

GST

GOOD AND SERVICE TAX



REGISTRATION PROCEDURE FOR EXISTING DEALER'S

INTRODUCTION

Goods and Services tax (GST) which is often known as a historic reform, is now around the corner. Hence, it is very important to understand the registration procedure under GST because even the existing dealer will also have to apply for the GST registration online. Several Questions are comes to our mind whether I am covered under GST or not? What is the Procedure of registration? Which information and documents are required to enrol with GST?

In this article we really try to resolve your all queries related to **registration of existing dealer** under GST law.

Firstly we have to know **Who is an existing taxpayer?**

An existing taxpayer is an entity currently registered under any State or Central laws, like Value Added Tax Act, Central Excise Act and Service Tax Act. **Existing taxpayers** include taxpayers already registered under:-

- ✚ Central Excise
- ✚ Service Tax
- ✚ State Sales Tax or VAT (except exclusive liquor dealers if registered under VAT)
- ✚ Entry Tax
- ✚ Luxury Tax
- ✚ Entertainment Tax (except levied by the local bodies)

If you are Existing taxpayer and going for the Enrollment under GST you are really blessed because you just have to validating the data available with various tax authorities and filling up the remaining key fields by taxpayer in the Enrollment Application at the **GST Common Portal** (www.gst.gov.in). The process of migration of your data started sufficiently in advance by government so that the business of existing registrants does not suffer and transition from the present system to GST is smooth.

KEY POINTS

- There is **No Fee** or charge levied for the Enrollment of a taxpayer under GST.
- The whole system of Enrollment will be **Paperless** there is no need of hard copies, Paper based Enrollment option is **NOT** available.
- There is **no deemed Enrollment** under GST. All the existing taxpayers expected to visit the GST Common Portal and enrol themselves at the GST Common Portal.
- The Enrollment process is **common for all** taxpayers registered under Centre, State or Union Territory Tax Acts.
- **Due Dates** of GST Registration Enrollment Schedule for the states. If you have already missed the due date, the window will still be open until **31st of January 2017**.

States	Start Date	End Date
Puducherry, Sikkim	08/11/2016	23/11/2016
Maharashtra, Goa, Daman and Diu, Dadra and Nagar Haveli, Chhattisgarh	14/11/2016	30/11/2016
Gujarat	15/11/2016	30/11/2016
Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram	30/11/2016	15/12/2016
Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan	16/12/2016	31/12/2016
Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh	01/01/2017	15/01/2017
Enrolment of Taxpayers who are registered under Central Excise Act/ Service Tax Act but not registered under State VAT	01/01/2017	31/01/2017
Delta All Registrants (All Groups)	01/02/2017	20/03/2017

DOCUMENTS REQUIRED FOR REGISTRATION

Following documents are required to obtain registration:

- ✓ **Provisional ID & Password**** (Received from the State VAT Department)
- ✓ Registered Email address & Mobile number
- ✓ Bank account number's & IFSC code
- ✓ **Digital Signature (DSC) or Electronic Signature E-signing***

Further, also carry the following documents which need to be uploaded on the website:

S.No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business • In case of Partnership firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1 MB) • In case of Others: Registration Certificate of the Business Entity	PDF or JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory***	PDF or JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Opening page of Bank Passbook/ Statement containing the following information: ✓ Bank Account Number ✓ Address of Branch ✓ IFSC code ✓ Address of Account holder ✓ Few transaction details	PDF and JPEG	1 MB

*- **Digital Signature (DSC)**: Only Class -2 or Class 3 DSC can be registered at the GST Common Portal

Electronic Signature (E-sign): It is an online Electronic Signature service to facilitate Aadhaar holder to digitally sign a document.

** - Provisional ID



Note: In case you have not received your username and password for login to the GST Common Portal, contact your state VAT department.

