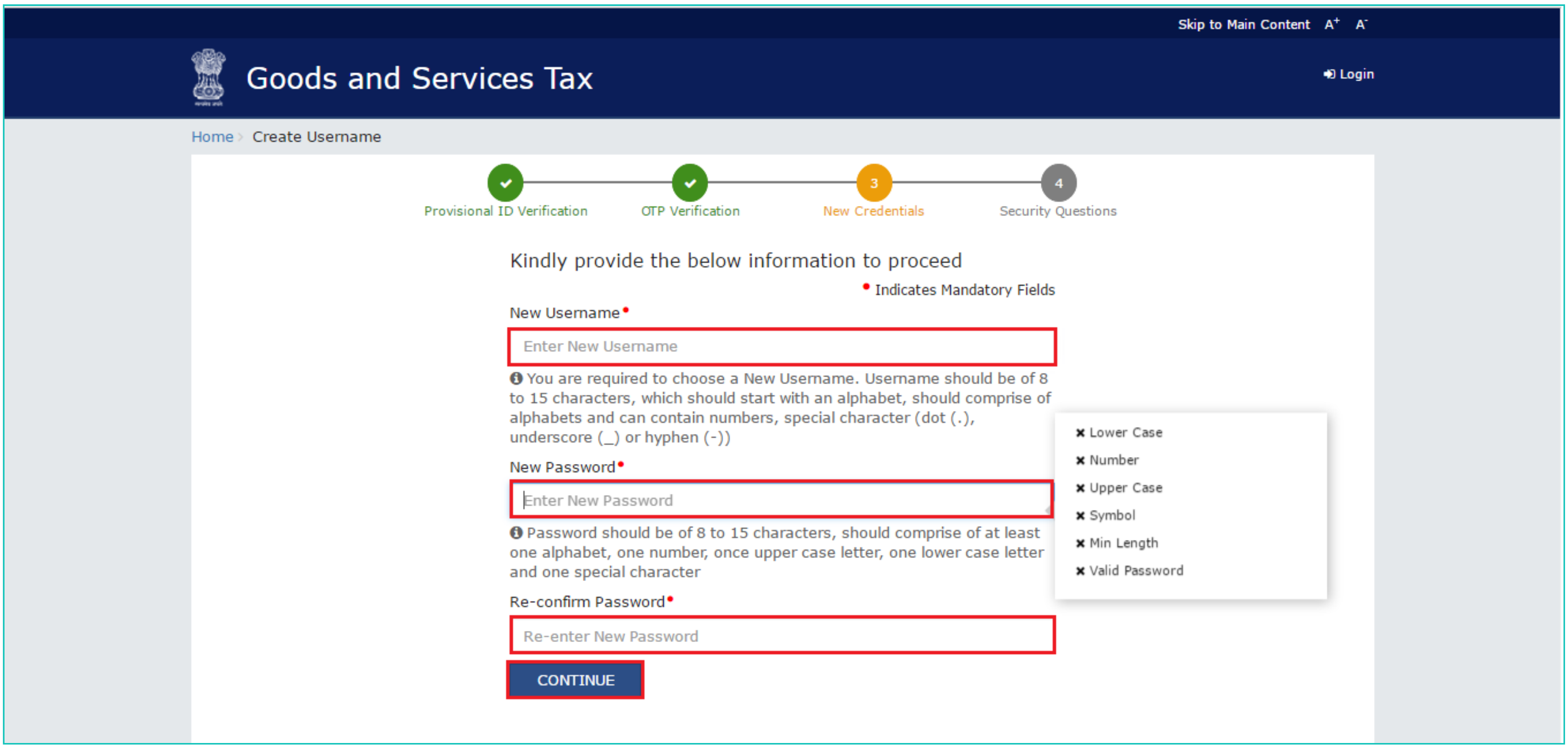


14. The New Credentials page is displayed. In the **New Username** field, enter a username for yourself.
15. In the **New Password** field, enter a password of your choice that you will be using from next time onwards.

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.

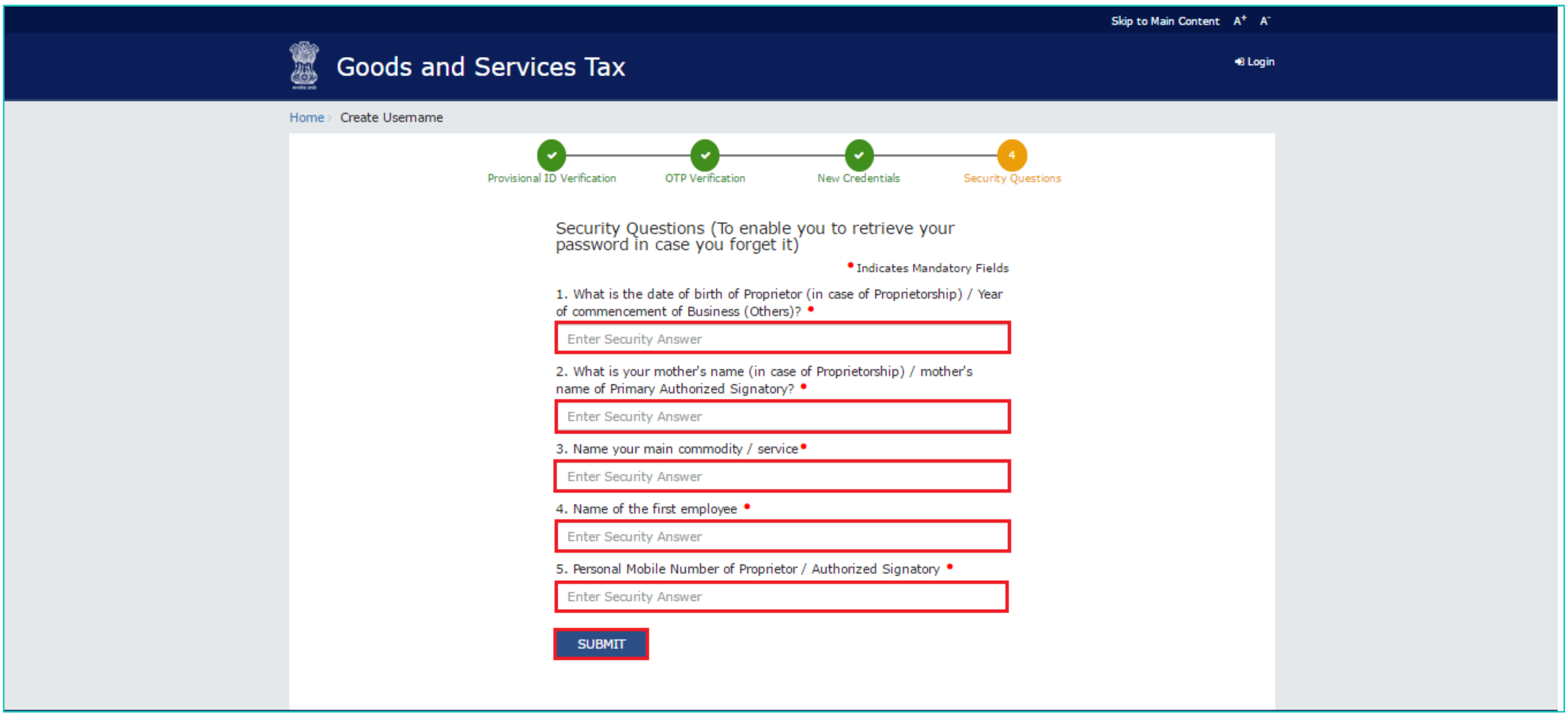


18. The Security Questions page is displayed. For each security question, enter the answers.

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.



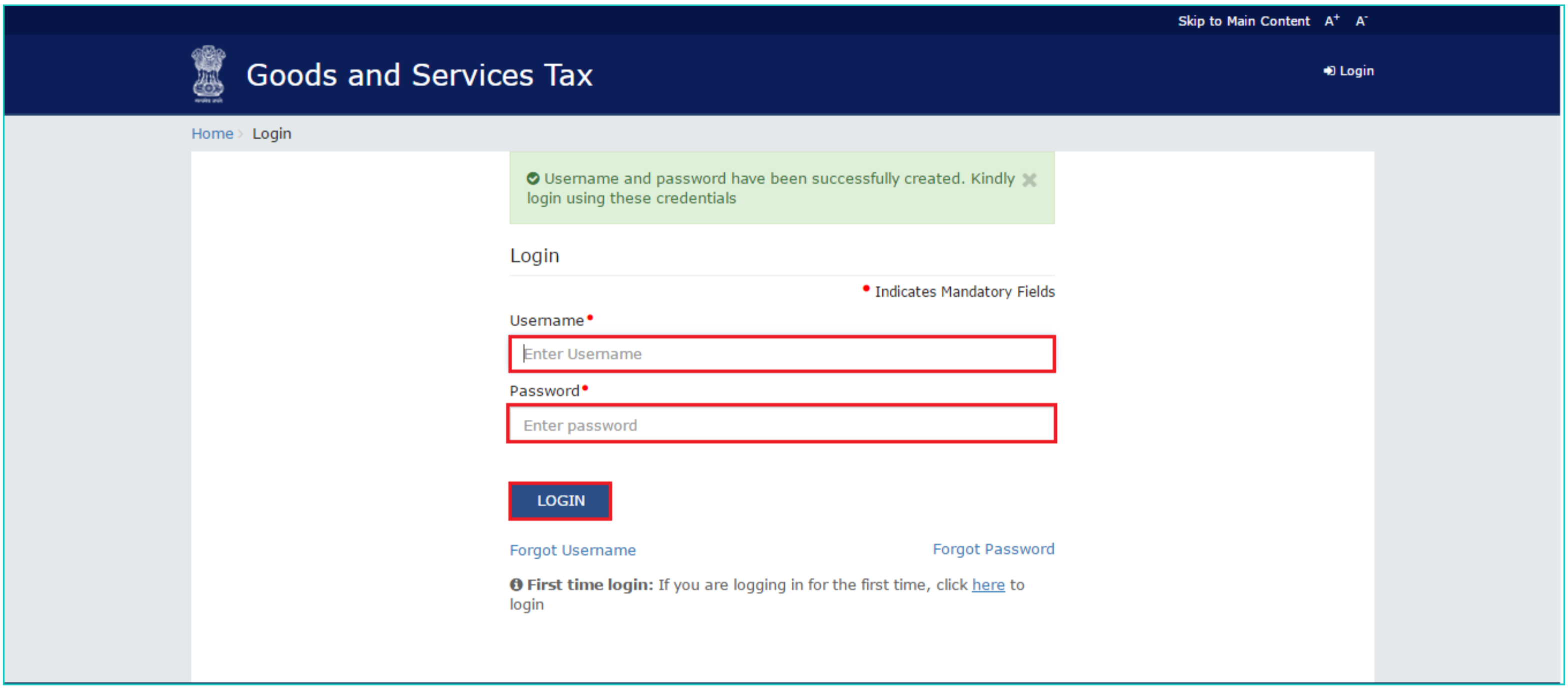
The message “Username and password have been successfully changed. Kindly login using these credentials” is displayed. You can now login to the GST Common Portal using the username and password you just created.

