

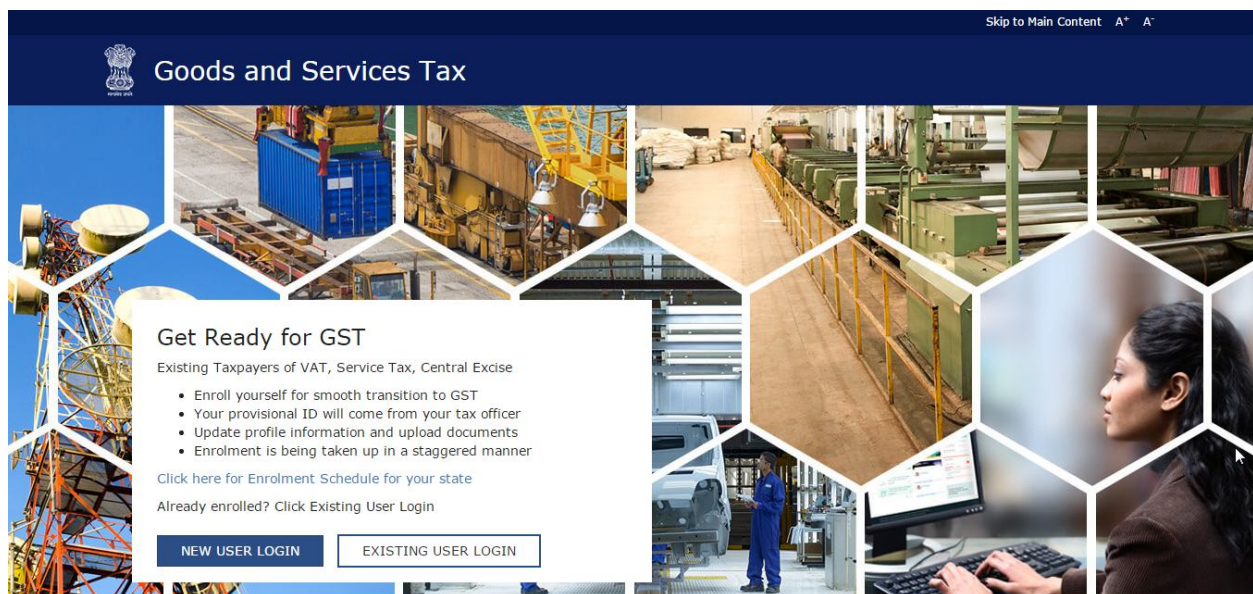
STEP BY STEP GUIDE TO MIGRATION IN GST- BY CA ANUP GUPTA

(CONTACT US AT:-FCAANUPGUPTA@GMAIL.COM)

UNDER THIS BOOK, YOU WILL FIND STEP BY STEP GUIDE TO MIGRATE FROM VAT TO GST

STEP-1:- LOG ON TO WWW.GST.GOV.IN

Under this Step, First we need to login to the portal. If we have already received the provisional id and password from the VAT Department then we need to click on **NEW USER LOGIN**. If we have already created the new id using provisional ID then we need to click on **EXISTING USER LOGIN**.



If you are the new user then you need to Login through Provisional ID and Password received from the VAT Department. After Login, it will ask certain security question and will allow you to create new user ID and password. After creating the new User ID and Password, you need to LOGIN again by pressing **EXISTING USER LOGIN** button. **WHILE REGISTERING NEW USER FROM PROVISIONAL ID IT WILL ASK MOBILE OTP AND EMAIL OTP.**

Illustrations:-

Figure 1

Figure 2

Figure 3

STEP-2:- FILL UP THE BUSINESS DETAILS

Under this Step, Some of the information will be automatically taken by the system from the server of VAT Department. You cannot change such information (like Legal name of the Business, PAN No. of the Business etc.)

Skip to Main ContentA+ A-

 **Goods and Services Tax**

PIYUSH JAIN

DashboardHelp

Dashboard

Welcome to the GST Portal for provisional registration of existing State VAT / Central Tax / Service Taxpayers
To facilitate existing State VAT / Central Tax / Service Taxpayers to easily migrate into new GST regime, this portal has been introduced. Existing Taxpayers can pre-register by providing some basic information. Initially portal will be available for State VAT Users only. **You can sign your application at any time later as stipulated by law, after filling up and Submitting on GST Portal.**

CONTINUE

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06AHQPJ7579J1ZJ	26/12/2016	6%

Business Details

Promoters / Partners

Authorized Signatory

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

Details of your Business

indicates mandatory fields

Legal Name of Business (as per PAN)

Legal Name of Business (as per current tax Act)

PAN of the Business

ANUP GUPTA

ANUP GUPTA

ABCPG0000G

Trade Name

Constitution of Business

R.P.S. COMMUNICATION

Select One Business Area

State

Ward/Circle/Sector

Ward/Circle/Sector No.

