Registration under GST

By
CMA NAVNEET KUMAR JAIN
FCMA, MBA., LL.B., M.COM., PGDTL, AIIISLA, LIII
VISITING FACULTY/SPEAKER: CAG, AGCR, EXCISE & SERVICE TAX DEPARTMENT, DVAT, ICAI-CMA, ICSI, PSUs, PHDCCI
Ex Consultant: World Bank, WHO
Partner; Jitender, Navneet & Co.,
Cost Accountants
Registered Public Accounting Firm (PCAOB-USA)
Delhi : Mumbai : Faridabad : Bhiwadi
navneetic@yahoo.com, 9810175020

GST
Registration

What do we want to know

Topics to Be covered

- Provisions regarding Registration
- Liability to be registered under GST
- Matters when Govt. shall not be regarded as Taxable Person
- Amendment/ Cancellation of registration

Statutes/Documents Governing Registration under GST

- Model GST Law (Goods & Services Act 2016) (June 2016)
- Report Of The Joint Committee On Business Processes For GST On GST Registration (July 2015)

Some of the Queries

- Whether existing registered dealers/assesses are required to get themselves registered again
- To whom one has to apply for registration, Central Govt/State Govt or any other agency
- Who is liable to get registration
- Within how much period one should get registered after he becomes liable to get registration
- Is there any casual registration on the lines as are available under various VAT Acts
- Will there be any Centralised Registration as is available under service tax

Some of the Queries

- Is there any type of LTU registration
- Whether there will be any visits by Inspectors before granting registration as is the present practice in many Revenue Acts.
- What are the documents required for registration
- Under which Act registration will be there
- How to go for registration in case of multi locational units within the state
- How to go for registration in case of multi locational units in different states
- What will be structure of GST Registration No. etc.

Proposed Registration Requirement

- A legal person **<u>without</u>** GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.
- The **taxable person** in the GST regime will be required to take State specific single registration for CGST, IGST and SGST purposes (multiple registrations in a state for business verticals are permitted)

Registration within due date

- .

Registration with in 30days	Registration after 30 days
• Date of Application as date of registration • ITC available before the date of registration also	• Date of Application as date of registration • ITC **<u>not available</u>** before the date of registration.

Abbreviations

- GST: Goods & Services Tax
- GSTN: Goods & Services Tax Network
- GSTIN: Goods & Services Tax Identification Number

Person

- “**person**” includes—
- an individual;
- a Hindu undivided family;
- a company;
- a firm;
- a Limited Liability Partnership;
- an association of persons or a body of individuals, whether incorporated or not, in India or outside India; any corporation established by or under any Central, State or Provincial Act or a Government company as defined in section 2(45) of the Companies Act, 2013 (18 of 2013);

Person: contd..

- any body corporate incorporated by or under the laws of a country outside India;
- a co-operative society registered under any law relating to cooperative societies;
- a local authority;
- government;
- society as defined under the Societies Registration Act, 1860 (21 of 1860);
- trust; and
- every artificial juridical person, not falling within any of the preceding sub-clauses;

Taxable Person: Section 9

- Taxable Person means a person who carries on any business at any place in India /State of ____ and who is registered or required to be registered under Schedule III of this Act
- Provided further that a person who is required to be registered **shall not be considered as a taxable person until his aggregate turnover in a financial year exceeds** [Rs ten lakh] (Five Lacs in case of NE States)
  - Exclusions :Agriculturists,
- Central Government, a State Government or any local authority to be considered as taxable person except for the activities given under Schedule IV like services for Passport, Visa etc, activities performed by Municipal corporations/Panchayats(Discussed in next slides)

Persons not to be considered as taxable person Sec 9(3)

- Persons providing services as employee
- Persons supplying non taxable goods or services exclusively (No other business)
- Persons receiving **services (taxable under reverse charge mechanism) for personal use** below certain limit (Yet to be decided) Section 7(3)

GST through GSTN: Common GST Portal

Front End: Centre

Registration

Return

Payment

Back End: State

- Other processes like Refund
- Assessment etc.