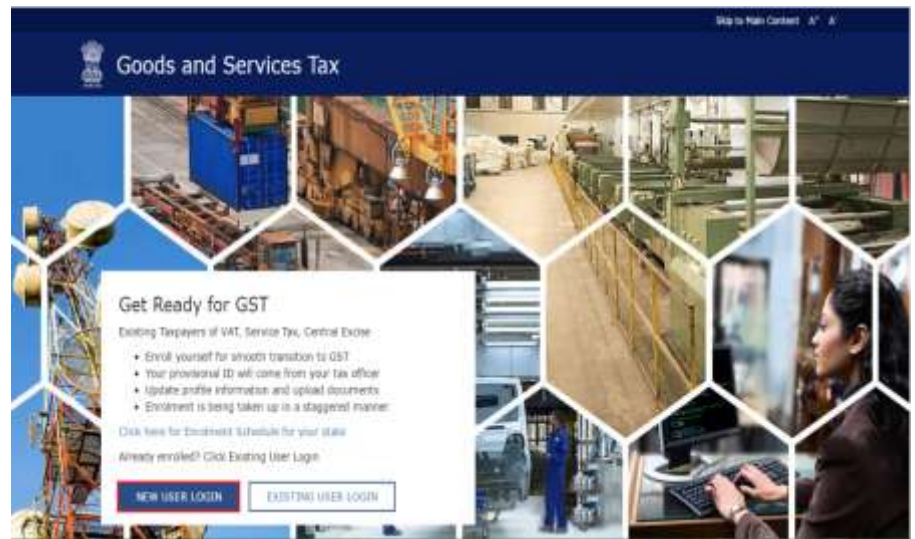
*** - **Authorised signatory** is the person who is primarily responsible to perform action on the GST System Portal on behalf of the taxpayer. For example, in case of proprietor, the proprietor himself or any person authorised by him; in case of partnership, any of the partner authorised or any person authorised; in case of Company/LLP, Society, Trust, the person who is authorised by Board or Governing Body, etc., can act as primary authorised signatory. A copy of authorisation needs to be uploaded

Filing the Enrolment Application

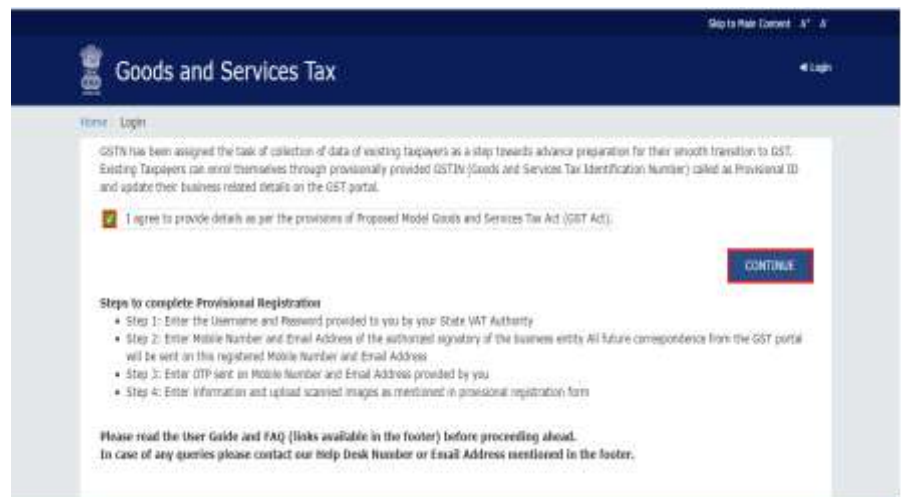
- To enrol with the GST Common Portal, you need to perform the following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.