Note:

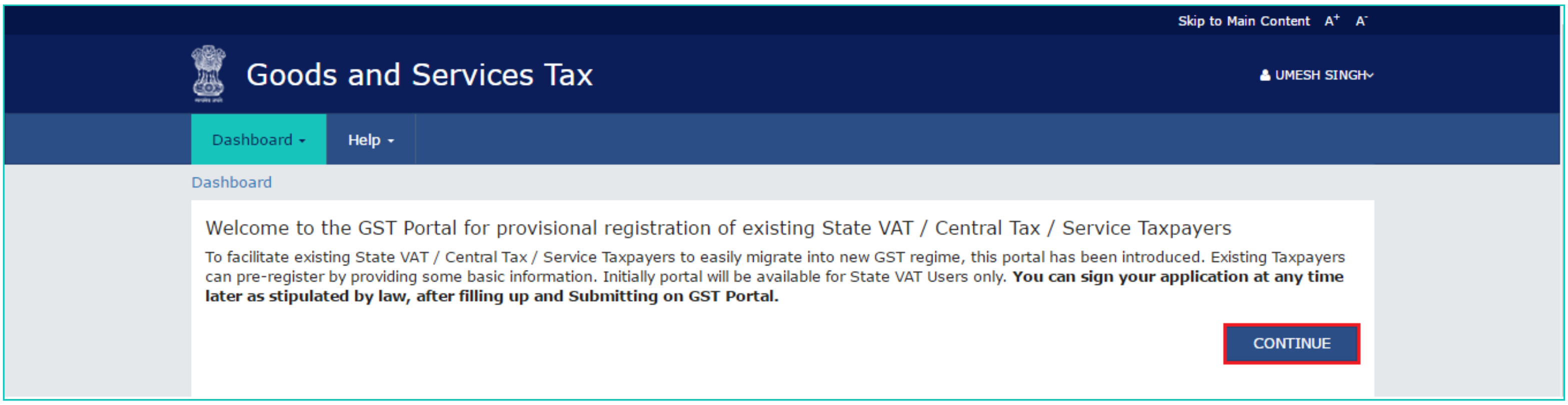
- Do not disclose your confidential account information like username and password, security question and answers with anyone through written note, phone or e-mail message.
- Beware of social engineering attempts. No government department or official would ask for your account credentials or OTP details.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

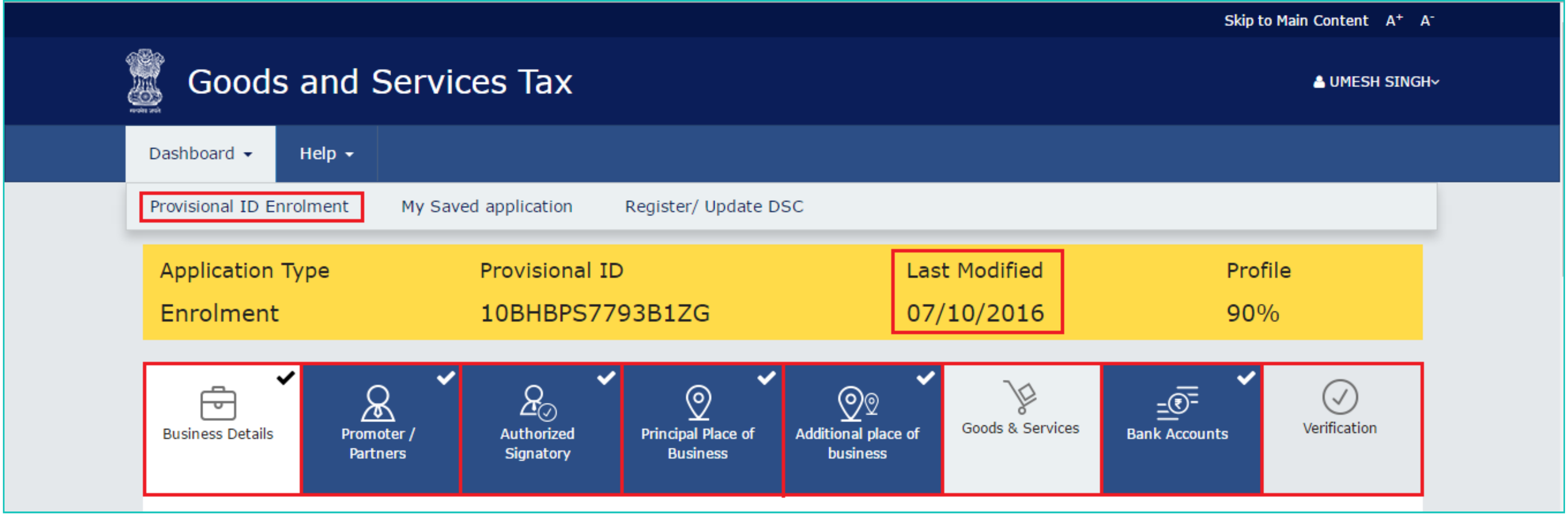


Your Dashboard is displayed. Notice, in the Dashboard, the **Last Modified** section displays the date when you last modified the Enrolment Application.

- 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.*



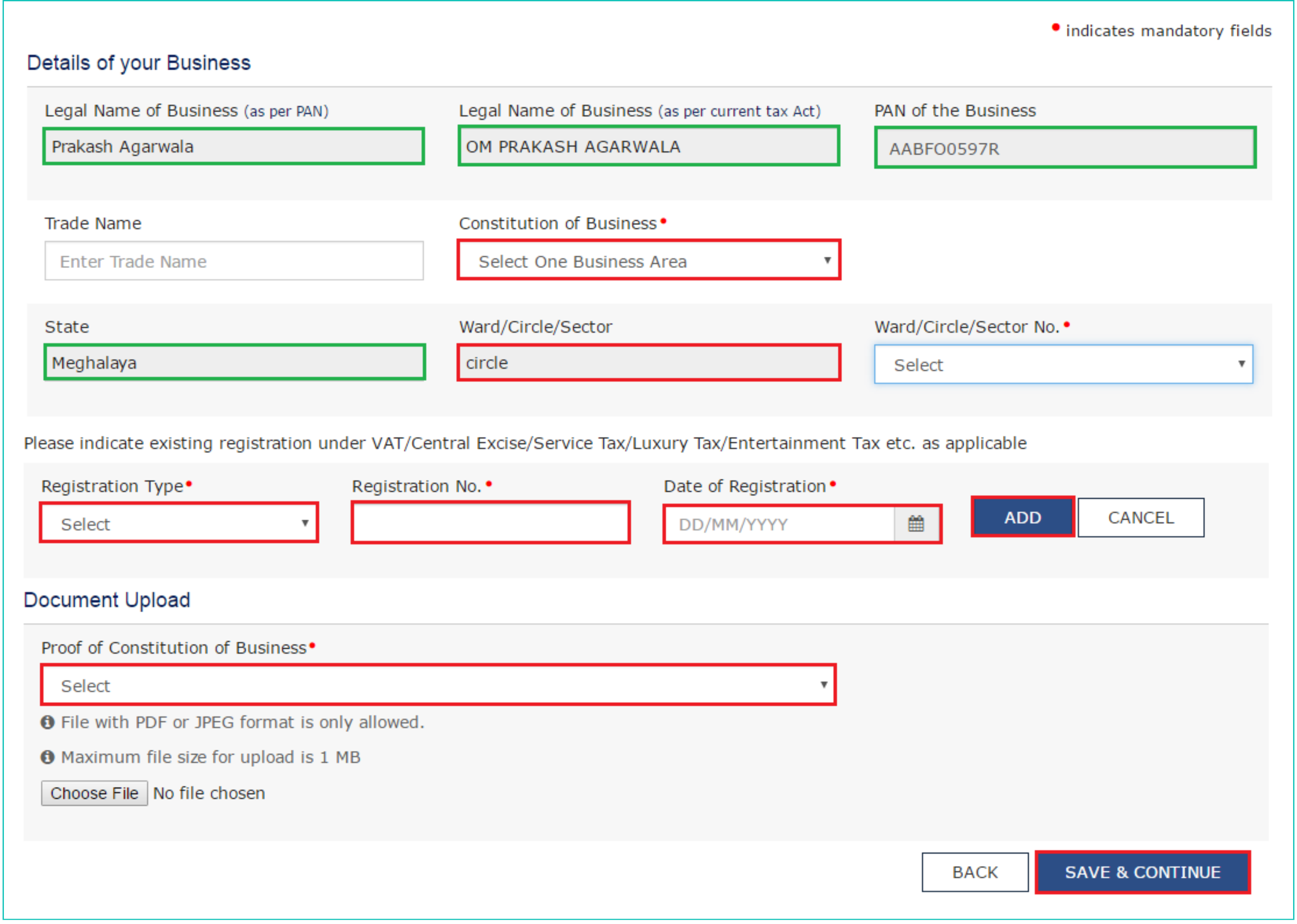
On the top of the page, there are eight tabs as **Business Details**, **Promoter/ Partners**, **Authorized Signatory**, **Principal Place of Business**, **Additional Place of Business**, **Goods & Services**, **Bank Accounts** and **Verification**. Click each tab to enter the details.

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.

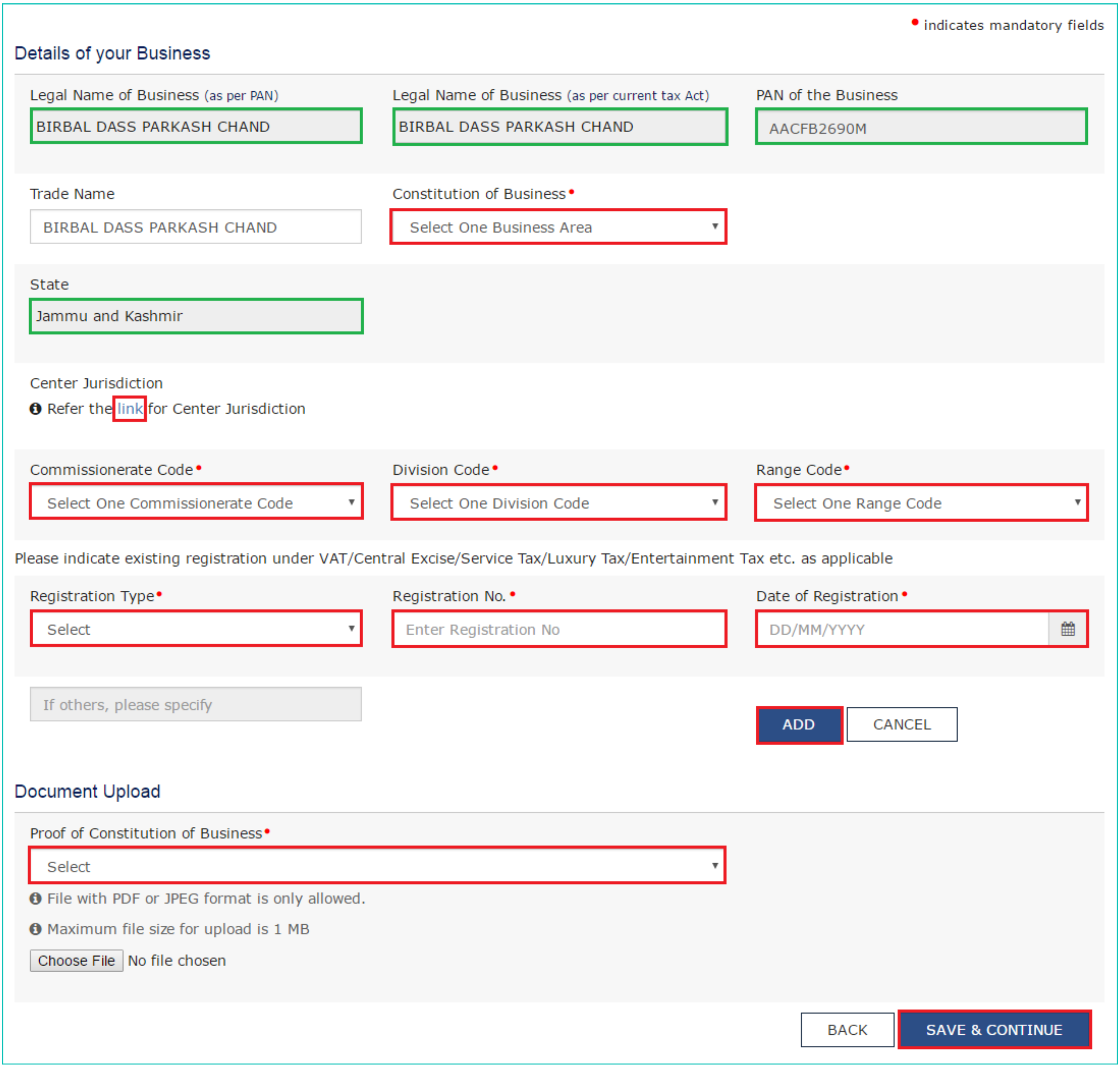
Note:

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.

