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

ICMAI
GST Course

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# **Agenda Points**

**Introduction to GST Registration** 

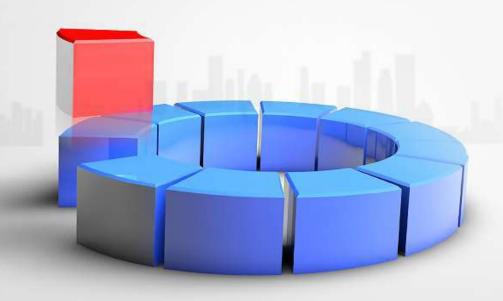
**Liability to Register** 

**Situations demanding Compulsory Registration** 

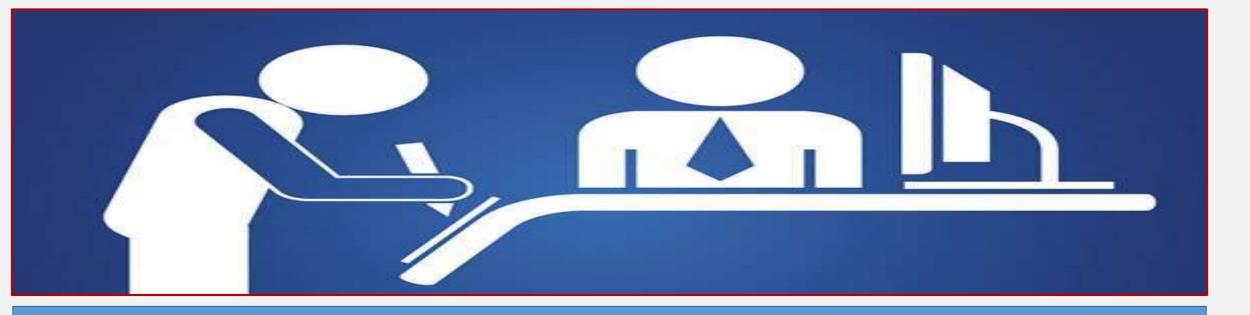
**Process of Registration - Walkthrough** 

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

**Queries and discussion** 

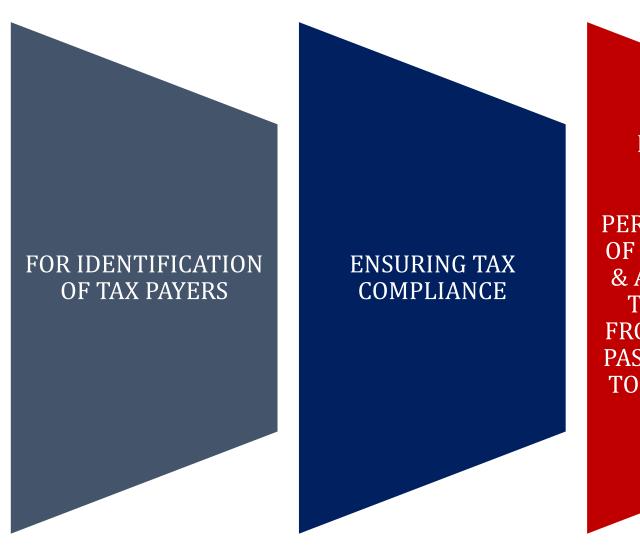


# REGISTRATION

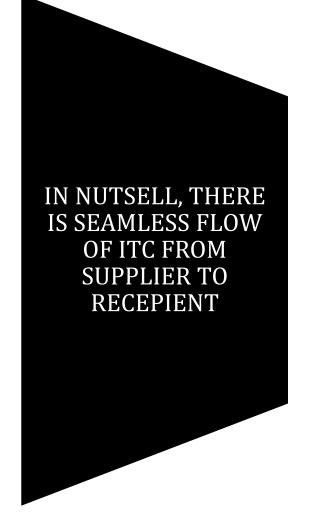


State Code						1	PAN	Ŋ				Entity Code	BLANK	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

## **WHY REGISTRATION IS REQUIRED?**



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



# **Notice for non Registration!**

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

#### Summons to appear in person and to produce documents

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

ro. Notice to Paripuri

Vendor

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

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

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

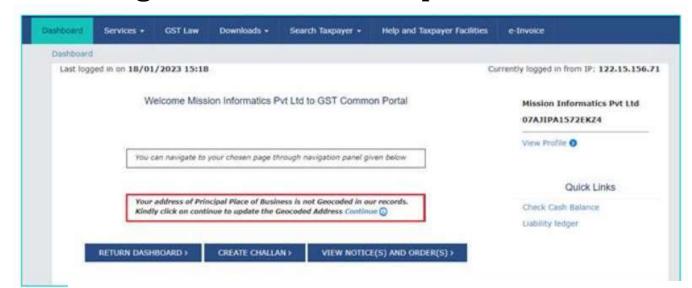
As per subsection (1) of section 22 of the TNGST / CGST Act, 2017, every supplier with aggregate turnover of Rs.20 lakhs in a financial year shall be liable for registration. Further, as per sub-section (2) of section 23 of the TNGST/CGST Act, 2017, the Government, by notification have exempted any person,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

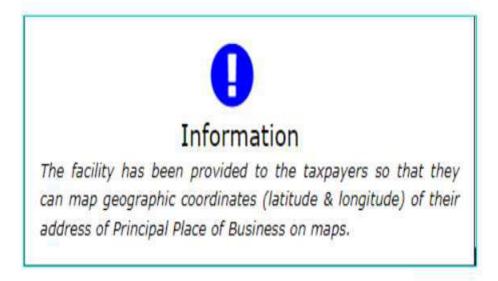
Furthermore, supplying goods/services without obtaining GST registration even after crossing the threshold limit is an offence, liable to be penalised under section 122(1)(xi) of the TNGST Act, 2017 that extends to Rs.10,000 or 10% of the tax due, whichever is higher.

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

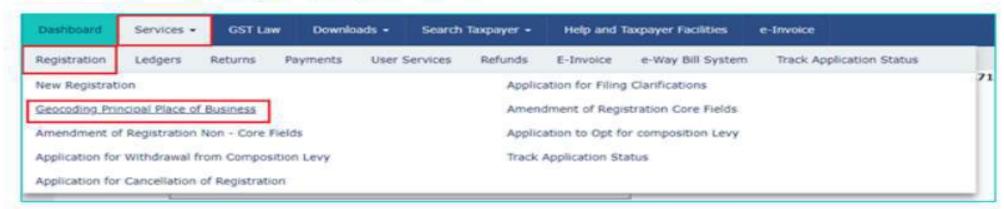
- The functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline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

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

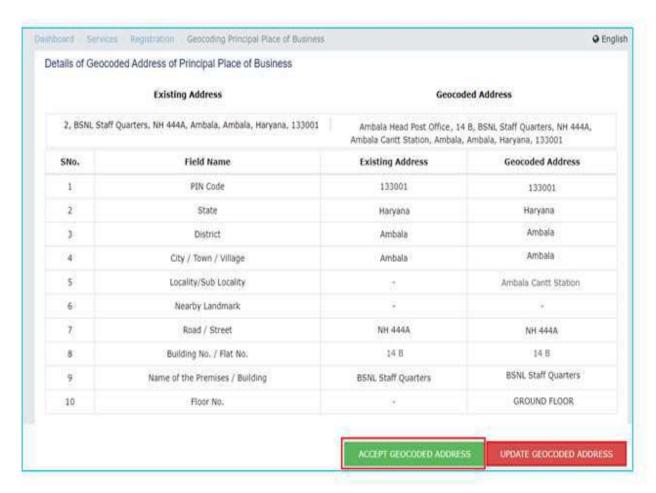




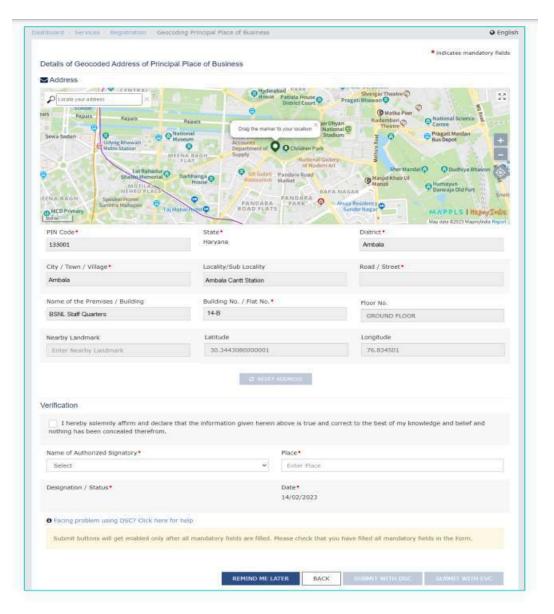
2.2. Alternatively, navigate to Services > Registration > Geocoding Principal Place of Business to Geocode your Principal Place of Business.

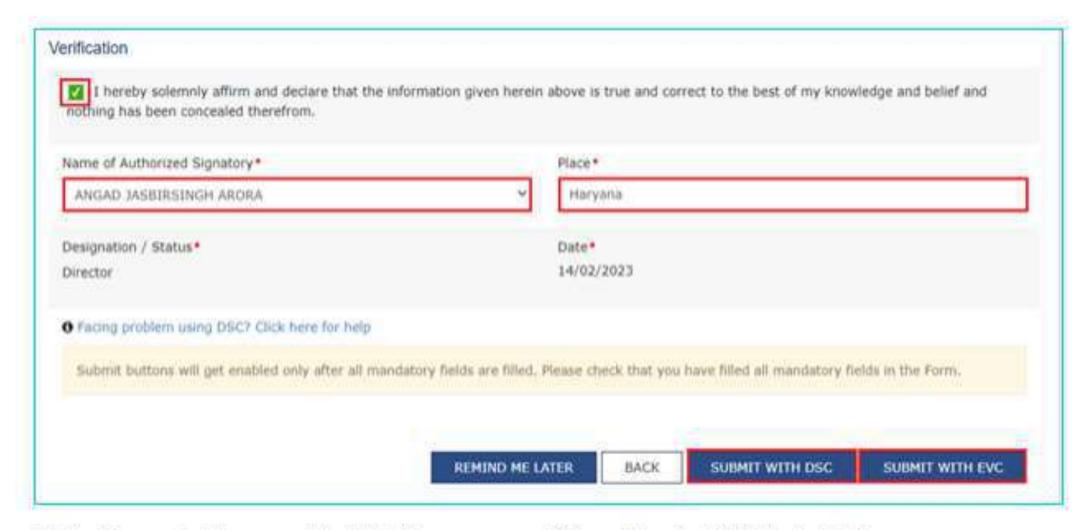


**Note**: In case you have already geocoded your address while filing New Registration or Amendment, this facility will not be available to you.



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





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

# **Biometric Adhaar Authentication - New Registration**







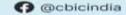
Implementation of Recommendations of 53rd GST Council meeting

### Biometric based Aadhar authentication for GST Registration on Pan India basis

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

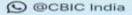
For more details, please refer to Notification No. 12/2024 – CT and Notification No. 13/2024 - CT both dated 10.07.2024

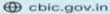












### **Biometric Adhaar Authentication - Advisory - New Regn**

### Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Jammu & Kashmir and West Bengal

Aug 2nd, 2024

Dear Taxpayers,

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

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

### <u>Biometric Adhaar Authentication – Advisory – New Regn</u>

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

Thanking you , Team GSTN

### <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 where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers.

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

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

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

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

#### **Aadhaar Authentication or e-KYC – Introduction**

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

a. If Aadhar number is available:

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

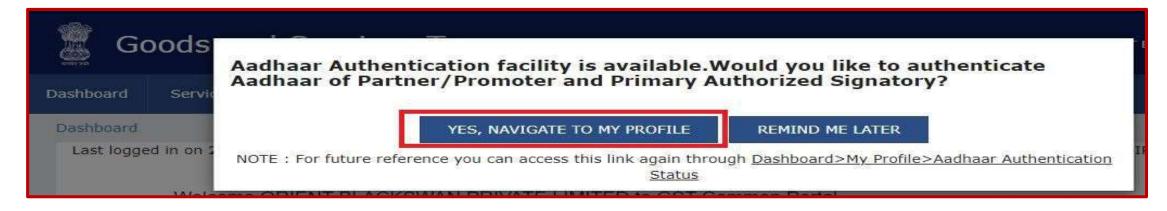
b. If Aadhar number is not available:

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

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

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

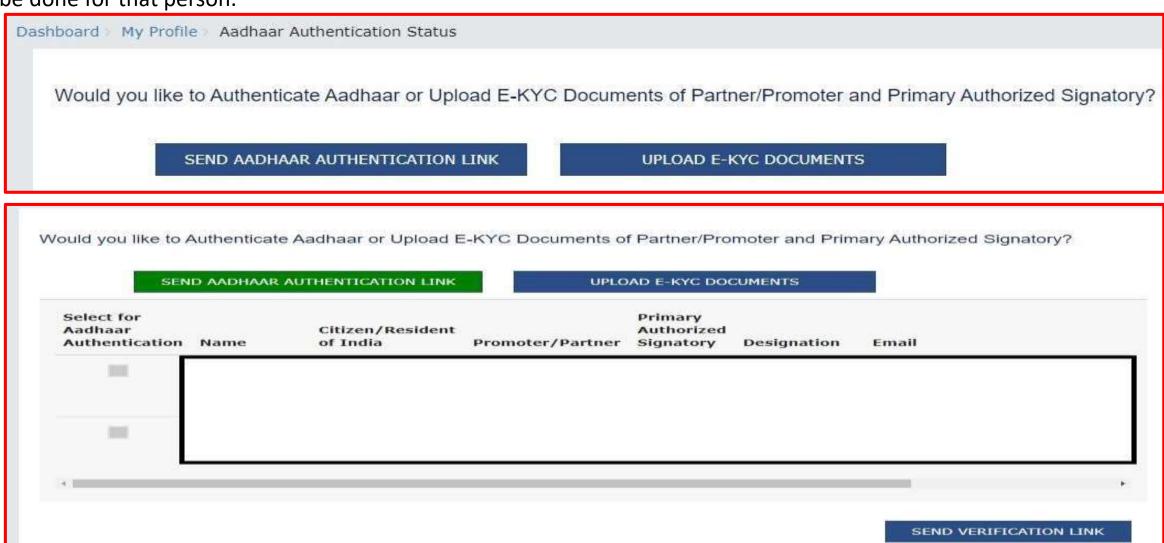
When an existing registered taxpayer logs in to GSTN Portal, a pop-up with Question will be shown "Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory" with the two options "Yes, navigate to My Profile" and "Remind me later".



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</u>, a new tab "Aadhaar Authentication status" has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent. You need to provide aahar number and an SMS & email OTP shall be sent for the authentication.

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



#### Care to be taken -

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

On the My profile page, in addition to <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</u>, <u>the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official</u>.

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



Legal Name of Business	Trade Name	Effective Date of registration 01/07/2017
Constitution of Business	GSTIN / UIN Status	Taxpayer Type <b>0</b>
Private Limited Company	Active	Regular
Administrative Office	Other Office	Principal Place of Business
(JURISDICTION - STATE) State - Telangana	(JURISDICTION - CENTER) Commissionerate - HYDERABAD	
Division - Abids	Division - HIMAYATHNAGAR	
Circle - NARAYANGUDA-MJ MARKET	Range - HIMAYATHNAGAR - II	
Whether Aadhaar Authenticated?	Whether e-KYC Verified?	
Yes	Not Applicable	
(On 20/01/2021)		

### **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 NCLT

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

# **SECTION 22: PERSON LIABLE FOR REGISTRATION**

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

## **SECTION 22: PERSON LIABLE FOR REGISTRATION**

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

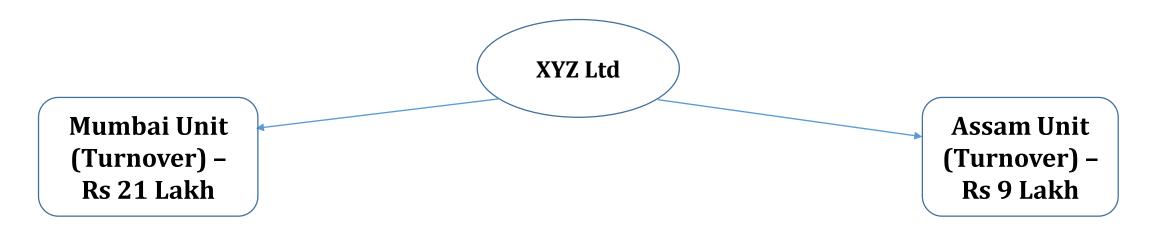
### **AGGREGATE TURNOVER\***

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

### Special Category States\*\*

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

# How the Aggregate Turnover calculated?



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

# Some practical case studies -

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

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

# SECTION 23: PERSON 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

PERSONS NOT LIABLE FOR REGISTRATION

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

SPECIFED CATEGORY OF PERSONS\*
NOTIFIED BY GOVERNMENT

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

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

# **Exemption from registration**

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

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

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

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

# **Exemption from registration**

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

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

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

# **Exemption from registration**

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

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

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

# **SECTION 24: COMPULSORY REGISTRATION**

- 1. Inter-State

  Taxable

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

Notwithstanding Section 22

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

3. Person Required to pay tax under Reverse Charge

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

9. Every Electronic commerce operator

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

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

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



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



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



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

# **REQUISITE FOR REGISTRATION**

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

WHERE AND WHEN TO APPLY FOR REGISTRATION?

PARTICULARS	WHERE	WHEN
PERSON WHO IS LIABLE TO BE REGISTERED U/S 22 OR 24	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	WITHIN 30 DAYS FROM THE DATE ON WHICH HE BECOMES SO LIABLE FOR REGISTRATION
A CASUAL TAXABLE PERSON / A NON RESIDENT TAXABLE PERSON	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	AT LEAST 5 DAYS PRIOR TO THE COMMENCEMENT OF BUSINESS
EVERY PERSON WHO MAKES A SUPPLY FROM THE 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 - Regular Reg**

<del></del>			
List of Document			
PAN card of Company/ Individual/ LLP/ Partnership Firm, etc			
Certificate of incorporation/ Registration Document			
Memorandum of Association / Articles of Association / Partnership Deed / LLP Agreement			
PAN card, Aadhar and address proof of all directors of the Company/ LLP/Proprietor/ Karta			
Photograph of all Directors/Partners/ Proprietor/ Karta			
Board resolution appointing authorised signatory (in case of Company)			
Bank account details - Cancelled Cheque Copy (Update bank details within 30 days from date of registration)			
Address proof of principal place of business & Additional Place of Business (If any)			
Property tax receipt/ Municipal Khata Copy			
Electricity bill copy – Utility Bills (not more than 3 months old)			
Ownership deed/document (in the case of owned property)			
Lease / rent agreement (in case of leased / rented property)			
Consent letter / NOC from the owner (in case of consent arrangement or shared property)			

# **Registration Process**

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

Application

### Verification

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

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

Approval /Rejection

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

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

7 day Expedited Process

# **Grant of Registration – Rule 8**

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

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

### Aadhar Authentication for GST Registration -

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

✓ While making a GST application, an applicant may now get the same authenticated with his Aadhar Number.

If the registration authority does not take any action (does not issue any SCN) within 7 days of successful Aadhar Authentication, then the GST registration is deemed to be granted.

### ✓ New Procedure of Registration

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

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

### Aadhar Authentication for GST Registration -

✓ In the process, Authorised signatory (all businesses), Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration, can *opt* for e-KYC authentication of their Aadhaar number.

The authentication process is optional and not mandatory.

✓ For cases who do not provide their Aadhaar or cases where Aadhar authentication fails, are subjected to site verification by the tax department. Registration Authority may proceed to grant registration, on the basis of documents submitted while obtaining registration.

## Aadhar Authentication for GST Registration -

<u>Otl</u>	her 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 <b>GSTN Portal</b> ( $\underline{www.gst.gov.in}$ ) $\rightarrow$ Services $\rightarrow$ <b>Registration</b> $\rightarrow$ <b>New Registration</b> $\rightarrow$ <b>Provide TRN and OTP</b> $\rightarrow$ <b>My Saved Applications</b> $\rightarrow$ <b>Aadhaar Authentication Status</b> $\rightarrow$ <b>RESEND VERIFICATION LINK</b>
	Existing Taxpayers (registered on GST portal) are not required to undergo Aadhar authentication (recently they are also required to undergo Aadhar Authentication)
	Exemption from Aadhar Authentication has been granted to Non-resident /not citizen of India

## **Common Issues in GST Registration -**

#### **List of Document**

**Incorrect Document Upload** 

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

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

No reply to SCN by Department for deficiency

Date of commencement of liability

Aadhar Number not available

Incorrect particulars on GST Registration Certificate

Mobile number or email id (Unique for each signatory)

**Incorrect PAN details** 

Documents more than one month old

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

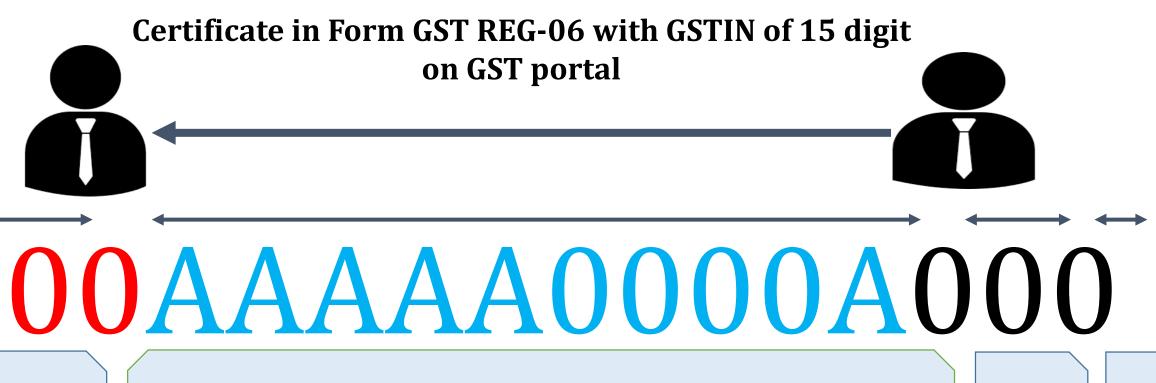
In case, the ARN gets approved, SRN status will be updated to "Approved" and intimation will be sent to the applicant by SMS and e-mail.

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

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

S. No.	Status of the SRN	Action
1	Pending with MCA	SRN is generated but form not sent to the GST Portal
	TDN /Tamanamam, Dof Na \ TDN Canamatad	When TRN is generated and shared to the taxpayer, after the information from MCA Portal is received on GST Portal.
3		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**



State Code

**PAN Number** 

**Entity Code** 

Check sum

## Rule 11: Registration of Business vertical

- Any person having a Multiple business verticals in a State or Union Territory requiring separate registrations subject to following conditions:-
  - More than one business vertical as defined in **clause (18) of section 2**.
  - Registration of business vertical shall not be granted  $\mathbf{u/s}$  10 if any one of the other business verticals of the same person is paying tax  $\mathbf{u/s}$  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 <u>advance deposit</u>

## 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

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

## **Section 26: Deemed Registration**

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

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

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

## Section 27: Casual taxable person

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

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

Amount will be credited to electronic cash ledger

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

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

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

### Registration

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

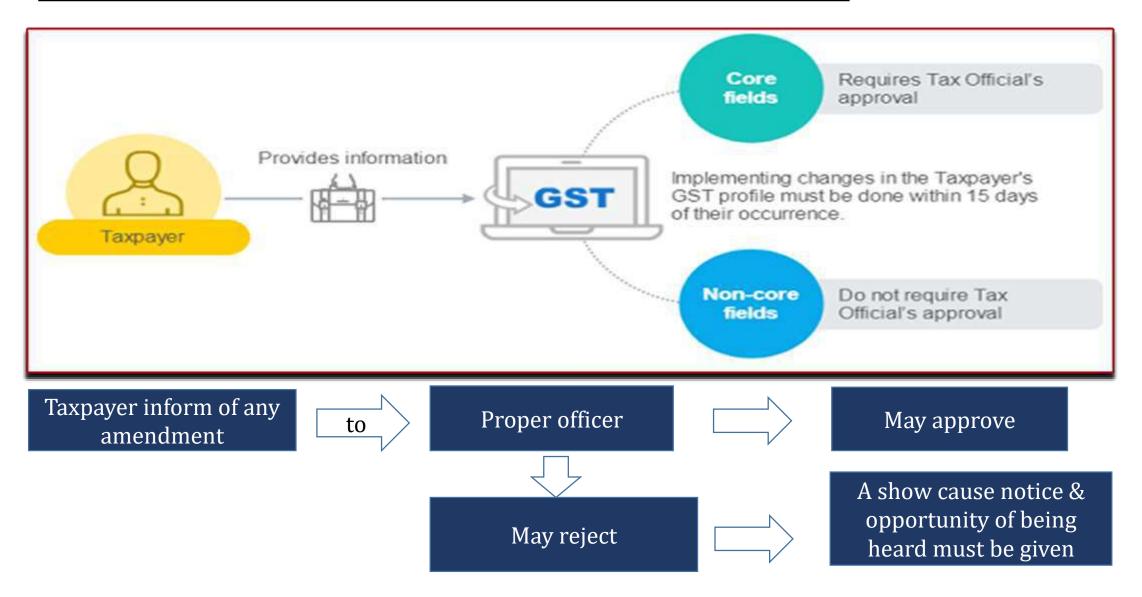
### Time period

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

### **Advance Deposit**

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

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



## **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

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

# Cancellation of Registration – Sec 29 Reasons for cancellation

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

# **Cancellation of Registration – Rule 21 Reasons for cancellation**

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

## Suspension of Registration –

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

## Suspension of Registration -

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

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

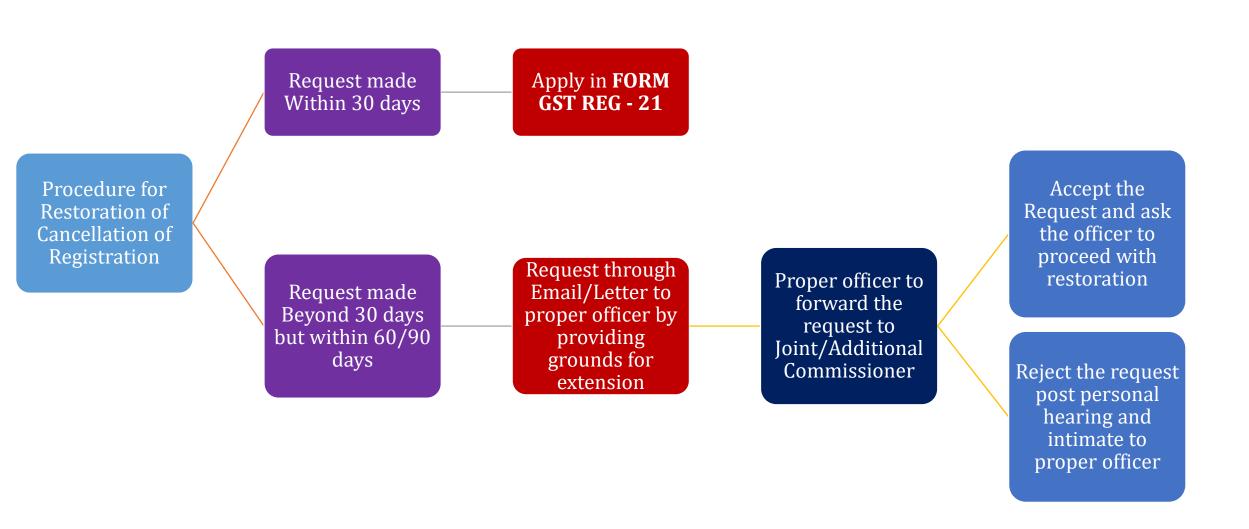
### Revocation of suspension (Proviso to Rule 4 in Rule 21A of CGST Rules, 2017)

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

## Sec-30 Revocation of Cancellation of Registration

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

## Sec-30 Revocation of Cancellation of Registration



## **GST REGISTRATION FORMS**

Form	Purpose of Form
GST REG-01	Application for Registration
GST REG-02	Acknowledgement
GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/amendments/cancellation
GST REG-04	Clarification/additional information/document for Registration/ Amendment / Cancellation
GST REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation
GST REG-06	Registration Certificate
GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
GST REG-09	Application for Registration of Non Resident Taxable Person
GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person
GST REG-11	Application for extension of registration period by casual / non-resident taxable person
GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)

# **GST REGISTRATION FORMS**

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

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

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

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

**Correct Alternative - (C) Form GST REG - 01** 

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

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

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

**Correct Alternative - (C) Multiple, May** 

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

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

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

Correct Alternative - (D) All of the above

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

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

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

**Correct Alternative - (A) Non- Resident taxable person** 

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

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

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

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

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

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

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

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

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

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

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

**Correct Alternative - (C) Valid until cancelled** 

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

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

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

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

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

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

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

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

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

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

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

**Correct Alternative - (A) GTA, forward charge** 

# Queries Please



# Thank you



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

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

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

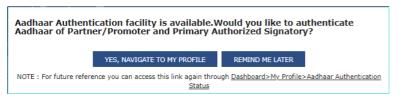
b) **UPLOAD E-KYC DOCUMENTS**: If the Taxpayer chooses not to get Aadhaar authentication done and do E-KYC instead, then the Taxpayer can select the UPLOAD E-KYC DOCUMENTS option and then upload the documents for Primary Authorized Signatory and selected (one) Promoter/ Partner.