GSTN: Gateway to GST

- When a taxpayer visits Common GST portal and registers himself, then the information that he files at the portal will be sent to the tax authorities
- GST is a dual tax- the state GST and the Central GST- so his application would be sent to both, the central government and the state government.
- They will approve the application and then GSTN would generate his GSTIN (GST Identification Number) and he becomes the registered taxpayer

GST Model Law

Draft Statutes for GST

Central / State Goods And Services Tax Act, 2016

The Integrated Goods And Services Tax Act, 2016

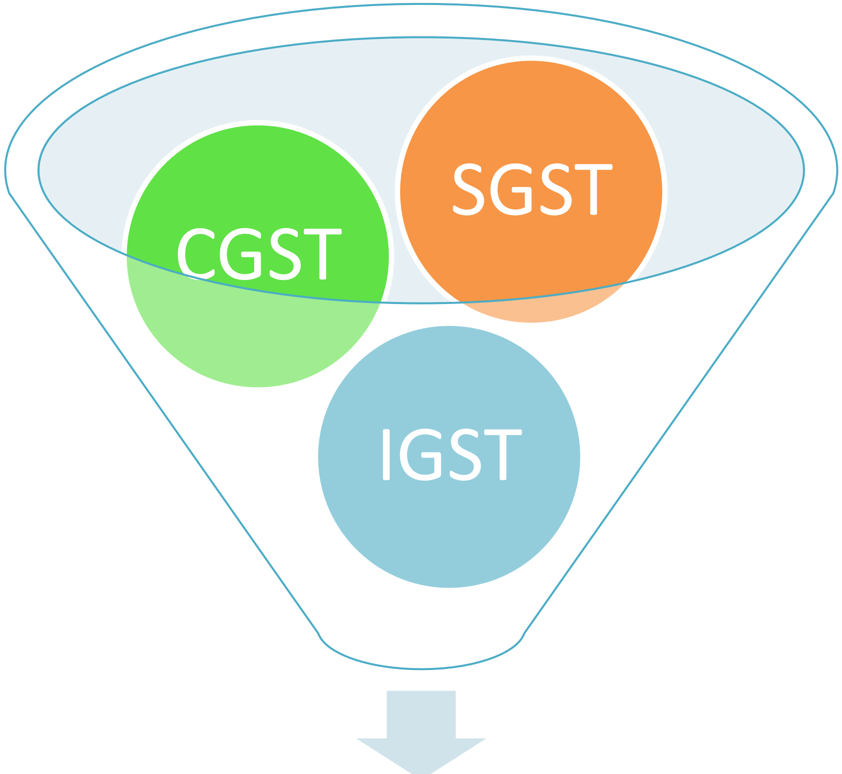
Existing Registration requirement: Primarily

- Registration required under Excise for each of the Factory/place of business
- VAT required for each of the state where business is carried on
- CST Registration in each state
- Separate registration for Service Tax (Centralised or Non-Centralised)
- Other registrations e.g. luxury tax, entertainment tax etc.

Proposed Registration Requirement

- Two Model Acts
- Single Registration State Specific (one/Multiple places of business in One State)

Registration



Common Registration

State specific Registration Nos. for CGST,SGST & IGST

Provisions in Model Law: Chapter VI

- Registration : Section 19 (14 subsections 1 to 12 (including 4A & 8A)
- Special provisions relating to casual taxable person and non-resident taxable person (Section 19A (3 subsections)
- Amendment of registration (section 20, 4 subsections)
- Cancellation of registration (Section 21, 8 subsections)
- Revocation of cancellation of registration (Section 22, 4 subsections)

Registration: Limitations to discussions

- Use of words “as may be prescribed” 23 time from section 19 to section 22 and 159 time in totality

Registration: categories

- Existing Registrations & New Registrations
- Mandatory & Voluntary

Registration

- Every person who is liable to be registered under Schedule III of this Act shall apply for registration in every such State in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:
  - Prescribed where as of now: Can we refer to Business Process Document??