2. Click the **NEW USER LOGIN** button.



3. The Declaration page is displayed. Select the checkbox for declaration and click the **CONTINUE** button.

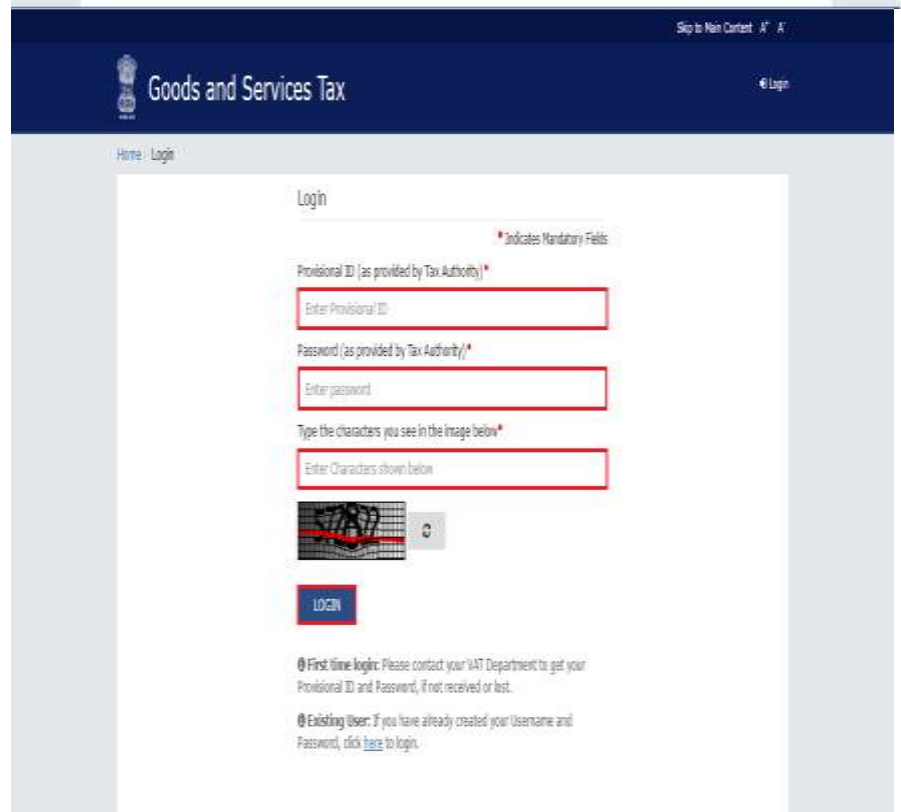


4. The Login page is displayed. In the **Provisional ID** field, type the username that you received in the e-mail, SMS or any other communication received from the State VAT Department.

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 Department.

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

Note:

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

10. Click the **CONTINUE** button.

Note:

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

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

12. In the **Mobile OTP** field, enter the OTP you received on your mobile phone.

Note:

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

13. Click the **CONTINUE** button.

14. The New Credentials page is displayed. In the **New Username** field, enter a username for yourself.

15. In the **New Password** field, enter a password of your choice that you will be using from next time onwards.

Note:

- ✚ Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore (_) or hyphen (-)).
- ✚ Password should be of 8 to 15 characters, which should comprise at least one alphabet, one number, one upper case letter, one lower case letter and one special character.

16. In the **Re-confirm Password** field, re-enter 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.

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 like this.

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 then 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**.

Different Details to filled :

-  **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.

Note:

Following details are auto-populated in the enrolment application based on your existing data in 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.
- 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, selects the appropriate document to be uploaded.
- i) Click the **Choose File** button. Navigate and select the document.
- j) Click the **SAVE & CONTINUE** button.

 Indicates mandatory fields

Details of your Business

Legal Name of Business (as per PAN) Prakash Agarwala	Legal Name of Business (as per current tax Act) OM PRAKASH AGARWALA	PAN of the Business AABFO0597R
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Trade Name
Enter Trade Name

Constitution of Business*
Select One Business Area

State
Meghalaya

Ward/Circle/Sector
circle

Ward/Circle/Sector No.*
Select

Please indicate existing registration under VAT/Central Excise/Service Tax/Luxury Tax/Entertainment Tax etc. as applicable

Registration Type* Select	Registration No.* 	Date of Registration* DD/MM/YYYY	ADD	CANCEL
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Document Upload

Proof of Constitution of Business*
Select

 File with PDF or JPEG format is only allowed.

 Maximum file size for upload is 1 MB

Choose File | No file chosen

BACK **SAVE & CONTINUE**

Promoter/ Partners:

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

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

Note:

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

Details of Proprietor * indicates mandatory field

Personal Information

First Name*	Middle Name	Last Name
SUNIL	KUMAR	BAJPAVEE

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*

DD/MM/YYYY

Mobile Number*

+91 Enter Mobile Number

Email Address

Enter Email Address

Gender*

Male Female Others

Telephone Number

Enter Telephone Number

Identity Information

Designation*

Enter the Designation

Permanent Account Number*

ENTER PAN

Are you a citizen of India?

Yes

Passport Number

Enter the Passport Number

Aadhaar Number

Enter Aadhaar Number

Residential Address

Building No. / Flat No.*	Floor No.	Name of the Premise / Building
Enter Building No. / Flat No.	Enter Floor No.	Enter Premise / Building

Road / Street*

Enter Road / Street

Locality / Village*

Enter Locality / Village

State*

Select

District*

Select

PIN Code*

Enter PIN Code

Document Upload

Upload photograph (of person whose information has been given above)*

File with JPEG format is only allowed.

Maximum file size for upload is 100 KB

Choose File No file chosen

TAKE PICTURE

You can upload your photograph by taking a selfie with your device camera

Other Information

Also authorized Signatory

No

BACK SHOW LIST ADD NEW SAVE & CONTINUE

Authorized Signatory:

➤ This tab page displays the details of the authorized signatory.