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

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

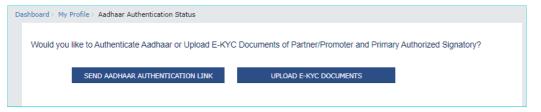
For Aadhaar Authentication of existing taxpayer, perform following steps:

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



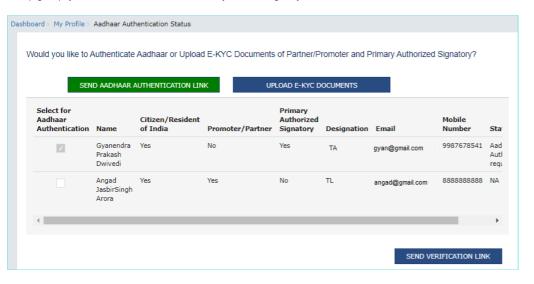
Note: In case the taxpayer selects the option, REMIND ME LATER, the pop-up message window is closed.

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



3 (a) SEND AADHAAR AUTHENTICATION LINK

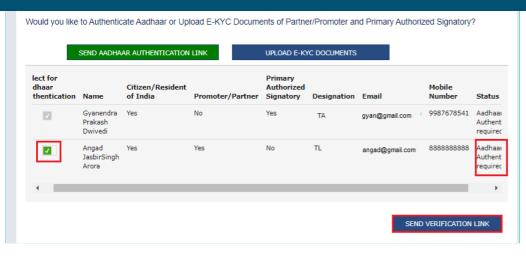
3 (a).1. In case the taxpayer selects the option, SEND AADHAAR AUTHENTICATION LINK, the color of tab changes from blue to green and the Aadhaar Authentication Status page is displayed. The Aadhaar Authentication Status page displays the list of Promoters/ Partners and Primary Authorized Signatory.



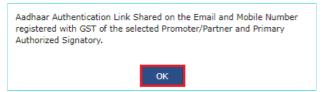
3 (a). 2. Select the Promoter/ Partner for Aadhaar authentication by selecting the check box in Select for Aadhaar Authentication column.

#### • Primary Authorized Signatory will be auto selected in the list.

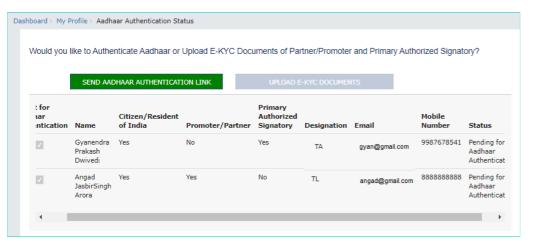
- Selecting the check box changes the status as Aadhaar Authentication required.
- In case, the column of Promoter/ Partner displays more than one name, the taxpayer needs to select only one name out of them.
- If the Promoter/ Partner is same as the Primary Authorized Signatory, in that case the check box against the name would be auto selected and the taxpayer is required to directly click the SEND VERIFICATION LINK.
- 3 (a). 3. Click the SEND VERIFICATION LINK to send link to the selected promoter/ partner. The link will simultaneously be sent to the Primary Authorized Signatory also.



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



Note: The status gets changed to Pending for Aadhaar Authentication



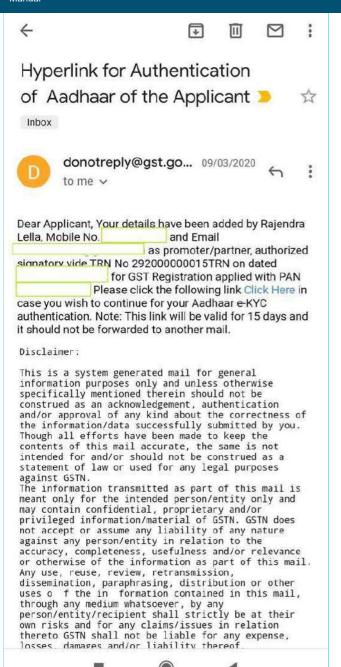
3 (a). 5. Once you have clicked on **SEND AADHAAR AUTHENTICATION LINK**, an authentication link will be shared on GST registered mobile number and e-mail IDs of the Promoters/ Partners and Authorized Signatories. Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application and is valid only for 15 days.

Note:

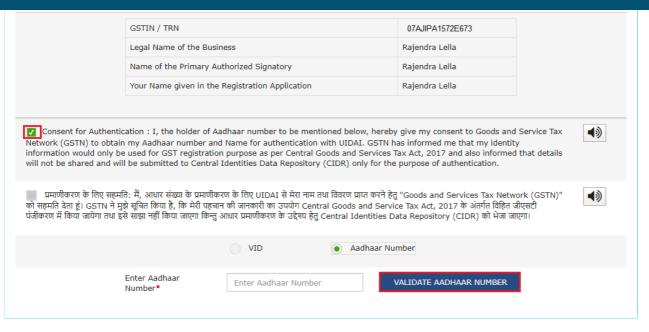
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- At least one of these i.e. e-Mail or mobile number needs to be registered with UIDAI for you to receive OTP.
- The e-Mail or mobile number registered with UIDAI may be different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

3 (a). 6. Click the authentication link received on GST registered mobile number and e-mails IDs of the Promoters/ Partners, Authorized Signatories. Select the Consent for Authentication. Enter your VID or Aadhaar Number.

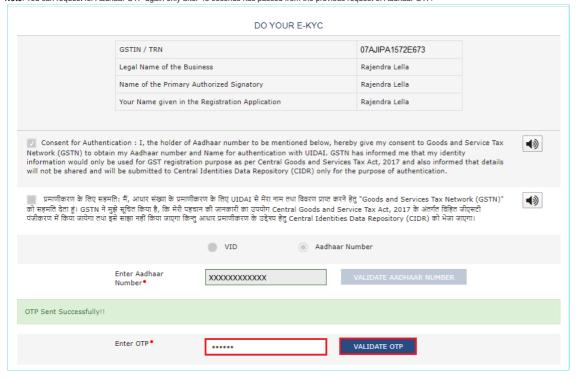
The screenshot below displays the authentication link received on GST registered E-mail Id of Promoters/ Partners, Authorized Signatories.



#### DO YOUR E-KYC GSTIN / TRN 07AJIPA1572E673 Legal Name of the Business Rajendra Lella Name of the Primary Authorized Signatory Rajendra Lella Rajendra Lella Your Name given in the Registration Application Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax **■**③ Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication. प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" **4**) को सहमति देता हुं। GSTN ने मुझे सचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा। Aadhaar Number VID Enter VID VALIDATE VID Enter VID



3 (a). 7. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the UIDAI and click the **VALIDATE OTP** button. **Note**: You can request for Aadhaar OTP again only after 45 seconds has passed from the previous request of Aadhaar OTP.



3 (a). 8. 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 of the GST and is valid only for 15 days.
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- If Aadhaar authentication link is used once for authentication, same authentication link cannot be accessed again.

#### Note:

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

Click here to see this page in full context

#### Manua

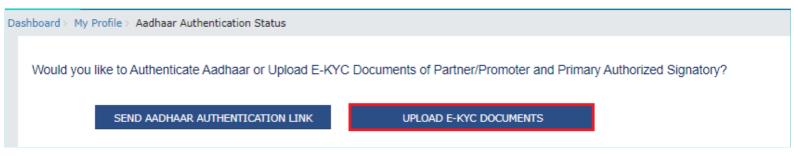
authentication has failed on his/her email id and mobile number.

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

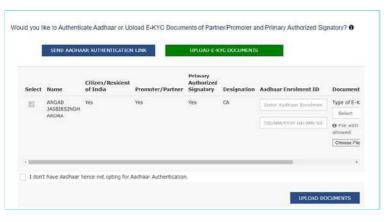
#### Go Back to the Main Menu

3 (b) UPLOAD E-KYC DOCUMENTS

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

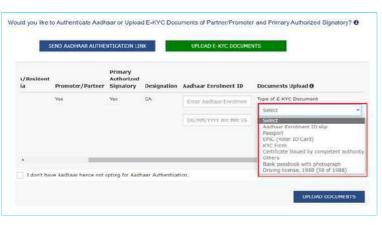


3 (b). 2. Clicking the tab, turns the color of tab from blue to green and the details of both the Promoter/ Partner and Primary Authorized Signatory are displayed.

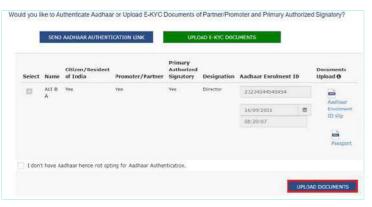


Note: Aadhaar authentication is a mandatory step, and the user cannot proceed without completing it.

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



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





#### Note:

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

Go Back to the Main Menu

#### Slot Booking at GSK Kendra

To book slots at GSK Kendra, perrform the following steps:

- 1. Navigate to Timely portal.
- 2. A Data Privacy Notice will be shown, select the checkbox and click the Accept button to proceed further.

#### **Data Privacy Notice**

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

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

#### Data Collection

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

#### Purpose of Data Collection and use of Collected Data

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

#### Disclosure to Third Parties

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

#### Data Retention

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

#### Your Rights

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

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

#### Contact Us

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

- B. Kindly be informed that should you choose not to provide the information sought as given in point A (i), you shall be unable to book an appointment, and shall be unable to undergo biometric based Aadhaar authentication, and manual document verification, as required by rule 8(4A) of the Central Goods and Services Tax Rules, 2017, and of the relevant State Goods and Services Tax Rules.
- C. Having read and understood the points mentioned above, I consent to allow GSTN to collect, use, share, process or disseminate such personal data as may be necessary to provide Goods and Services Tax related services availed by me via GSK's appointment scheduling portal in alignment with the GST Acts/Rules
- D. I understand and agree to GSTN providing these Goods and Services Tax related services in a manner that is in accordance with the GSTN Personal Data Management Policy and/or the Privacy Policy and Privacy Notice, any information security policy, data archival and retention guidelines, any other policy that may be notified from time to time for the implementation of these above mentioned policies, and any other local law/act/regulation that may be applicable.

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



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

#### **Data Privacy Notice**

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

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- a. At GSK centre the Taxpayer will be asked to share their Aadhaar number or VID and Biometrics solely for transactional purposes.

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- ii. The GSK Appointment Scheduling System shall electronically validate details provided by the Taxpayer against the details submitted in Part-B of Registration Application during the registration process on the GST System.
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#### Disclosure to Third Parties

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

#### Data Retention

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

#### Your Rights

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

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

#### Contact Us

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

- B. Kindly be informed that should you choose not to provide the information sought as given in point A (i), you shall be unable to book an appointment, and shall be unable to undergo biometric based Aadhaar authentication, and manual document verification, as required by rule 8(4A) of the Central Goods and Services Tax Rules, 2017, and of the relevant State Goods and Services Tax Rules.
- C. Having read and understood the points mentioned above, I consent to allow GSTN to collect, use, share, process or disseminate such personal data as may be necessary to provide Goods and Services Tax related services availed by me via GSK's appointment scheduling portal in alignment with the GST Acts/Rules
- D. I understand and agree to GSTN providing these Goods and Services Tax related services in a manner that is in accordance with the GSTN Personal Data Management Policy and/or the Privacy Policy and Privacy Notice, any information security policy, data archival and retention guidelines, any other policy that may be notified from time to time for the implementation of these above mentioned policies, and any other local law/act/regulation that may be applicable.

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

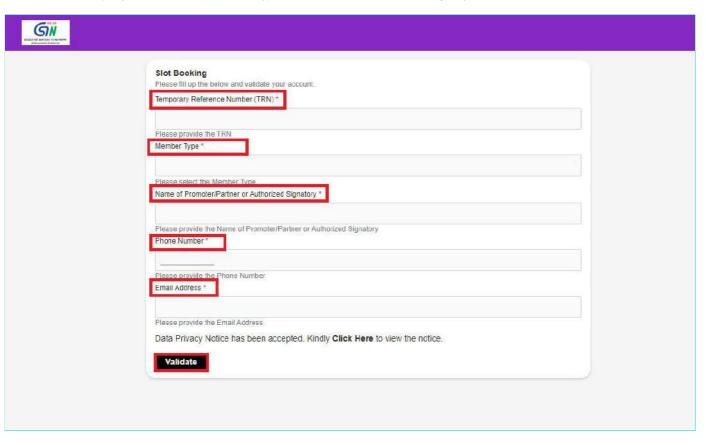
I have read and agreed to the above notice.

riodept Reject

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

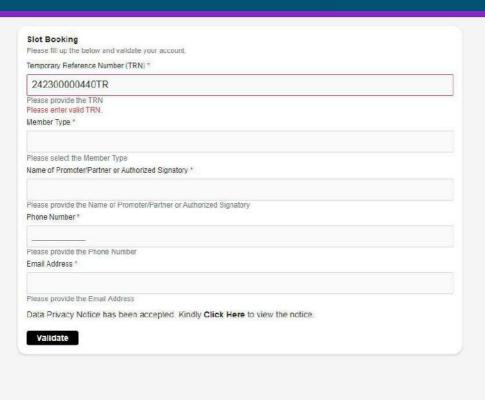
#### Copyright @2023, GSTN All rights reserved

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

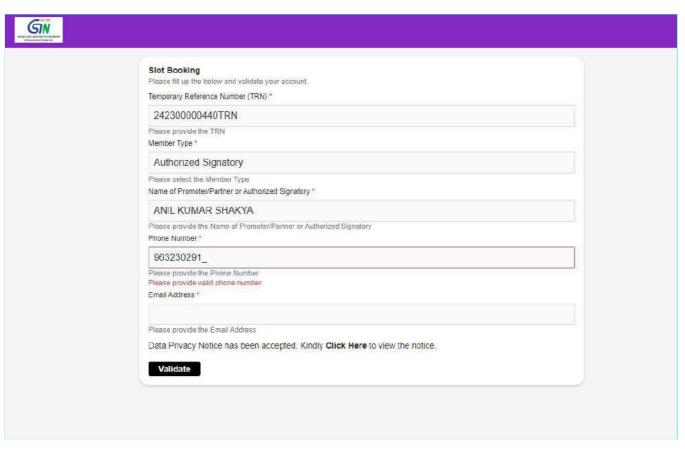


#### Note:

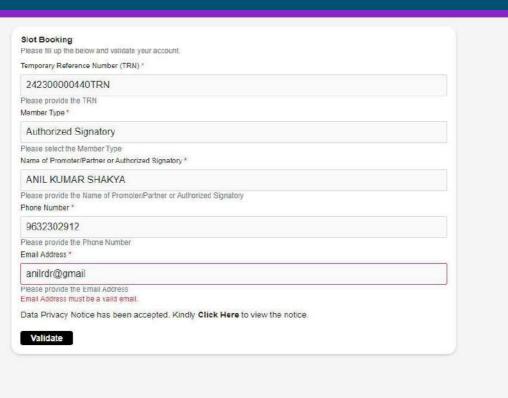
a. If you enter invalid TRN, then following error message will be displayed.



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



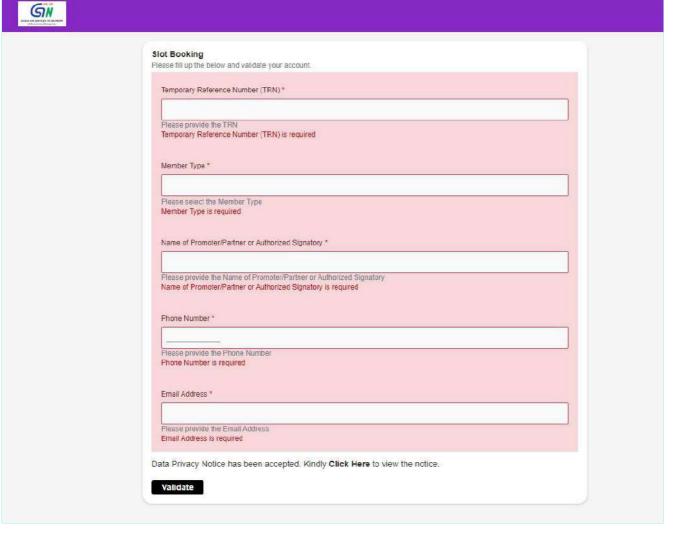
c. If you enter invalid email address, then following error message will be displayed.



5. Click the Validate button.

Note:

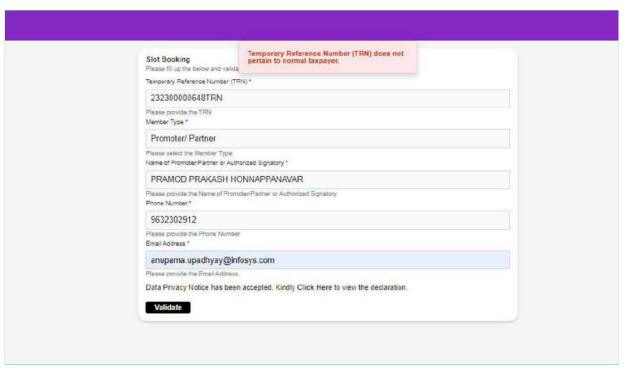
a. If you click the Validate button without entering details, then following error message will be displayed on the screen.



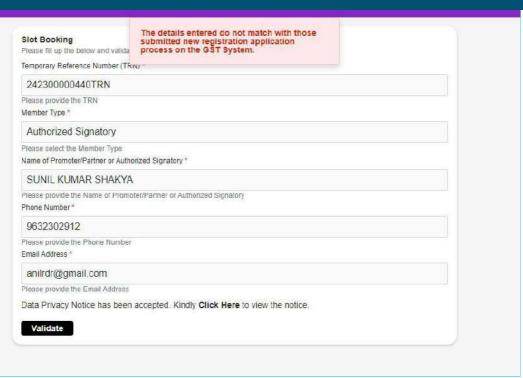
b. If you enter a TRN number that does not exist, then following error message will be displayed.



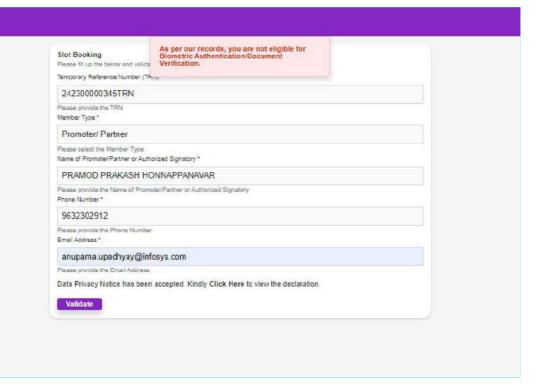
c. If you enter a TRN that does not pertain to normal taxpayer, then following error message will be displayed.



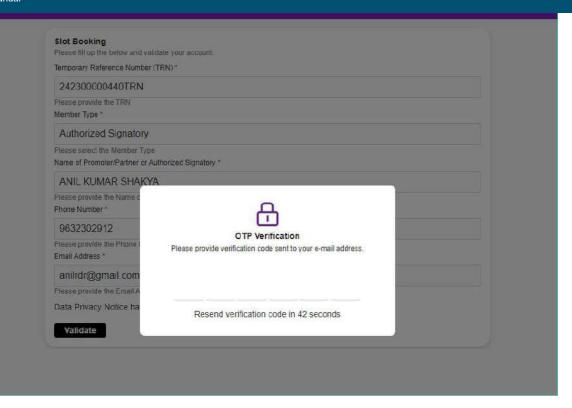
d. If the details entered does not match with the details entered in Form GST REG-01, then following error message will be displayed.



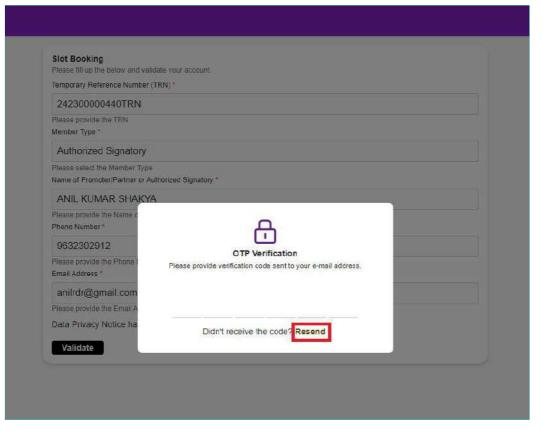
e. If the TRN entered is not eligible for biometric authentication/document verification, then following error message will be displayed.



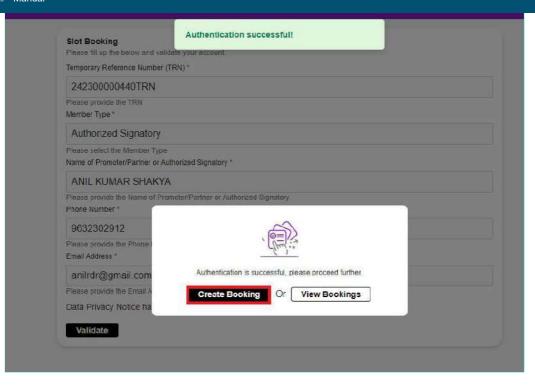
6. The OTP Verification page will be displayed, enter the OTP received on your registered email address.



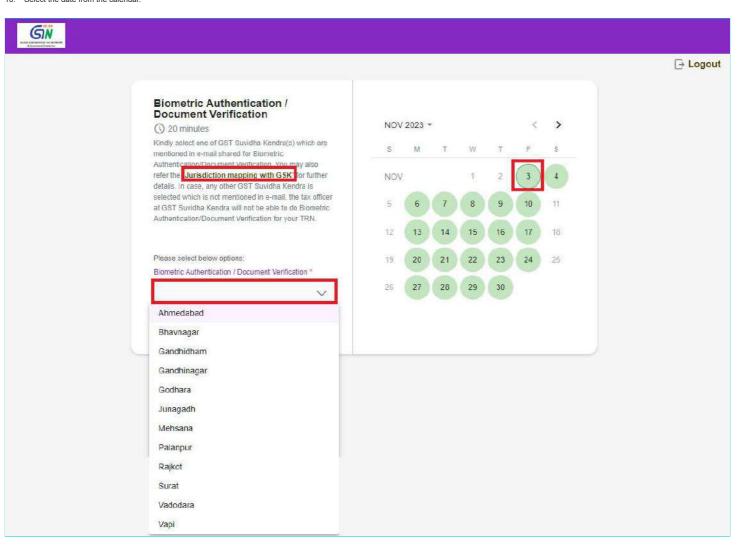
Note: If you don't receive OTP, then click the Resend button.



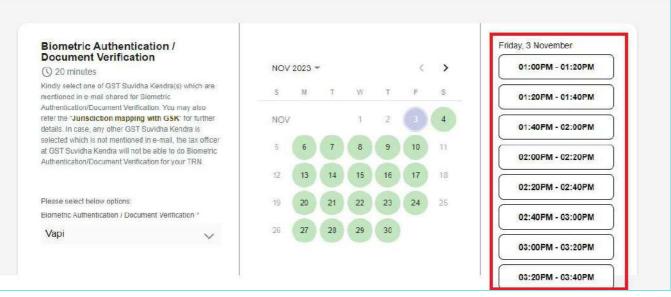
7. Click the Create Booking button.



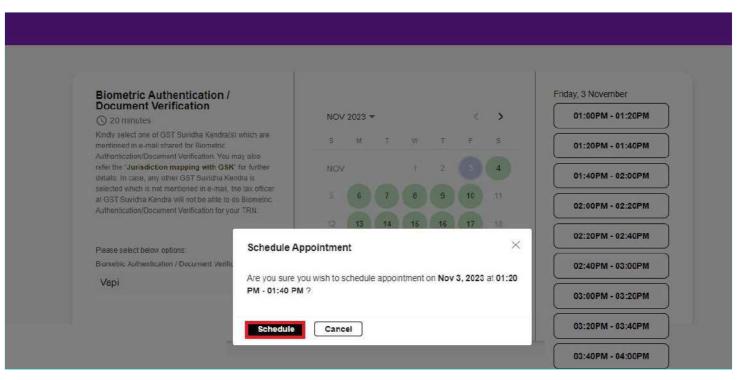
- 8. Click the Jurisdiction mapping with GSK hyperlink to check GST Suvidha Kendra of your jurisdiction or check email shared for Biometric Authentication/Document Verification.
- 9. Select the Suvidha Kendra from GST Suvidha Kendra drop-down list.
- 10. Select the date from the calendar.



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



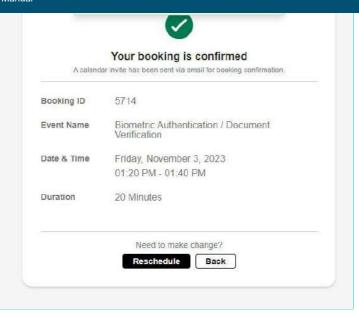
12. A confirmation message will be displayed on the screen. Click the **Schedule** button to schedule the appointment.



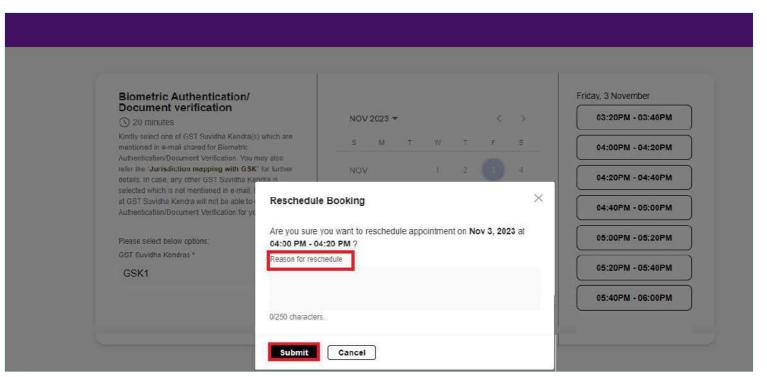
13. A success message with Booking ID, Event Name, Date & Time and Duration will be displayed on the screen. The details of booking and original copy of documents that taxpayer needs to bring for document verification will also be communicated over email.

#### lote:

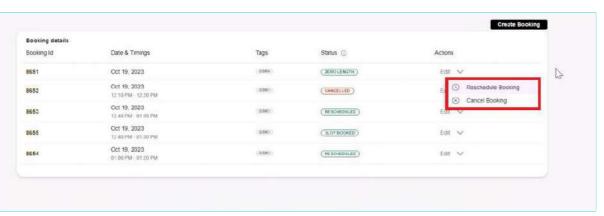
a. To reschedule booking, click the Reschedule button.



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

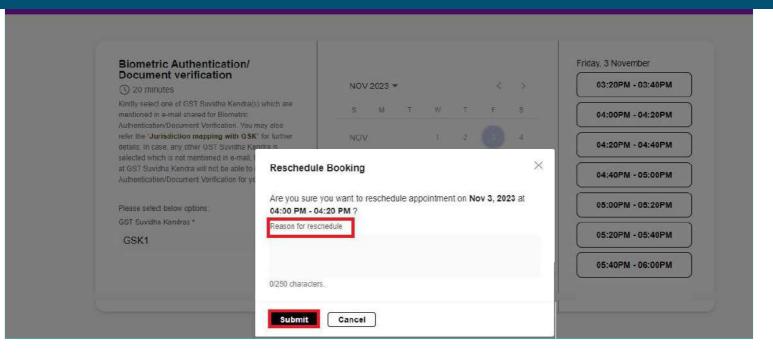


b. Alternatively, click View Bookings after successful login and under Actions column click the drop-down list, select Reschedule Booking or Cancel Booking option.

