

Registration Process under Goods and Service Tax

1 Basic Requirement

All existing taxpayers and VAT dealers will be given a provisional ID and a password by the concerned Tax Authorities. You first need to create your username and password using this provisional ID and password at the GST Common Portal - www.gst.gov.in by clicking the "NEW USER LOGIN" button.

2 Creation of username and password

- (i) Firstly, a Declaration page is displayed. Select the checkbox for declaration and click the CONTINUE button.
- (ii) Login page will appear with Provisional ID and password fields. Enter the provisional ID and password received from the concerned Tax Authorities alongwith the captcha text i.e. the characters you see in the image appearing and Click the "LOGIN" button.
- (iii) The Provisional ID Verification page is displayed. In the E-mail Address field, enter your e-mail address and in the Mobile Number field, enter your valid Indian mobile number and click the "CONTINUE" button.

Note : Enter taxpayer or VAT dealer Primary Authorized Signatory's e-mail address and mobile number. All future correspondences from the GST Common Portal will be sent on this registered e-mail address and mobile number only. Please Note that E-mail address and mobile number cannot be changed till 01/04/2017, although 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.

- (iv) The OTP Verification page is displayed. In the Email OTP field, enter the OTP you received in your e-mail address and in the Mobile OTP field, enter the OTP you received on your mobile phone and click the "CONTINUE" button.

Note : The validity period of OTP is 10 minutes.

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.

- (v) The New Credentials page is displayed. In the New Username field, enter a username for yourself. You are required to choose a new username.

Note : Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore (_) or hyphen (-)).

- (vi) In the New Password field, enter a password of your choice that you will be using from next time onwards. In the Re-confirm Password field, reenter the password and then click the "CONTINUE" button.

Note : 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.

- (vii) The Security Questions page is displayed. There are five questions on this page and 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. After entering the answers, click the "SUBMIT" button. The five security Questions are -

- (a) Date of birth (in case of Proprietorship) / Year of commencement of business (others)
- (b) Your mother's name (in case of Proprietorship) / mother's name of Primary Authorised Signatory (others)
- (c) Name your main commodity / Service
- (d) Name of the first employee
- (e) Personal Mobile Number of Proprietor / Authorised Signatory

- (viii) 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.

Registration Process under Goods and Service Tax

- Page 2 -

3 Login

You need to login with your username and password created by you at the GST Common Portal - www.gst.gov.in by clicking the "EXISTING USER LOGIN" button.

4 Updation of Profile

- (i) Firstly, a Welcome page is displayed. Click the CONTINUE button.
- (ii) Taxpayer's / Dealer's Dashboard is displayed. Alternatively, you can click the Dashboard > Provisional ID Enrolment command to access the Enrolment Application.

On the top of the page, there are eight tabs of details required to be submitted as -

- | | |
|---------------------------------|----------------------------------|
| (A) Business Details | (E) Additional Place of Business |
| (B) Promoter/ Partners | (F) Goods & Services |
| (C) Authorized Signatory | (G) Bank Accounts |
| (D) Principal Place of Business | (H) Verification |

4A Business Details

Business Details consist of the following information and all are Mandatory Fields -

- (i) **Legal Name of Business (as per PAN)** - This is auto-populated in the enrolment application based on your existing data in VAT system and **you cannot edit these details**.
- (ii) **Legal Name of Business (as per current tax Act)** - This is auto-populated in the enrolment application based on your existing data in VAT system and **you cannot edit these details**.
- (iii) **PAN of the Business** - This is auto-populated in the enrolment application based on your existing data in VAT system and **you cannot edit these details**.
- (iv) **Trade Name** - This is also auto-populated in the enrolment application based on your existing data in VAT system however **you CAN edit these details**. Enter the trade name of your business.
- (v) **Constitution of Business** - Select the type of constitution of your business from the drop-down list.
- (vi) **State** - This is auto-populated in the enrolment application based on your existing data in VAT system and **you cannot edit these details**.
- (vii) **Ward/Circle/Sector No.** - Select the Ward/Circle/Sector No. from the drop-down list.
- (viii) **Details of existing Registrations** - Enter the details of the various registrations held under the enactments which are going to merged in Goods and Service Tax such as VAT, Central Excise, Service Tax, Luxury Tax etc.
Registration Type : Select the registration type e.g. VAT / Service Tax etc. from the drop-down list.
Registration No. : Enter the Registration Number held in respect of selected Registration Type.
Registration Date : Enter the Registration Date in respect of selected Registration Type.
Use "ADD" button to add the details of additional registration.
- (ix) **Proof of Constitution of business** - Select the appropriate document to be uploaded from the drop-down list.
Click "Choose File" button to navigate and select the appropriate document to upload.
Note : File with PDF or JPEG format is only allowed and Maximum file size for upload is 1 MB.

Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.

Note : To view and edit the Form, Click the Dashboard > My Saved application command. The My Application Status page is displayed. To modify the application, click the Edit icon under the Action column.

Registration Process under Goods and Service Tax

- Page 3 -

4B Personal Details of Proprietor / Partners

Personal Details of Proprietor / Partners / Directors consist of the following information -

- (i) **Full Name** - Enter First Name, Middle Name and Last Name / Surname. [Mandatory Field]
- (ii) **Father / Husband Full Name** - Enter First Name, Middle Name and Last Name / Surname. [Mandatory Field]
- (iii) **Date of Birth** - Enter Date of Birth of Person. [Mandatory Field]
- (iv) **Mobile Number** - Enter the valid Indian mobile number of Person. [Mandatory Field]
- (v) **Email Address** - Enter the valid e-mail address of the person.
- (vi) **Gender** - Select the appropriate option. [Mandatory Field]
- (vii) **Telephone Number** - Enter the valid Telephone Number.
- (viii) **Designation** - Enter the designation of the person. [Mandatory Field]
- (ix) **PAN** - Enter the Permanent Account Number (PAN) of the person. [Mandatory Field]
- (x) **Citizenship and Passport Number** - Select whether Citizen of India and if NO, enter the passport Number.
- (xi) **Aadhar Number** - Enter the Aadhar Number of the person.
- (xii) **Residential Address** - Enter Residential Address as detailed below -
 - (a) Building No. / Flat No. [Mandatory Field]
 - (b) Floor No.
 - (c) Name of the Premise / Building
 - (d) Road / Street [Mandatory Field]
 - (e) Locality / Village [Mandatory Field]
 - (f) State [Mandatory Field]
 - (g) District [Mandatory Field]
 - (h) PIN Code [Mandatory Field]
- (xiii) **Photograph** - You can upload your photo or take a selfie with your device camera by clicking "TAKE PICTURE".
Click "Choose File" button to navigate and select the photo to upload. [Mandatory Field]
Note : File with JPEG format is only allowed and Maximum file size for upload is 100 KB.
- (xiv) If the person whose details are entered is also the authorized signatory, select Also authorized Signatory option.
Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.
Click the "ADD NEW" button to add details of any other person.
Click the "SHOW LIST" button to view the list of all the persons.

4C Details of Authorised Signatory

Personal Details of Authorised Signatory consist of the following information -

- (i) In case details are of the primary Authorized Signatory, select the checkbox for Primary Authorized Signatory.
- (ii) All Other details are similar to the Personal details as mentioned above in 2B.
Note : If Aadhaar details are provided here, (other than companies / LLP) he can sign returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature.
- (iii) **Proof of appointment of Authorized signatory** - Select the appropriate document from the drop-down list.
Click "Choose File" button to navigate and select the photo to upload. [Mandatory Field]
Note : File with PDF or JPEG format is only allowed and Maximum file size for upload is 1 MB.
Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.
Click "ADD NEW" to add details of any other signatory and Click "SHOW ALL" to view list of all authorized signatories.

