



CENTRAL BOARD OF EXCISE & CUSTOMS



GST Migration: Workflow



GSTN Enrollment Process

1



**Taxpayer obtains
GSTN login id and
password from
aces.gov.in**

2



**Taxpayer completes
enrollment process on
gst.gov.in**

3



**Taxpayer receives
provisional GSTIN on
appointed date**

Obtaining credentials

Login to aces.gov.in to view your GSTN Provisional ID and Password



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP
Central Excise Registration - Assessee's Home				Logged in dgstest2015		Sign Out	

To update email id and Mobile No.- [Click Here](#)

Please [Click Here](#) to view your Provisional ID and Password to access GSTN common portal.

"As per the draft provisions of Goods and Services Tax (GST) law to be implemented by 1st April 2017, every person registered under Central Excise/ Service Tax is provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID. Using this Provisional ID (User Login) and the provisional password, they are required further to login to the Common Portal of GST namely www.gst.gov.in maintained by GSTN and enroll themselves for regularizing their registration under GST."

ACES Application Processing Time : < 1 Second

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Obtaining credentials



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue



CLI DSR EXP PRA REF REG RET HELP

Central Excise GSTN Provisional Credentials Logged in dgstest2015 [Sign Out](#)

GST Provisional ID Credentials Details of the Assessee	
Central Excise Registration Number	
Provisional ID for GST	
Provisional Password	
Next step	

Your ID and Password
will appear here

In case of any clarifications about the Provisional ID or Provisional Password ((including non-availability thereof) please contact CBEC Mitra Helpdesk: Toll Free: 1800 1200 232 :: email id:cbecmitra.helpdesk@icegate.gov.in

ACES Application Processing Time : < 1 Second © Copyright Information 2007

Note on Login Credentials

1. In some cases, your login credentials may have been shared through State VAT authorities. If you have completed the enrollment process using these credentials, you do not need to repeat the process
1. In some cases, your ID and Password may still be awaited from GSTN.

For assistance, contact CBEC MITRA

Toll Free

 **1800 1200 232**

Email

 **cbecmitra.helpdesk@icegate.gov.in**

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Obtaining credentials

Step 1: Go to gst.gov.in and click on “New User Login”

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Goods and Services Tax

Get Ready for GST

Existing Taxpayers of VAT, Service Tax, Central Excise

- Enroll yourself for smooth transition to GST
- Your provisional ID will come from your tax officer
- Update profile information and upload documents
- Enrolment is being taken up in a staggered manner

[Click here for Enrolment Schedule for your state](#)

Already enrolled? [Click Existing User Login](#)

[NEW USER LOGIN](#)

[EXISTING USER LOGIN](#)

Obtaining credentials

Step 2: Read, select checkbox and hit “Continue”

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[Home](#) > [Login](#)

GSTN has been assigned the task of collection of data of existing taxpayers as a step towards advance preparation for their smooth transition to GST. Existing Taxpayers can enrol themselves through provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID and update their business related details on the GST portal.

☒ I agree to provide details as per the provisions of Proposed Model Goods and Services Tax Act (GST Act).

CONTINUE

Steps to complete Provisional Registration

- Step 1: Enter the Username and Password provided to you by your State VAT Authority
- Step 2: Enter Mobile Number and Email Address of the authorized signatory of the business entity All future correspondence from the GST portal will be sent on this registered Mobile Number and Email Address
- Step 3: Enter OTP sent on Mobile Number and Email Address provided by you
- Step 4: Enter information and upload scanned images as mentioned in provisional registration form

Please read the User Guide and FAQ (links available in the footer) before proceeding ahead.

In case of any queries please contact our Help Desk Number or Email Address mentioned in the footer.

Obtaining credentials

Step 3: Enter Provisional ID and Password received in ACES website



Goods and Services Tax

Login

Home > Login

Login

• Indicates Mandatory Fields

Provisional ID (as provided by Tax Authority) •

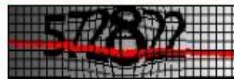
Enter Provisional ID

Password (as provided by Tax Authority) •

Enter password

Type the characters you see in the image below •

Enter Characters shown below



LOGIN

First time login: Please contact your VAT Department to get your Provisional ID and Password, if not received or lost.

Existing User: If you have already created your Username and Password, click [here](#) to login.

Obtaining credentials

Step 4: Enter valid email address and mobile number



Goods and Services Tax

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[Login](#)

[Home](#) > [Create Username](#)



Provisional ID Verification



OTP Verification



New Credentials



Security Questions

Kindly provide the below information to proceed

• Indicates Mandatory Fields

i Please enter Mobile Number and Email Address of Authorised Signatory. All future correspondences from the GST portal will be sent on this registered Mobile Number and Email Address only. Changes to this will be non-editable till **01/04/2017**

Email Address •

Mobile Number •

CONTINUE

Obtaining credentials

Step 5: Verify email and mobile number using OTP

Skip to Main Content A+ A-

 Goods and Services Tax [Login](#)

[Home](#) > Create Username

1

2

3

4

Provisional ID Verification OTP Verification New Credentials Security Questions

OTP Verification

• Indicates Mandatory Fields

Please enter the OTPs sent to your Email Address **umesh@gmail.com** and Mobile Number **9986863270**

Email OTP •

Mobile OTP •

[CONTINUE](#) [RESEND OTP](#)

Obtaining credentials

Step 6: Select Username and Password for subsequent Login



Goods and Services Tax

[Skip to Main Content](#) A⁺ A⁻

[Login](#)

[Home](#) > [Create Username](#)



Kindly provide the below information to proceed

• Indicates Mandatory Fields

New Username •

Enter New Username

❗ You are required to choose a New Username. Username should be of 8 to 15 characters, which should start with an alphabet, should comprise of alphabets and can contain numbers, special character (dot (.), underscore (_) or hyphen (-))