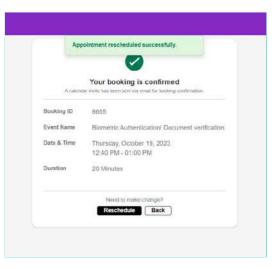


c. If you select the **Reschedule Booking** option, then the system will navigate you to **Biometric Authentication and/or Document Verification** page, select the GSK from drop-down list and slot as per your preference again.

Enter the Reason for reschedule and click the Submit button.



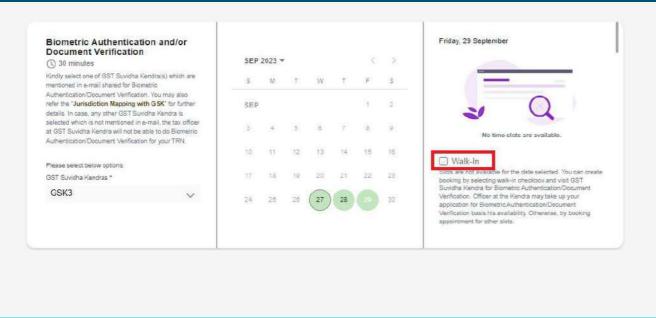
A confirmation message with updated booking details will be displayed.



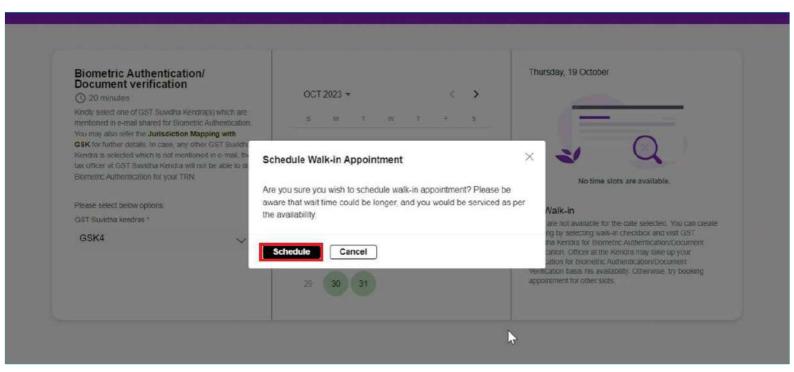
d. If you select Cancel Booking by clicking CANCEL button. Then, following warning message will be displayed. Click the OK button to cancel the booking.



- e. A taxpayer can book slots multiple times for one single TRN at one point of time.
- 14. If for a particular date all the slots are already booked and there are no available slots, then the taxpayer has an option of Walk-In. Select the Walk-In checkbox.



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



#### Note:

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

A confirmation message with booking details will be displayed.

Go Back to the Main Menu

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

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

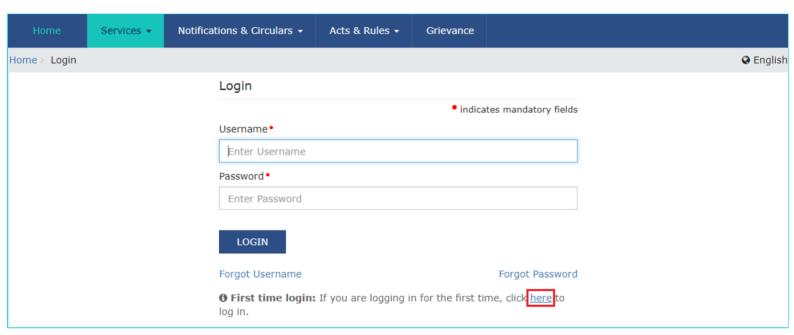
All existing taxpayers and VAT, Service tax and Central Excise taxpayers who are not registered under State VAT will be given a provisional ID and a password. You first need to create your username and password using this provisional ID and password at the GST Common Portal - <a href="https://www.gst.gov.in">www.gst.gov.in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

#### Note:

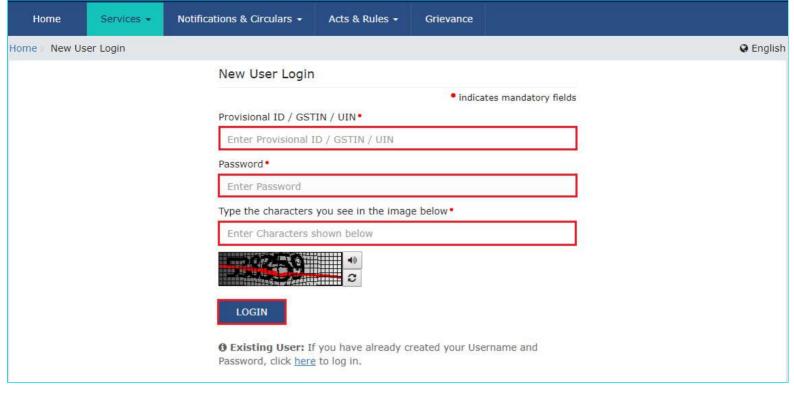
Do not share the provisional ID and password with anyone.

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

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



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



#### Note:

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

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

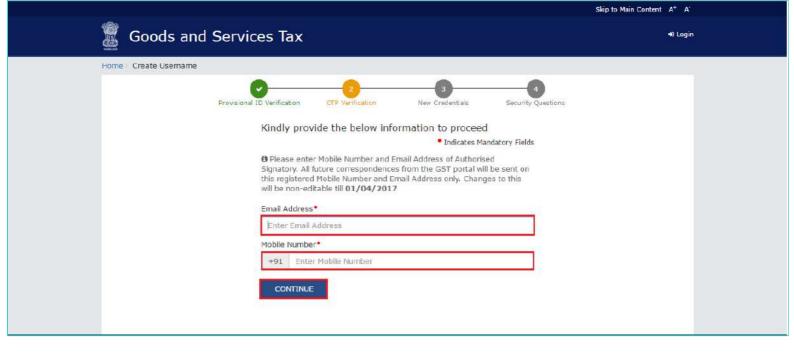
#### Note:

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.

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.

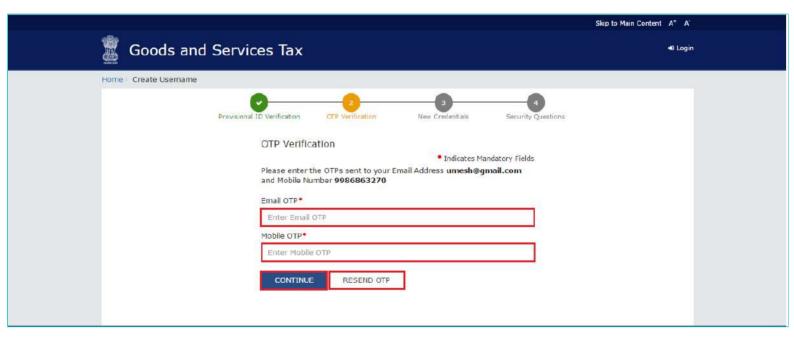


- 11. The OTP Verification page is displayed. In the Email OTP field, enter the OTP you received in your e-mail address.
- 12. In the Mobile OTP field, enter the OTP you received on your mobile phone.

#### 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.

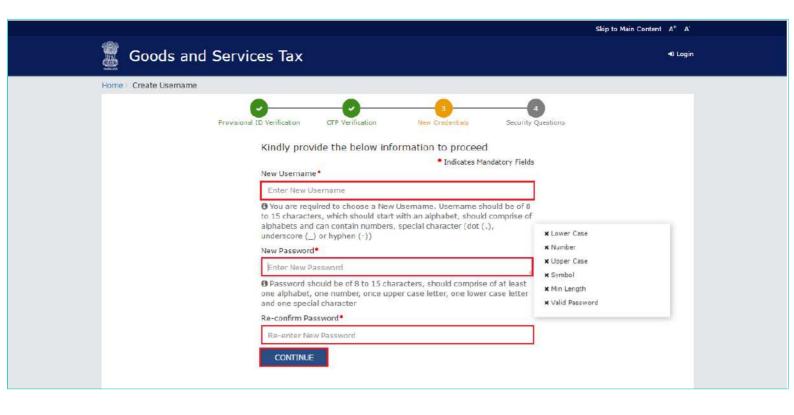
13. Click the **CONTINUE** button.



- 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.

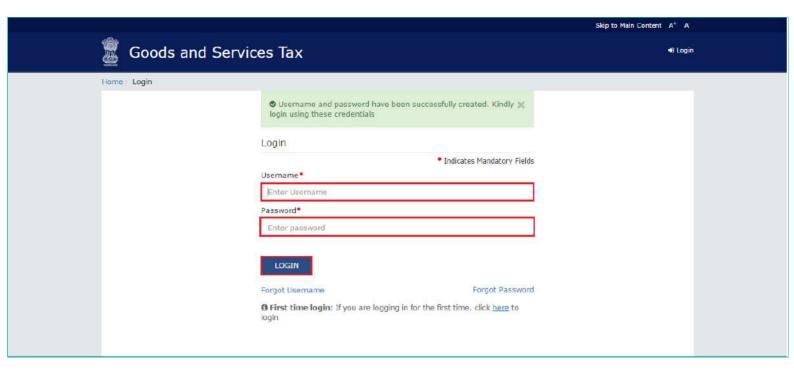
19. Click the SUBMIT button.



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.

- 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.



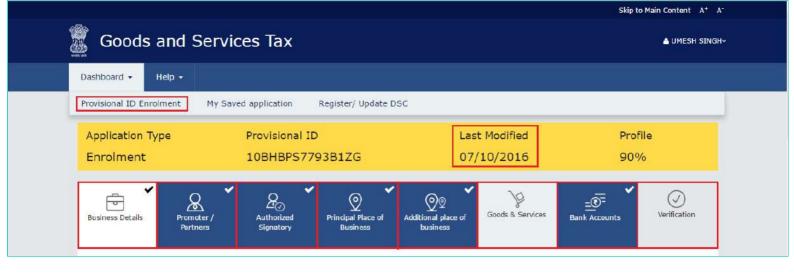
Your Dashboard is displayed. Notice, in the Dashboard, the **Last Modified** section displays the date when you last modified the Enrolment Application.

- · 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.



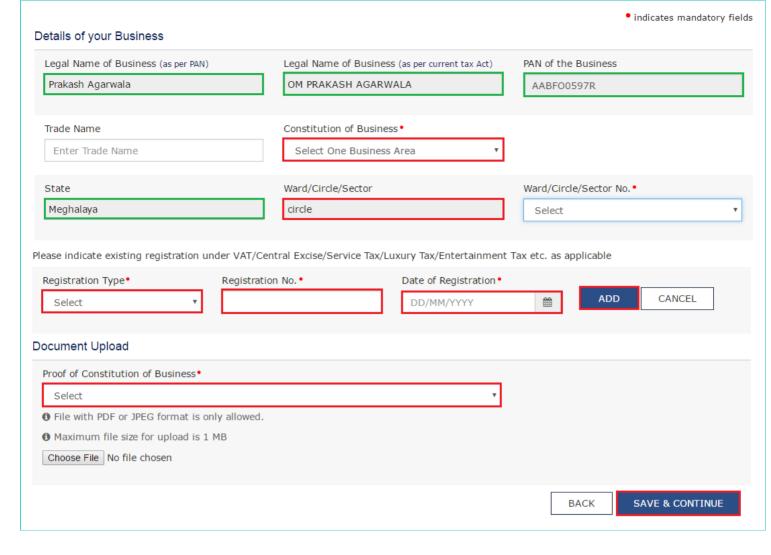
On the top of the page, there are eight tabs as Business Details, Promoter/ Partners, Authorized Signatory, Principal Place of Business, Additional Place of Business, Goods & Services, Bank Accounts and Verification. Click each tab to enter the details.

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.

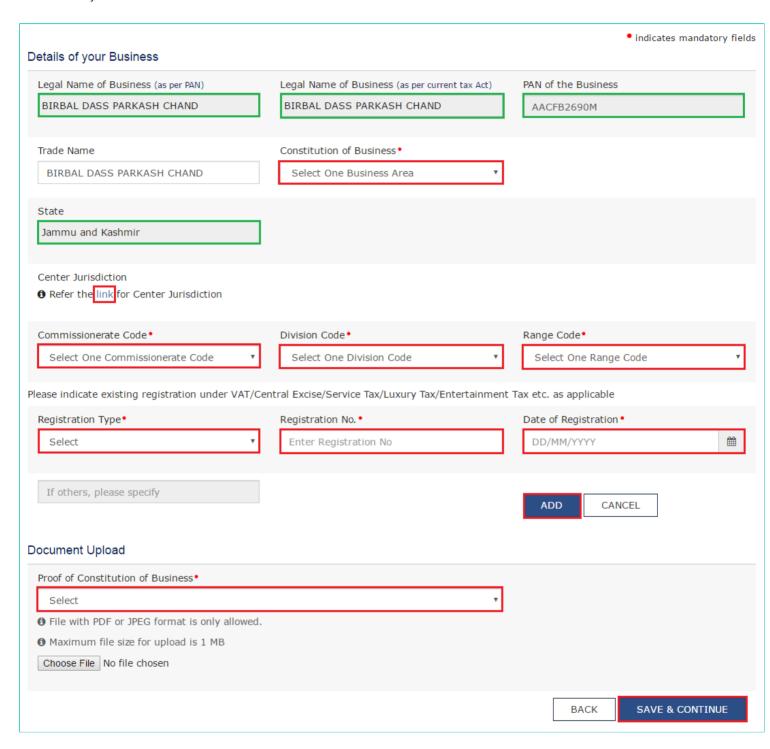
#### Note:

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.

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

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



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

#### Note

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

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

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

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

#### Note:

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

#### Note:

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

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

#### Note:

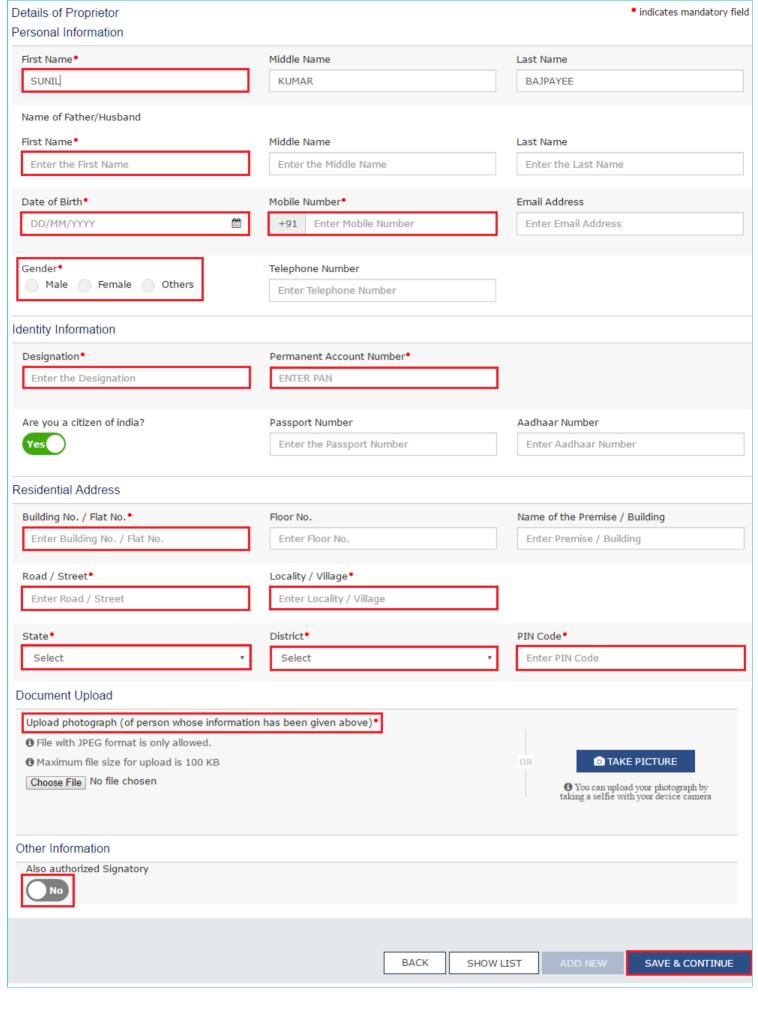
If you pay service tax on the rent received on your own property and your turnover is above threshold under GST or if you are self-employed professional and pay Service Tax, select the **Registration Certificate** option and attach the **Service Tax Registration Certificate** as a support document.

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

Click here to go back to tab names

#### **Promoter/ Partners:**

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



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

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

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

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

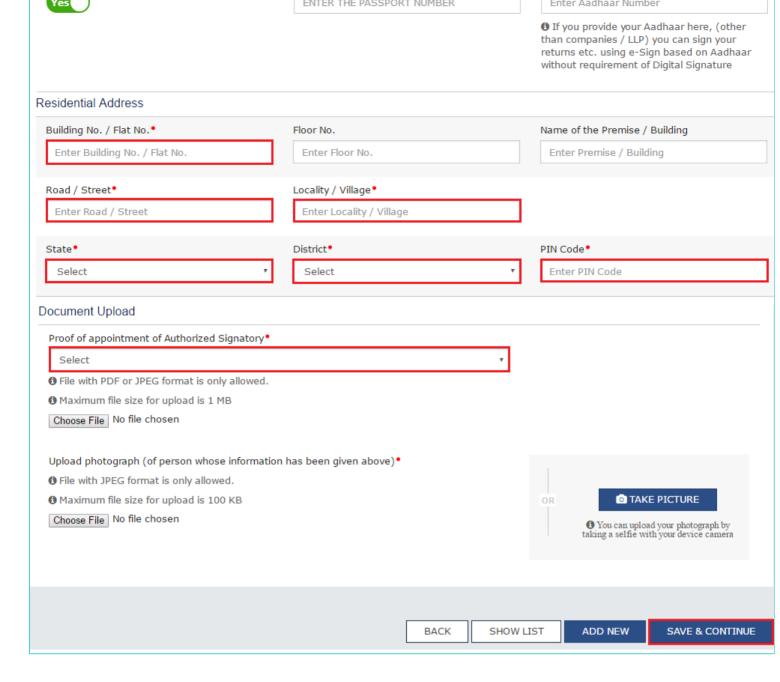
To view the list of all the stakeholders, click the SHOW LIST button.

Click here to go back to tab names

#### **Authorized Signatory:**

This tab page displays the details of the authorized signatory.

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



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

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

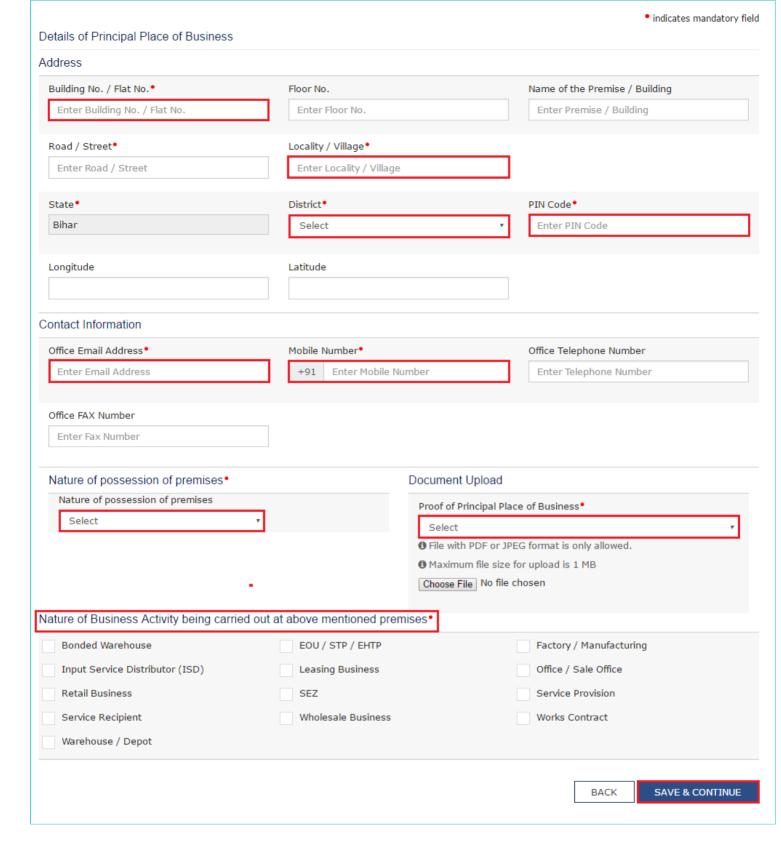
To add more details of any other authorized signatory, click the **ADD NEW** button.

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

Click here to go back to tab names

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

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



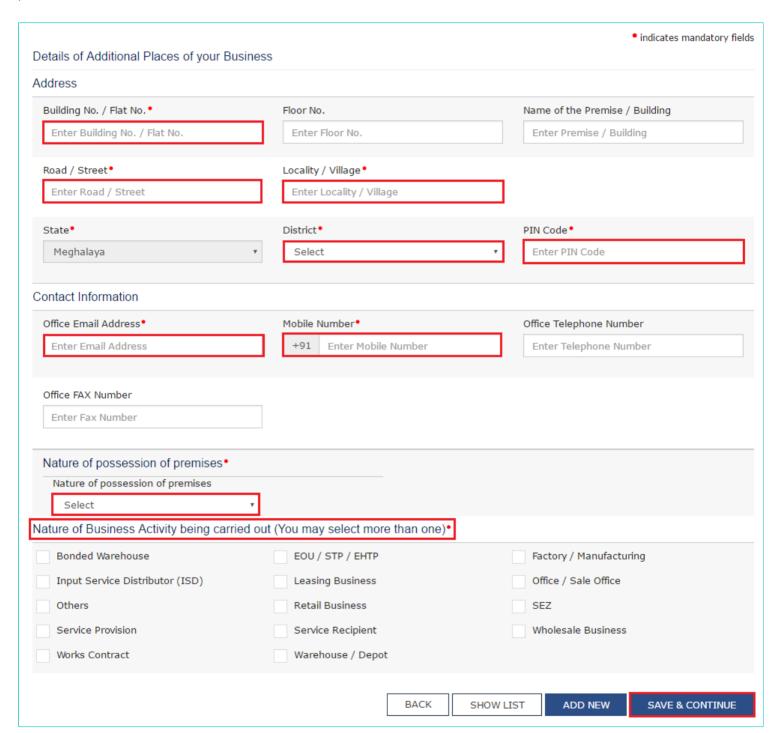
- a. In the Building No. / Flat No. field, enter the building number and flat number of the principal place of your business.
- b. In the Floor No. field, enter the floor number of the principal place of your business.
- $c. \ In \ the \ \textbf{Name of the Premise / Building} \ field, enter \ the \ name \ of \ the \ building \ of \ the \ principal \ place \ of \ your \ business.$
- 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.
- $j.\ In\ the\ \textbf{Office}\ \textbf{Telephone}\ \textbf{Number}\ field,\ enter\ the\ official\ telephone\ number\ used\ for\ business\ purpose.$
- k. In the Office FAX Number field, enter the official FAX number used for business purpose.
- I. In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- m. In the Document Upload section, in the Proof of Principal Place of Business drop-down list, select the appropriate document to be uploaded.

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

Click here to go back to tab names

#### **Additional Places of Business:**

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



Click here to go back to tab names

#### Goods & Services:

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

Goods Services	
Details of Goods / Commodities supplied by the business	
Please specify top 5 goods / commodities supplied by you	
#If you want	t to add another commodity then please click on 'x' icon to enter a new commodity.
Search HSN Chapter by Name or Code	Search HSN Code
Search HSN Chapter	Search HSN Code
	BACK SAVE & CONTINUE

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

#### Goods Tab:

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

#### In case you know the HSN Code:

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

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

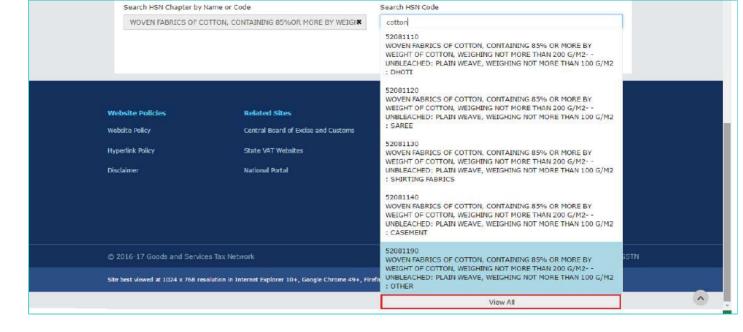
#### In case you do not know the HSN Code:

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

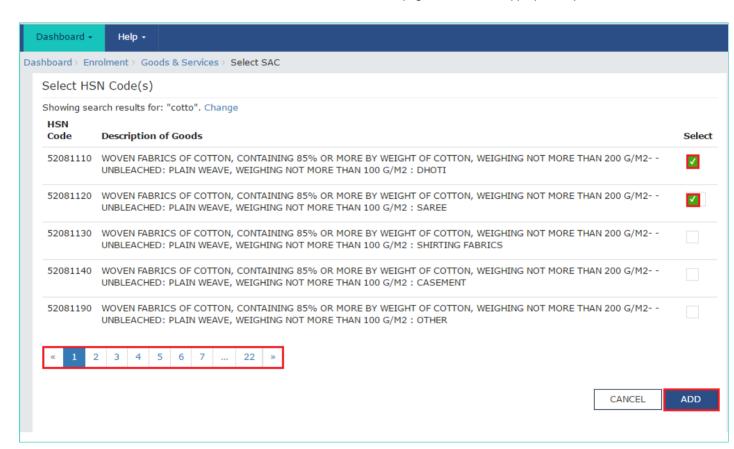
a. In the **Search HSN Chapter by Name or Code** field, type cotton; related HSN Chapter list is displayed. From the displayed list, scroll and select the appropriate option (in this case 5208).



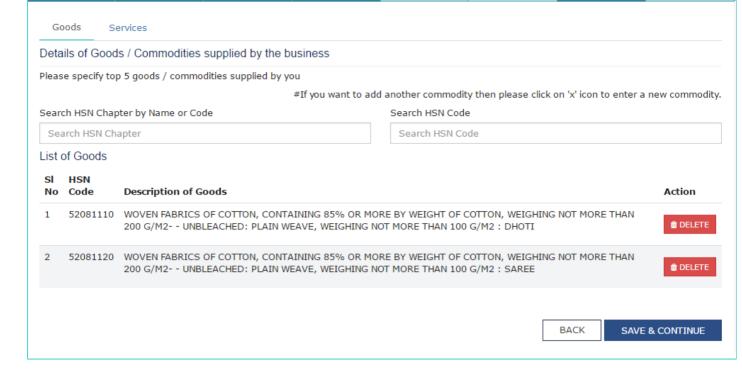
b. In the **Search HSN Code** field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the **View All** link.



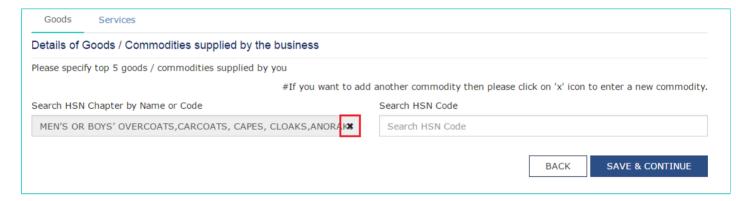
c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.



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

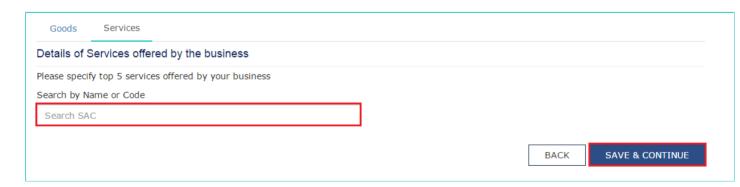


In case you want to add another good or commodity, click the X icon as shown in the image below.