Registration

19(1)

- Liability: Schedule III: within 30days
- No fresh registration for ISD

19(2)

- Registration for multiple Business verticals in a State

19(3)

- Voluntary Registration

Registration

19(4)

- Pan No. Must
  - Every person shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration under sub-section (1), (2) or (3).

19(4A)

- For Non Residents, documents other than PAN may be prescribed

19(5)

- Registration by Proper Officer in case of failure by the liable person to get himself registered

Registration

19(6)

- Unique Identity Number for UN organisations etc. Multilateral Financial Institution , Embassies, others for refund etc.

19(7)

- The registration or the Unique Identity Number, shall be granted or, as the case may be, rejected after due verification in the manner and within such period **as may be prescribed**

19(8)

- Rejection of application for registration No. or Unique identity number only after issuing SCN or giving opportunity of being heard

Registration

19(6)

- Unique Identity Number for UN organisations etc. Multilateral Financial Institution , Embassies, others for refund etc.

19(7)

- The registration or the Unique Identity Number, shall be granted or, as the case may be, rejected after due verification in the manner and within such period **as may be prescribed**

19(8)

- Rejection of application for registration No. or Unique identity number only after issuing SCN or giving opportunity of being heard

Registration

19(9)

- A registration or an Unique Identity Number shall be deemed to have been granted after the period prescribed under sub-section (7), if no deficiency has been communicated to the applicant by the proper officer within that period

19(10)

- Automatic Rejection by another authority: any rejection of application for registration or the Unique Identity Number under the **CGST** Act / SGST Act shall be deemed to be a rejection of application for registration under the **SGST** Act / CGST Act

19(11)

- No Rejection within time means deemed registration: grant of registration or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act

Power to exempt from Registration

- 19(12) The Central or a State Government may, **<u>on the recommendation of the Council</u>**, by notification, specify the category of persons who may be exempted from obtaining registration under this Act
- Neither state nor centre has the power to declare any category of persons as exempted

Registration Certificate

- Sec 19(8A) : Certificate of registration shall be issued in the prescribed form after completion of the above formalities showing effective date (normally the date of application)

Schedule III (Persons liable to be registered)

1) Turnover Criteria : 9 lacs or 4 Lacs (NE States)
2) **Previous registered Assesses** (Automatic route)
3) Transfer of business from another person
   a) Succession or otherwise
   b) Merger /amalgamation

Schedule III (Persons liable to be registered)

- persons making any inter-State taxable supply, irrespective of the threshold specified in previous slide;
- casual taxable persons, irrespective of the threshold specified in previous slide;
- persons who are required to pay tax under reverse charge, irrespective of the threshold specified in previous slide;
- non-resident taxable persons, irrespective of the threshold specified in previous slide;
- persons who are required to deduct tax under section 37 (on **receipt of Goods** or services where contract value exceeds Rs 10 lacs);
- persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified in previous slide;

Schedule III (Persons liable to be registered)

- input service distributor;
- persons who supply goods and/or services, other than branded services, through electronic commerce operator, irrespective of the threshold specified in previous slide;
- every electronic commerce operator, irrespective of the threshold specified in previous slide;
- an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified in previous slide ; and
- such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council.

Casual Taxable Person And Non-resident Taxable Person

- Registration for ninety days
- Extendable for further 90 days
- Advance deposit of GST of an amount equivalent to the estimated tax liability at the time of making an application for registration.