Haryana

ward

Select

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

Registration Type

Registration No.

Date of Registration

Select

Enter Registration No

DD/MM/YYYY

If others, please specify

ADD

CANCEL

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

- ❖ Select Nature of the Business of the Assessee.
- ❖ Select Ward/ Circle of the Assessee (Ward/Circle can be found on Your VAT Return).

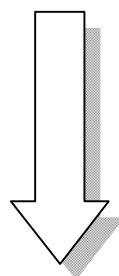
Details of your Business • Indicates mandatory fields

Legal Name of Business (as per PAN) ANUP GUPTA	Legal Name of Business (as per current tax Act) ANUP GUPTA	PAN of the Business ABCPG0000G
Trade Name 	Constitution of Business • Select One Business Area - Select One Business Area - Foreign Company - Foreign Limited Liability Partnership - Government Department - Hindu Undivided Family - Limited Liability Partnership - Local Authority - Others - Partnership - Private Limited Company Proprietorship - Public Limited Company - Public Sector Undertaking - Society/ Club/ Trust/ AOP - Statutory Body - Unlimited Company	Ward/Circle/Sector No. • Select
Please indicate existing registration under VAT/Central Excise and Service Tax etc. as applicable		Date of Registration • DD/MM/YYYY
Registration Type • Select	ADD CANCEL	
If others, please specify		

- ❖ Then Select TIN No., CST No., Service tax no. (All type of registration details can be filled here). Press Add Button to add the registration type. Please note that VAT and CST no's are to be filled separately.

Registration Type • Select - Select - TIN under Value Added Tax - Central Sales Tax Registration Number - Entry Tax Registration Number - Entertainment Tax Registration Number - Hotel and Luxury Tax Registration Number - Central Excise Registration Number - Service Tax Registration Number - Corporate Identity Number / Foreign Company Registration Number - Limited Liability Partnership Identification Number / Foreign Limited Liability Partnership Identification Number - Importer / Exporter Code Number - Registration under Duty of Excise on Medicinal and Toilet Preparation Act - Others	Registration No. • Enter Registration No	Ward/Circle/Sector No. • Select - Gurgaon (West) Ward 1 - Gurgaon (West) Ward 5 - Gurgaon (West) Ward 6 - Gurgaon (West) Ward 7 - Gurgaon (West) Ward 8 - Gurgaon (West) Ward 9 Gurgaon (West) Ward 10 - Gurgaon (West) Ward 11 - Gurgaon (West) Ward 12 - Gurgaon (West) Ward 13 - Gurgaon (West) Ward 14 - Gurgaon (West) Ward 15 - Gurgaon (West) Ward 16 - Gurgaon (West) Ward 17
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- ❖ After adding all the registration no's, your screen will look like this



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

Type	Registration No	Date of Registration	Actions
TIN under Value Added Tax	00111030210	01/07/2015	EDIT DELETE
Central Sales Tax Registration Number	00001005109	01/07/2015	EDIT DELETE

Registration Type

Registration No.

Date of Registration

If others, please specify

[ADD](#) [CANCEL](#)

- ❖ After adding all the registration no., you need to upload the registration certificate copy of VAT/TIN etc. and must remember its size **should not exceed 1 MB**.