#### Services Tab:

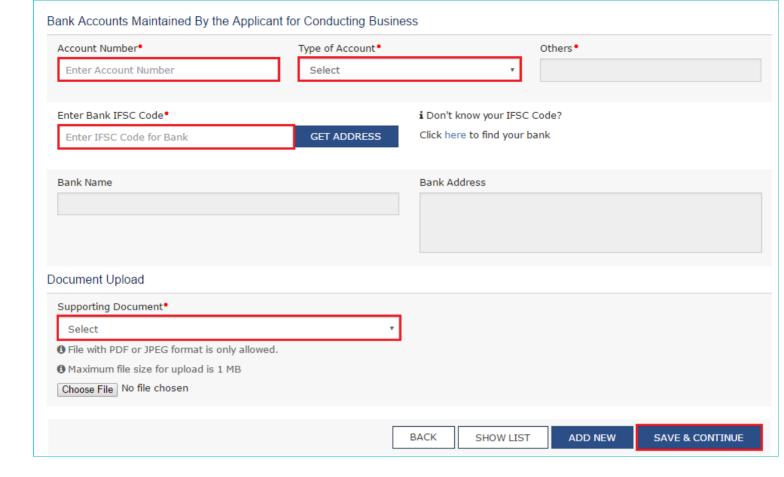
- a. In the **Search by Name or Code** field, type the name or the Service Classification Code of the services supplied by the business. Service Classification Code is successfully added.
- b. Click the SAVE & CONTINUE button.



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.

In case you don't know the IFSC code, click the  $\boldsymbol{here}$  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.

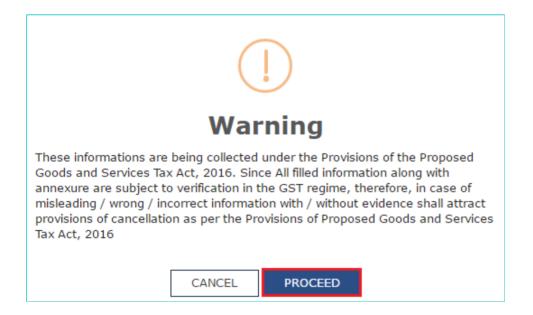
#### In Case of DSC:

र्ण 3usiness Details	Promoters / Partners	Authorized Signatory	Principal Place of Business	Additional Place of Business	Goods & Services	 Bank Accounts	Verification
Verification						• indicates	mandatory fields
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.							
Authorized Sigr	·			Place •			
ANGAD JASB	IRSINGH ARORA[A:	JIPA1572D]	*	Bangalore			
Designation				Date•			
MD				01/06/2017			<b>#</b>
		ВАСК	SUBMIT WITH	I DSC SUBM	IT WITH E-SIGNATU	JRE SUBMIT	WITH EVC

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.

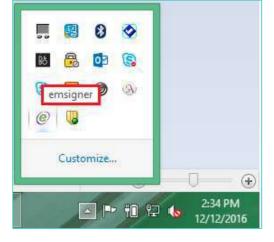


#### Note:

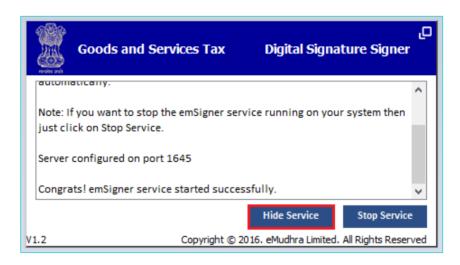
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

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.



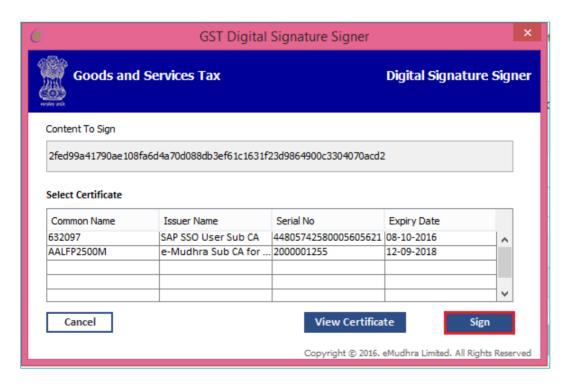
3. Click the Hide Service button to minimize the dialog box.



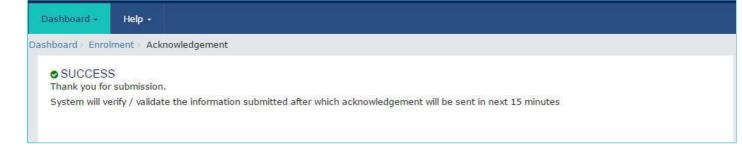
- g. Select the certificate and click the SIGN button.
- h. Enter the PIN (dongle password) for the attached DSC.

#### Note:

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

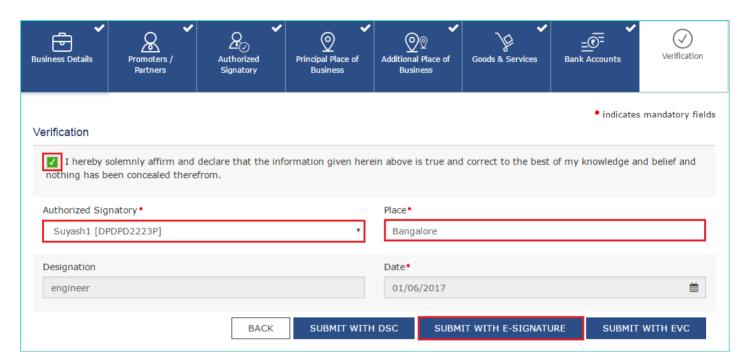


The success message is displayed after the validation of the PIN. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



#### In Case of E-Signature:

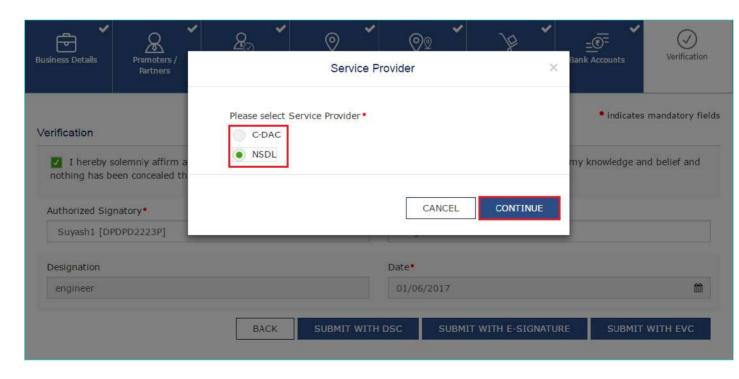
e. Click the SUBMIT WITH E-SIGNATURE button.



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

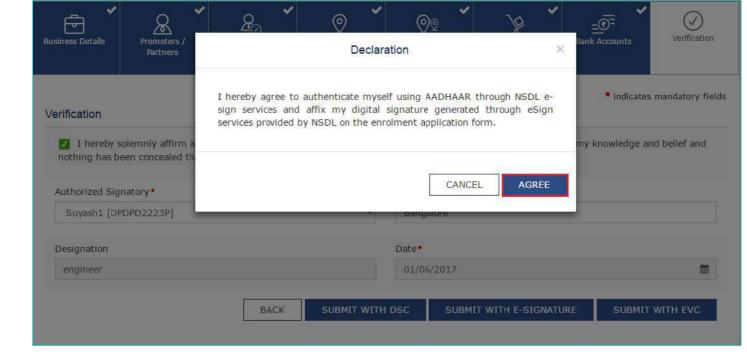
Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

g. Click the CONTINUE button.

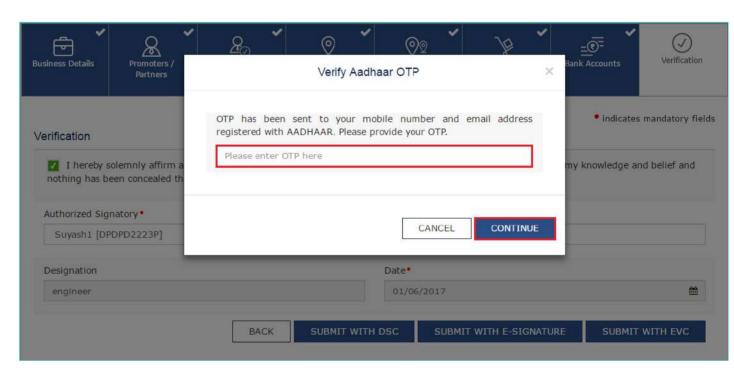


h. In the Declaration box, click the **AGREE** button.

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.

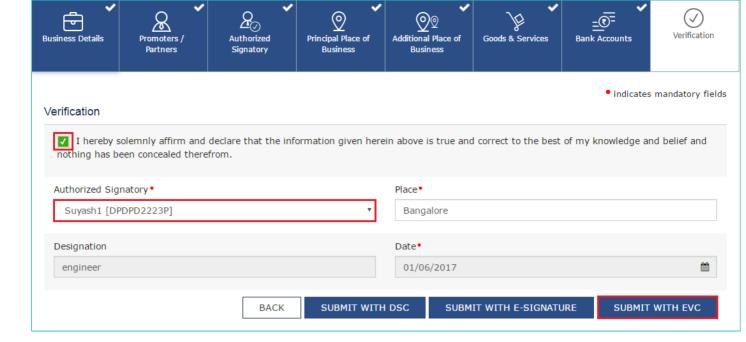


The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



#### In Case of Electronic Verification Code:

e. Click the SUBMIT WITH EVC button.

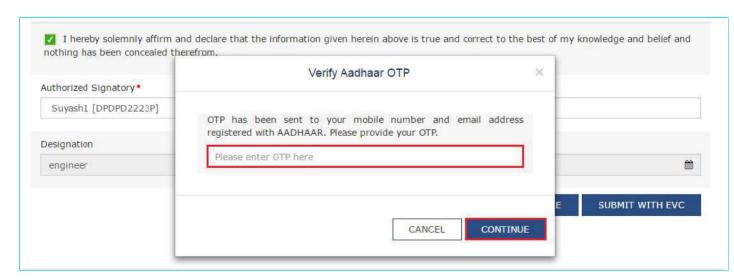


f. In the Declaration box, click the AGREE button.

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

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

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

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

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

<u>Submitting Registration Application</u> <u>Aadhaar Authentication (E-KYC)</u>

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

- 1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
- 2. Click the Services > Registration > New Registration option.

Alternatively, you can also click REGISTER NOW link.



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

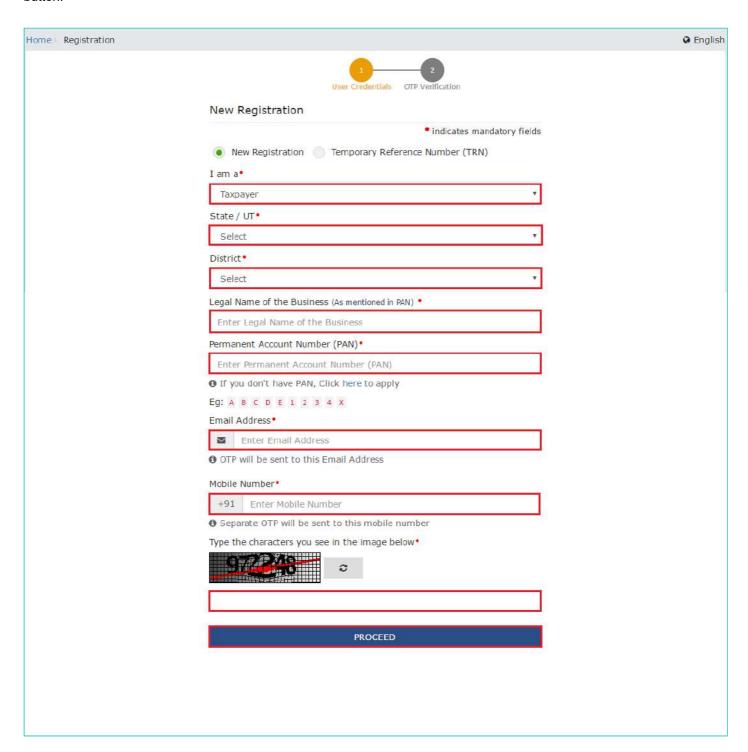
#### Part A of Registration Application:

- 3. The New Registration page is displayed. Select the New Registration option.
- 4. In the I am a drop down list, select the Taxpayer as the type of taxpayer to be registered.
- 5. In the State/UT and District drop down list, select the state for which registration is required and district.
- 6. In the **Legal Name of the Business (As mentioned in PAN)** field, enter the legal name of your business/ entity as mentioned in the PAN database.
- 7. In the Permanent Account Number (PAN) field, enter PAN of your business or PAN of the Proprietor.

- PAN is mandatory for registration with GST.
- In case you don't have PAN, you can apply for PAN. To do so, click the **here** link.
- 8. In the Email Address field, enter the email address of the Primary Authorized Signatory.
- 9. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

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

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

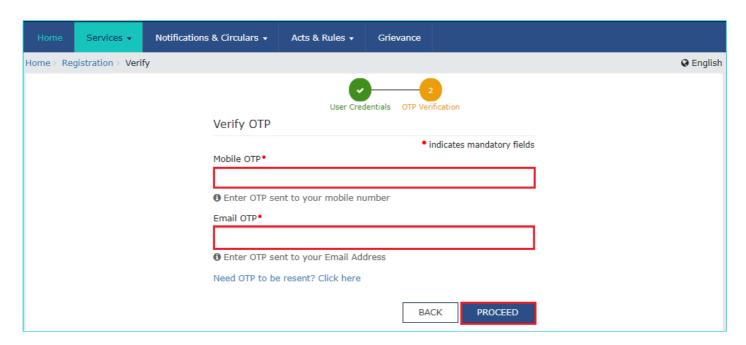


11. On clicking proceed, GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India. Click the **PROCEED** button.



- You can click the **DOWNLOAD** button to download the existing registration details in PDF format.
- Following Color code has been used to donate different status of the ARN:
  - Green Color: Green color reflects the Approved Registration Application.
  - Red Color: Red color reflects the Rejected Registration Application.
  - Orange Color: Orange color reflects the Pending for Processing/Pending for order Registration Application.
- 12. The **OTP Verification** page is displayed. In the **Mobile OTP** field, enter the OTP you received on your mobile number. OTP is valid only for 10 minutes.
- 13. In the **Email OTP** field, enter the OTP you received on your email address. OTP is valid only for 10 minutes.

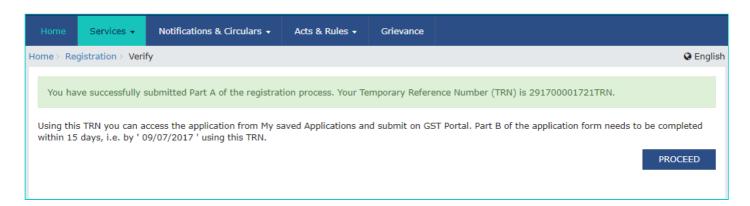
- OTP sent to mobile number and email address are different.
- In case OTP is invalid, try again by clicking the **Click here to resend** the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.
- 14. Click the PROCEED button.



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

#### Note:

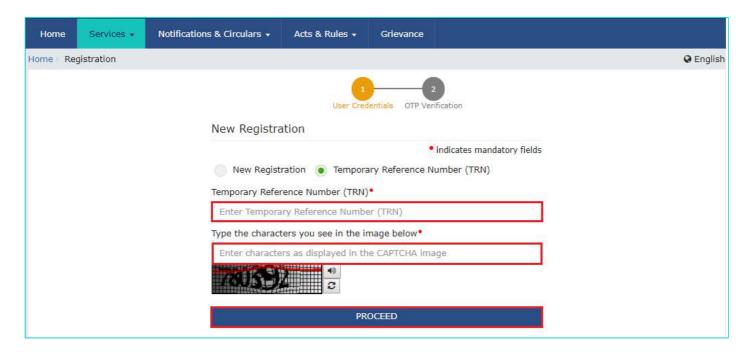
- You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number.
- Alternatively, you can also click Services > Registration > New Registration option and select the Temporary
   Reference Number (TRN) radio button to login using the TRN.



#### Part B of Registration Application:

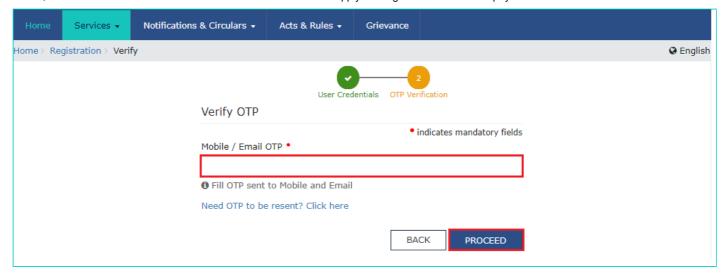
- 16. In the **Temporary Reference Number** (TRN) field, enter the TRN generated and enter the captcha text as shown on the screen and click the **PROCEED** button.
- 17. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP.

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



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

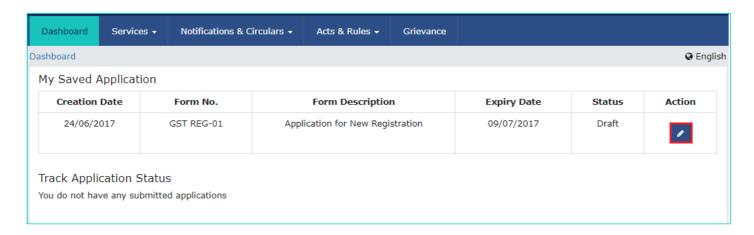
- OTP sent to mobile number and email address are same.
- In case OTP is invalid, try again by clicking the **Need OTP to be resent> Click here** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.
- 19. Click the PROCEED button.



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

#### Note:

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



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

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

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

Business Details
Promoter/ Partners

. . . . . . . . .

<u>Authorized Signatory</u>

**Authorized Representative** 

**Principal Place of Business** 

Additional Places of Business
Goods and Services
State Specific Information
Aadhaar Authentication

**Verification** 

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

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

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

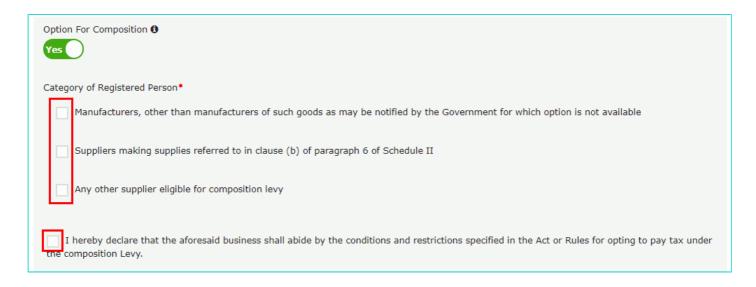
a) In the **Trade Name** field, enter the trade name of your business. In the field for Additional Trade name, add the additional trade name of your business, if any. You can add up to nine additional trade names.

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

- b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.
- c) In the **District** drop-down list, select the district of your business.
- d) In the Option for Composition field, select Yes in case you want to opt for the Composition Levy, or else select No.

#### Note: In case of Yes

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



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

- e) Select the Date of commencement of Business using the calendar.
- f) Select the Date on which liability to register arises using the calendar.

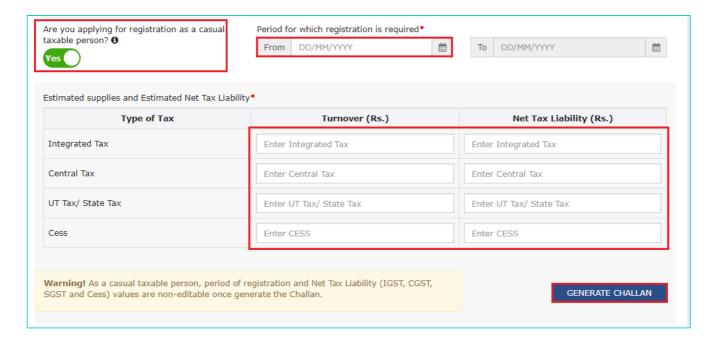
- The registration for a normal taxpayer shall be effective from the date on which the person becomes liable for registration, if he files the application for new registration within 30 days from the date on which the liability to register arises. However, in case of delay in filing of application of New Registration, the date of liability to register remains same, but effective date of registration shall be the date of grant of registration.
- A casual taxable person shall electronically submit an application, at least five days prior to the commencement of business.
- In case of Casual Taxpayer, date on which liability to register arises is auto filled.
- In case of Reason to obtain Registration selected as Voluntary Basis, this field is disabled and visible.
- g) In the **Are you applying for registration as a casual taxable person?** field, select **Yes** in case you are a casual taxpayer, or else select **No**.

#### Note: In case of Yes

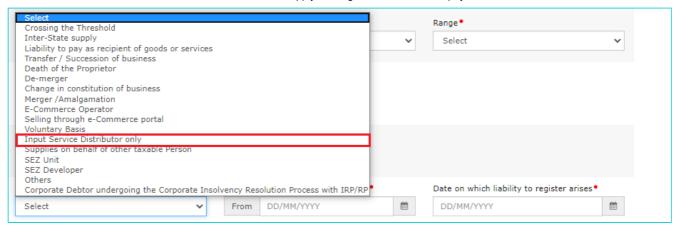
- i. In the Estimated supplies and Estimated Net Tax Liability field, enter the estimated turnover and Net Tax Liability.
- ii. The casual taxpayer may opt to pay the estimated tax liability by clicking the CREATE CHALLAN button.

#### Note:

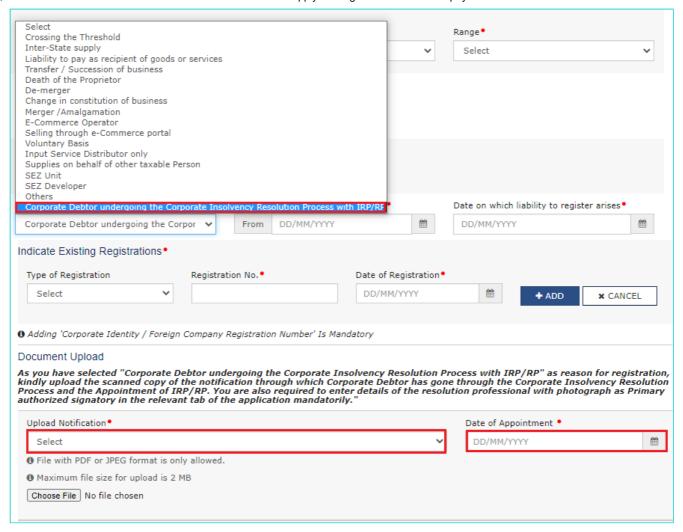
- Casual taxable person means a person who occasionally undertakes transactions involving supply of goods and/ or services in a taxable territory, where he has no fixed place of business.
- A person applying for registration as a casual taxable person, while submitting the Application form, creates a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



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

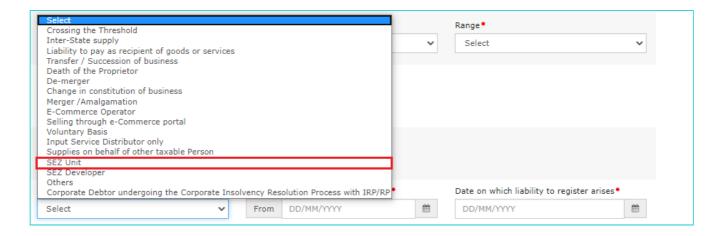


- In case you want to register as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, select Reason for Registration as "Corporate Debtor undergoing the Corporate Insolvency Resolution Process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



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

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



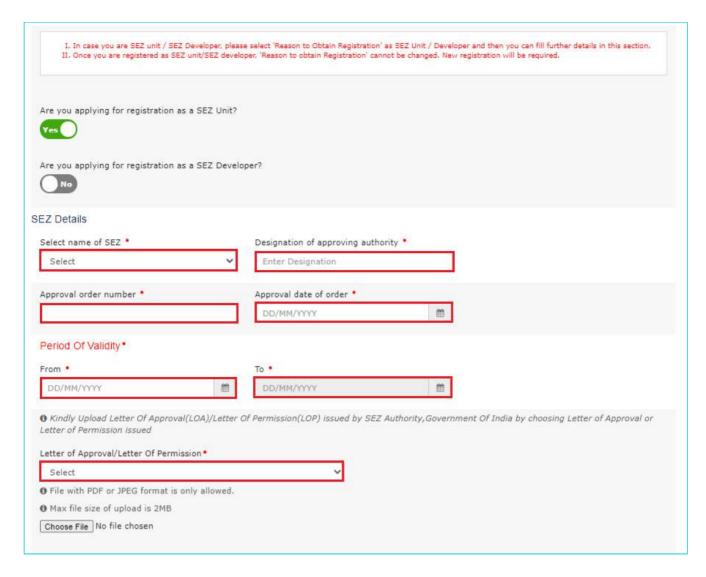
- ii. Select the Name of SEZ from the drop-down list and Enter the Designation of Approving Authority.
- iii. Enter the Approval Order Number and select the Approval date of Order using the calendar.
- iv. Select the **Period of Validity** using the calendar.

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

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

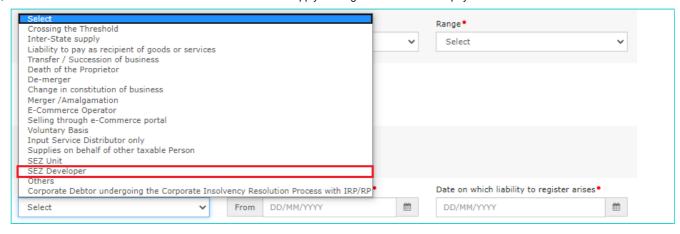
v. Click the **Choose File** button to upload LOA/LOP issued by SEZ Authority, Government of India by choosing Letter of Approval or Letter of Permission issued.





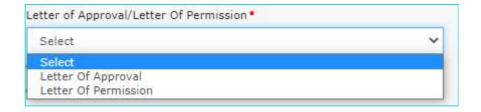
#### Note: For SEZ Developer, as Reason to obtain registration

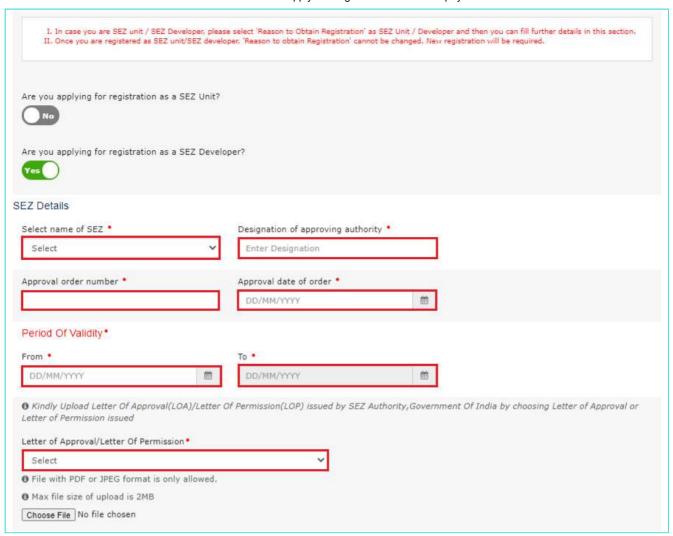
i. In case you want to register as SEZ Developer, all you need to do is select **SEZ Developer** under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.



- ii. Select the Name of SEZ from the drop-down list and Enter the Designation of Approving Authority.
- iii. Enter the Approval Order Number and select the Approval date of Order using the calendar.
- iv. Select the Period of Validity using the calendar.

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



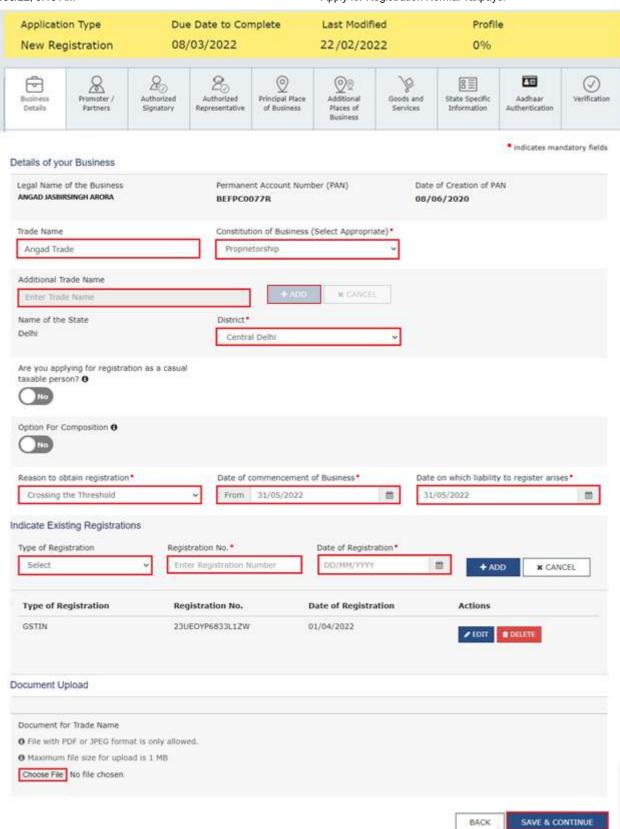


vi) In the **Indicate Existing Registrations** section, select the existing registration type, Registration No. and Date of Registration. Click the **Add** button.