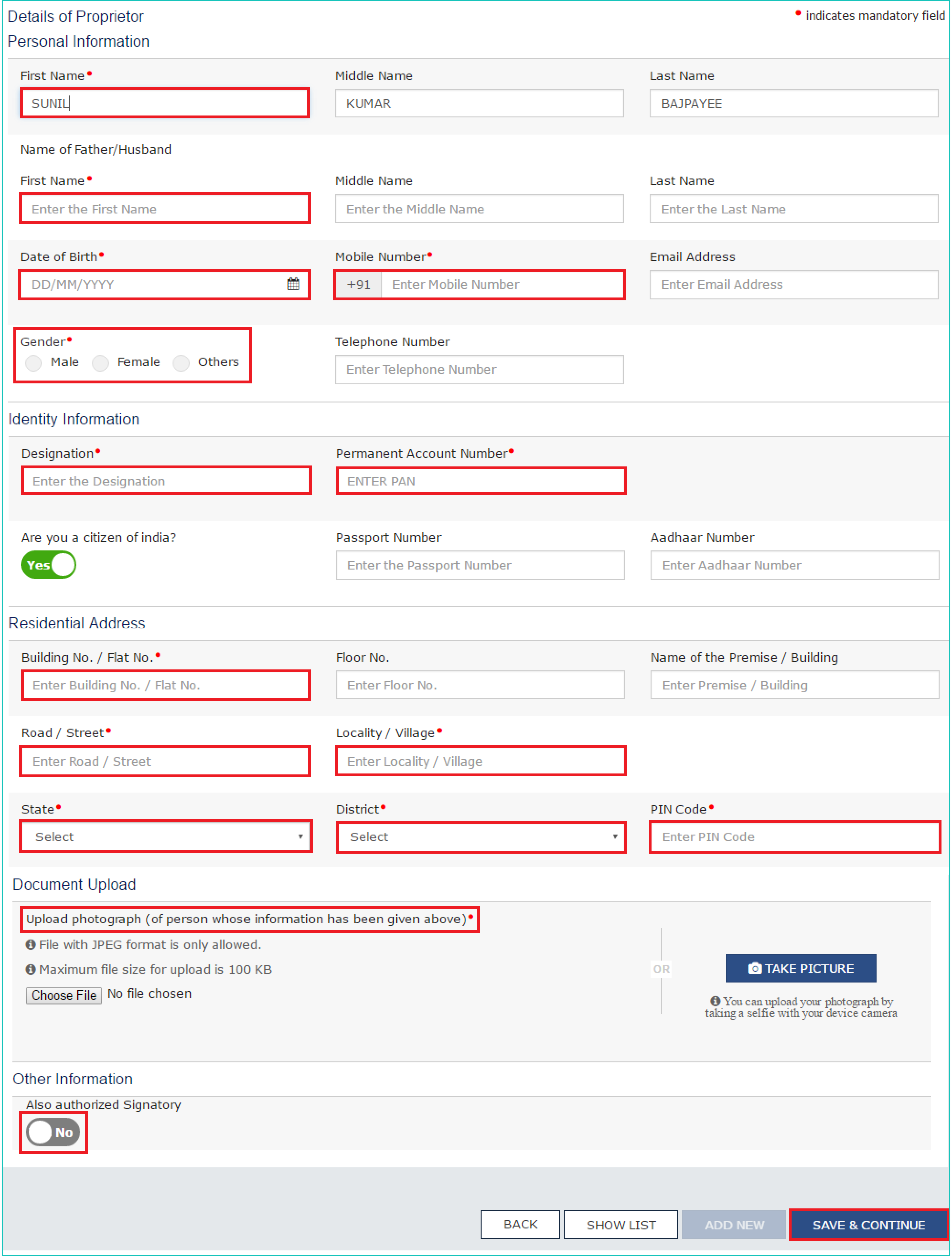
Note:
If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Registration Certificate** option and attach the **Service Tax Registration Certificate** as a support document.

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.

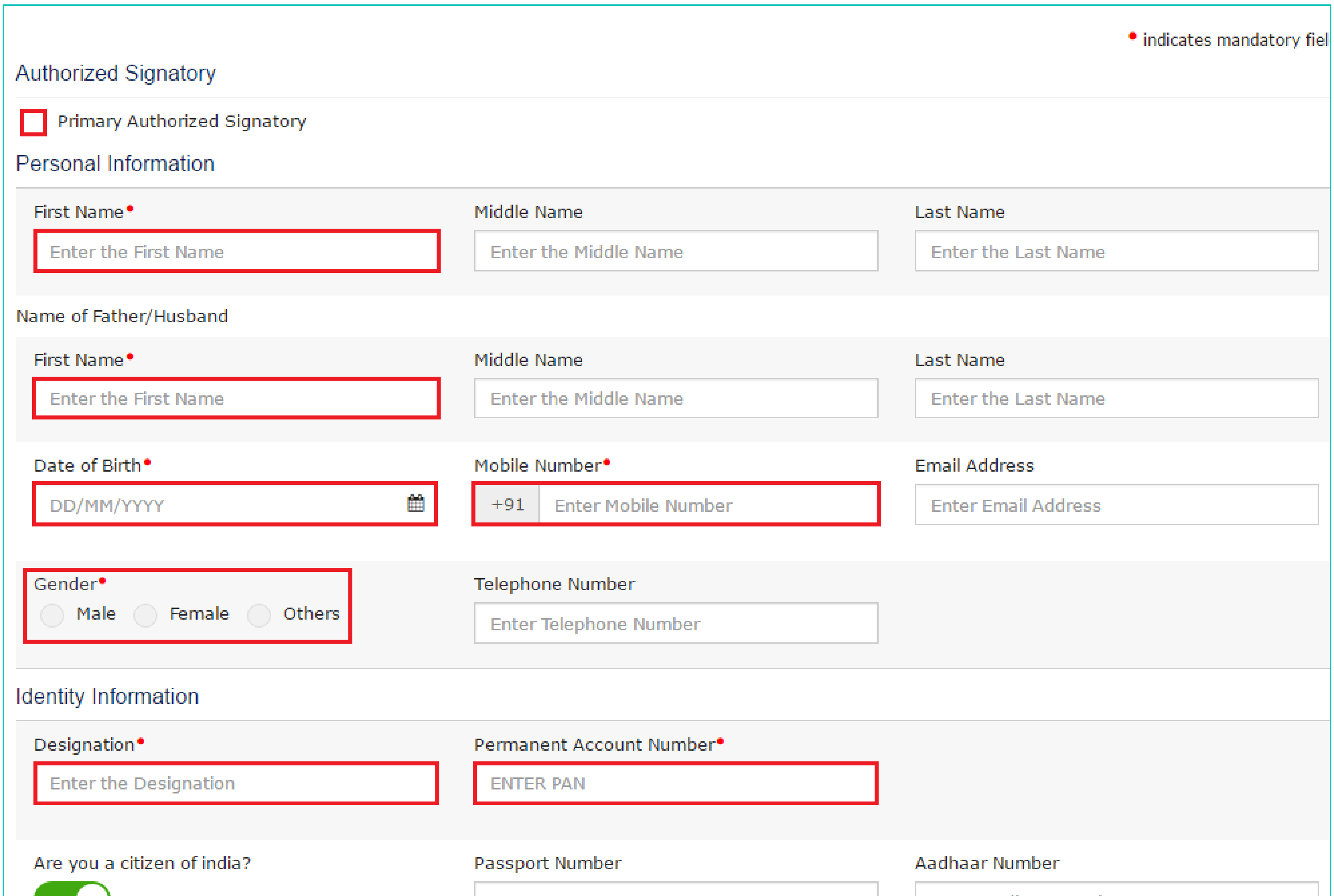
f. Under the **Name of Father/Husband**, in the **Last Name** field, enter the last name of the father of the stakeholder.
g. Select the **Date of Birth** of the stakeholder using the calendar.
h. In the **Mobile Number** field, enter the valid Indian mobile number of the stakeholder.
i. In the **Email 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.

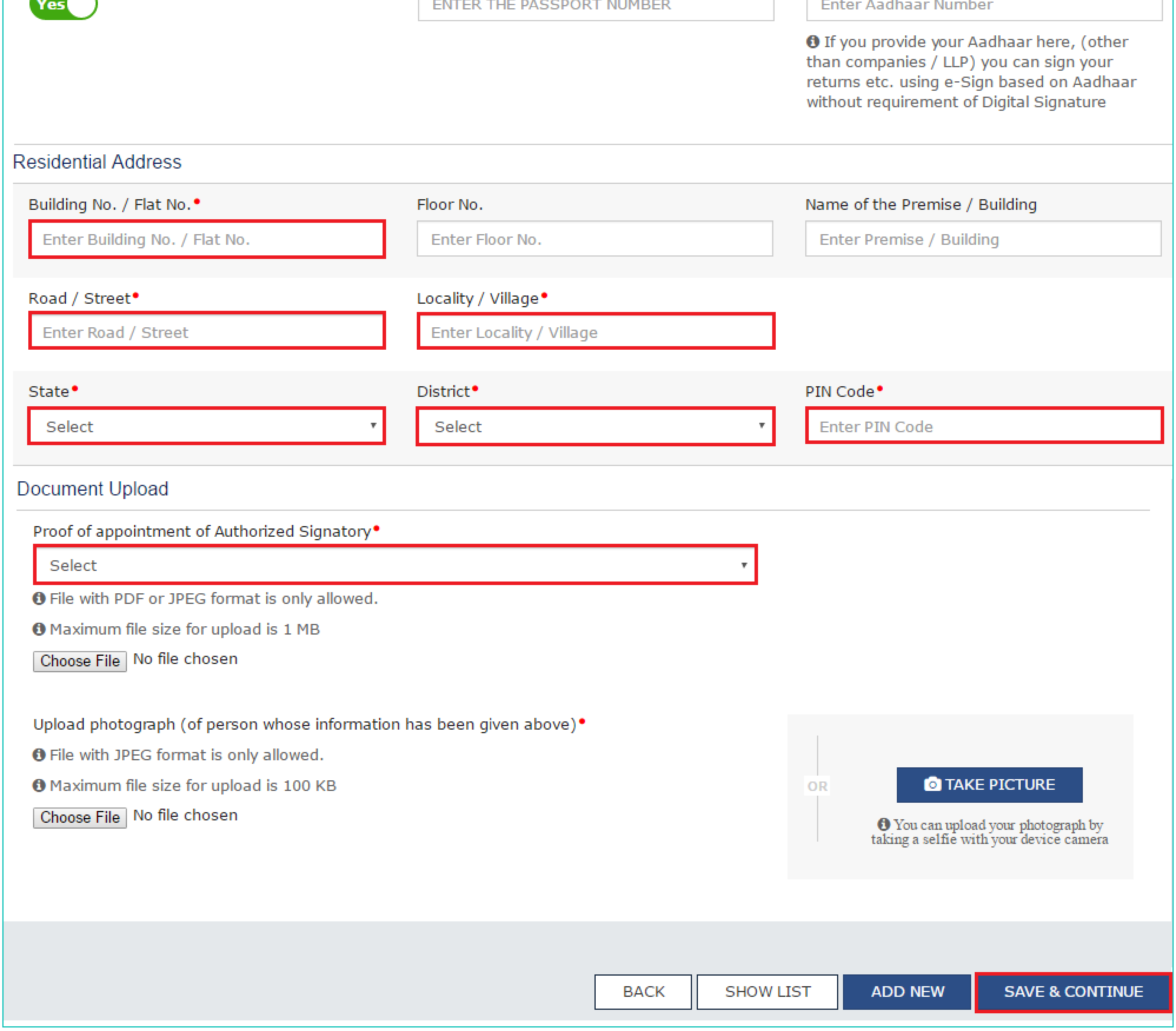
Note:
In case the stakeholder whose details are entered is also the authorized signatory, select the **Also authorized Signatory** option.
To add more details of any other stakeholder, click the **ADD NEW** button.
To view the list of all the stakeholders, click the **SHOW LIST** button.

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.