Amendment of registration certificate Section 21

- Intimation to proper officer about the changes in the information submitted at the time of registration
- Amendments Requiring approval or not requiring approval for modifications
- Approval or rejection by proper officer
- No rejection without SCN/giving opportunity of being heard
- Automatic approval/rejection in other act i.e CGST/SGST

Matters when Govt. shall not be regarded as Taxable Person Schedule IV (Indicative List Only)

- By Govt./Local Authority(LA) to Govt or public Authority (**excluding** Transportation of goods or persons, by Department of posts in relation to speed post, express parcel post etc, services in relation to aircraft or vessel)
- By Govt. or LA to individuals in discharge of statutory power functions like issues of driving licences or certificates of deaths/births.
- By Govt./LA/Govt. Authority towards healthcare, education, functions of Municipality etc

Matters when Govt. shall not be regarded as Taxable Person Schedule IV (Indicative List Only) contd..

- Services provided by Government towards- diplomatic or consular activities; citizenship, naturalization and aliens; admission into , and emigration and expulsion from India;
- currency, coinage and legal tender, foreign exchange;
- trade and commerce with foreign countries, import and export across customs frontiers, interstate trade and commerce; or
- maintenance of public order.

Matters when Govt. shall not be regarded as Taxable Person Schedule IV (Indicative List Only) contd..

- Any services provided by a Government or a local authority in the course of discharging any liability on account of any tax levied by such Government or authority
- Services provided by a Government or a local authority by way of –
  - tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract; or
  - assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016:
    - Exemption only for service tax payable on one time payment not for periodic payment

Matters when Govt. shall not be regarded as Taxable Person Schedule IV (Indicative List Only) contd..

- Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import or export of cargo on payment of Merchant Overtime Charges (MOT)
- Services provided by Government or a local authority by way of-
  - registration required under any law for the time being in force; or
  - testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force

Cancellation of Registration

- By Officer at own or
- On application by Registered person or by successor of such person incase of death
  - the business has been discontinued,
  - transferred fully for any reason including death of the proprietor,
  - amalgamated with other legal entity,
  - demerged or otherwise disposed of; or

Cancellation of Registration

- there is any change in the constitution of the business; or
- **<u>the taxable person is no longer liable to be registered under Schedule III</u>**

Cancellation of Registration

- By the officer
  - Contravention of the provisions of the Act by Registered person
  - Non filing of returns for three consecutive months by persons registered under composition scheme.
  - any taxable person, other than a person specified above has not furnished returns for a continuous period of six months
  - any person who has taken voluntary registration has not commenced business within six months from the date of registration

Cancellation of Registration with retrospective effect

- In case registration has been obtained by means of fraud, wilful misstatement or suppression of facts, the proper officer may cancel the registration with retrospective effect
- **<u>What will happen to Input credits taken on the basis of bills issued by that person???</u>**

Law of Natural Justice

Cancellation only after issue of SCN & giving opportunity of being heard

Cancellation under one Act means cancellation under another Act (CGST & SGST)

Documents to be kept ready for Registration (Existing/New)

- Scanned documents are required to be filed along with the application for Registration for following, so these should be kept ready

1. Constitution of Business (Partnership Deed, RC etc. For companies data will be fetched from MCA)
2. Details of the Principal Place of business (Electricity Bill, Municipal taxes receipt etc. or lease deed)
3. Details of Bank Account(s) (Opening page of the Bank,Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFS Codes and Branch details)
4. Details of Authorised Signatory. (Resolutions etc)
5. Photograph (Authorised signatory, maximum of 10 partners/ Directors etc)

What Existing Assesses under Excise/Vat/Service tax or other Acts will be required to do

- Provisional Certificate of registration will be issued by GSTN
- It will be valid for six months only
- Desired information/documents will be required to be submitted by existing registered assesses within six months to synchronise the documentation with new assesses. (All registered assesses will have to submit the same set of documents)

Business process

- Business process on Registration

Salient Features of Registration Process

- PAN based Registration: PAN will be mandatory
- Unified application to both tax authorities
- To be filed within 30 days
- State-wise registration for entities having presence in more than one State
  - Need not apply separately for each State
- Deemed approval within three days
- Within a PAN, separate registration for separate business verticals within a State possible