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

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

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



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

### **Confirmation**

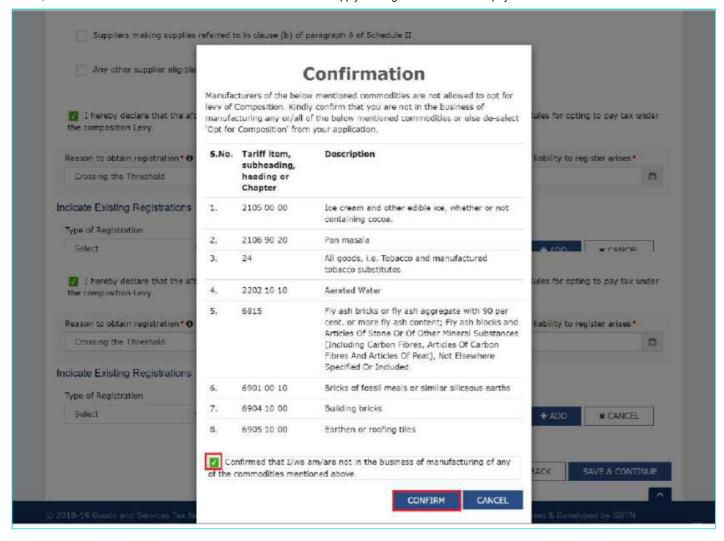
Manufacturers of the below mentioned commodities are not allowed to opt for levy of Composition. Kindly confirm that you are not in the business of manufacturing any or/all of the below mentioned commodities or else de-select 'Opt for Composition' from your application.

S.No.	Tariff item, subheading, heading or Chapter	Description		
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.		
2.	2106 90 20	Pan masala		
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes		
	nfirmed that I/we am/are not i commodities mentioned above.	n the business of manufac	turing of any	
		CONFIRM	CANCEL	

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

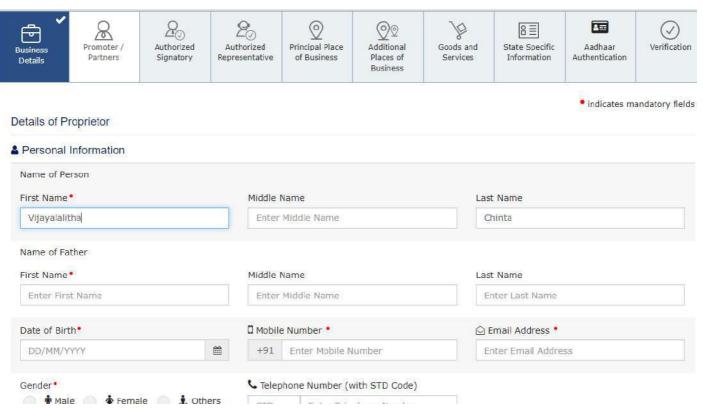


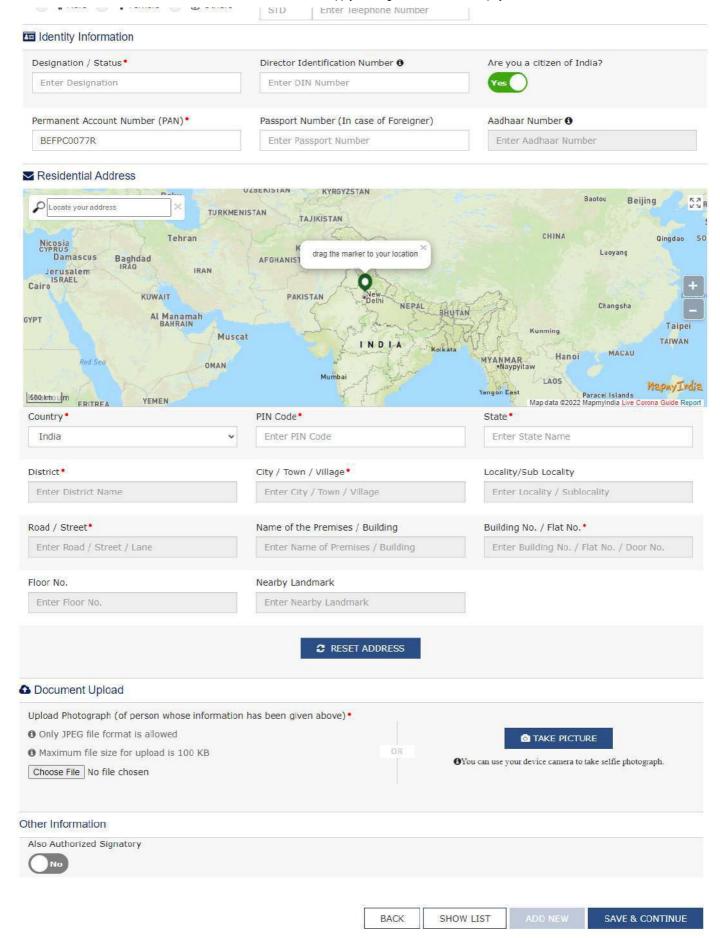
I) Select the checkbox to confirm that you are not in the business of manufacturing of any of the commodities as shown in the screenshot below and then click **CONFIRM**.



## 21 (b) Promoter/ Partners tab:

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





a) In the Personal Information section, enter the personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.















State Specific
Information

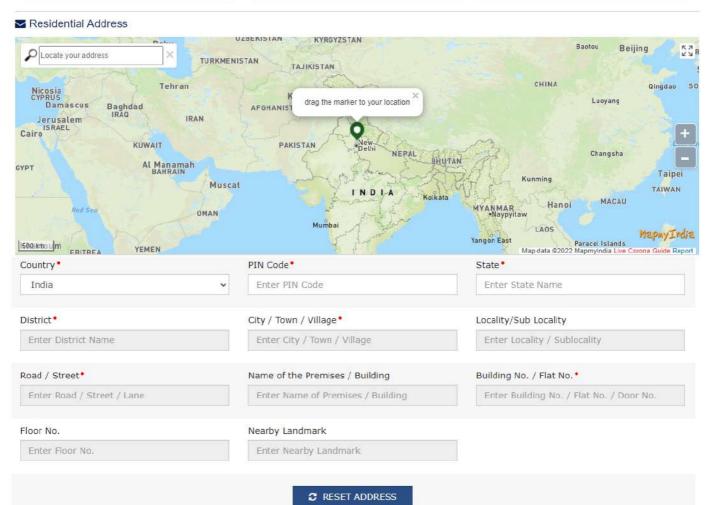
Aadhaar Authentication



indicates mandatory fields

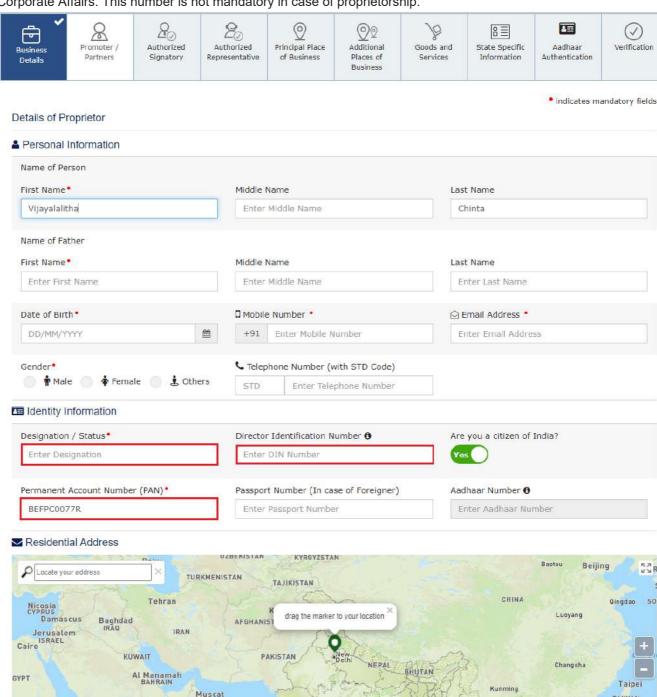
Details of Proprietor

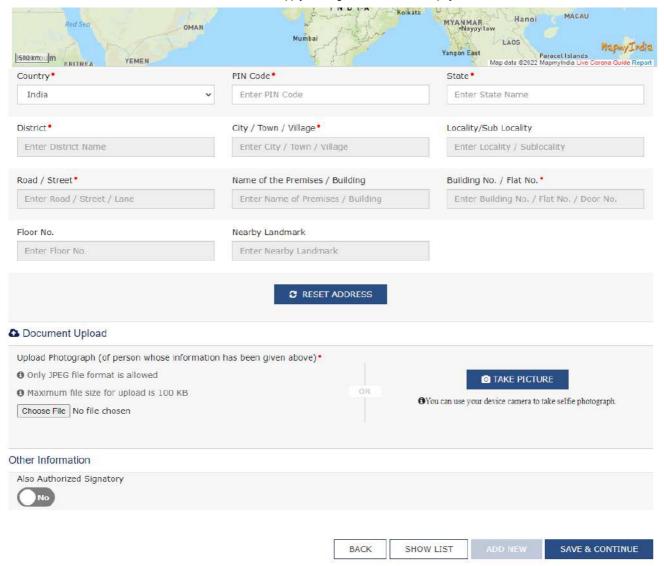
Personal Information			
Name of Person			
First Name •	Middle Name	Last Name	
Vijayalalitha	Enter Middle Name	Chinta	
Name of Father			
First Name •	Middle Name	Last Name	
Enter First Name	Enter Middle Name	Enter Last Name	
Date of Birth*	☐ Mobile Number •		
DD/MM/YYYY	+91 Enter Mobile Number	Enter Email Address	
Gender •	▼ Telephone Number (with STD Code)		
🌎 👘 Male 🧼 🎄 Female 🥚 🌡 Other	STD Enter Telephone Number		
Identity Information			
Designation / Status •	Director Identification Number 6	Are you a citizen of India?	
Enter Designation	Enter DIN Number	Yes	
Permanent Account Number (PAN)	Passport Number (In case of Foreigner)	Aadhaar Number ᠪ	
BEFPC0077R	Enter Passport Number	Enter Aadhaar Number	



# Document Upload Upload Photograph (of person whose information has been given above) Only JPEG file format is allowed Maximum file size for upload is 100 KB Choose File No file chosen Other Information Also Authorized Signatory NO BACK SHOW LIST ADD NEW SAVE & CONTINUE

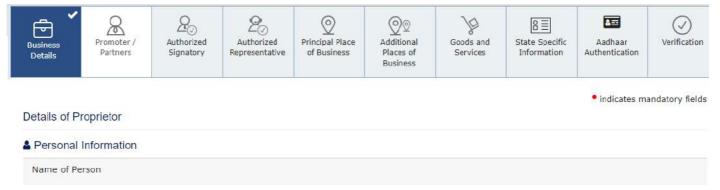
- b) In the Identity Information section, enter the official information of the stakeholder.
  - i. In the **Designation / Status** field, enter the designation of the stakeholder.
  - ii. In the **Director Identification Number** (DIN) field, enter the DIN of the stakeholder issued by Ministry of Corporate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

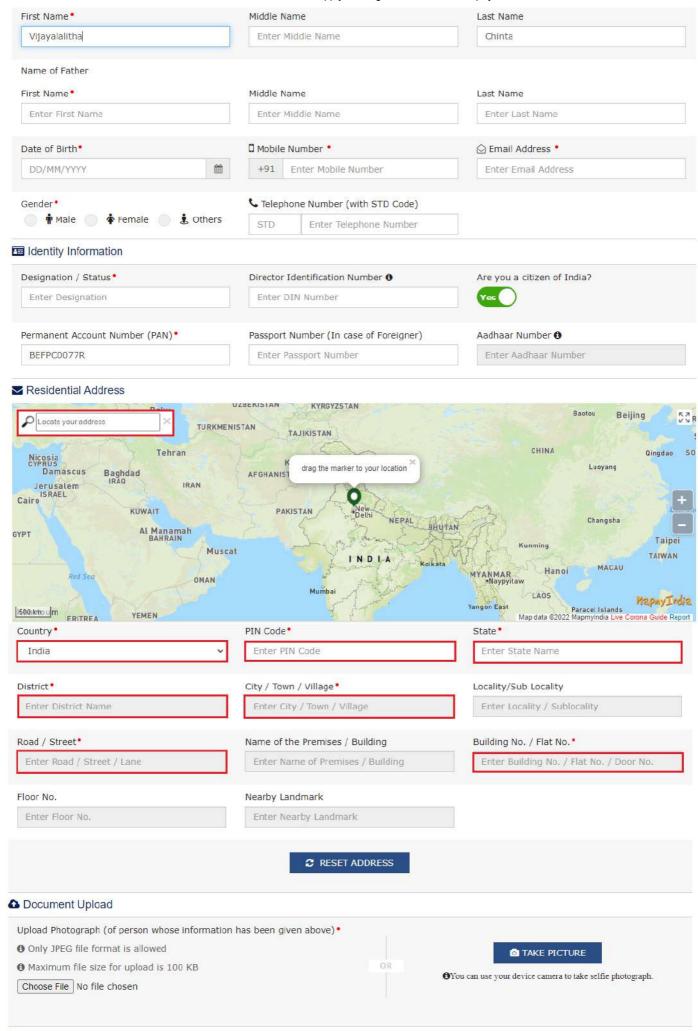




Note: DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- Foreign Company registered in India
- iii. In case you are a citizen of India, select Yes or else select No. In case of NO, In the Passport Number field, enter the passport number.
- iv. In the Permanent Account Number (PAN) field, enter the PAN of the stakeholder.
- v. In the Aadhaar Number field, enter the Aadhaar number of the stakeholder.
- c) In the Residential Address in India section, enter the address details of the stakeholder.





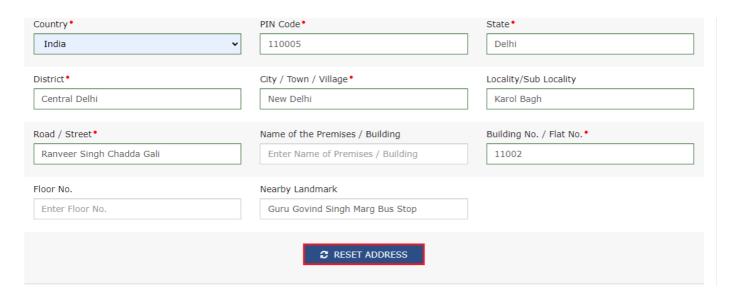
Other Information



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



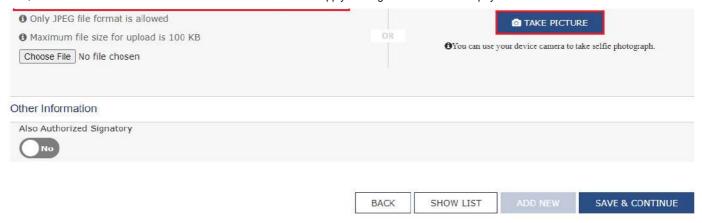
- The pin on the map can also be moved to the appropriate location. Click the **Confirm** button once the pin has been placed at the correct location.
- Based on the selection of the address, a few fields under Residential Address will be auto-populated. The fields under the Residential address section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



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

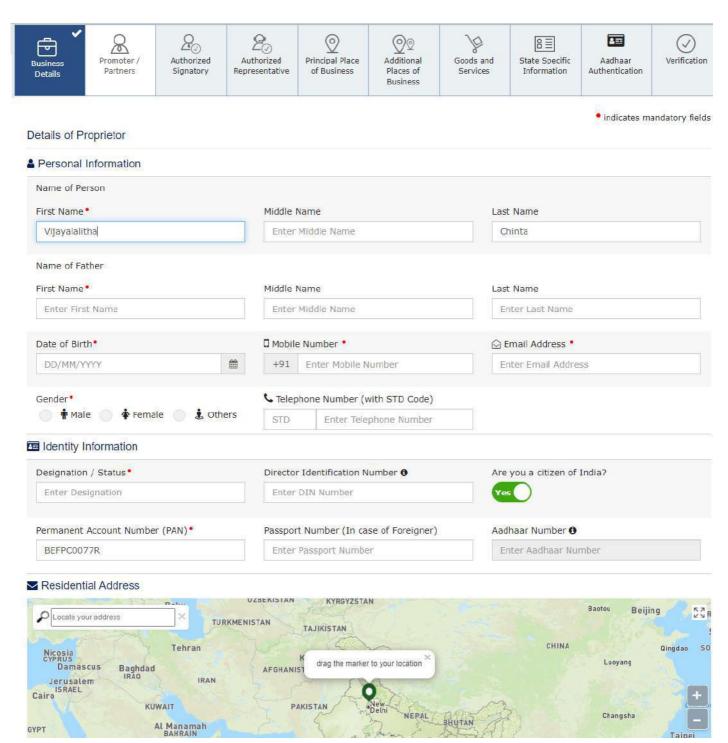


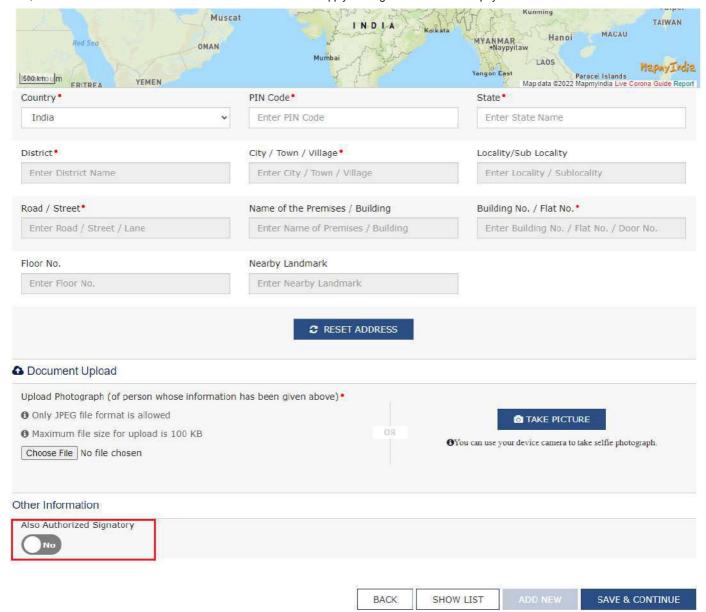
Personal Information			
Name of Person			
First Name •	Middle Name	Last Name	
Vijayalalitha	Enter Middle Name	Chinta	
Name of Father			
First Name	Middle Name Last Name		
Enter First Name	Enter Middle Name	Enter Last Name	
Date of Birth•	☐ Mobile Number •		
DD/MM/YYYY	+91 Enter Mobile Number	Enter Email Address	
SST VELDOWY STATE OF			
Gender • ↑  Male	▼ Telephone Number (with STD Code)		
	STD Enter Telephone Number		
Identity Information			
Designation / Status •	Director Identification Number 6	Are you a citizen of India?	
Enter Designation	Enter DIN Number	Yes	
Permanent Account Number (PAN)*	Passport Number (In case of Foreigner)	Aadhaar Number 🐧	
- 22 510		Enter Aadhaar Number	
Residential Address  Locate your address  Nicosia CYPRUS Damascus Damascus Baghdad Jerusalem IRAO IRAN	Enter Passport Number  VZBERISTAN  NISTAN  TAJIKISTAN  drag the marker to your location  AFGHANIST	Baotou Beijing	
Residential Address  Locate your address  TURKME  Nicosia CYPRUS Damascus Baghdad	NISTAN KYRGYZSTAN  AFGHANIST drag the marker to your location Argument of the marker of the	CHINA Qingdao Luoyang  Changsha  Kunming  TAIWA MYANMAR *Naypyitaw  LAOS	
Nicosia CYPRUS Damascus Baghdad Jerusalem airo KUWAIT  Al Manamah BAHRAIN Musc	OZBERISTAN KYRGYZSTAN  NISTAN TAJIKISTAN  AFGHANIST drag the marker to your location AFGHANIST Delhi NEPAL BHUT  AT IND I-A Kolkata	CHINA Gingdad Luoyang  Changsha  Kunming  Taiwa  MYANMAR Hanoi MACAU  MYANMAR HANOi Nayayitaw  LAOS  Vangon East  Paracel Islands	
Residential Address  Locate your address  Tehran CYPRUS Damascus Jerusalem ISRAEL airo  KUWAIT  Al Manamah BAHRAIN  Musc  Red Sea  OMAN  Onlikhoulm ERITREA  OUNTY	NISTAN TAJIKISTAN  AFGHANIST  drag the marker to your location  PAKISTAN NEPAL BRUT  at  INDI-A Kokata  PIN Code*	CHINA Qingdad Luoyang  Changsha  Kunming  Taip TAIWA MYANMAR Hanoi MACAU MACAU MACAU Mapdata ©2022 Mapmyindia Live Corona Guide I	
Residential Address  Locate your address  Turkme  Tehran  CYPRUS Damascus Jerusalem airo  KUWAIT  Al Manamah BAHRAIN  Musc  Red Sea  OMAN	NISTAN TAJIKISTAN  AFGHANIST drag the marker to your location  PAKISTAN New Delhi NEPAL BHUT  AT IND I-A Kolkata	CHINA Gingdad Luoyang  Changsha  Kunming  Taip  TAIWA  MYANMAR  MACAU  M	
Nicosia CYPRUS Damascus Jerusalem ISRAEL airo  Red Sea  DOURNOU MERITREA  RESIDENTIAL AL Manamah BAHRAIN  Musc	NISTAN TAJIKISTAN  AFGHANIST  drag the marker to your location  PAKISTAN NEPAL BRUT  at  INDI-A Kokata  PIN Code*	CHINA Qingdac Luoyang  Changsha  Kunming  Taip TAIWA  MYANMAR Hanoi MACAU  Vangon East Map data ©2022 Mapmyindia Live Corona Guide for State	
Residential Address  Locate your address  Turkme  Tehran  Cyprus  Damascus  Jerusalem airo  Kuwait  Al Manamah BAHRAIN  Musc  Red Sea  OMAN  OMAN	NISTAN  TAJIKISTAN  AFGHANIST  Orag the marker to your location  New Delhi  NEPAL BHUT  AND I-A  Koikata  PIN Code  Enter PIN Code	CHINA Qingdad Luoyang  Changsha  Kunming  Taip  TAIWA  MYANMAR  Hanoi  MACAU  M	
Nicosia CYPRUS Damascus Jerusalem ISRAEL airo  Red Sea  OMAN  Doktoulm ERITREA  District  Residential Address  TURKME  Tehran  Tehran  KUWAIT  Al Manamah BAHRAIN  Musc  OMAN	PIN Code  Enter PIN Code  City / Town / Village  KYRGYZSTAN  KYRGYZSTAN  NEPAL BRUT  NEPAL	CHINA Qingdac Luoyang  Changsha  Kunming  Taip TAIWA  MYANMAR Hanoi MACAU  Vangon East Map data ©2022 MapmyIndia Live Corona Guide for State  Enter State Name  Locality/Sub Locality	
Nicosia CYPRUS Damascus Damascus Baghdad Jerusalem airo  KUWAIT  Al Manamah BAHRAIN  Musc  Red Sea  OMAN  Output  India  Pertrea  Pertrea	AFGHANIST  PAKISTAN  PAKISTAN  PIN Code  Enter PIN Code  City / Town / Village  Enter City / Town / Village	China Qingdad Luoyang  Changsha  Kunming  Taip TAIWA MYANMAR Naypyitaw  LAOS Paracel Islands Map data ©2022 Mapmyindia Live Corona Guide F State  Enter State Name  Locality/Sub Locality  Enter Locality / Sublocality	
Nicosia CYPRUS Damascus Jerusalem ISRAEL airo  Red Sea  OMAN  Doktoulm ERITREA  PET  Red Sea  OMAN  Oboktoulm Strict  Enter District Name	PIN Code  City / Town / Village  Name of the Premises / Building	CHINA Qingdad Luoyang  Changsha  Kunming  Taip TAIWA  MYANMAR Hanoi MACAU  Yangon East Map data ©2022 Mapmyindia Live Corona Guide for State  Enter State Name  Locality/Sub Locality  Enter Locality / Sublocality  Building No. / Flat No.*	
Residential Address  Locate your address  TURKME  Nicosia CYPRUS Damascus Baghdad IRAO IRAN ISAAEL airo  KUWAIT  Al Manamah BAHRAIN Musc  Red Sea OMAN  Ookhoum ERITREA  YEMEN  Oountry  India  District  Enter District Name  Ood / Street  Enter Road / Street / Lane	PAKISTAN  PAKISTAN  PAKISTAN  PAKISTAN  PAKISTAN  PIN Code  Enter PIN Code  City / Town / Village  Enter City / Town / Village  Name of the Premises / Building  Enter Name of Premises / Building	CHINA Qingdan Luoyang  Changsha  Kunming  Taig TAIWA MYANMAR Hanoi Naypyitaw  LAOS  Vangon East Map data @2022 Mapmyindia Live Corona Guide  State  Enter State Name  Locality/Sub Locality  Enter Locality / Sublocality  Building No. / Flat No.*	



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

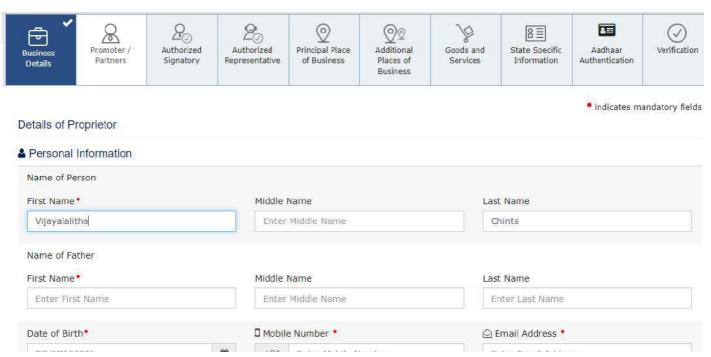
e) In case the promoter or partner is also the authorized signatory, select the Also Authorized Signatory as Yes and details will be auto-populated in the Authorized Signatory tab.