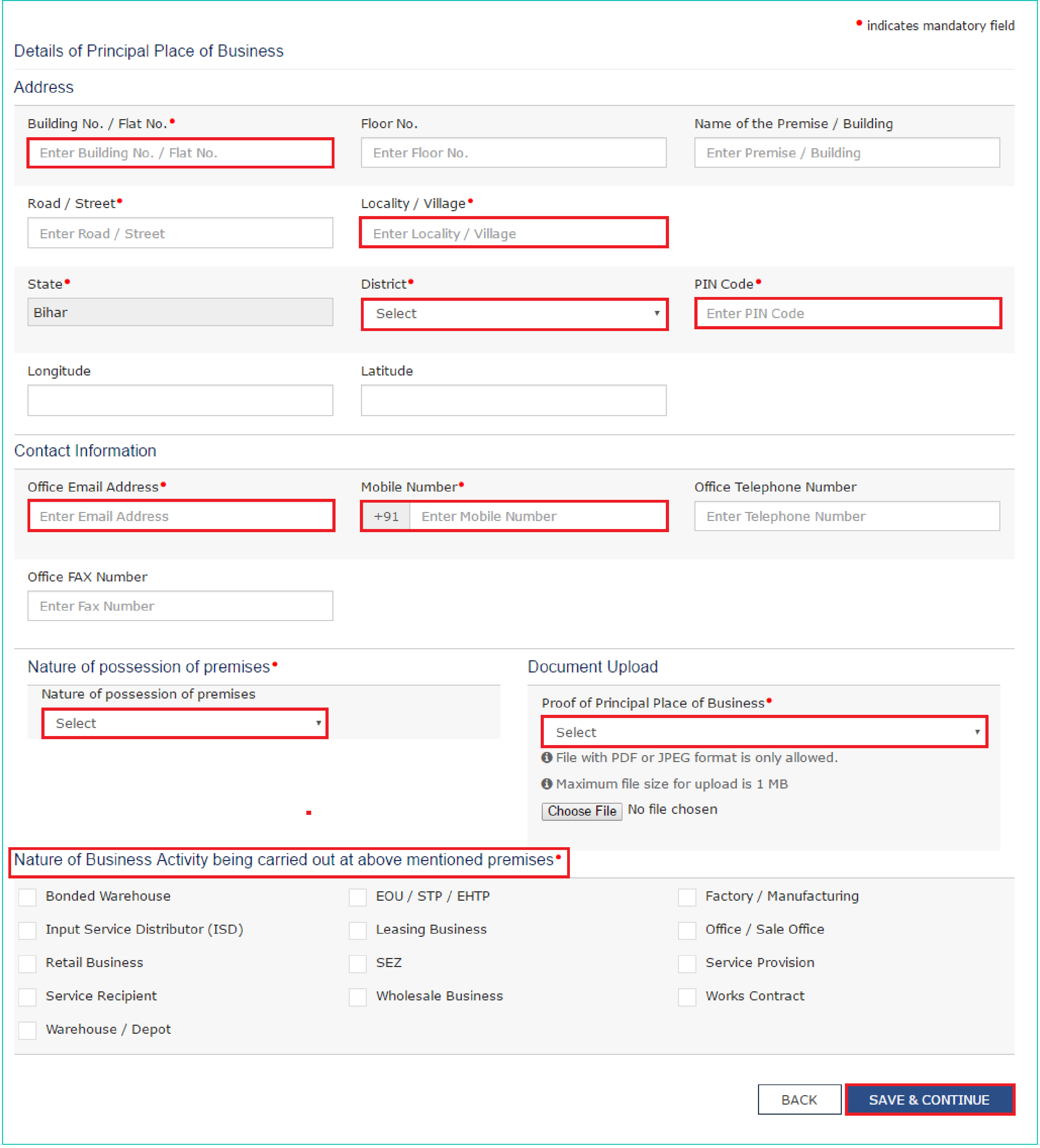
v. In the Document Upload section, in the **Proof of appointment of Authorized signatory** drop-down list and **Upload photograph**, select the appropriate document to be uploaded.
w. Click the **Choose File** button. Navigate and select the document.
x. In the Document Upload section, click the **Choose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

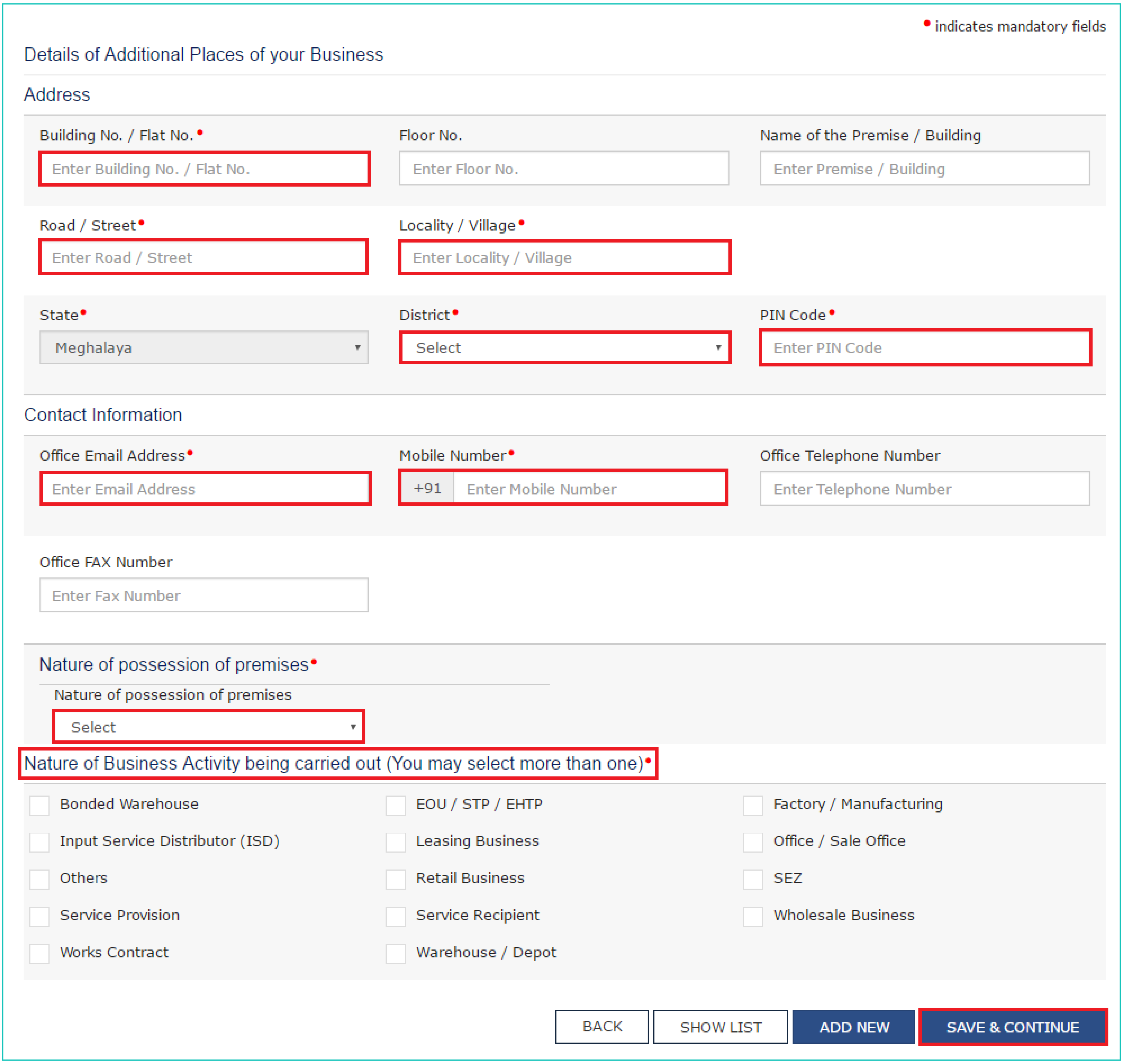
m. In the Document Upload section, in the Proof of Principal Place of Business drop-down list, select the appropriate document to be uploaded.

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.


• 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)•

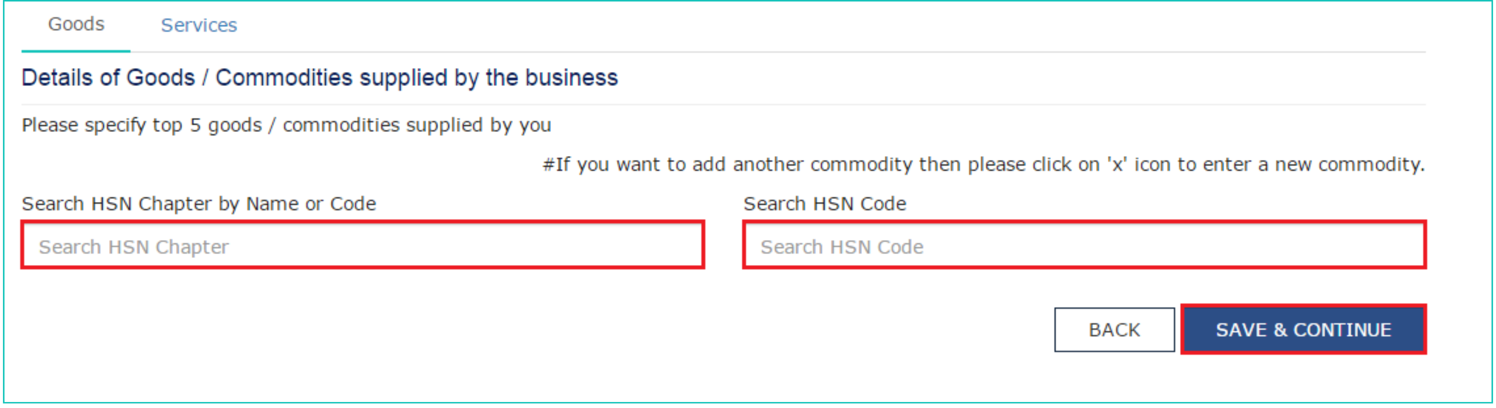
Bonded Warehouse
EOU / STP / EHTP
Factory / Manufacturing
Input Service Distributor (ISD)
Leasing Business
Office / Sale Office
Others
Retail Business
SEZ
Service Provision
Service Recipient
Wholesale Business
Works Contract
Warehouse / Depot

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.



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:

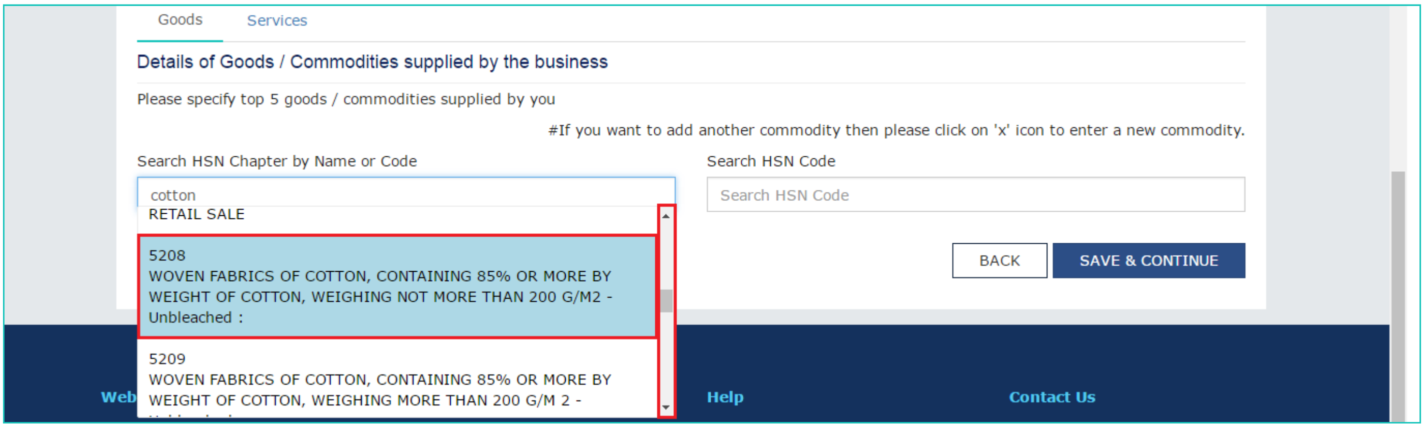
a. In the **Search HSN Chapter by Name or Code** field, enter the first four digit 6105 from the HSN Code.