Document Upload

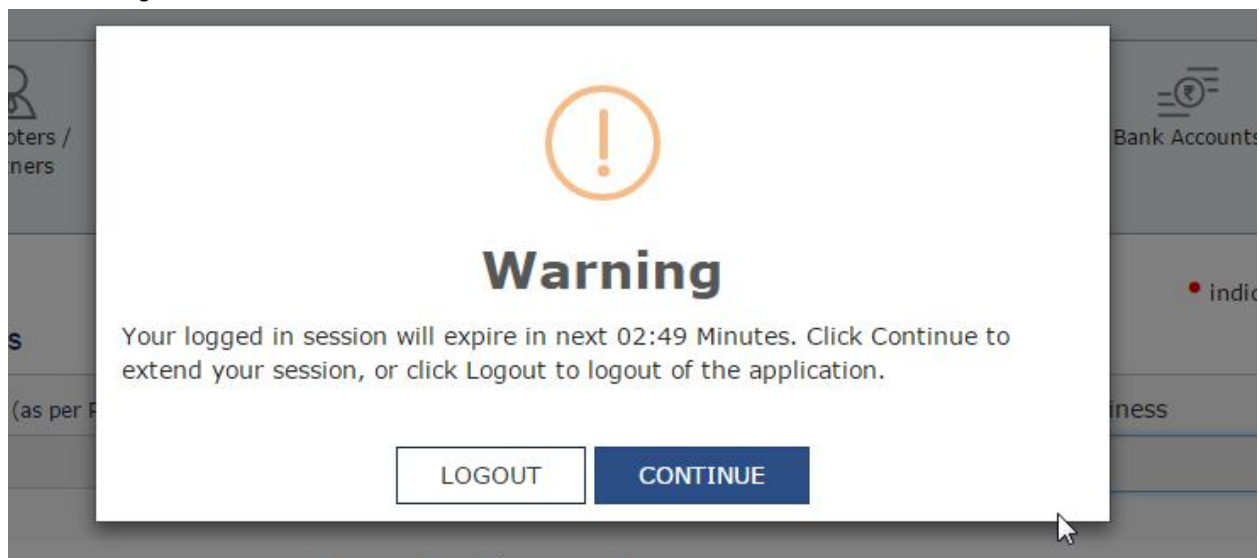
Proof of Constitution of Business *

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](#)

- ❖ Do not take much time to fill details on the website or selecting documents. Rather keep ready all your documents at one place while registering for GST. Otherwise you may get the the message like this



and even if you press continue, you will get Logged Out.....HAHAHAHAHA.

STEP-3:- FILL UP THE PROPRIETOR'S/PARTNER'S ETC. DETAILS

Under this Step, we need to fill Proprietor's/ Partner's etc. details. It requires Aadhaar card No., Pan No. of the person. Screen will look like this:-

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06AHQPJ7579J1ZJ	26/12/2016	27%

 Business Details ✓

 Promoters / Partners

 Authorized Signatory

 Principal Place of Business

 Additional Place of Business

 Goods & Services

 Bank Accounts

 Verification

• indicates mandatory fields

Details of Proprietor

Personal Information

First Name *	Middle Name	Last Name
DISH	JAIN	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 *

☐ Male ☐ Female ☐ Others

Telephone Number (with STD Code)

Identity Information

Designation *	Permanent Account Number (PAN) *
PROPRIETOR	AQCPJ7579J

Are you a citizen of india?

☒ Yes

Passport Number

Aadhaar Number

i 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

Declaration *

☒ I on behalf of the holder of Aadhaar number give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

Residential Address in India

Building No. / Flat No. *	Name of the Premise / Building	Floor No.
WARD NO. 13	NEAR OLD BUS STAND	Enter Floor No.
Road / Street *	Locality / Village *	
DAG & MOHALLA, DAFIWARA	CHINA	
State *	District *	PIN Code *
Haryana	Gurgaon	122103

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

Other Information

Also authorized Signatory

☐ No

Point to be noted here is that photo of Proprietor should be in JPG format and must **not exceed 100 KB**.

IF the same person is also an authorized signatory then press **YES** to an Authorised Signatory button.

Other Information

Also authorized Signatory

☒ Yes

After this, it will automatically pick the authorized signatory details and we need not to fill his details again. It will show the same information in authorized signatory column.

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06AHQPJ7579J1ZJ	26/12/2016	37%
 Business Details ✓	 Promoters / Partners ✓	 Authorized Signatory ✓	 Principal Place of Business
			 Additional Place of Business
			 Goods & Services
			 Bank Accounts
			 Verification

• Indicates mandatory fields

Authorized Signatory

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06AHQPJ7579J1ZJ	26/12/2016	37%

Business Details ✓

Promoters / Partners ✓

Authorized Signatory ✓

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

Indicates mandatory fields

Authorized Signatory

Primary Authorized Signatory

Personal Information

First Name*	Middle Name	Last Name
ANUP		GUPTA

Name of Father/Husband

First Name*	Middle Name	Last Name
	Enter the Middle Name	

Date of Birth*	Mobile Number*	Email Address*
10/05/1995	+91 9654276986	aps.aniud@gmail.com

Gender*	Telephone Number (with STD Code)
☒ Male ☐ Female ☐ Others	STD Enter Telephone Number

Document Upload

Photograph
 DELETE

Proof of Authorized Signatory is not required for proprietor who is also an authorized signatory.