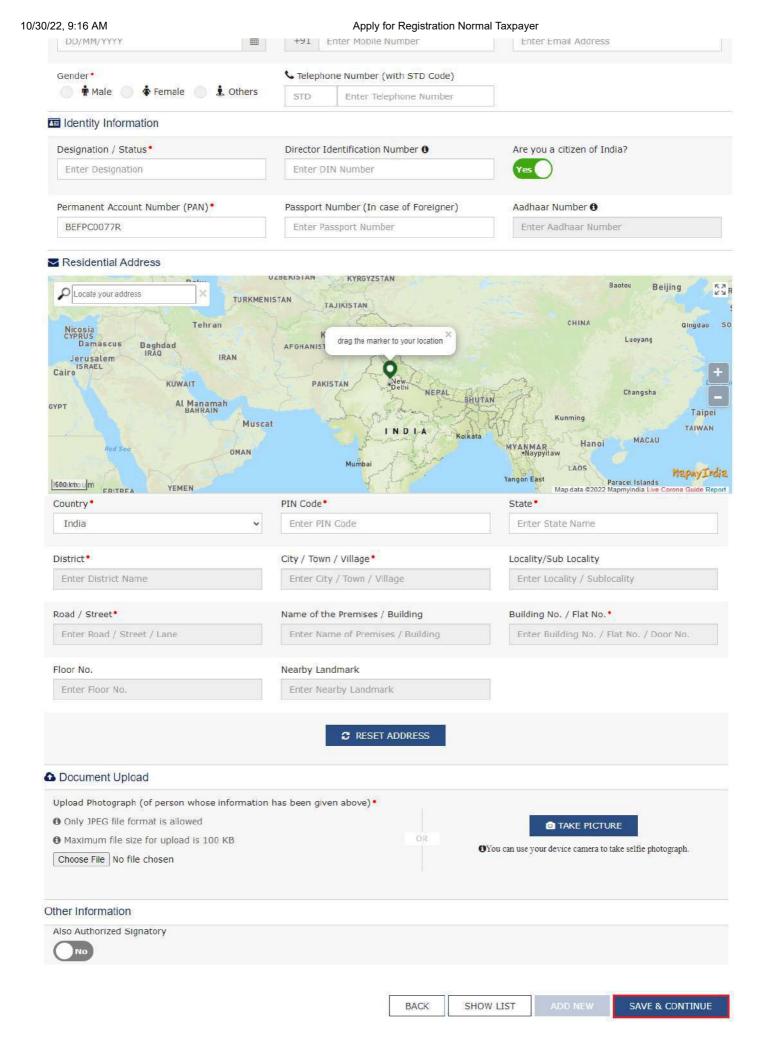




# f) Click the **SAVE & CONTINUE** button.

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



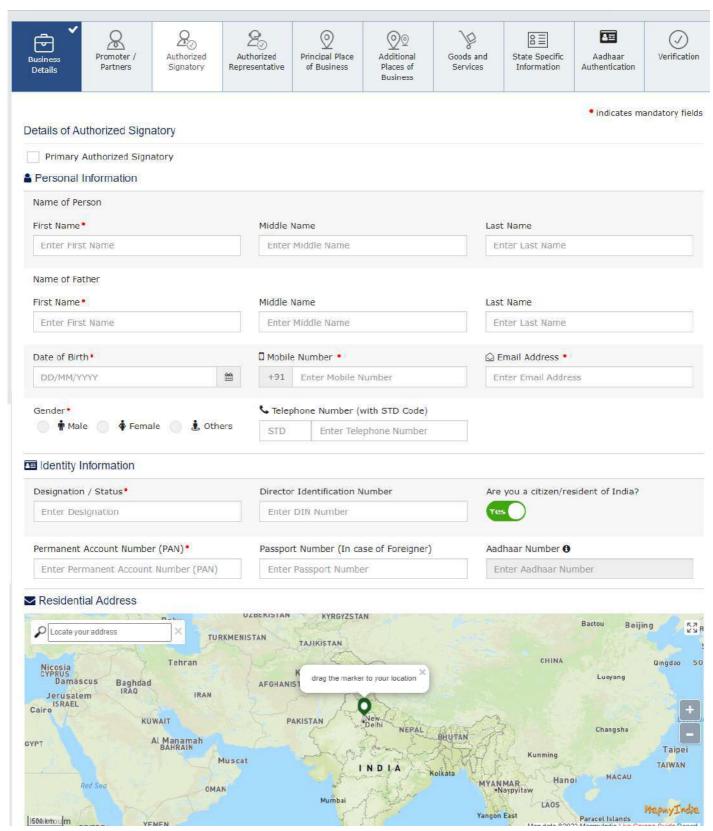


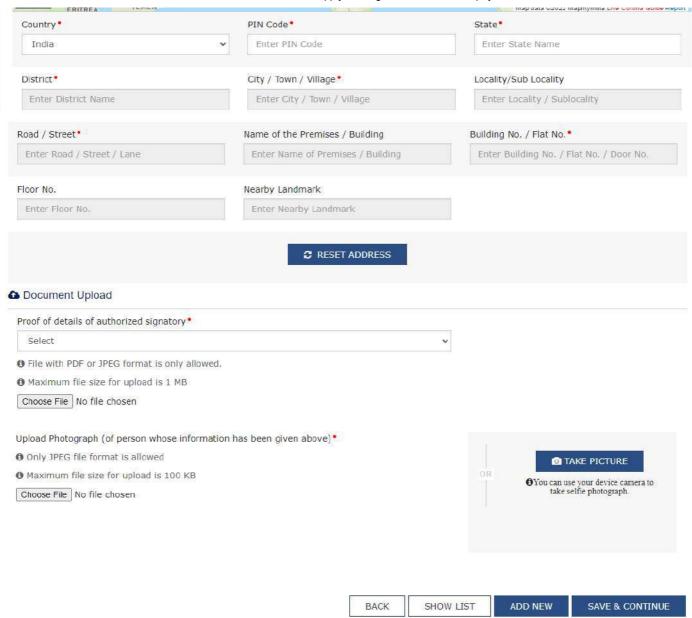
## 21 (c) Authorized Signatory tab:

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

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

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





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

Note: DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- · Foreign Company registered in India
- iii. In case you are a citizen of India, select Yes or else select No.
  - a. In case of NO
  - b. In the **Passport Number field**, enter the passport number.
- iv. In the Permanent Account Number (PAN) field, enter the PAN of the authorized signatory.

v. In the Aadhaar Number field, enter the Aadhar number of the authorized signatory.

#### Note:

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

- d) In the **Residential Address** section, enter the address details of the authorized signatory. Based on the State selected, select the district and enter the corresponding pin code.
  - You can select the address from the Locate your address field on the map. On typing the address, you will be
    given a list of options. Select from the list and click the Confirm button.
  - The pin on the map can also be moved to the appropriate location. Click the Confirm button once the pin has been placed at the correct location.
  - Based on the selection of the address, a few fields under Residential Address will be auto-populated.
  - To change the address, the user can click the Reset Address button.
- e) In the **Document Upload** section, click the Choose file button. Navigate and select the Proof of Appointment and photograph of the authorized signatory.

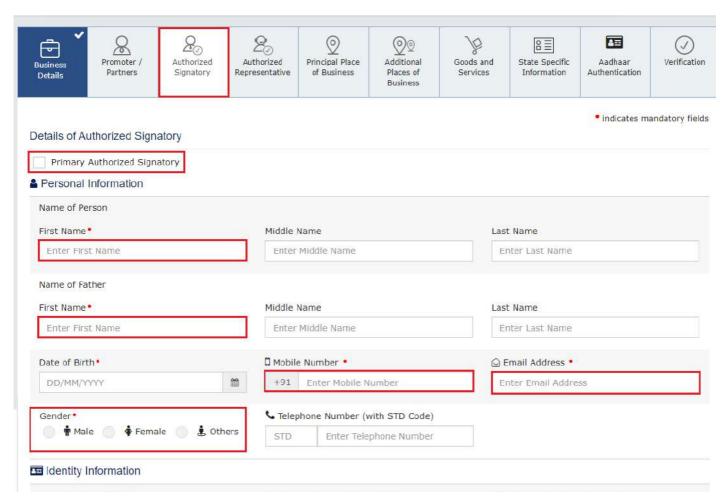
### Note:

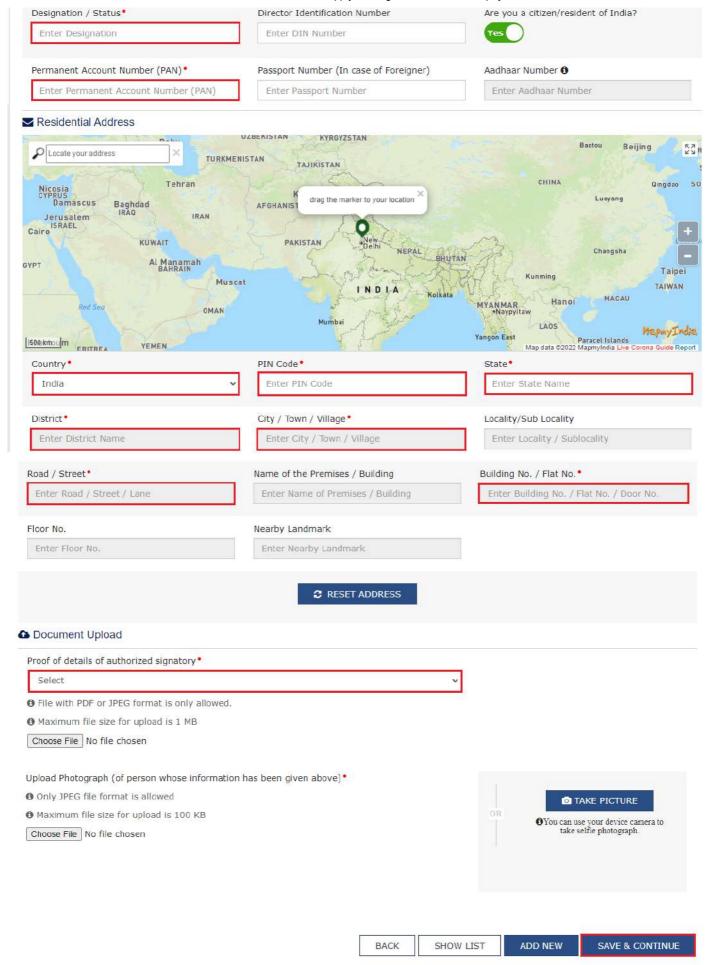
You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of Authorized Signatory and 100 KB as photograph of the authorized signatory.

f) Click the SAVE & CONTINUE button.

#### Note:

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





# 21 (d) Authorized Representative tab:

This tab page displays the details of the authorized representative.

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

#### (i). In case of GST Practitioner

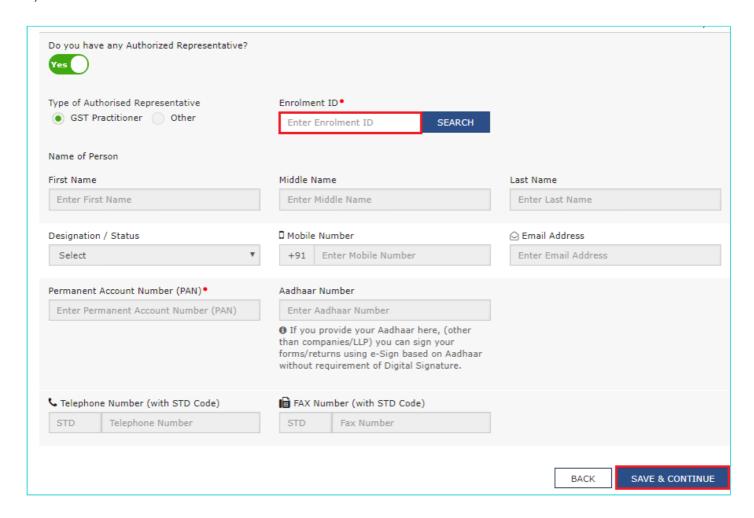
- a. In the Enrolment ID field, enter the enrolment ID of the authorized representative.
- b. Click the **SEARCH** button.

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

## (ii). In case of Other

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

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



# 21 (e) Principal Place of Business tab:

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

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

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

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

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

- b) In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- c) In the Nature of Possession of Premises drop-down list, select the nature of possession of premises.

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

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

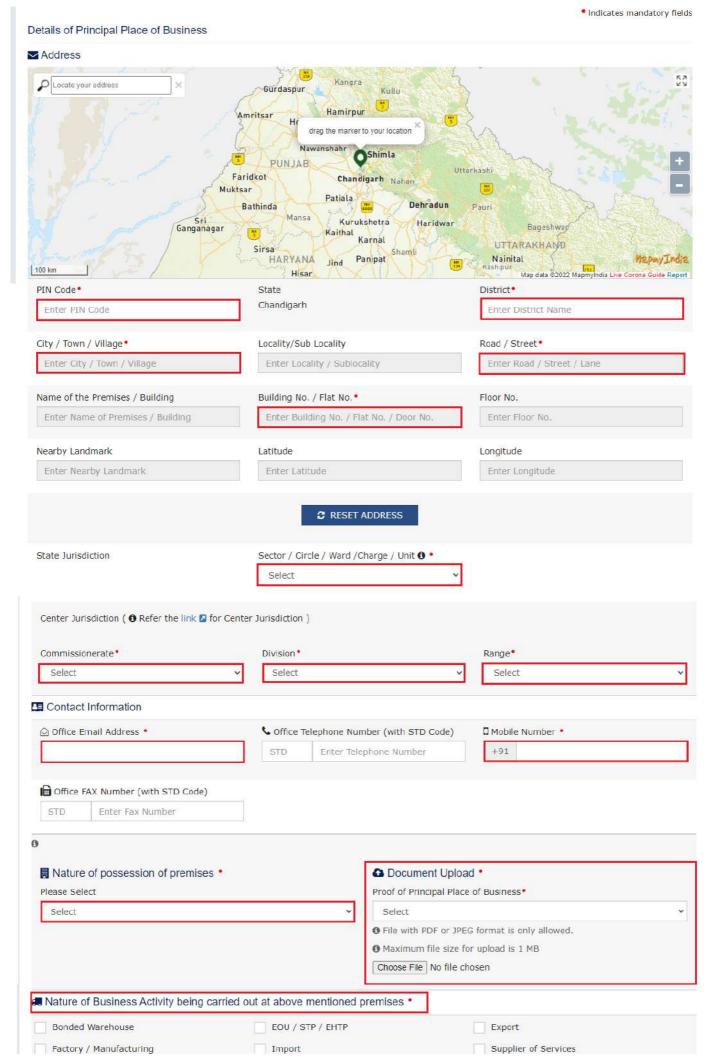
#### Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- You can upload these documents for the proof of Principal Place of Business.
- For Own premises Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For Rented or Leased premises A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For premises not covered above A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
- e) In the **Proof of SEZ Unit/SEZ Developer approval for the premises** section, click the **Choose File** button to upload the proof of SEZ unit or SEZ developer approval for the premises.

## Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- This attachment section is mandatory only if you have selected SEZ unit / Developer in 'Reason to Obtain Registration' in Business Details tab.
- Please read the instructions specified on the form for uploading any documents.
- f) Select the checkbox for Nature of Business activities being carried out at above mentioned premises.
- g) In case you have additional place of business, select Yes for Have Additional Place of Business.
- h) Click the SAVE & CONTINUE button.

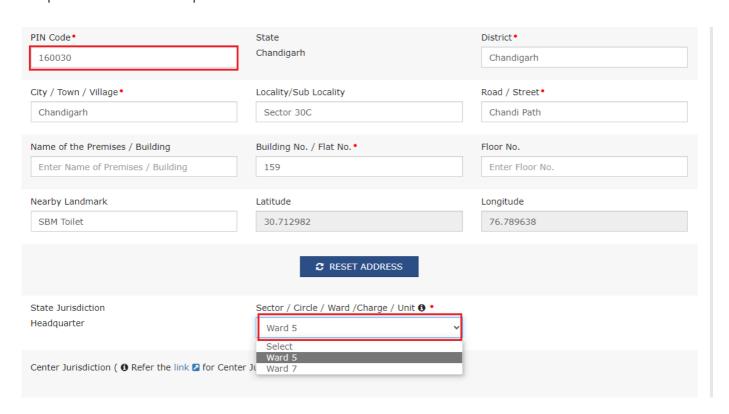


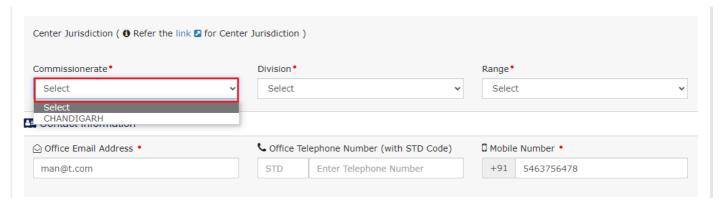


Leasing Business	Office / Sale Office	Recipient of Goods or Services	
Retail Business	Warehouse / Depot	Wholesale Business	
Works Contract	Others (Please Specify)		
lave Additional Place of Business	X-3		
No			

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

**Note**: The display of the jurisdiction is based on the PIN codes mapped with these jurisdictions. A sample screenshot has been provided below for reference.

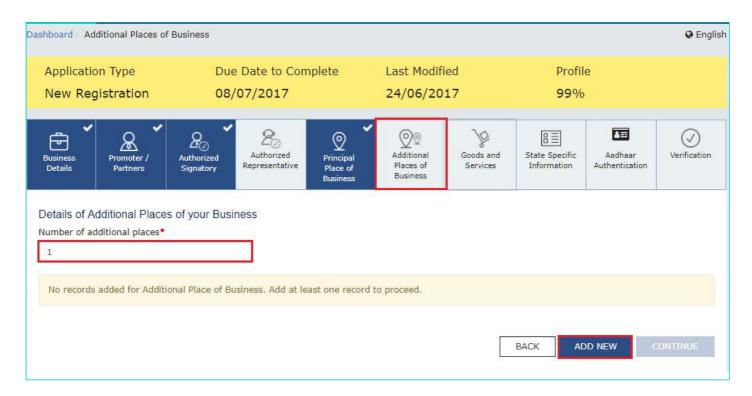




## 21 (f) Additional Places of Business tab:

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

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



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

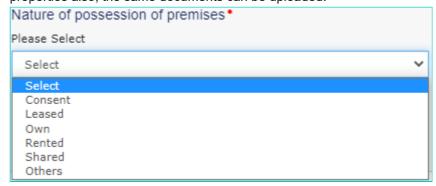
**Note**: In case you are applying for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, In the Principal Place of business/ Additional place of business, you need to provide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

#### Note:

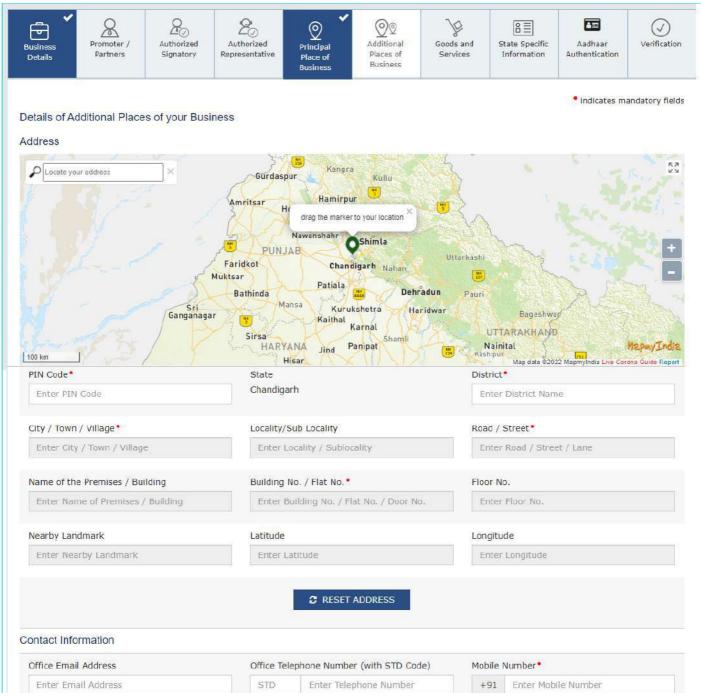
- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- You can upload maximum of 2 documents.
- You can upload these documents for the proof of Principal Place of Business.
  - For Own premises Any document in support of the ownership of the premises like latest Property Tax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

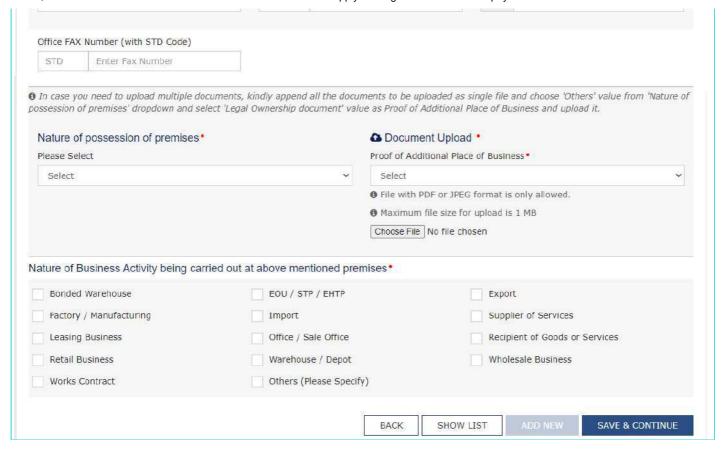
copy of Electricity Bill.

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



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



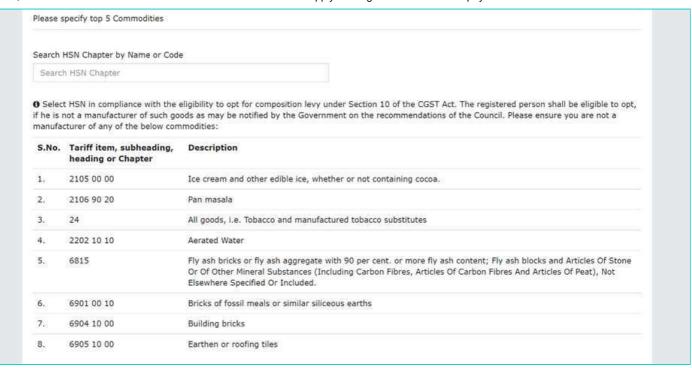


### 21 (g) Goods and Services tab:

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

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

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

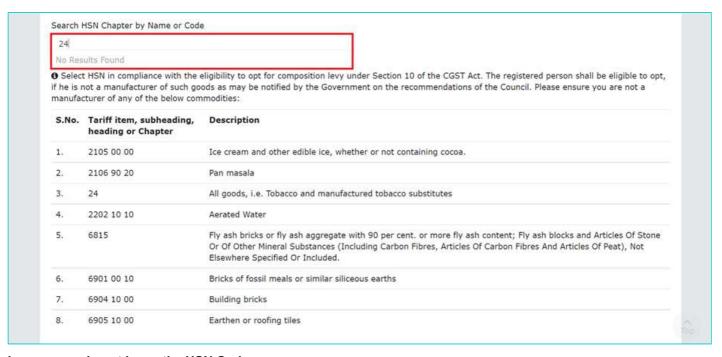


(i). Goods Tab: In some cases, you may know the HSN Code, and in some cases you might not know the HSN Code. Follow the steps given below to fill the HSN Code.

## In case you know the HSN Code:

Let us take an example that you need to add the HSN Code 6105. To add the HSN Code, perform the following steps: a. In the **Search HSN Chapter by Name or Code** field, enter the first four digits 6105 from the HSN Code. HSN Code is successfully added.

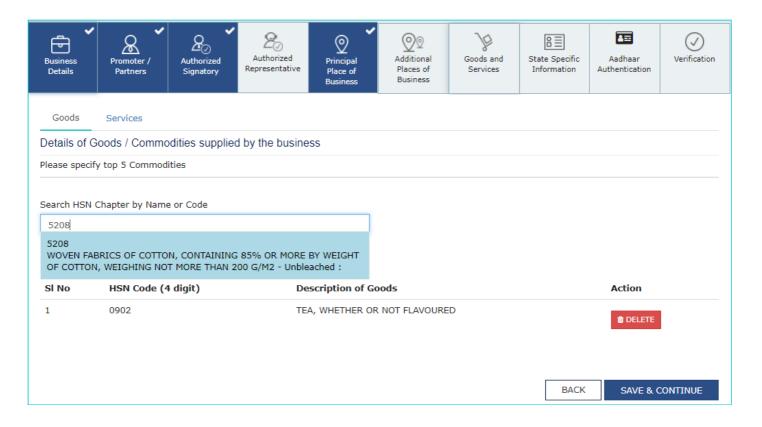
**Note**: In case you type any of the restricted HSN code, 'No Results found' message will be shown on the screen. Enter the valid HSN code of the commodity (eligible to opt for composition levy).



# In case you do not know the HSN Code:

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

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



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

## In case you know the Service Classification Code:

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

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

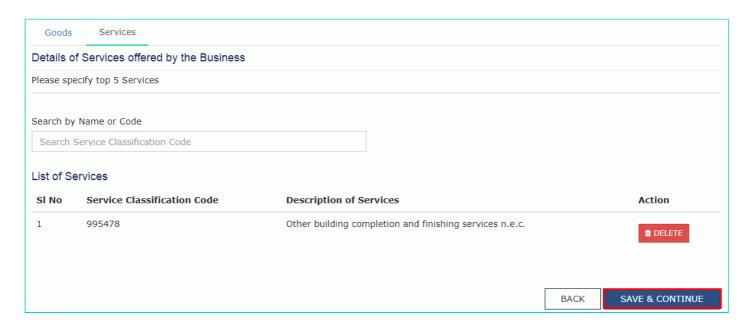
### In case you do not know the Service Classification Code:

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

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



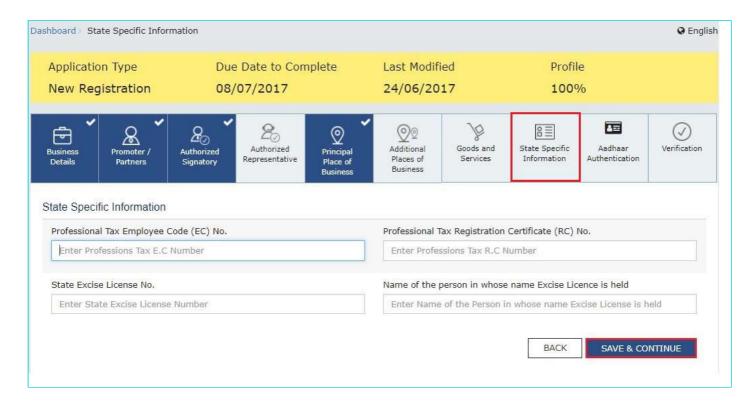
## b) Click the SAVE & CONTINUE button.



## 21 (h) State Specific Information tab:

This tab page displays the details of the state.

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



# 21 (i) Aadhaar Authentication tab:

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

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

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

# In case, you have selected Yes:

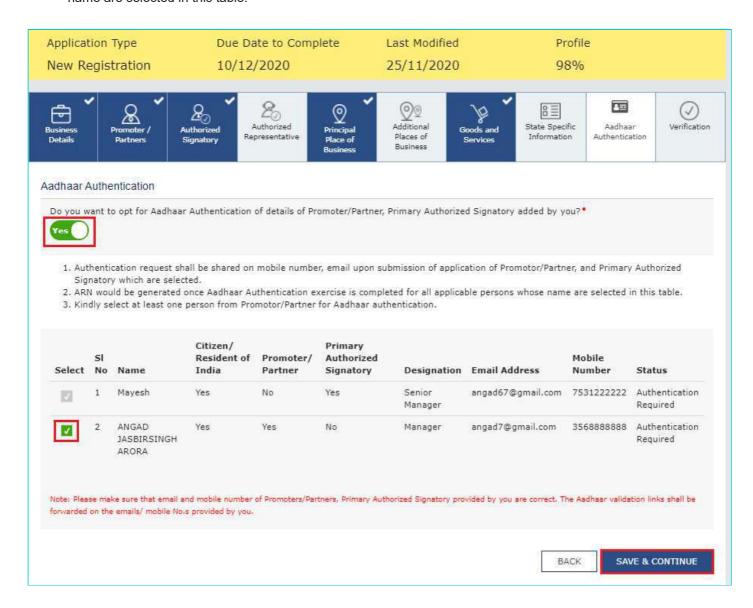
a) Select **Yes**, in case, you want to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories. **Note**:

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

- within 7 working days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action in 7 working days, therefter, then application will get deemed approved after 7 working days.
- In case, you have opted "No" for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 7 Working days. Registration will be marked for mandatory site visit and approval thereafter, by the Tax Official. Registration application will get deemed approved after 30 calendar days, if Tax Official doesn't take any action. If Tax Official raises SCN within 30 calendar days, then you will have 7 working days to reply to it. Tax Official can take further action on that reply within 7 working days. If Tax Official doesn't take any action within 7 working days, then application will get deemed approved.
- b) From the list displayed on the Aadhaar Authentication tab, select at least one person for Aadhaar authentication. Click the **SAVE & CONTINUE** button.

#### Note:

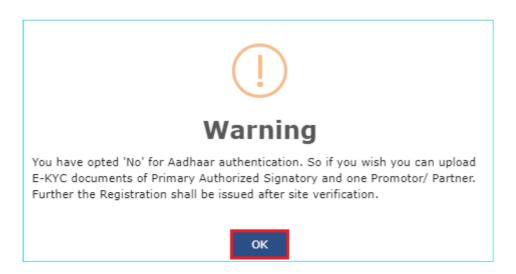
- You will receive authentication link on mobile number and e-mails IDs of the Promoters/ Partners, or Authorized Signatories as selected here.
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- ARN would be generated once Aadhaar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



## In case, you have selected No:

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

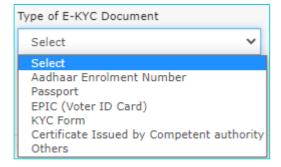
Note: In case, you have opted "No" for Aadhaar authentication, while registering on the GST Portal, Registration application will not be deemed approved within 7 Working days. Registration will be marked for mandatory site visit and approval thereafter, by the Tax Official.