- In case you are the primary Authorized Signatory, select the checkbox for **Primary Authorized Signatory**.
- In the **First Name** field, enter the first name of the authorized signatory.
- Under the **Name of Father/Husband**, in the **First Name** field, enter the first name of the father of the authorized signatory.
- Under the **Name of Father/Husband**, in the **Middle Name** field, enter the middle name of the father of the authorized signatory.
- Under the **Name of Father/Husband**, in the **Last Name** field, enter the last name of the father of the authorized signatory.
- Select the **Date of Birth** of the authorized signatory using the calendar.
- In the **Mobile Number** field, enter the valid Indian mobile number of the authorized signatory.
- In the **Email Address** field, enter the valid e-mail address of the authorized signatory.
- Select the **Gender** of the authorized signatory.
- In the **Designation** field, enter the designation of the authorized signatory.
- In the **Permanent Account Number** field, enter the Permanent Account Number (PAN) of the authorized signatory.
- 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 of the authorized signatory.
- In the **Aadhaar Number** field, enter the Aadhaar Number of the authorized signatory.
- In the **Building No. / Flat No.** field, enter the building number and flat number of the residential address of the authorized signatory.
- In the **Floor No.** field, enter the floor number of the residential address.
- In the **Name of the Premise / Building** field, enter the name of the building of the residential address.
- In the **Road / Street** field, enter the road name where the residential address is located.
- In the **Locality / Village** field, enter the locality or village name where the residential address is located.
- In the **State** drop-down list, select the State where the residential address is located.
- In the **District** drop-down list, select the city or district where the residential address is located.
- In the **PIN Code** field, enter the pin code of the place where the residential address is located.
- 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.
- Click the **Choose File** button. Navigate and select the document.
- In the Document Upload section, click the **Choose File** button to add the photograph of the stakeholder. Navigate and select the document.
- Click the **SAVE & CONTINUE** button.

Note:

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

* indicates mandatory field

Authorized Signatory

☐ Primary Authorized Signatory

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

Are you a citizen of india?	Passport Number	Aadhaar Number
☒ Yes ☐ No	ENTER THE PASSPORT NUMBER	Enter Aadhaar Number

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

Residential Address

Building No. / Flat No.*	Floor No.	Name of the Premise / Building
Enter Building No. / Flat No.	Enter Floor No.	Enter Premise / Building

Road / Street*	Locality / Village*
Enter Road / Street	Enter Locality / Village

State*	District*	PIN Code*
Select	Select	Enter PIN Code

Document Upload

Proof of appointment of Authorized Signatory*

ⓘ File with PDF or JPEG format is only allowed.

ⓘ Maximum file size for upload is 1 MB

No file chosen

Upload photograph (of person whose information has been given above)*

ⓘ File with JPEG format is only allowed.

ⓘ Maximum file size for upload is 100 KB

No file chosen

ⓘ You can upload your photograph by taking a selfie using your device camera

Principal Place of Business:

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

- In the **Building No. / Flat No.** field, enter the building number and flat number of the principal place of your business.
- In the **Floor No.** field, enter the floor number of the principal place of your business.
- In the **Name of the Premise / Building** field, enter the name of the building of the principal place of your business.
- In the **Road / Street** field, enter the road name where the principal place of your business is located.
- In the **Locality / Village** field, enter the locality or village name where the principal place of your business is located.
- In the **District** drop-down list, select the city or district where the principal place of your business is located.
- In the **PIN Code** field, enter the pin code of the place where the principal place of your business is located.
- In the **Office Email Address** field, enter the official e-mail address used for business purpose.
- In the **Mobile Number** field, enter the official Indian mobile number used for business purpose.
- In the **Office Telephone Number** field, enter the official telephone number used for business purpose.
- In the **Office FAX Number** field, enter the official FAX number used for business purpose.
- In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- In the Document Upload section, in the Proof of Principal Place of Business drop-down list, selects the appropriate document to be uploaded.
- Select the checkbox for Nature of Business Activity being carried out at the premises whose details are entered here.
- Click the **SAVE & CONTINUE** button.

Details of Principal Place of Business

Address

Building No. / Flat No.* Floor No. Name of the Premise / Building

Road / Street* Locality / Village*

State* District* PIN Code*

Longitude Latitude

Contact Information

Office Email Address* Mobile Number* Office Telephone Number

Office FAX Number

Nature of possession of premises* Document Upload

Nature of Business Activity being carried out at above mentioned premises*

☐ Bonded Warehouse ☐ EDU / STP / EMTF ☐ Factory / Manufacturing

☐ Input Service Distributor (ISD) ☐ Leasing Business ☐ Office / Sale Office

☐ Retail Business ☐ SEZ ☐ Service Provider

☐ Service Recipient ☐ Wholesale Business ☐ Works Contract

☐ Warehouse / Depot

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.