Structure of GSTIN

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

- 15 digit Alphanumeric structure
- State-wise
- Based on PAN
- 13th Digit for Business Verticals of entities with same PAN in same State
- 14th digit left blank for future use
- 15th digit – Checksum

Suppliers under Composition Scheme

- Suppliers with turnover below a particular threshold eligible for composition scheme
- To pay tax on turnover with no input tax credit
- To opt at the beginning of the year – applicable till eligibility or opting out
- Switch from composition to regular scheme voluntarily or on crossing threshold
- Suppliers making interstate supplies not eligible

Obtaining Registration

- Migration of existing tax payers to the GSTN database
  - Taxpayers with valid PAN
- Online application form through Common Portal
- Documents to be filed for registration
  - Constitution of Business
  - Principal Place of Business
  - Bank Accounts
  - Authorised Signatory
  - Photograph

Obtaining Registration

- Applications not submitted through Digital Signature to be supported by sending a signed copy of summary extract of the form
  - Processing of application and grant of registration even before signed copy received
  - Cancellation to be initiated if no signed copy received
- Email and SMS based alerts to the applicants
- No application fee (advance tax in case of casual suppliers)
- Applications can be filed through Facilitation Centres (FCs) or through Tax Return Preparers (TRPs)

Approval process

- Online verification of certain details like PAN, CIN, Bank Account (if possible) and Adhaar
- Online communication of application to jurisdictional authority by the backend modules of tax authorities
- 3 common working days for tax authorities to respond
- Deemed approval after 3 days
- Single opportunity to tax authorities to raise query, if any – 7 days for response and 7 days for action
- Mostly post registration visits based on risk profile

Approval process

- Online grant of registration
- Log-in id and temporary password communicated to the tax payer
- Downloadable Registration Certificate to be provided by GSTN
- Refusal to register by one tax authority deemed as refusal by both
- Communication of reason for refusal of registration

Migration of Existing Tax Payers

- Existing registrants either with States or with Centre to be migrated to GSTIN - Process already initiated
  - VAT registration data to be used for migration of dealers in goods
  - Service Tax registration data to be used for migration of service providers
- Validation of existing registration information by GSTN
- Verification /updation of migrated data by existing registrants within a specified period
- Issuance of GSTIN by GSTN
- Verification by Centre/State Authorities after issuance of GSTIN

Amendment to Registration Details

- On-time amendment essential for efficient tax administration
- Most of the details to be amended by the tax payer on self service basis
- Some of them like mobile number and email address through online verification
- Some critical details like name, principal place of business to be amended after approval from tax authorities

Surrender and Cancellation

- Cancellation by Tax authorities:
  - Signed copy of the summary extract of submitted application form not received even after a reminder
  - Tax payer contravenes specified provision of the GST law
  - Taxpayer has not filed any return at all during a prescribed period as prescribed under GST Law
- Cancellation of registration to be prospective
- A person, whose registration was cancelled by tax authority on his own motion, may apply for revocation of registration
- Substantial penalty in case registration obtained with fraudulent intentions

Status of Amendment Bill

The Constitution (122nd Amendment) (GST) Bill, 2014

Stage	Date
Introduction	Dec 19, 2014
Com. Ref.	May 14, 2015
Com. Rep.	July 22, 2015
Lok Sabha	May 06, 2015
Rajya Sabha	

Registration under GST

Forms under GST

Annexure	Particulars
III	GST Registration Application Form
IV	Application Form for Surrender / Cancellation of registration
V	Application Form to opt for Compounding Scheme
VI	Application Form to withdraw from Compounding Scheme
VII	Application for Amendment of registration subsequent to Registration

ANNEXURE-III
Form GST –

[See Rule __]