Registration Process under Goods and Service Tax

- Page 4 -

4D Principal Place of Business

Details of Principal Place of Business consist of the following information -

(i) Address - Enter Address of Principal Place of Business as detailed below -

- | | |
|---|----------------------------------|
| (a) Building No. / Flat No. [Mandatory Field] | (f) State [Mandatory Field] |
| (b) Floor No. | (g) District [Mandatory Field] |
| (c) Name of the Premise / Building | (h) PIN Code [Mandatory Field] |
| (d) Road / Street [Mandatory Field] | (i) Longitude |
| (e) Locality / Village [Mandatory Field] | (j) Latitude |

(ii) Office Email Address - Enter the valid e-mail address of the business. [Mandatory Field]

(iii) Mobile Number - Enter the valid Indian mobile number. [Mandatory Field]

(iv) Office Telephone Number - Enter the valid Telephone Number.

(v) Office Fax Number - Enter the valid Fax Number.

(vi) Nature of possession of premises - Select the nature of possession of premises from drop-down.

(vii) Proof of Principal Place of Business - Select the appropriate document to be uploaded from drop-down.

Click "Choose File" button to navigate and select the appropriate document to upload. [Mandatory Field]

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

(viii) Nature of Business Activity - Select checkbox for Nature of Business Activity being carried out. [Mandatory Field]

Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.

4E Additional Places of Business

Details of Additional Places of Business consist of the following information -

(i) Address - Enter Address of Principal Place of Business as detailed below -

- | | |
|---|--|
| (a) Building No. / Flat No. [Mandatory Field] | (e) Locality / Village [Mandatory Field] |
| (b) Floor No. | (f) State [Mandatory Field] |
| (c) Name of the Premise / Building | (g) District [Mandatory Field] |
| (d) Road / Street [Mandatory Field] | (h) PIN Code [Mandatory Field] |

(ii) Office Email Address - Enter the valid e-mail address of the business. [Mandatory Field]

(iii) Mobile Number - Enter the valid Indian mobile number. [Mandatory Field]

(iv) Office Telephone Number - Enter the valid Telephone Number.

(v) Office Fax Number - Enter the valid Fax Number.

(vi) Nature of possession of premises - Select the nature of possession of premises from drop-down.

No Proof of Additional Places of Business is required and to be uploaded.

(vii) Nature of Business Activity - Select checkbox for Nature of Business Activity being carried out. [Mandatory Field]

Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.

Click the "ADD NEW" button to add details of any other person.

Click the "SHOW LIST" button to view the list of all the persons.

Registration Process under Goods and Service Tax

- Page 5 -

4F Goods and Services -

Specify top 5 goods / commodities / services supplied / provided by the business.

- Enter the HSN Code of the goods / commodities supplied by the business.
- In the case of services, enter the SAC Code of the services provided by the business.

Search facility for HSN Code or SAC Code is provided.

Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.

4G Bank Accounts maintained for conducting Business

Details of all Bank Accounts maintained for conducting Business giving following information -

- (i) Account Number** - Enter First Name, Middle Name and Last Name / Surname. [Mandatory Field]
- (ii) Type of Account** - Enter First Name, Middle Name and Last Name / Surname. [Mandatory Field]
- (iii) Bank IFSC Code** - Enter Date of Birth of Person. [Mandatory Field]

Search facility for Bank IFSC Code is provided.

After entering the IFSC Code, click on "GET ADDRESS" to auto-populate the Bank Name and Address.

- (iv) Proof of Bank Account** - Select the appropriate document to be uploaded from drop-down.

Click "Choose File" button to navigate and select the appropriate document to upload. [Mandatory Field]

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

Click the "SAVE & CONTINUE" button to save the data. You can retrieve the application later.

Click the "ADD NEW" button to add details of other bank account.

Click the "SHOW LIST" button to view the list of all bank accounts.

4H Verification

- (i)** Select the Verification checkbox.
- (ii)** From the Authorized Signatory drop-down list, select the name of the authorized signatory.

Click the "SUBMIT" button to save the data. You can retrieve the application later.

Click the "SUBMIT WITH DSC" button to submit with DSC.

Electronically signing of Enrolment Form using DSC is mandatory for Companies and LLPs.

Click the "SUBMIT WITH E-SIGNATURE" button to submit with E-signature by Aadhar Card holder.

The success message is displayed. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile number.

Thank You

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