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

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

Press Save and Continue for the Next Step.

STEP-4:- FILL UP THE PRINCIPAL PLACE OF BUSINESS DETAILS

Under this Step, We need to fill the Principal Place of Business. We can find these details in the **Registration Certificate Copy (TIN NO. Certificate)**.

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06AFOQJ75/1912J	26/12/2016	37%

Business Details ✓	Promoters / Partners ✓	Authorized Signatory ✓	Principal Place of Business	Additional Place of Business	Goods & Services	Bank Accounts	Verification
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Details of Principal Place of Business

Address

Building No. / Flat No.* Enter Building No. / Flat No.	Name of the Premise / Building Enter Premise / Building	Floor No. Enter Floor No.
Road / Street* Enter Road / Street	Locality / Village* Enter Locality / Village	
State* Haryana	District* Select	PIN Code* Enter PIN Code

Contact Information

Office Email Address* Enter Email Address	Office Telephone Number (with STD Code) STD Enter Telephone Number	Mobile Number* +91 Enter Mobile Number
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Nature of possession of premises*

Please select
Select

Nature of business activities being carried out (You may select more than one)

☐ Bonded Warehouse	☐ EOU / STP / EHTP
☐ Input Service Distributor (ISD)	☐ Leasing Business
☐ Retail Business	☐ Service Provision
☐ SEZ	☐ Warehouse / Depot

Document Upload

Proof of Principal Place of Business*

Select

- Bank Statement
- Bye-laws of Society
- Municipal Khata Copy
- Consent Letter
- Electricity Bill
- Memorandum of Association and Articles of Association
- Any other Certificate / document issued by Government
- Any other Certificate or record from Govt department
- Any other documents
- Any supporting documents
- Partnership Deed
- First page of Pass Book
- Registration Certificate
- Rent / Lease agreement
- Tax Paid Receipt

Please note that here you can attach the above mentioned documents. You can attach the Registration Certificate copy also as a proof of Address. Following size required for the different documents:-

Document Upload

Proof of Principal Place of Business •

Tax Paid Receipt ▼

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 100 KB

No file chosen

Document Upload

Proof of Principal Place of Business •

Rent / Lease agreement ▼

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 200 KB

No file chosen

Document Upload

Proof of Principal Place of Business •

Registration Certificate ▼

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 1 MB

No file chosen

Document Upload

Proof of Principal Place of Business *

First page of Pass Book ▼

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 100 KB

No file chosen

Document Upload

Proof of Principal Place of Business *

Partnership Deed ▼

i File with PDF or JPEG format is only allowed.

i Maximum file size for upload is 1 MB

No file chosen

- ❖ After Selecting the document, Select the Business activities and additional place of business. If you do not have any other additional place of Business, then you may select **NO. and SAVE AND CONTINUE**

Nature of business activities being carried out (You may select more than one) *

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

Other Information

Have Additional Place of Business

☒ No

BACK

SAVE & CONTINUE

STEP-5:- FILL UP THE GOODS AND SERVICES DETAILS

This Step is an **important step**. Under this step you need to find the HSN Code of the commodity in which you are dealing. You can also select the services which are providing by your client. For getting **HSN CODE**, Search on google (see screenshot)

Business Details

Promoters / Partners

Authorized Signatory

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

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

List of Goods

SI No	HSN Code	Description of Goods	Action
1	85171110	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA	DELETE

excise tariff code for mobile phones

All

News

Images

Videos

Maps

More

Settings

Tools

About 13,10,000 results (0.69 seconds)

HS tariff codes, import duty & taxes for Cell phones - DutyCalculator

<https://www.dutycalculator.com/popular.../import-duty-and-taxes-for-cell-phones/>

The import duty rate for importing Cell phones ranges between 0% and 30%, depending on import country. Please find below a table with 10 digit HS tariff codes, import duty & tax rates ... Municipal tax (2% (CIFD + Excise + Tariff surcharge)).

HS tariff codes, import duty & taxes and restrictions for Mobile phone

<https://www.dutycalculator.com/hs-code-duty-rate-import.../mobile-phone.../844/>

HS tariff codes, import duty & taxes and restrictions for Mobile phone. The global average Municipal tax (2% (CIFD + Excise + Tariff surcharge)). Philippines ...