Details of Additional Places of your Business

Address

Building No. / Flat No.* Floor No. Name of the Premise / Building

Road / Street* Locality / Village*

State* District* PIN Code*

Contact Information

Office Email Address* Mobile Number* Office Telephone Number

Office FAX Number

Nature of possession of premises*

Nature of Business Activity being carried out (You may select more than one)*

☐ Bonded Warehouse ☐ EDU / STP / EMTF ☐ Factory / Manufacturing

☐ Input Service Distributor (ISD) ☐ Leasing Business ☐ Office / Sale Office

☐ Others ☐ Retail Business ☐ SEZ

☐ Service Provider ☐ Service Recipient ☐ Wholesale Business

☐ Works Contract ☐ Warehouse / Depot

Goods & Services:

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

In case you deal with Goods or Commodities, you need to mention the [HSN Code](#) in the Goods tab. In case you deal with services, you need to mention the [SAC 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:

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

- 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).
- 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.

Dashboard > Enrolment > Goods & Services > Select SAC

Select HSN Code(s)

Showing search results for: "cotto". Change

HSN Code	Description of Goods	Select
52081110	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI	☒
52081120	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE	☒
52081130	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SHIRTING FABRICS	☐
52081140	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : CASEMENT	☐
52081190	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : OTHER	☐

1 2 3 4 5 6 7 ... 22

CANCEL ADD

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

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you

#If you want 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

List of Goods

Sl No	HSN Code	Description of Goods	Action
1	52081110	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI	DELETE
2	52081120	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE	DELETE

BACK SAVE & CONTINUE

Note:

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

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you

#If you want 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

Services Tab:

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

Goods Services

Details of Services offered by the business

Please specify top 5 services offered by your business

Search by Name or Code

Search SAC

BACK SAVE & CONTINUE

Bank Accounts:

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

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

Note:

In case you don't know the IFSC code, click the **here** link to know the IFSC code.

Alternatively, you can also find the IFSC code in the cheque book or the cheque leaflet of your Bank.

- D. In the Document Upload section, in the Supporting Document drop-down list, selects 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.

Bank Accounts Maintained By the Applicant for Conducting Business

Account Number*
Enter Account Number

Type of Account*
Select

Others*

Enter Bank IFSC Code*
Enter IFSC Code for Bank

GET ADDRESS

Don't know your IFSC Code?
Click here to find your bank

Bank Name
Bank Address

Document Upload

Supporting Document*
Select

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

Choose File No file chosen

BACK SHOW LIST ADD NEW SAVE & CONTINUE

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 \(DSC\)](#). Submission of application with the details is NOT completed unless DSC is affixed.
- E. Click the **SUBMIT WITH DSC** button

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

In case you do not have DSC handy, you can save the application and decide to sign the application later. In such case, to save the Enrolment Application, click the **SUBMIT** button.

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.

Authorized Signatory*
Place*

Designation
Date*

Manager 05/12/2016

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT

* indicates mandatory fields

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 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.



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.

- It is a unique 15 digit number assigned to each transaction complete at GSTN Portal with first 2 digit regarding alphabets, next 2 digit will be State Code, next 2 will be month, next 2 will be year, next 6 digits will be system generated code and last digit will be check sum digit. ARM can be used to track the status of enrolment application.

Acceptance/Rejection of enrolment application by GST officer:

Once the application is filled and submitted, then it shall be forwarded to the proper officer who will then examine the application and the documents attached. If everything is found to be in order, then GST registration will be granted within 3 working days.

If any deficiency is found in the application, then it shall be communicated to the applicant within 3 working days in FORM GST REG-03. The application can be rejected (after reasonable opportunity of being heard) in case wrong or fake or incorrect documents have been furnished (uploaded with DSC or E-Sign). After getting the deficiencies, applicant will have to respond within 7 working days through FORM GST REG-04.

Registration Certificate

When the application is approved by the officer, then a certificate of registration in FORM GST REG-06 shall be issued through a common portal. The applicant can easily download the Provisional registration certificate from the common portal using their log in id passwords. The final registration certificate will be Provision other verification of documents (with in 6 month) by proper officer (s) Centre/State of concerned jurisdiction (s) after appointed date.

Registration of multiple Businesses in one State

As one PAN allows one GST Registration a State, register one business entity first. For the remaining business verticals with on the State Please get in touch with the concerned jurisdictional authority.

A fresh Registration for Input Service distributor (ISD)

As existing ISD taxpayer, need to apply afresh on the GSTN Portal for the State wise it desire to seek registration. Concerned Central jurisdictional authority needs to be informed.

Thanks for reading if you really find out this article helpful please share your PRECIOUS VIEWS: <mailto:rajatsetiaofficial@gmail.com>