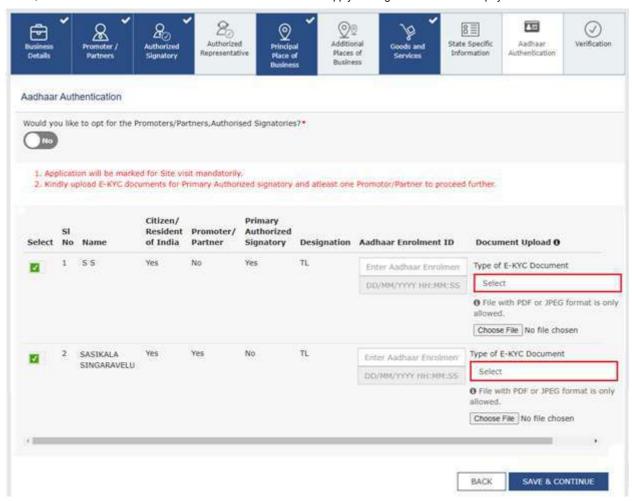


b) You can upload E-KYC documents for Primary Authorized Signatory and at least one Promoter/Partner.

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

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



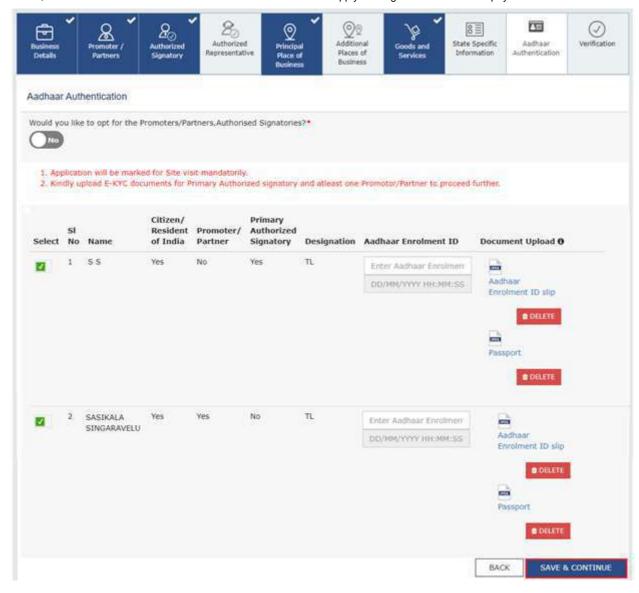


Note: The Aadhaar Enrollment ID should be different for different Promoter/Partners and Authorized Signatories. In case you enter the same Enrollment ID, an error message will be displayed.

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

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

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



# 21 (j) Verification tab:

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

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

- a. Select the Verification checkbox.
- b. In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
- c. In the **Place** field, enter the place where the form is filed.
- d. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/E-Signature or EVC.

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

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

## In Case of DSC:

e. Click the SUBMIT WITH DSC button.

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

#### Note:

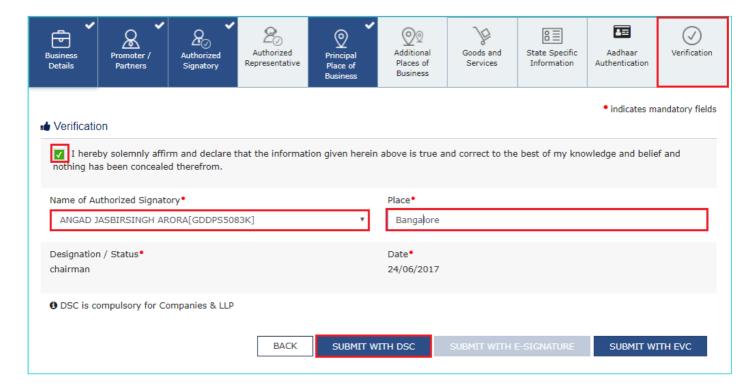
- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

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

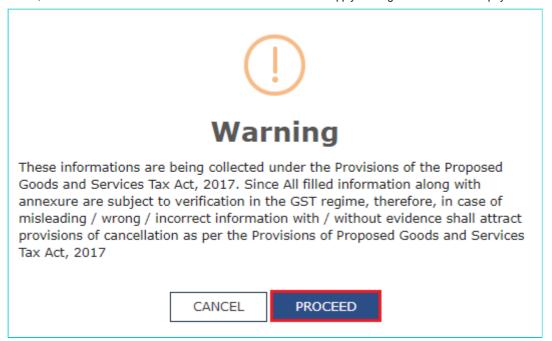
- 1. Click the item tray.
- 2. Double click the emSigner icon.
- 3. Click the **Hide Service button** to minimize the dialog box.
- 4. Select the certificate and click the **SIGN** button.
- 5. Enter the PIN (dongle password) for the attached DSC.

#### Note:

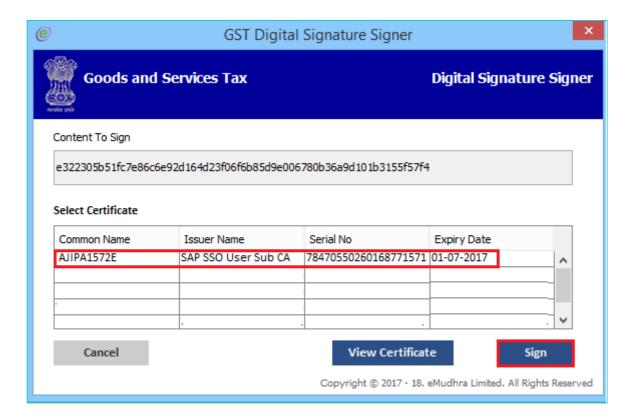
To view the details of your DSC, click the View Certificate button.



f. Click the **PROCEED** button.



g. Select the certificate and click the SIGN button.



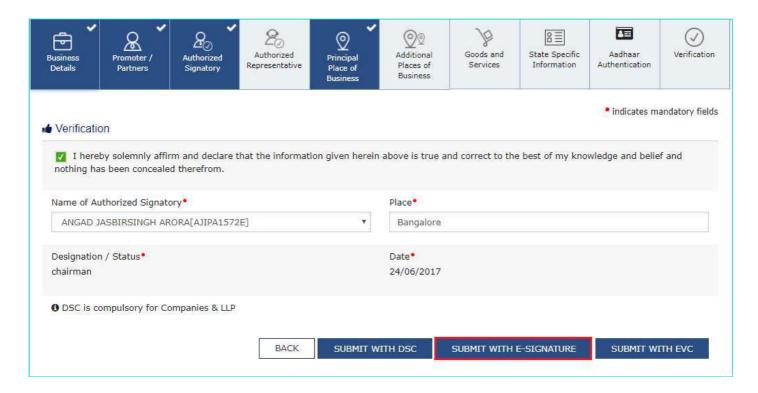
h. The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

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



## In Case of E-Signature:

e. Click the SUBMIT WITH E-SIGNATURE button.



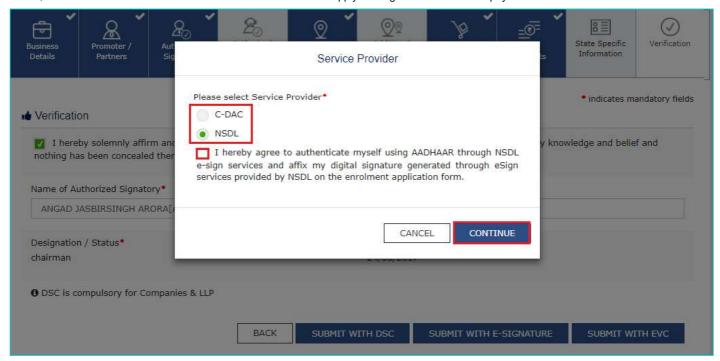
f. In the Please select Service Provider option, select the appropriate Service Provider.

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

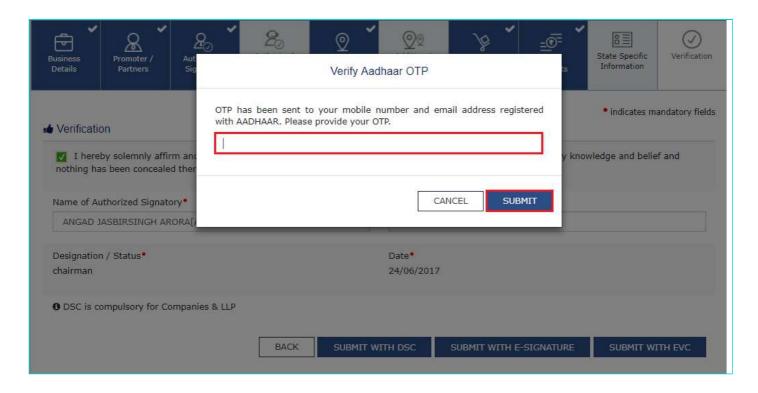
g. Select the checkbox for declaration.

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

h. Click the **CONTINUE** button.



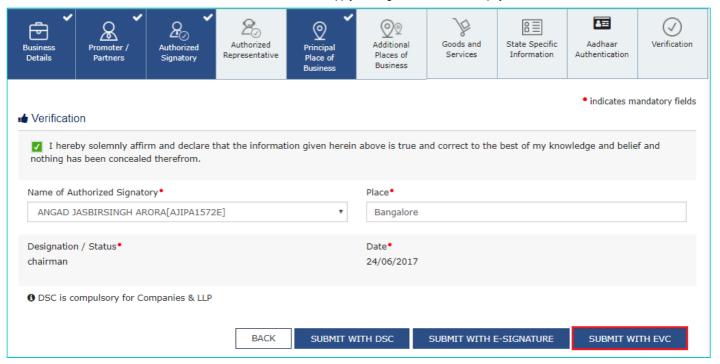
i. **Verify Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar. Click the **SUBMIT** button.



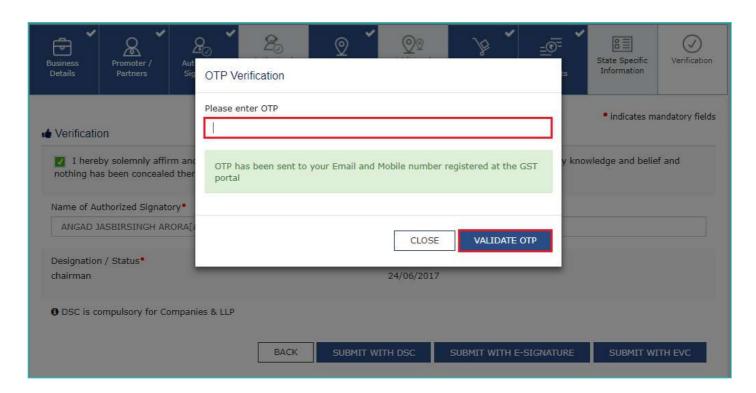
The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

#### In Case of EVC:

e. Click the SUBMIT WITH EVC button.



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



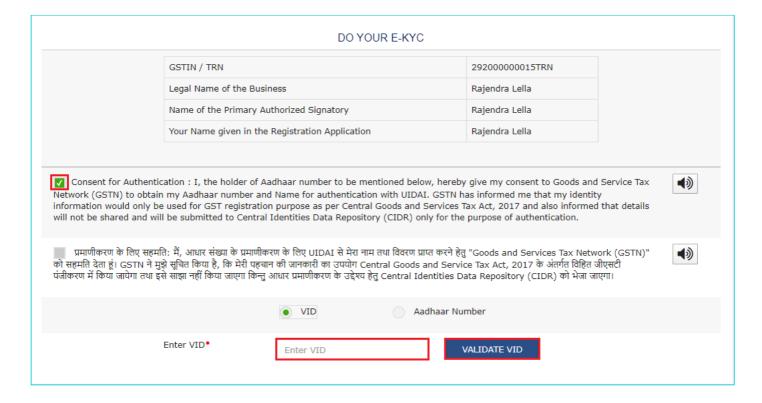
g. The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

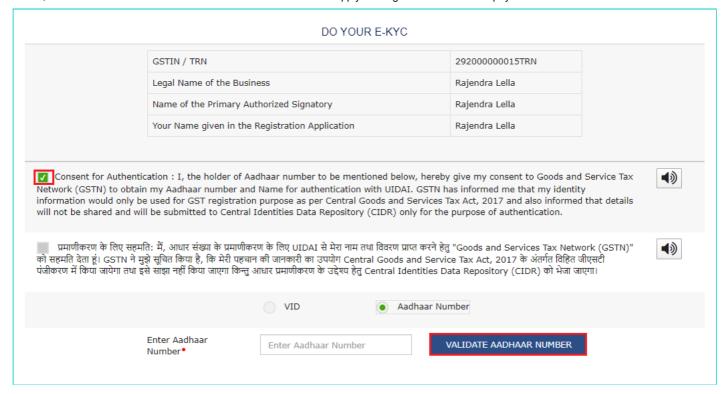


## Aadhaar Authentication (E-KYC) via link shared on GST registered mobile number and e-mail IDs

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.

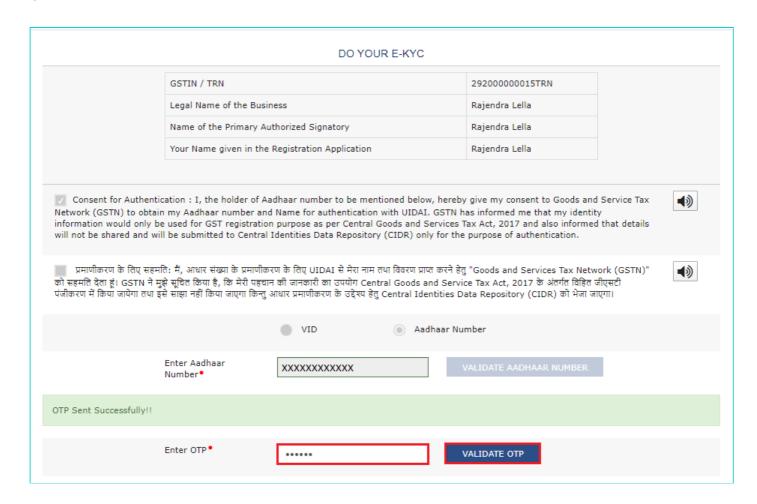
- Please note you will receive common OTP on mobile number and E-mail ID linked with your Aadhaar for its authentication.
- 22. Click the authentication link received on GST registered mobile number and e-mails IDs of the Promoters/ Partners, Authorized Signatories. Select the **Consent for Authentication**.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

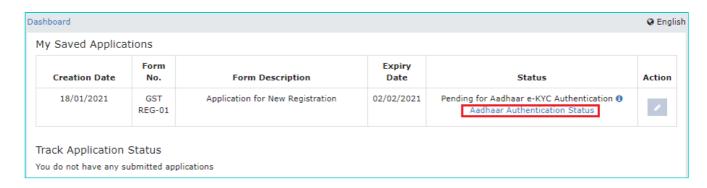


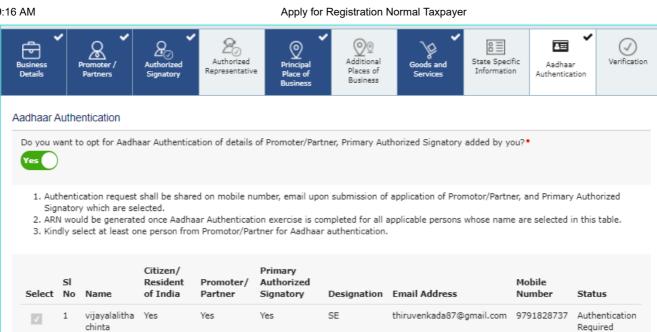
24. A success message is displayed when Aadhaar is successfully verified for e-KYC authentication. Click OK.



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





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

RESEND VERIFICATION LINK

BACK

CONTINUE

### Manual > Application for Filing Clarification

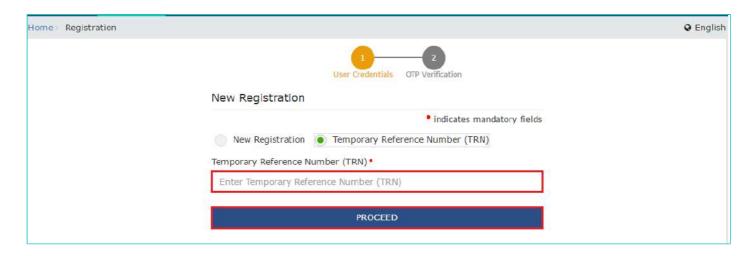
I have received notice for seeking clarifications by Tax Official on the GST Portal. How do I respond to the notice issued by the Tax Official?

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

In case of New Registration:
In case of Exisiting Registration:

#### New RegistrationIn case of:

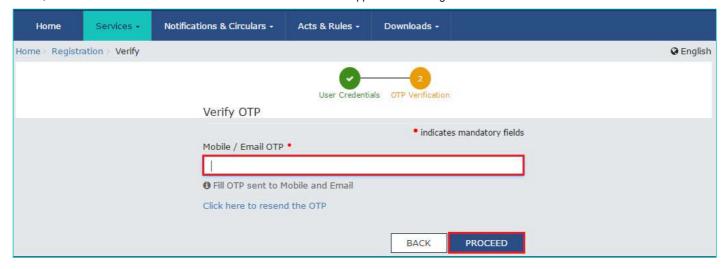
- 1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
- 2. Click the **REGISTER NOW** link.
- 3. Select the Temporary Reference Number (TRN) option.
- 4. In the Temporary Reference Number (TRN) field, enter the TRN received.
- 5. Click the PROCEED button.



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

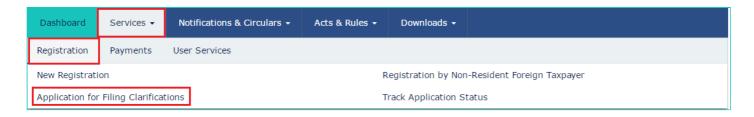
#### Note:

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

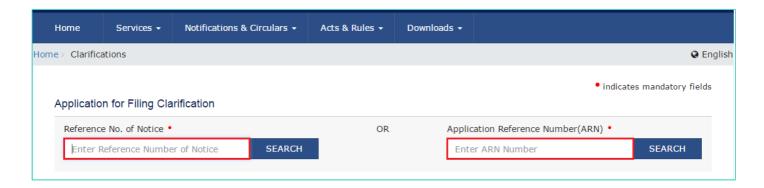


### In case of Existing Registration:

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



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



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



#### 4.1 In case of Yes:

a. Click the PROCEED button.

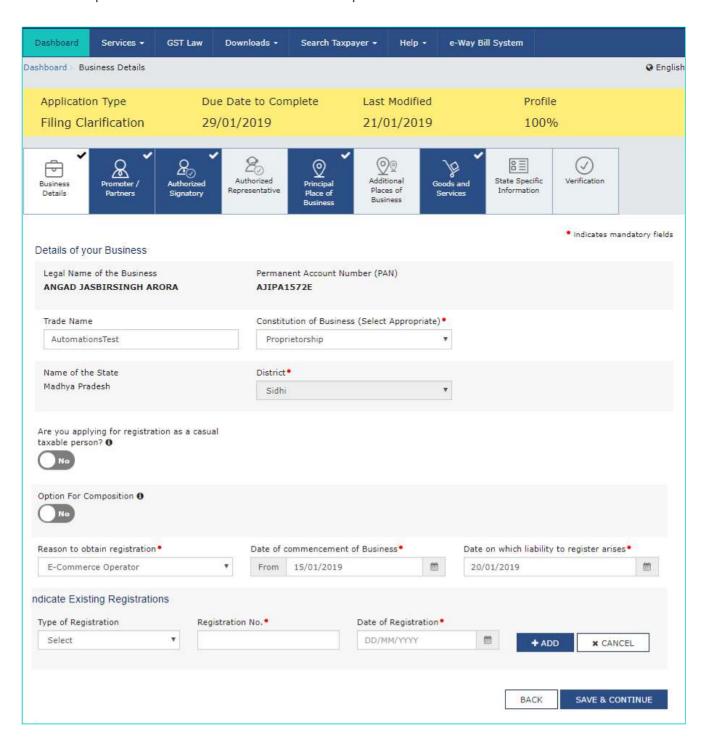


4.1 b A warning pop up will be displayed on the screen. Select the **OPEN FIELDS WITH QUERIES RASIED THROUGH REG-03** option if you want to edit only the fields for which Notice has been issued by the tax officer. **Note1**: Select the **OPEN ALL ALLOWED FIELDS** option if you want to edit all the allowed fields while submitting response in GST REG 04.

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

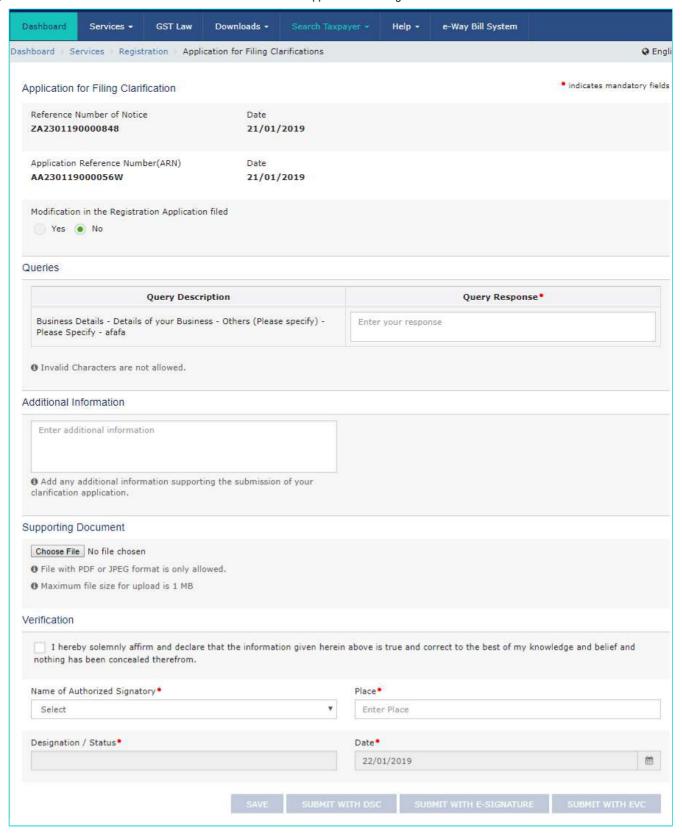


c. Original application is available in editable mode for all those fields for which Notice has been issued. Edit the details and upload the additional documents wherever required.



#### 4.2 In case of No:

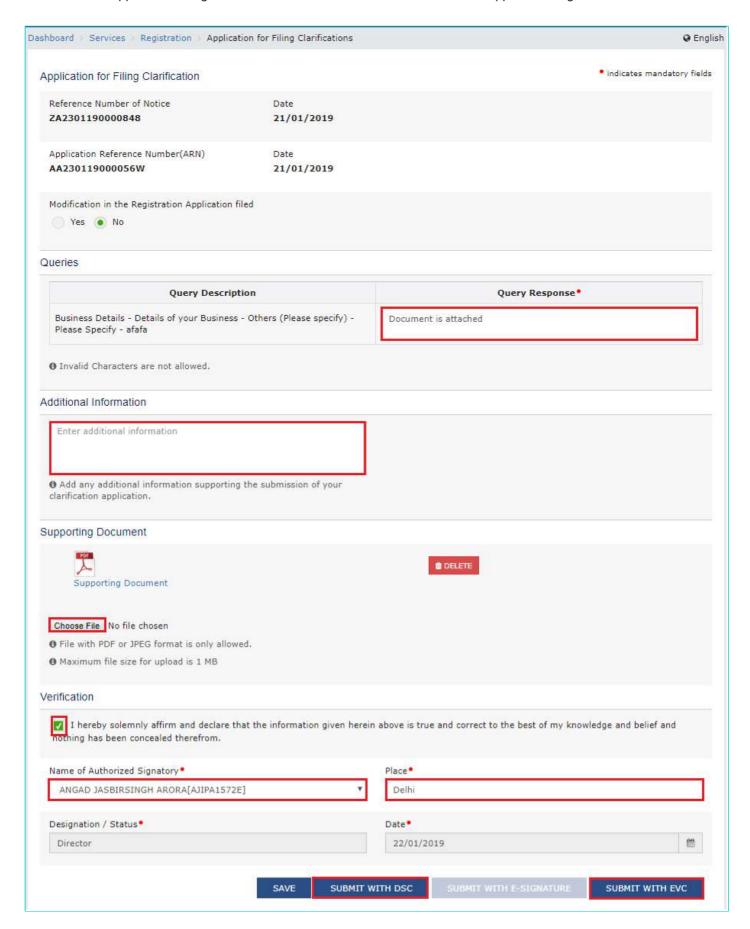
a. The application is displayed for filing clarification.



- 5. In the **Query Repsonse** field, enter your response.
- 6. In the **Additional Information** field, enter any additional information supporting the submission of your clarification application.
- 7. Click **Choose File** button to upload any supporting document.
- 8. Select the Verification checkbox.
- 9. Select the Name of Authorized Signatory from the drop-down list.
- 10. Enter the Place from where application is being filed.

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

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



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

a. Click the SUBMIT WITH DSC button.

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

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

- a. Click the SUBMIT WITH EVC button.
- b. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.
- 13. A success message is displayed. Intimation of submission of the form by the Taxpayer is sent via SMS to the applicant on the registered mobile number. Email is sent to the applicant as well the authorized signatory.



### Manual > Track Application Status > Pre Login

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

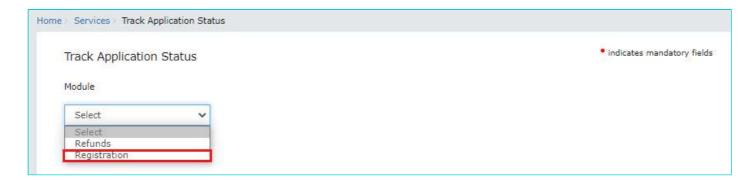
You can track the status of any application related to registration (like new registration, core amendment of registration, cancellation of registration etc.), using ARN at pre-login stage, once the application is submitted on the Portal.

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

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



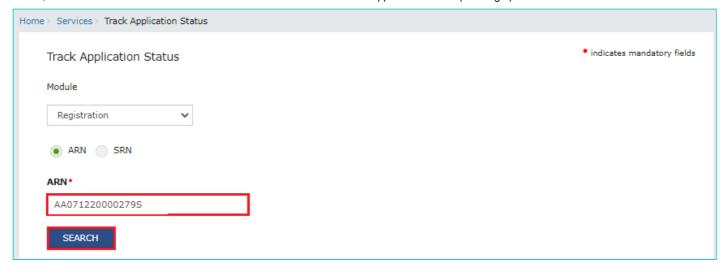
2. Track Application Status page is displayed. Select the Registration option from the Module drop-down list.



- 3.1 <u>In case of ARN</u>: On submission of the registration application on the GST Portal, you will be given an Application Reference Number (ARN). You can track status of your application by tracking this ARN.
- 3.2 <u>In case of SRN</u>: On submission of the registration application on the MCA Portal, you will be given a Service Request Number (SRN). You can track status of your application by tracking this SRN.

#### 3.1 In case of ARN

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



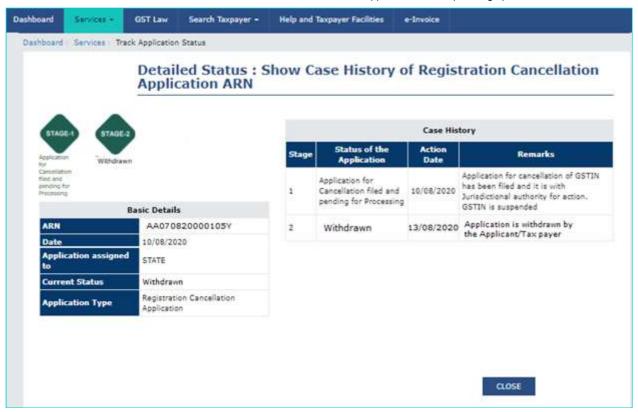
3.1.2. Detailed status of the New Registration Application ARN is displayed.