HS Tariff codes for Mobile phone for 141 countries | DutyCalculator

<https://www.dutycalculator.com/hs-lookup/1176804/hs-tariff-code-for-mobile-phone/>

HS tariff codes for Mobile phone for 141 countries including duty rates, sales tax rates, any additional taxes ... Regional sea excise - French Guiana (2.5% CIF).

Indian Customs Duty | Import Duty India of HS Code 8517 ...

www.cybex.in > Indian Custom Duty > India Custom Duty Chapter 85

Indian Custom Duty of HS 8517 , Latest Import Duty in India of HS 8517 , TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR ...

Goods Services

Details of Services offered by the business

Please specify top 5 services offered by your business

Search by Name or Code

List of Services

SI No	Service Accounting Code	Description of Services	Action
1	00440245	MAINTENANCE OR REPAIR SERVICE	 DELETE

BACK

SAVE & CONTINUE

After Selecting HSN Code for the **Top 5 Goods and Top 5 Services**, You may press **SAVE & CONTINUE.**

STEP-6:- FILL UP ALL BANK DETAILS

Under this step, Fill the details of all those banks, which you want to show or link with GST. It requires latest bank statement or passbook copy to attach alongwith details. File Size should **not exceed 500 KB/100 KB (PDF/JPG) per Bank.**

Business Details ✓	Promoters / Partners ✓	Authorized Signatory ✓	Principal Place of Business ✓	Additional Place of Business	Goods & Services	Bank Accounts	Verification
--------------------	------------------------	------------------------	-------------------------------	------------------------------	------------------	---------------	--------------

■ indicates mandatory fields

Bank Accounts Maintained By the Applicant for Conducting Business

Account Number *

Type of Account *

Savings ▼

Enter Bank IFSC Code *

GET ADDRESS

Don't know your IFSC Code?

Click [here](#) to find your bank

Bank Name

Bank Address

Document Upload

Supporting Document •

Bank Statement

▼

🔔 File with PDF or JPEG format is only allowed.

🔔 Maximum file size for upload is 500 KB

Choose file

No file chosen

Document Upload

Supporting Document •

First Page of Passbook

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 100 KB

Choose file

No file chosen

Bank Name	Bank Address
HDFC BANK	DELHI-ALWAR ROAD, OPPOSITE BUS STAND, SOHNA,DIST-GURGAON. SOHNA HARYANA 122103

Document Upload



Bank Statement

DELETE

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

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

Application Type	Provisional ID	Last Modified	Profile
Enrolment	06A11003757011Z1	26/12/2016	100%

Business Details ✓

Promoters / Partners ✓

Authorized Signatory ✓

Principal Place of Business ✓

Additional Place of Business

Goods & Services ✓

Bank Accounts ✓

Verification ✓

Bank Accounts Maintained By the Applicant for Conducting Business

S No	Account No	Bank Name	Bank Address	Actions
1	099990770029f2	HDFC BANK	DELHI-ALWAR ROAD, OPPOSITE BUS STAND, SOHNA,DIST-GURGAON. SOHNA HARYANA 122103	EDIT DELETE
2	00000010227611	HDFC BANK	DELHI-ALWAR ROAD, OPPOSITE BUS STAND, SOHNA,DIST-GURGAON. SOHNA HARYANA 122103	EDIT DELETE
3	00002449770721	STATE BANK OF HYDERABAD	1075 BY 15,WARD NO 5,ALWAR ROAD OPP BUS STAND,SOHNA 122103 DIST GURGAON	EDIT DELETE

BACK ADD NEW CONTINUE

Press Continue. After this it will ask for submit with DSC or Without DSC. Press Submit without DSC and your application would be saved. You can edit and sign your application later. Please check your application carefully before signing with DSC.

Goods and Services Tax

Dashboard Help

Dashboard Acknowledgement

SUCCESS

Your Application has been saved as draft and will be available for submission after duly authenticating it i.e. by submitting it again with e-signature or Digital Signature Certificate (DSC).
You can access the saved application in "My Saved Applications"

Dedicated to all those Professionals who are working DAY and NIGHT to make this Country a Better Place for ALL. This Presentation is free of cost and may be circulated to other Professionals without any cost.

THANKYOU

**By CA Anup Gupta
Anup Gupta & Co.
(Chartered Accountants)
Mail id: -
fcaanupgupta@gmail.com**