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

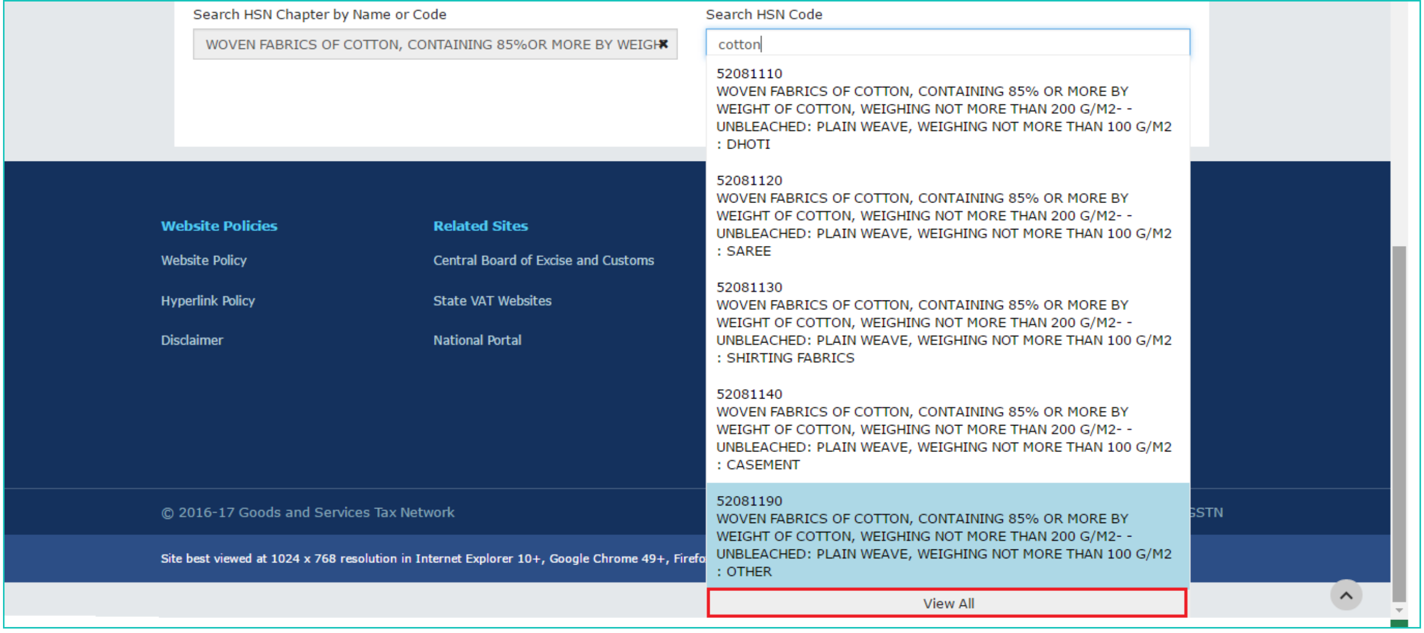
In case you do not know the HSN Code:

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

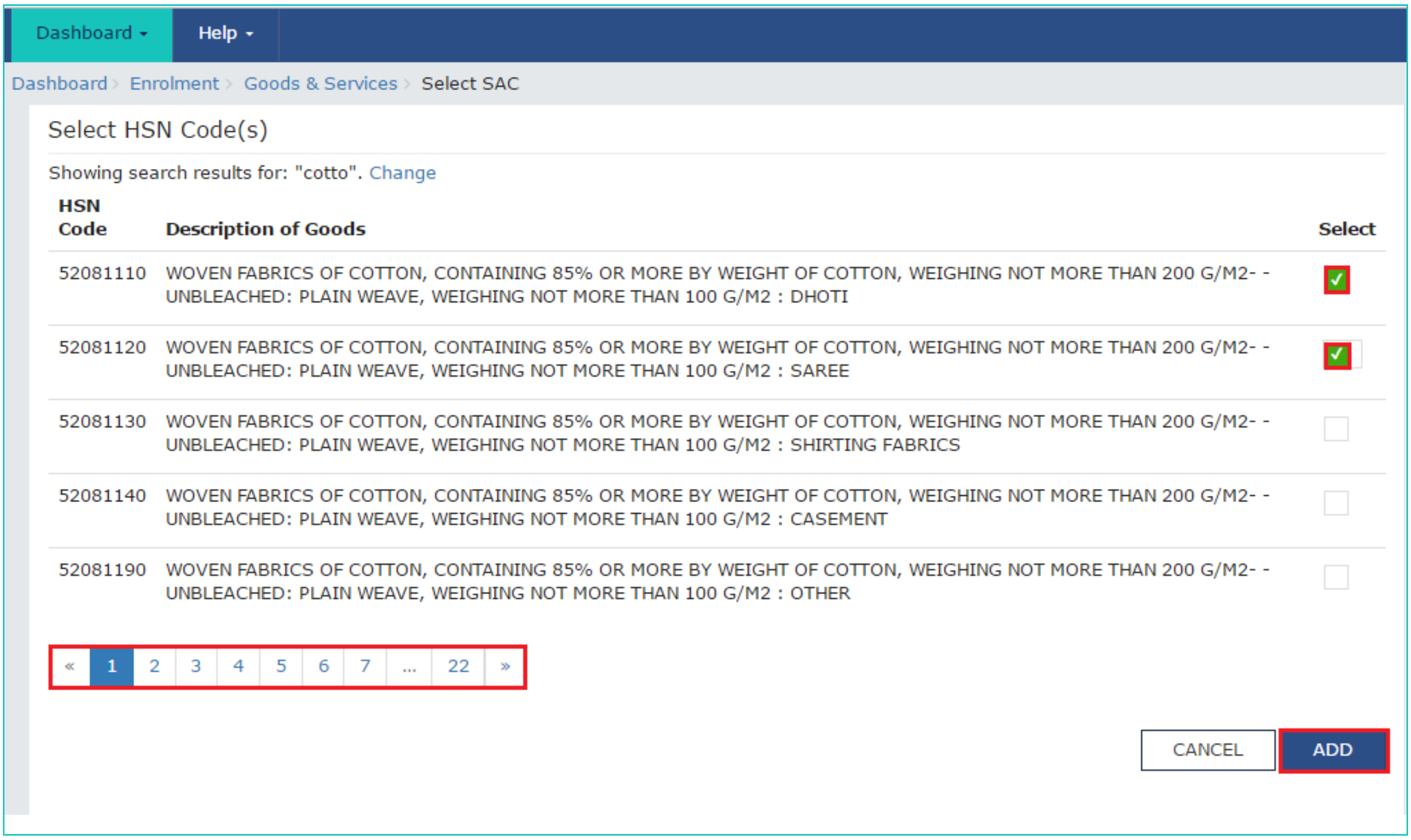
a. In the **Search HSN Chapter by Name or Code** field, type cotton; related HSN Chapter list is displayed. From the displayed list, scroll and select the appropriate option (in this case 5208).



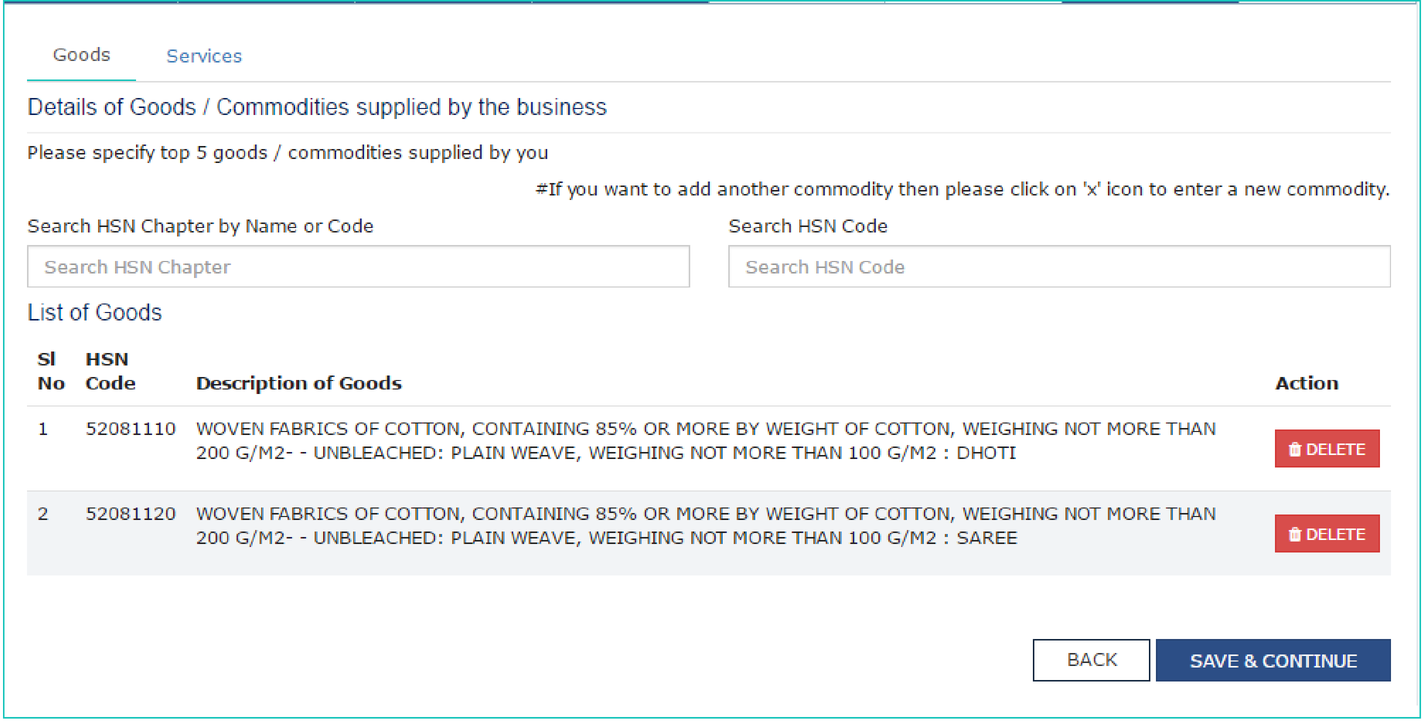
b. In the **Search HSN Code** field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the **View All** link.



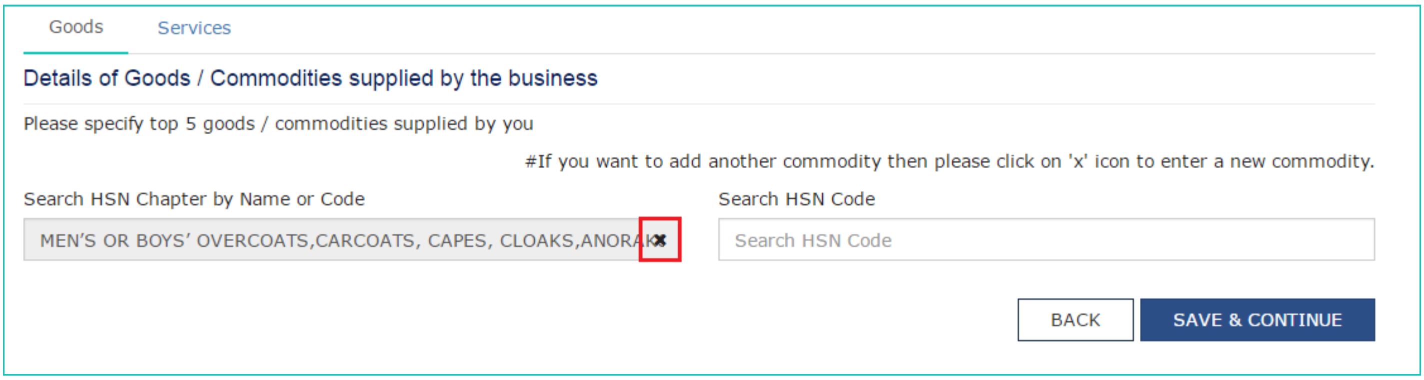
c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.