#### Note:

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



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

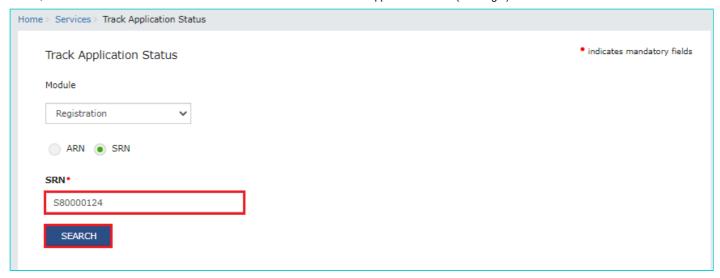


Note: The cancellation application can be accepted or rejected by the tax officer. The reference image is shown below.



#### 3.2 In case of SRN

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



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

#### Note:

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



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



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

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

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

### Manual > Registration Application > My Saved Applications

### How can I view my saved applications?

To view the saved applications, perform the following steps:

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



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

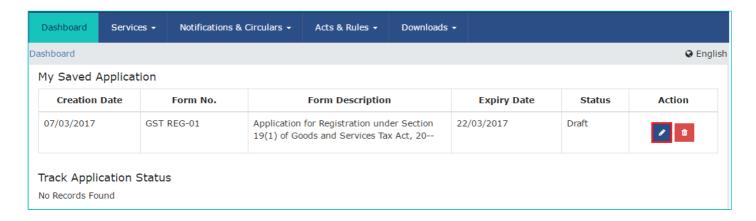
#### Note:

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



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

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



#### Note:

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



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





















#### Aadhaar Authentication

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



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

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

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

RESEND VERIFICATION LINK

BACK

CONTINUE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

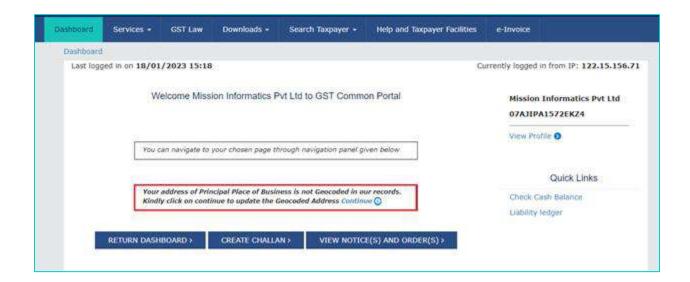
**Note 1**: This facility is currently provided for **Delhi** and **Haryana** taxpayers only, and it will gradually be extended to taxpayers from other States and UTs.

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

To Geocode the address, please follow the below steps:

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

**Note:** This message will not be displayed for the users who have already geocoded their address.

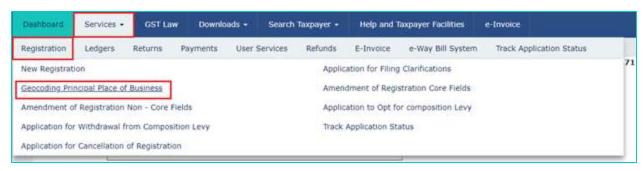


**Note**: An information will be displayed when you hover the mouse over information icon.



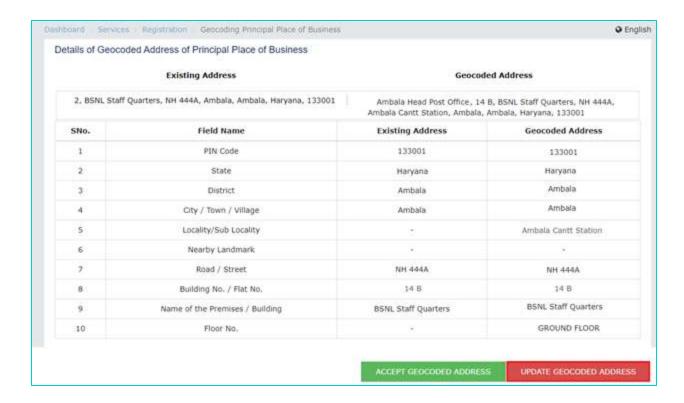
The facility has been provided to the taxpayers so that they can map geographic coordinates (latitude & longitude) of their address of Principal Place of Business on maps.

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



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

3. Details of Geocoded Address of Principal Place of Business page is displayed with details of your existing Principal Place of Business as per your registration details. Click on **ACCEPT GEOCODED ADDRESS** or **UPDATE GEOCODED ADDRESS** button to proceed.

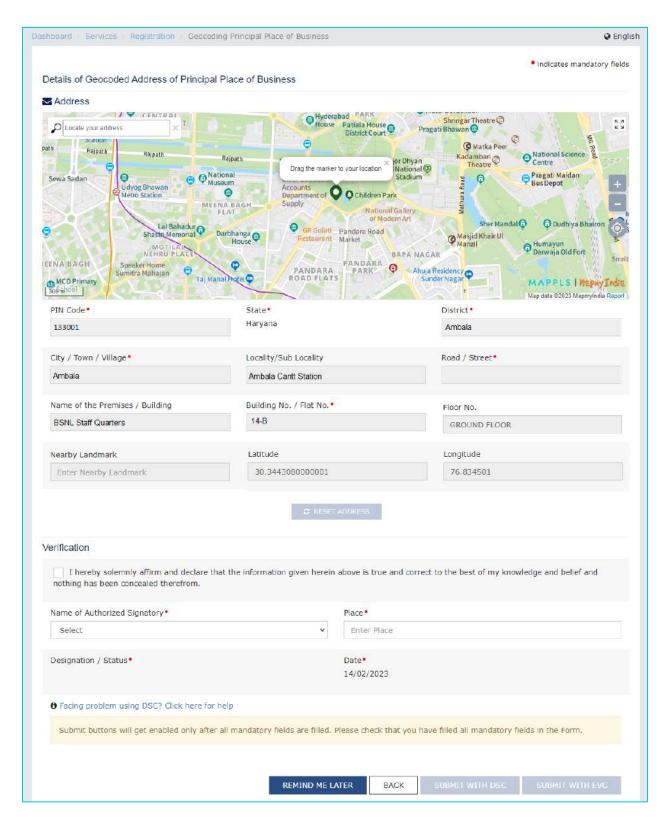


#### A. ACCEPT GEOCODED ADDRESS

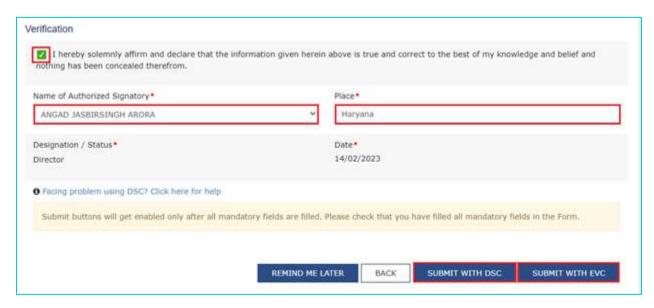
1. In case address appearing in Geocoded Address column is correct, click on the **ACCEPT GEOCODED ADDRESS** button to accept the available Geocoded Address.



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



- 3. Select the **Verification** checkbox. Select the **Name of Authorized Signatory** from the drop-down list and enter the Place from where application is being filed.
- 4. Click on SUBMIT WITH DSC or SUBMIT WITH EVC as applicable/ eligible.



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

- 5.1. In case of **SUBMIT WITH DSC**:
- a. Click the **SUBMIT WITH DSC** button.
- b. Click the **PROCEED** button.
- c. Select the certificate and click the **SIGN** button.
- 5.2. In case of **SUBMIT WITH EVC**:
- a. Click the **SUBMIT WITH EVC** button.
- b. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.
- 6. A success message is displayed. Intimation of the update is sent to the registered Email ID and Mobile Number.

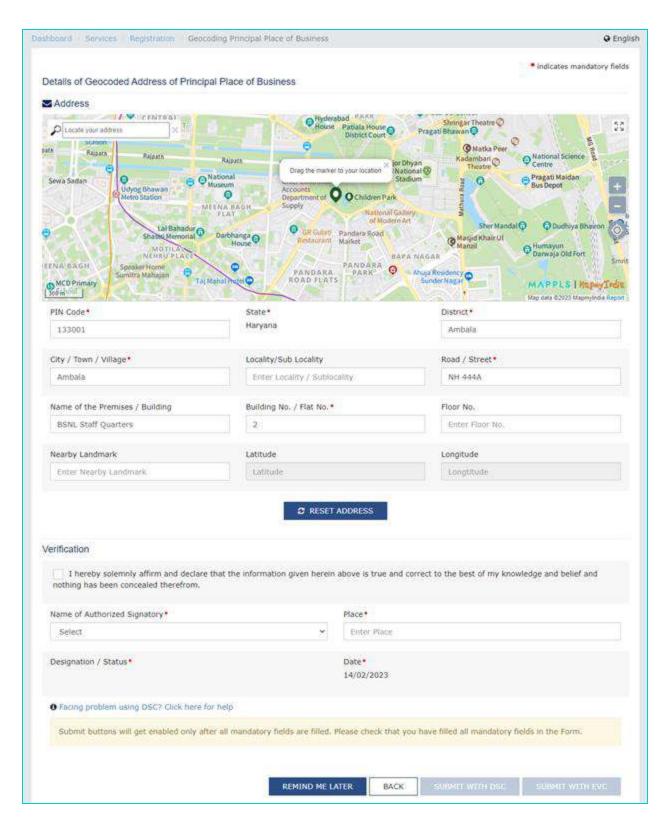


#### **B. UPDATE GEOCODED ADDRESS**

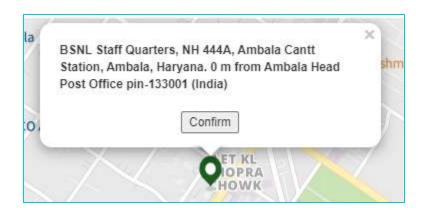
1. In case Geocoded Address is not available on screen or you are not in agreement with available Geocoded address, then you can click on the **UPDATE GEOCODED ADDRESS** button. You will be redirected to update your address.



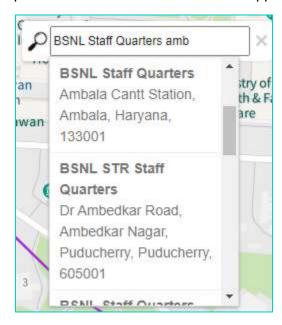
2. The details of the existing Principal Place of Business as per the Registration details are displayed along with the Map above them.



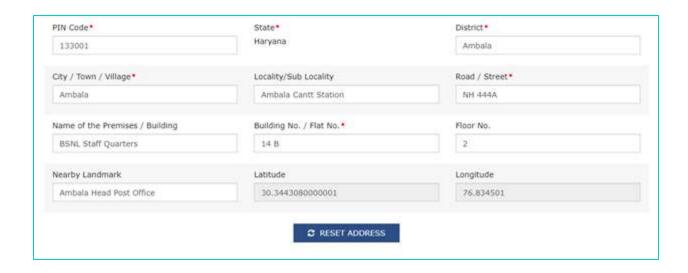
• The pin on the map can be moved to the appropriate location. Click the Confirm button once the pin has been placed at the correct location. Based on the selection of the address, the fields will be auto-populated.



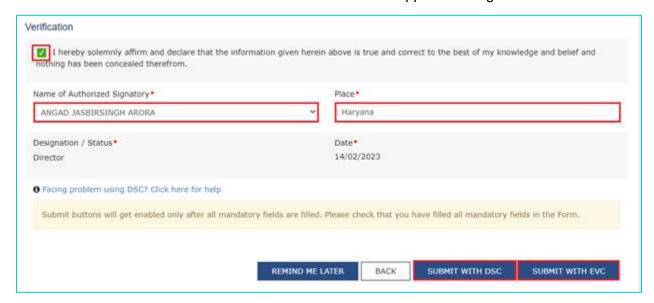
• You can also select the address from the Locate your address field on the map. On typing the address, you will be given a list of options. Select from the list. The map pointer will go to that place and details of the location will appear in a box above location pin drop.



• The fields will be auto-populated basis the selection made on the map. Enter details in the remaining mandatory fields. Also, you can click the Reset Address button if you wish to change the address.



- 3. Select the **Verification** checkbox. Select the **Name of Authorized Signatory** from the drop-down list and enter the **Place** from where application is being filed.
- 4. Click on SUBMIT WITH DSC or SUBMIT WITH EVC as applicable/ eligible.



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

- 5.1. In case of **SUBMIT WITH DSC**:
- a. Click the SUBMIT WITH DSC button.
- b. Click the **PROCEED** button.
- c. Select the certificate and click the **SIGN** button.
- 5.2. In case of SUBMIT WITH EVC:
- a. Click the **SUBMIT WITH EVC** button.
- b. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

6. A success message will be displayed. Intimation of the update will also be sent to the registered Email ID and Mobile Number.

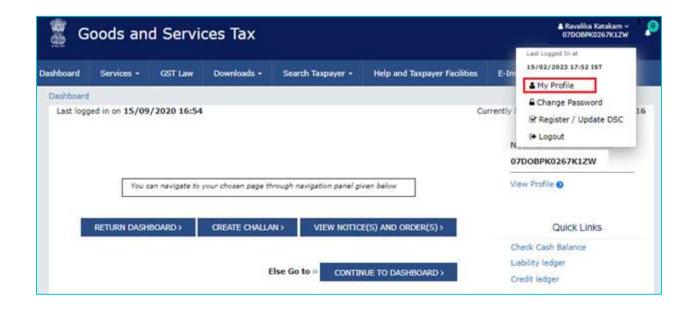


**Note**: Your address of Principal Place of Business appearing in Registration Certificate will not be impacted on Geocoding of address through this functionality. If you wish to change the address of Principal Place of Business appearing in your registration certificate, then you need to file core amendment application.

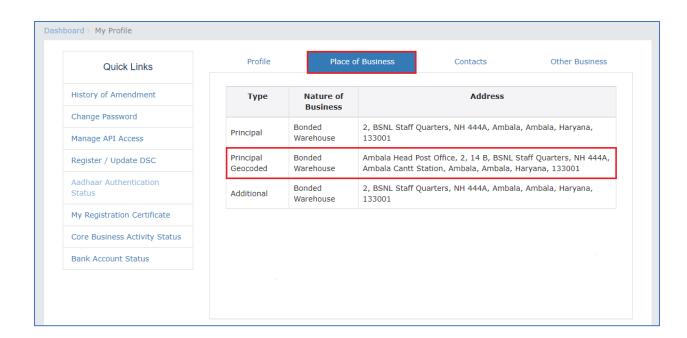
#### C. VIEW GEOCODED ADDRESS

To View the Accepted/Updated Geocoded Address perform below steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials. On the top right corner of the page displayed, click the **down arrow** appearing next to your username, and then click on the **My Profile** option.



2. Click on Place of Business Tab. Your Principal Geocoded address will be displayed.



# FAQs > Reset of email address/ and mobile phone number of Authorized Signatory

## 1. How can I reset the password to login to the GST Portal in case the Primary Authorized Signatory has died or is not traceable?

- 1. In case the Primary Authorized Signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to get the password for the GSTIN allotted to your business. You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the **Dashboard > My Profile** section to check your Jurisdiction.
- 2. You need to provide valid documentation to validate the business details related to your GSTIN.
- 3. Tax officer will check if the said person is added as a Stakeholder or Authorized Signatory for that GSTIN in the system.
- 4. Tax officer will upload sufficient proof on the GST Portal in support to authenticate the activity.
- 5. Tax officer will enter the email address and mobile phone number provided by you.
- 6. After upload of document, Tax officer will reset the password for the GSTIN in the system.
- 7. Username and Temporary password reset will be communicated to the email address as entered by the Tax Officer in your jurisdiction (in the email which is provided to you).
- 8. Next you need to login to the GST Portal available at <a href="https://www.gst.gov.in/">https://www.gst.gov.in/</a> and login using the **First time login** link. You will be forced to change your username and password after first time login with the Username and Temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

### 2. How can I set a new Primary Authorized Signatory in the GST Portal in case the Primary Authorized Signatory has died or is not traceable? How can I add a new Authorized Signatory in the GST Portal?

In case the Primary Authorized Signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to set a new Authorized Signatory in the GST Portal.

You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the **My Profile** section to check your Jurisdiction.

#### 3. Can a Jurisdictional Officer add a taxpayer as an Authorized signatory?

Yes, a Jurisdictional Officer can add a taxpayer as an Authorized signatory.

#### 4. Can a Jurisdictional Officer add two Authorized signatories for a single GSTIN?

Yes, a Jurisdictional Officer can add two Authorized Signatories for a single GSTIN but primary Authorized Signatory can only be one.

## 5. Can a Jurisdictional Officer mark an existing promoter/ partner as a Primary Authorized signatory?

Yes, a Jurisdictional Officer can mark an existing promoter/ partner as a Primary Authorized Signatory after proper authentication.

### Manual > Revocation of Cancelled Registration

### How can I apply for revocation of cancellation of registration done by the Tax Official suo moto?

To file an application for revocation of cancellation of registration done by the Tax Official suo moto, perform the following steps within 30 calendar days from the date on which Cancellation Order was passed:

- 1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed. Login to the GST Portal using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).
- 2. Click Services > Registration > Application for Revocation of Cancelled Registration option.

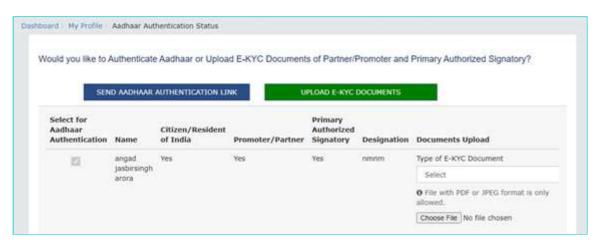


**Note**: To proceed filing Application for Revocation of Cancelled Registration, taxpayer has to authenticate Aadhaar or upload e-KYC documents.

To learn how to authenticate Aadhaar/upload e-KYC documents, refer, Registering with GST > Aadhaar Authentication for Existing Taxpayers (Regular and Composition) manual.

In case neither Aadhaar has been authenticated or e-KYC documents are uploaded, following message will be displayed and you will be redirected to your My Profile page.

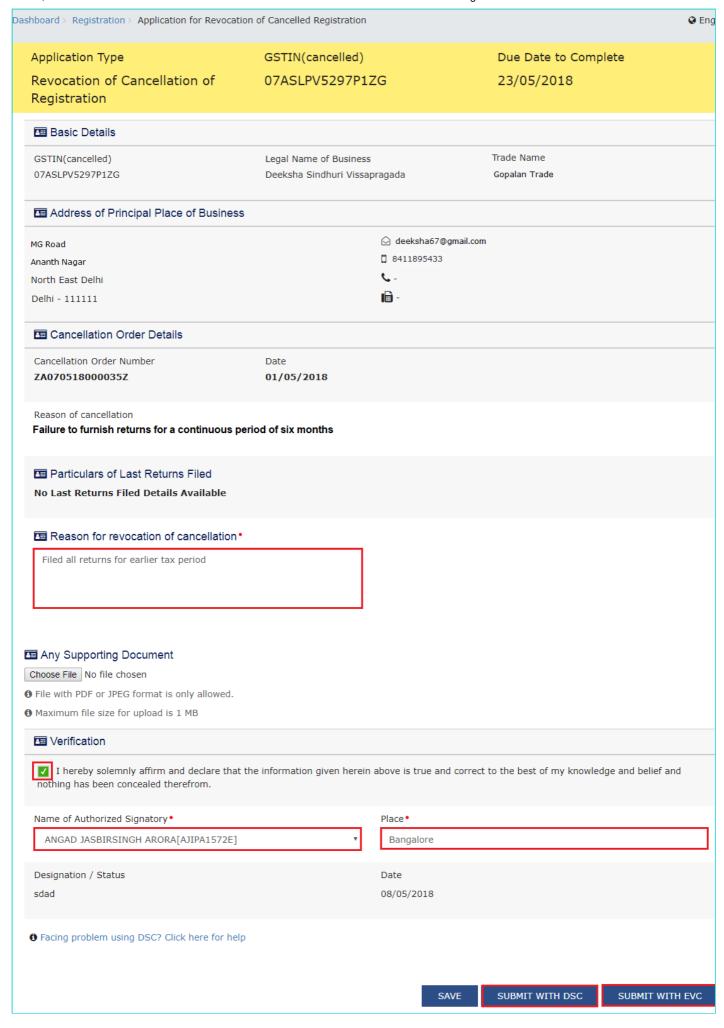




- 3. In the Reason for revocation of cancellation field, enter the reason for revocation of cancellation of registration.
- 4. Click the Choose File button to attach any supporting document.
- 5. Select the **Verification** checkbox.
- 6. In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
- 7. In the **Place** field, enter the place where the application is filed.

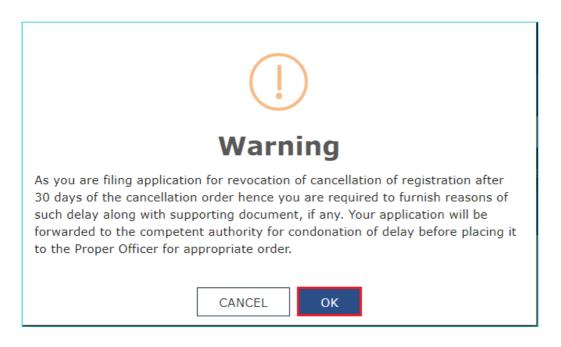
Note: You can click the **SAVE** button to save the application form and retrieve it later.

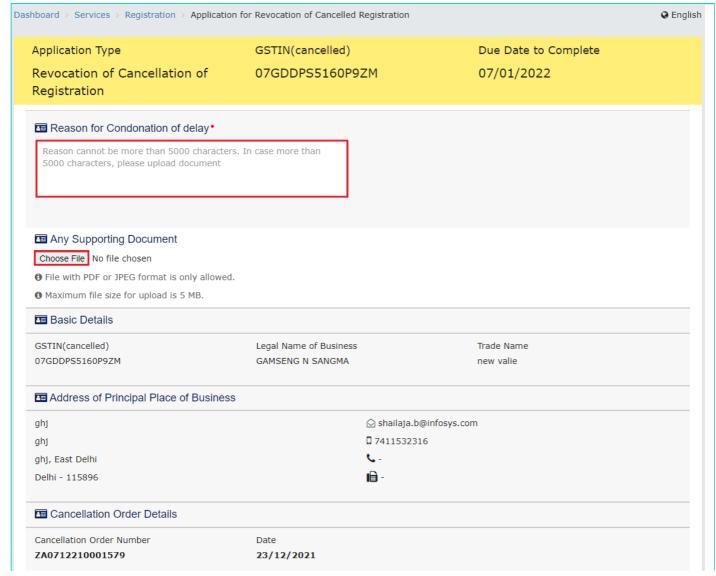
8. Click the SUBMIT WITH DSC or SUBMIT WITH EVC button.

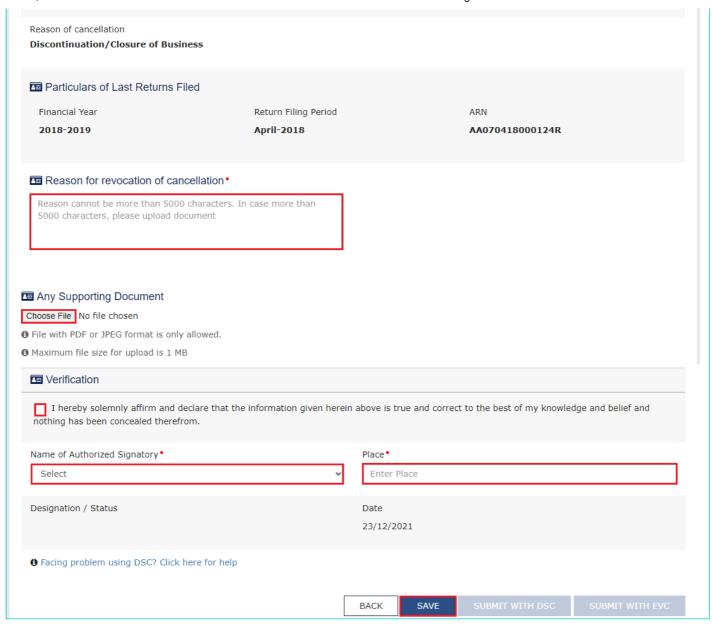


**Note 1:** If the taxpayer files for application, for revocation of cancellation of registration done by the Tax Official suo moto, after 30 calendar days but within 90 calendar days from the date on which Cancellation Order was passed, he/she will get a warning message. Click **OK** to proceed. Then fill additional fields such as Reason for Condonation of delay and add supporting documents, if any. Reference screenshots have been added below.

In this case, application will be forwarded to the Competent Authority for condonation of delay. Only if the delay is condoned, it will be assigned to respective Jurisdictional Authority for processing.







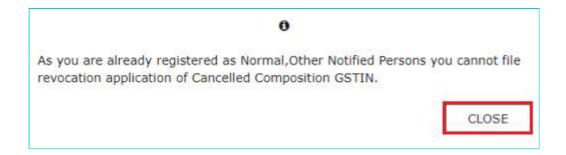
**Note 2**: Taxpayer can not fill application for revocation of cancellation of registration after 90 calendar days from the date on which Cancellation Order was passed. A meesage will be displayed on the screen as "Timeline of 90 days as provided to file application for revocation of Cancellation has expired. You can file an Appeal before the Appellate Authority."



**Note 3**: If the application for revocation of cancelled registration is approved for GSTIN registered as a Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable Person, GSTINs which are registered as Composition with same PAN will be changed to normal.



**Note 4**: You cannot file for application for revocation of cancellation of registration for cancelled composition GSTIN, in case, you are already registered as a Regular and SEZ unit/SEZ Developer/ISD/E-commerce/Interstate supplies/TDS/TCS/NRTP/Casual Taxable Person or other notified persons.

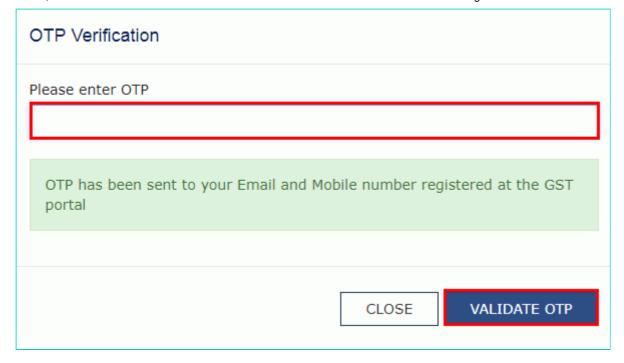


#### In case of SUBMIT WITH DSC:

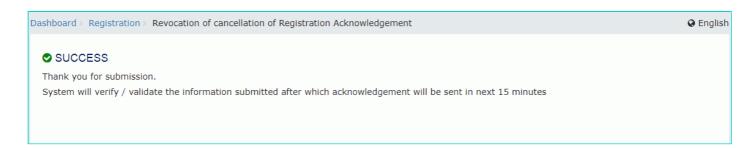
9. Click the **PROCEED** button.

#### In case of SUBMIT WITH EVC:

9. Enter the OTP sent to email address of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.



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.



**Note**: If the taxpayer files application for revocation of cancellation of registration after 30 calendar days but within 90 calendar days from the date on which Cancellation Order was passed, he/she will get the following success message.



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

#### **Registration Applicants of Arunachal Pradesh**

Dec 31th, 2024

Dear Taxpayers,

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

- 1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
- 2. The above-said functionality has been developed by GSTN. It has been rolled out in Arunachal Pradesh on **28th December 2024.**
- 3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail.
- (a) A Link for OTP-based Aadhaar Authentication OR
- (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)
- 4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.
- 5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.
- 6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Arunachal Pradesh.
- 7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
- 8. At the time of the visit of GSK, the applicant is required to carry the following details/documents
- (a) a copy (hard/soft) of the appointment confirmation e-mail
- (b) the details of jurisdiction as mentioned in the intimation e-mail
- (c) Aadhaar Card and PAN Card (Original Copies)
- (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
- 9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.

- 10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
- 11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.

Thanking You, Team GSTN