Application for Registration under Goods and Services Tax Act, Year

1	Legal Name of Business*	
1A	Trade Name (optional)	

2	Constitution of Business (Please Select the Appropriate)*

Proprietorship	O	Partnership	O
Hindu Undivided Family	O	Private Limited Company	O
Public Limited Company	O	Society/Club/Trust/Association of Persons	O
Government Department	O	Public Sector Undertaking	O
Unlimited Company	O	LLP's	O
Local Authority	O	Statutory Body	O
Others (Please Specify)	O		

In case of Proprietorship*

3	Name of Proprietor										
4	PAN of the proprietor										

In case of other Businesses*

4A	PAN of the Business										

5	Name of the State and its Code*	Drop down for Name of State & Codes	⏏

6	Option For Composition	Yes O No	O

7	Date of commencement of business	D	D	M	M	Y	Y	Y	Y
8	Date on which liability to pay tax arises	D	D	M	M	Y	Y	Y	Y
9	Estimated supplies (in case of casual dealers)								
	Period for which registration is required – From								
	To								
10	Reason of liability to obtain registration (from the dropdown)	⏏							

(1) Due to crossing the Threshold

(2) Due to inter-State supply
(3) Due to liability to pay as recipient of services
(4) Due to being Input Service Distributor (ISD)
(5) UN bodies for allotment of Unique Identification Number (ID)
(6) Due to transfer of Business which includes change in the ownership of business (if transferee is not a registered entity)
(7) Due to death of the Proprietor (if the successor is not a registered entity)
(8) Due to de-merger
(9) Due to change in constitution of business
(10) Due to Merger /Amalgamation of two or more registered taxpayers
(11) Being casual Dealer
(12) Being Non resident Dealer
(13) None of the above – on voluntary basis

11 Indicate Existing Registrations

	Yes/No	Registration Details
Central Excise		
Service Tax		
State VAT Registration (TIN)		
CST Registration No		
IEC No.(Importer Exporter Code Number)		
Corporate Identity Number (CIN)		
GSTIN		

12 Details of Principal Place of Business*

ADDRESS			
Building No/Flat No/Door No		**Floor No**	
Name of the Premises/Building		**Road/Street/Lane**	
Locality/Area/Village		**District/Town/City**	
Latitude (optional)		**Longitude (optional)**	
PIN Code			
CONTACT DETAILS			
Telephone number		**Fax Number**	
Mobile Number			
Email Address			

Nature of possession of premises									
Owned	O	**Leased**	O	**Rented**	O	**Consent**	O	**Shared**	O

Please Tick the Nature of Business Activity being carried out at above mentioned Premises					
Factory / Manufacturing	O	Wholesale Business	O	Retail Business	O
Warehouse/Deport	O	Bonded Warehouse	O	Service Provision	O
Office/Sale Office	O	Leasing Business	O	Service Recipient	O
EOU/ STP/ EHTP	O	SEZ	O	Input Service Distributor (ISD)	O

Works Contract	O				

13. **Details of Bank Accounts (s)**

Total number of Bank Accounts maintained by the applicant for conducting business	

Details of Bank Account 1

Account Number			
Type of Account		IFSC	
Name of the Bank			
Branch and Address of the Bank & Branch	To be auto-populated (Edit mode)		
PIN Code		**State**	

Details of Bank Account 2

Account Number			
Type of Account			
Name of the Bank			
Branch and Address of the Bank & Branch	To be auto-populated (Edit mode)		
PIN Code		**State**	

Details 3…n (Multiple fields will be available to capture the details of all the additional Bank A/c)

14 Details of the Goods/Commodities supplied by the Business

Please specify top 5 Commodities		
S.No.	Description of Goods	HSN Code (4 digit code)
1		
2		
…		
5		

15 Details of Services supplied by the Business.

Please specify top 5 Services		
S. No.	Description of Services	Service Accounting Code
1		