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

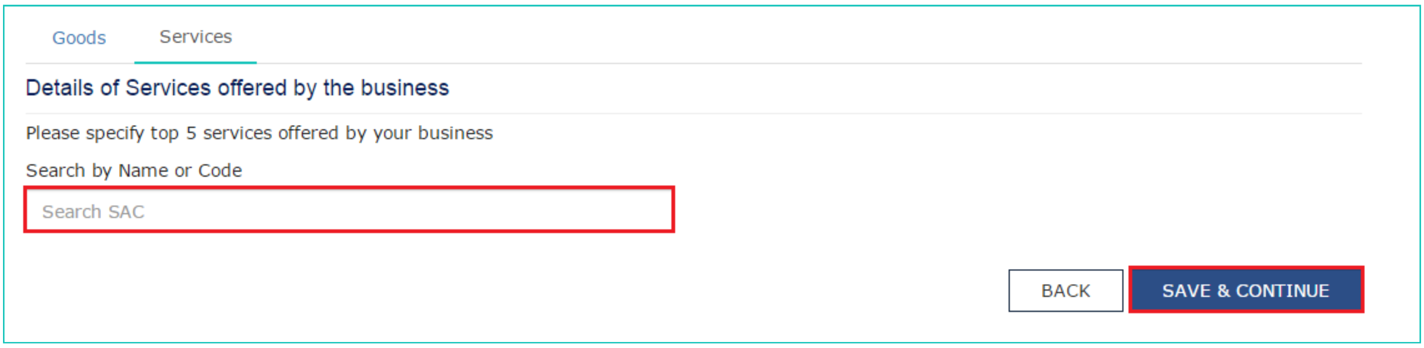


Note:
In case you want to add another good or commodity, click the **X** icon as shown in the image below.



Services Tab:

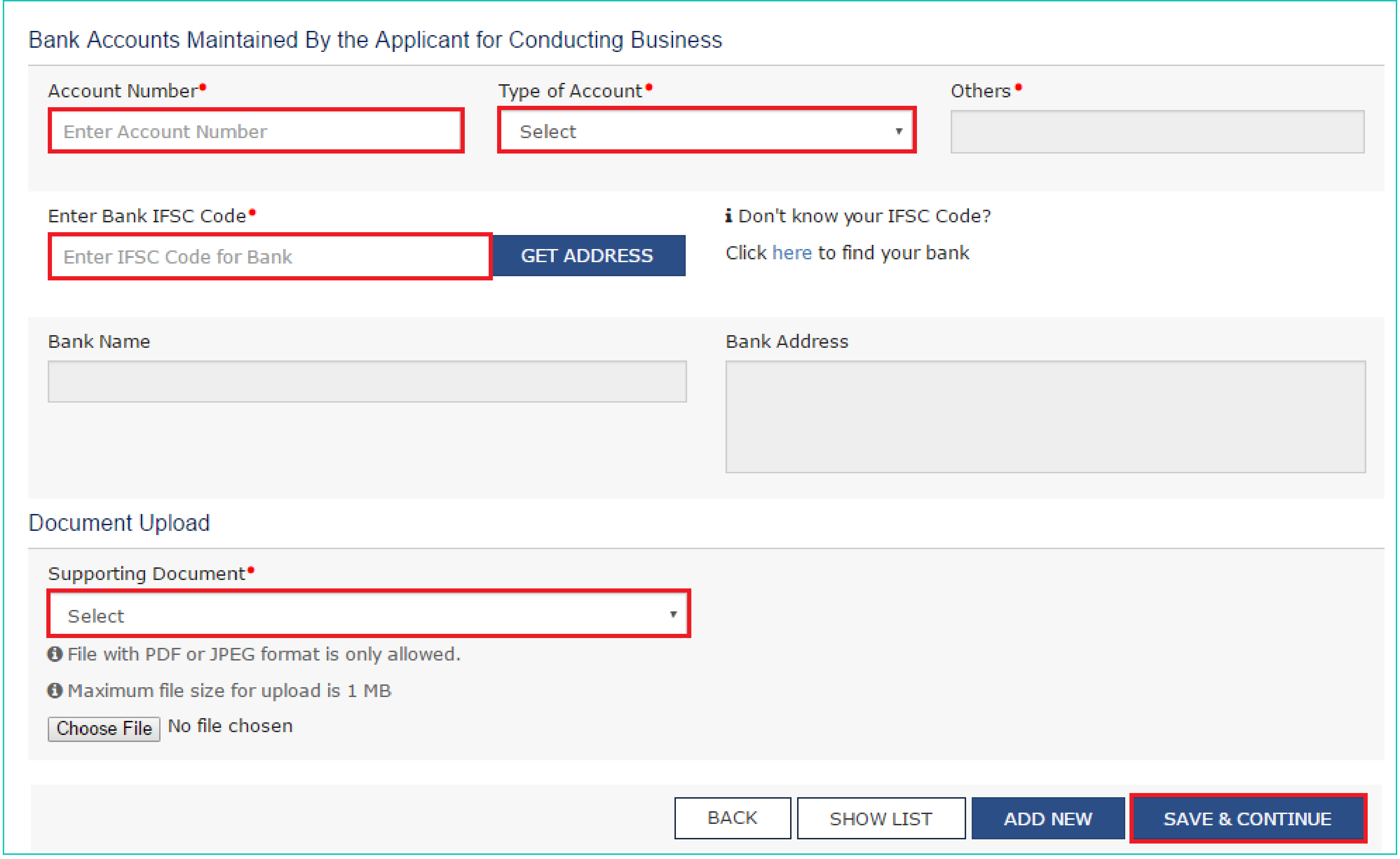
a. In the **Search by Name or Code** field, type the name or the Service Classification Code of the services supplied by the business. Service Classification Code is successfully added.
b. Click the **SAVE & CONTINUE** button.



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:

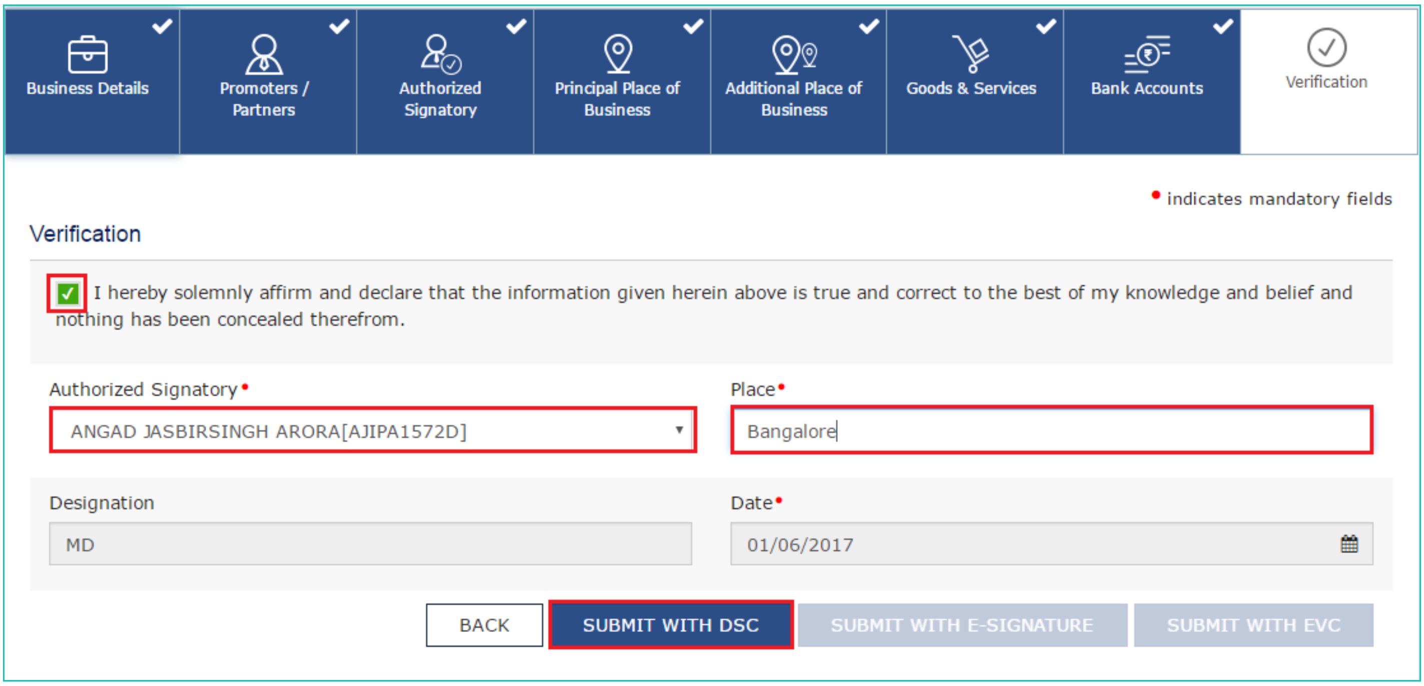
This tab page displays the details of the verification for authentication of the details submitted in the form.

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.

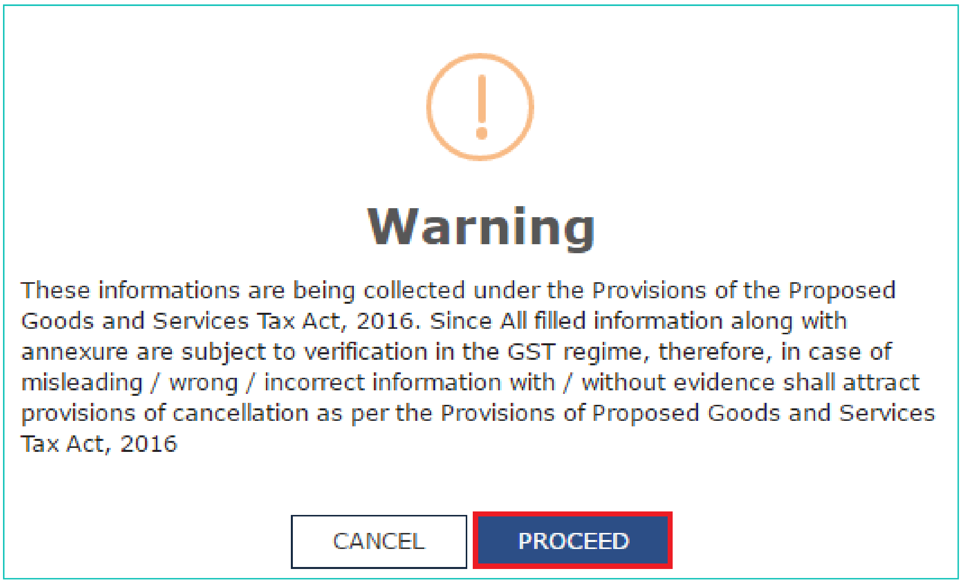
In Case of DSC:

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.

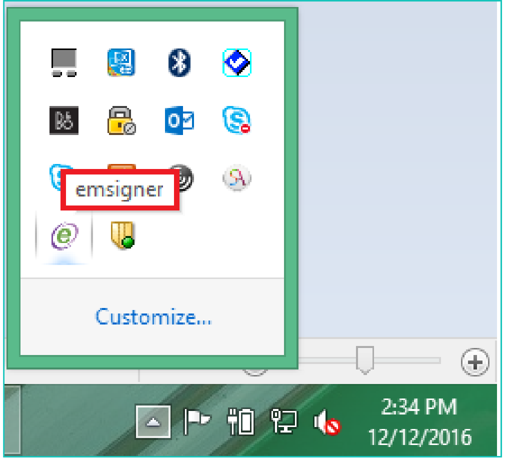


Note:

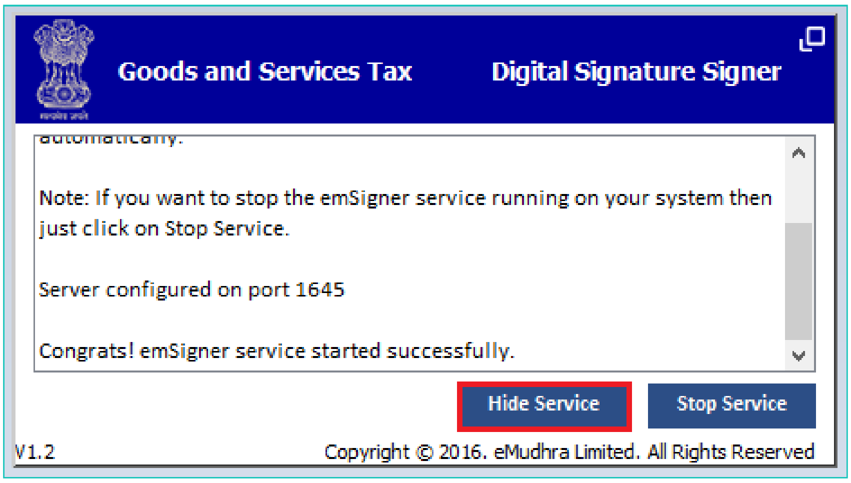
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

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.



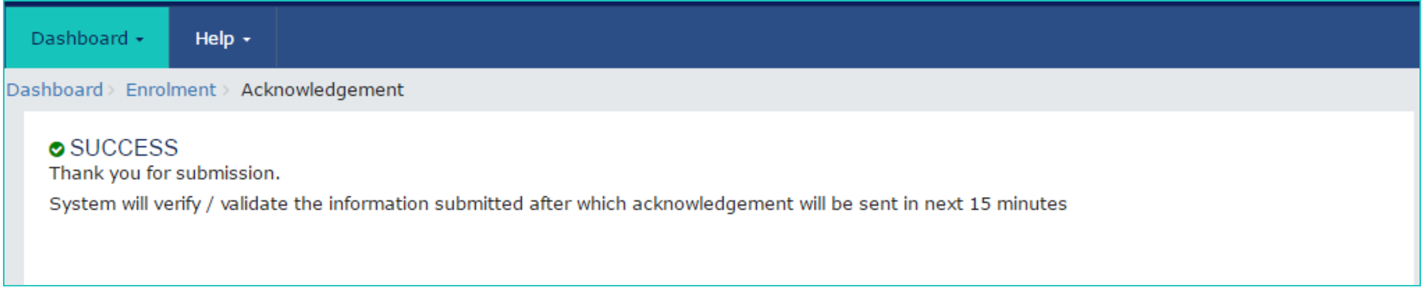
3. Click the **Hide Service** button to minimize the dialog box.



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

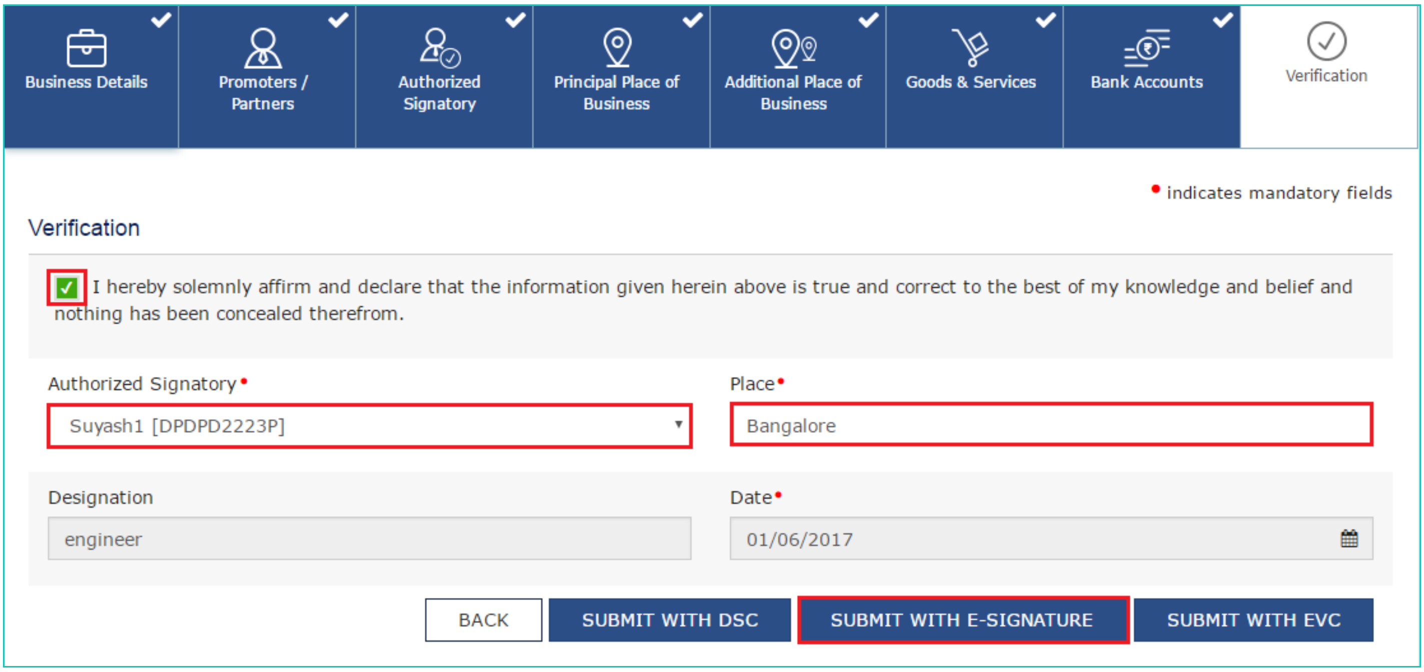
Note:
To view the details of your DSC, click the **View Certificate** button.

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.



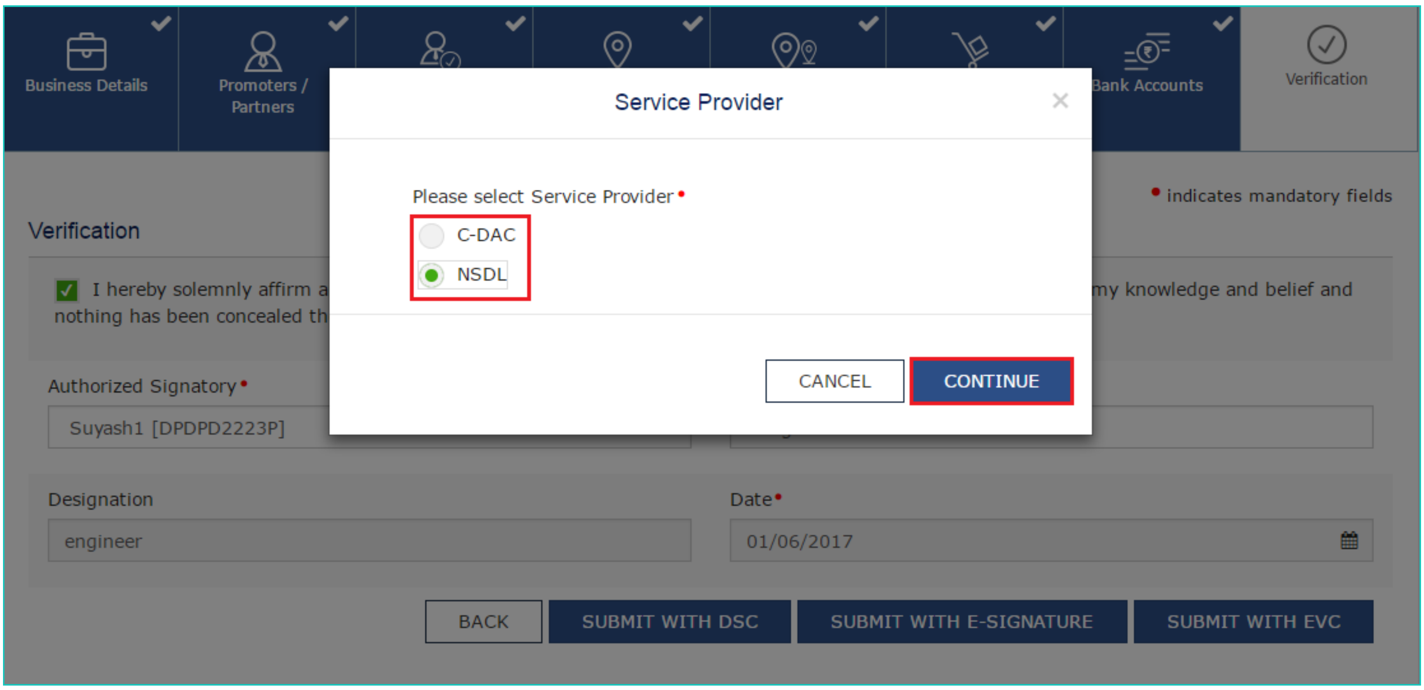
In Case of E-Signature:

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

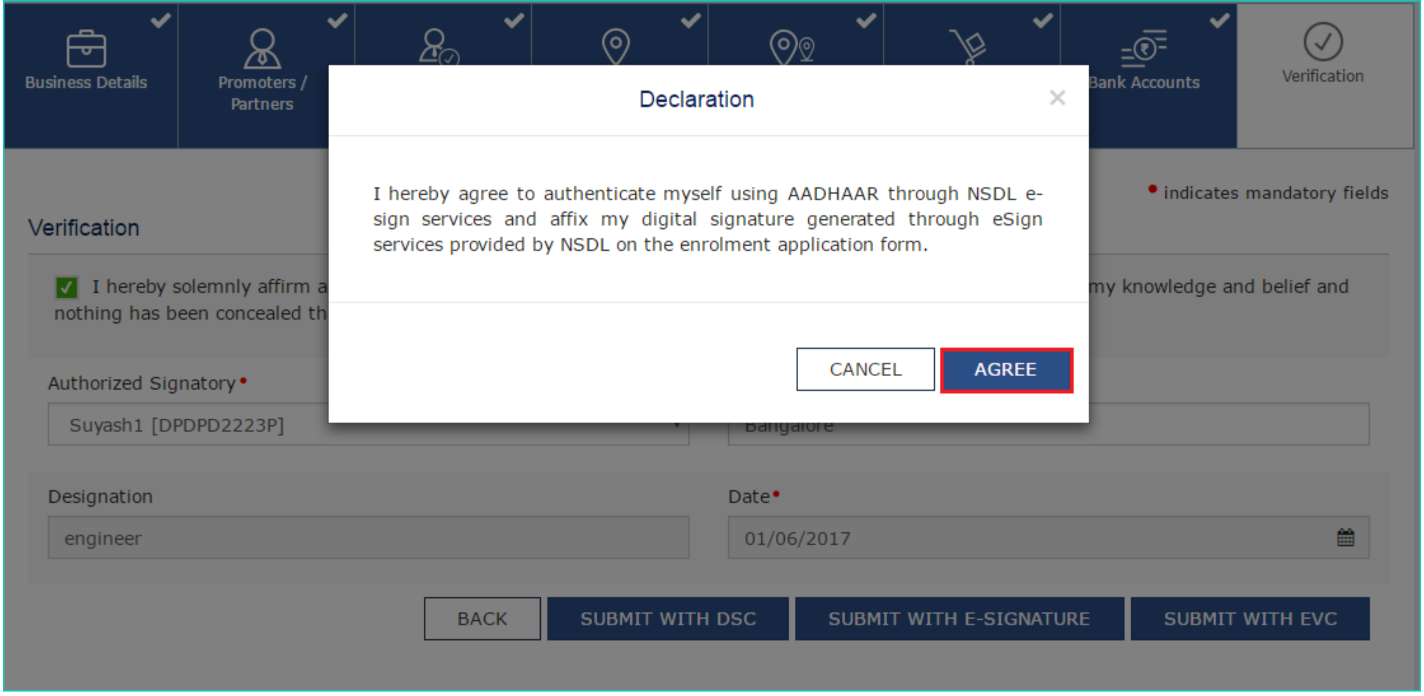


f. In the **Please select Service Provider** option, select the appropriate Service Provider.
Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