2		

5		

16 Details of Additional Place of Business

Number of additional places	

Premises 1

Details of Additional Place of Business

ADDRESS			
Building No/Flat No/Door No		**Floor No**	
Name of the Premises/Building		**Road/Street/Lane**	
Locality/Area/Village		**District/Town/City**	
PIN Code			
CONTACT DETAILS			
Telephone number		**Fax Number**	
Mobile Number			
Email Address			

Nature of possessionof premises									
Owned	O	**Leased**	O	**Rented**	O	**Consent**	O	**Shared**	O

Please Tick the Nature of Business Acti ity being carried out at above mentioned Premises					
Factory / Manufacturing	O	Wholesale Business	O	Retail Business	O
Warehouse/Deport	O	Bonded Warehouse	O	Service Provision	O
Office/Sale Office	O	Leasing Business	O	Service Recipient	O
EOU/ STP/ EHTP	O	SEZ	O	Input Service Distributor (ISD)	O
Works Contract	O				

Premises 2.....n (Multiple fields will be available to capture the details of all the additional places of business within the state)

17 Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. *

Total Number of Persons

Please provide details in the table below. In case you need more tables, click on add table

- In case of **Proprietorship**: Details of Owner/Proprietor
- In case of **Partnership**: Details of all **Managing/ Authorized Partners** (personal details of all partners but photos of only ten partners including that of Managing Partner is to be submitted)
- In case of **Companies** registered under Companies Act: **Managing Director and whole time directors**
- In case of **HUF**: Details of **Karta of HUF**

- In case of Trust: Details of Managing Trustee
- In case of Association of Persons: Details of Members of Managing Committee(personal details of a members but photos of only ten members including that of Chairman is to be submitted)
- In case of Local Authority: Details of CEO or equivalent
- In case of Statutory Body: Details of CEO or equivalent
- In case of others: Details of person responsible for day to day affairs of the business

	First Name	Middle Name	Surname
Name of Person			
Name of Father /Husband			
Designation		Date of Birth	DD MM YYYY
PAN			
Passport No (in case of foreigners)			
UID No			
DIN No. (if any)			

Mobile Number					
E-mail address		Gender	M	F	
Telephone No		FAX No			

Residential Address			
Building No/Flat No/Door No		**Floor No**	
Name of the Premises/Building		**Road/Street/Lane**	
Locality/Area/Village		**District/Town/City**	
PIN Code		**State**	

Details 2…n (Multiple fields will be available to capture the details of other persons)

18 Details of Authorized Signatory

Number of Authorized Signatory

Details of Signatory No. 1

	First Name	Middle Name	Surname
Name of Person			
Name of Father / Husband			
Designation		Date of Birth	DD MM YYYY
PAN			

UID No												
DIN No. (if any)												
Mobile Number												
E-mail address							Gender	M	O	F	O	
Telephone No							FAX No					

Residential Address			
Building No/Flat No/Door No		**Floor No**	
Name of the Premises/Building		**Road/Street/Lane**	
Locality/Area/Village		**District/Town/City**	
PIN Code		**State**	

Details 2….n (Multiple field will be available to capture the details of other authorized persons)

19 Details of Authorized Representative (TRP / CA / Advocate etc.)

	First Name	Middle Name	Surname
Name of Person			
Status	TRP / CA / Advocate etc.		
Mobile Number			
E-mail address			
Telephone No		FAX No	

20 State Specific Information

a. Field 1
b. Field 2
c. ….
d. …..
e. Field n

21 Document Upload

A customized list of documents required to be uploaded (as detailed in para 6.3 of the process document) as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list.

22 *Verification*

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

Place …………………….. Name of Authorized Signatory ……………………….

Date …………………….. Designation ……………………………..

Some other Key Points

- Goods and Services Taxes Network (GSTN) is the world's largest open source project.

References

- Model GST Law
- Report of the Joint Committee on Business Processes for GST on Registration Processes in GST Regime
- Presentation by DOR, MOF, GOI

Thanks

CMA Navneet Kumar Jain

9810175020

cmanavneetjain@gmail.com