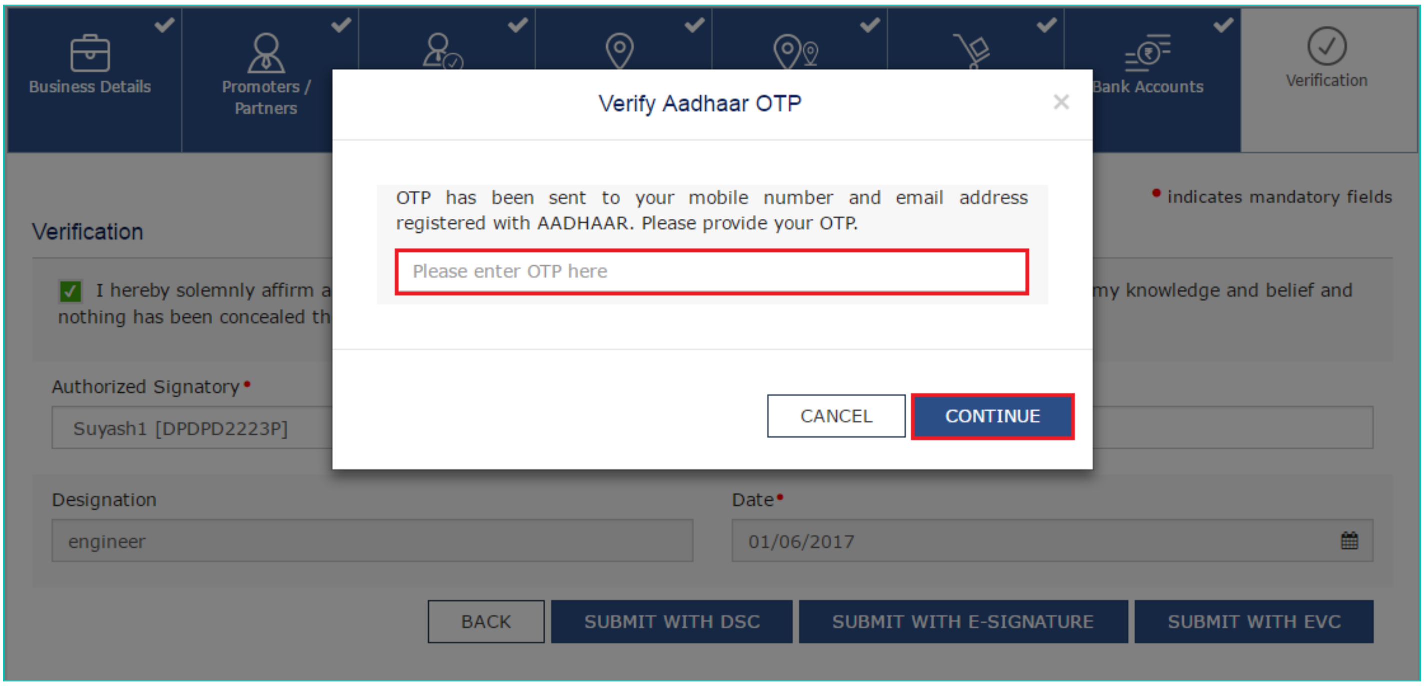
g. Click the **CONTINUE** button.



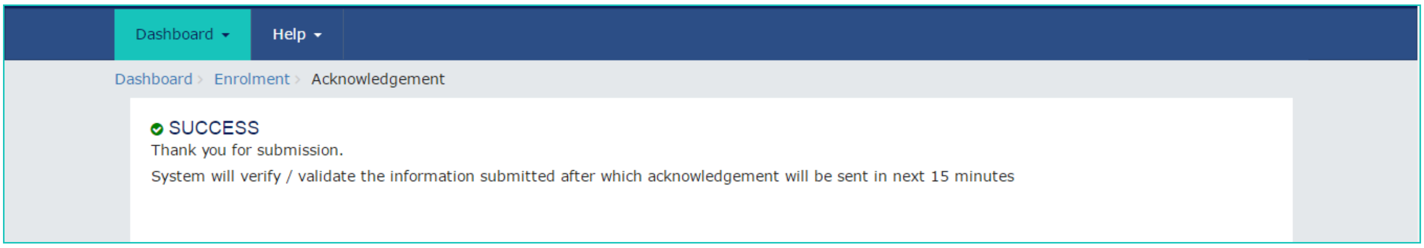
h. In the Declaration box, click the **AGREE** button.
Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.



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.

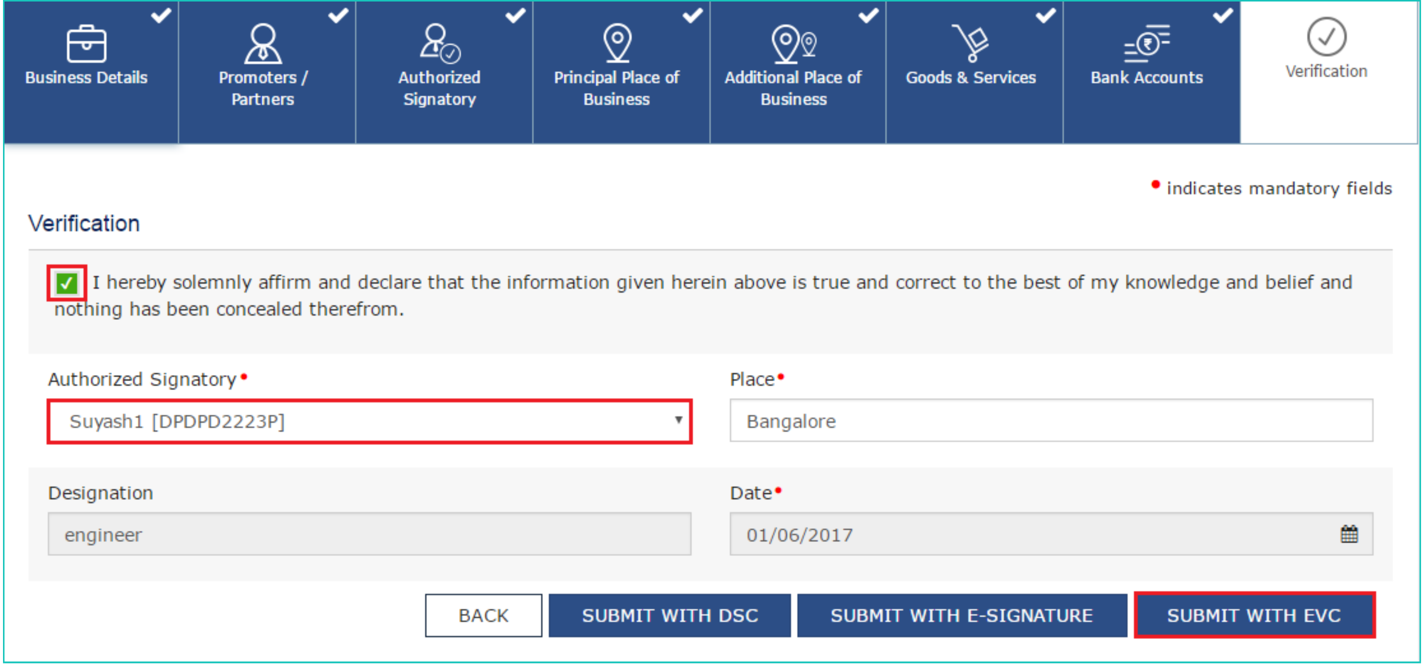


The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



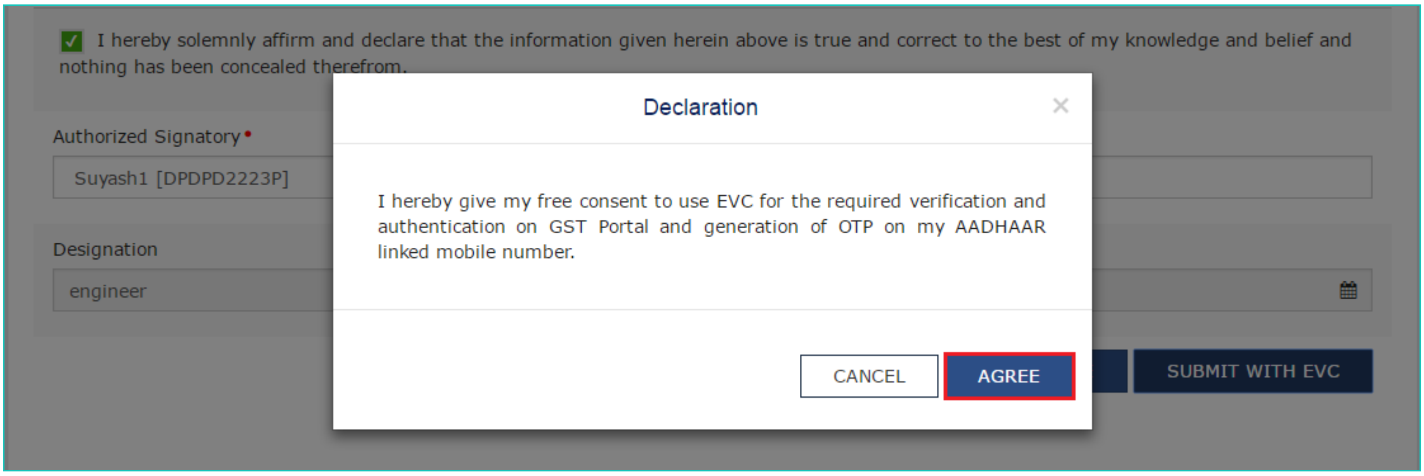
In Case of Electronic Verification Code:

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

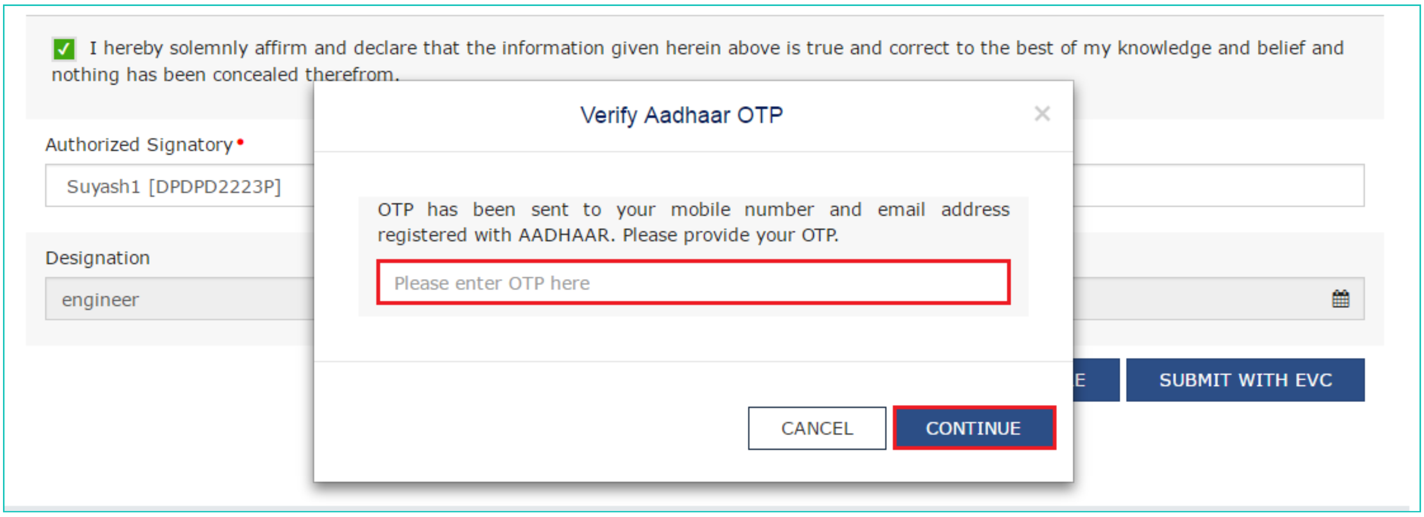


f. In the Declaration box, click the **AGREE** button.

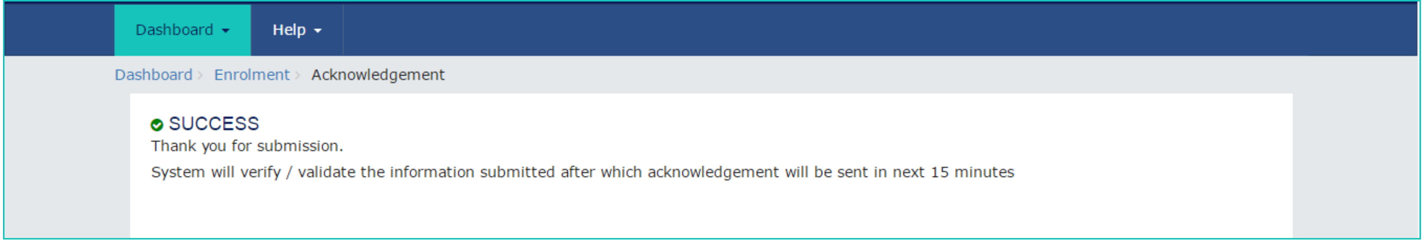
Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.



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