New Password •

Enter New Password

❗ Password should be of 8 to 15 characters, should comprise of at least one alphabet, one number, once upper case letter, one lower case letter and one special character

Re-confirm Password •

Re-enter New Password

CONTINUE

- ✗ Lower Case
- ✗ Number
- ✗ Upper Case
- ✗ Symbol
- ✗ Min Length
- ✗ Valid Password

Obtaining credentials

Step 7: Answer security questions to help with password reset

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 **Goods and Services Tax** [Login](#)

[Home](#) > [Create Username](#)

✓

Provisional ID Verification

✓

OTP Verification

✓

New Credentials

4

Security Questions

Security Questions (To enable you to retrieve your password in case you forget it)

• Indicates Mandatory Fields

1. What is the date of birth of Proprietor (in case of Proprietorship) / Year of commencement of Business (Others)? •
2. What is your mother's name (in case of Proprietorship) / mother's name of Primary Authorized Signatory? •
3. Name your main commodity / service •
4. Name of the first employee •
5. Personal Mobile Number of Proprietor / Authorized Signatory •

SUBMIT

Obtaining credentials

Step 8: Answer security questions to help with password reset

[Skip to Main Content](#) [A⁺](#) [A⁻](#)

 **Goods and Services Tax** [Login](#)

[Home](#) > [Create Username](#)

✓

✓

✓

4

Provisional ID Verification

OTP Verification

New Credentials

Security Questions

Security Questions (To enable you to retrieve your password in case you forget it)

• Indicates Mandatory Fields

1. What is the date of birth of Proprietor (in case of Proprietorship) / Year of commencement of Business (Others)? •
2. What is your mother's name (in case of Proprietorship) / mother's name of Primary Authorized Signatory? •
3. Name your main commodity / service •
4. Name of the first employee •
5. Personal Mobile Number of Proprietor / Authorized Signatory •

SUBMIT

Obtaining credentials

Step 9: Login using your newly created ID and Password

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 Goods and Services Tax [Login](#)

[Home](#) > [Login](#)

✔ Username and password have been successfully created. Kindly ✕
login using these credentials

Login

• Indicates Mandatory Fields

Username •

Password •

LOGIN

[Forgot Username](#) [Forgot Password](#)

First time login: If you are logging in for the first time, click [here](#) to login

Obtaining credentials

Step 10: Complete the enrollment form, upload documents

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Goods and Services Tax

UMESH SINGH

Dashboard ▾Help ▾

Provisional ID EnrolmentMy Saved applicationRegister/ Update DSC

Application Type	Provisional ID	Last Modified	Profile
Enrolment	10BHBPS7793B1ZG	07/10/2016	90%



Business Details

✓



Promoter / Partners

✓



Authorized Signatory

✓



Principal Place of Business

✓



Additional place of business

✓



Goods & Services



Bank Accounts

✓



Verification

Obtaining credentials

Step 11: Verify the form and submit

• indicates mandatory fields

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

Manager

Date•

16/12/2016



BACK

SUBMIT WITH DSC

SUBMIT WITH E-SIGNATURE

SUBMIT*

Note: In case of Companies and LLPs, form has to be digitally signed.
In other cases, form may be submitted through e-signature (OTP)

Obtaining credentials

**Upon successful submission, Application Reference Number (ARN)
is received through email and SMS**



The screenshot shows a web application interface. At the top, there is a dark blue header bar with a teal 'Dashboard' button and a 'Help' dropdown menu. Below the header is a light gray breadcrumb trail: 'Dashboard > Enrolment > Acknowledgement'. The main content area is white and displays a green checkmark icon followed by the word 'SUCCESS' in bold. Below this, the text reads: 'Thank you for submission.' and 'System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes'.

Dashboard ▾ Help ▾

Dashboard > Enrolment > Acknowledgement

✔ **SUCCESS**
Thank you for submission.
System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

Data and Documents Required for Enrolment

BUSINESS DETAIL	1. Registration certificate 2. Partnership deed (if applicable)	PDF/JPEG(1MB)
PROMOTERS/PARTNERS	Photograph (for each)	JPEG(100KB)
AUTHORISED SIGNATORY	1.Proof of appointment 2.Photo	PDF/JPEG(1MB) JPEG(100KB)
PRINCIPAL / ADDITIONAL PLACES OF BUSINESS	Address proof (for each)	PDF/JPEG(1MB)
BANK ACCOUNTS	Statement/First page (for each)	PDF/JPEG(1MB)

For any assistance with GSTN Common Portal, contact GSTN helpdesk:

- 0124-4688999
- helpdesk@gst.gov.in
- <http://tutorial.gst.gov.in>

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Relevant provision of Model GST Law

Sec 166. Migration of existing taxpayers to GST

(1) On the appointed day, every person registered under any of the earlier laws and having a valid PAN shall be issued a certificate of registration on a provisional basis in such form and manner as may be prescribed.

(2) The certificate of registration issued under sub-section (1) shall be valid for a period of six months from the _____ date _____ of _____ its _____ issue:
PROVIDED that the said validity period may be extended for such further period as the Central/State Government may, on the recommendation of the Council, notify.

(3) Every person to whom a certificate of registration has been issued under subsection (1) shall, within the period specified under sub-section (2), furnish such information as may be prescribed.

(4) On furnishing of such information, the certificate of registration issued under subsection (1) shall, subject to the provisions of section 23, be granted on a final basis by the Central/State Government.

(5) The certificate of registration issued to a person under sub-section (1) may be cancelled if such person fails to furnish, within the time specified under subsection (2), the information prescribed under sub-section (3).

(6) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 23.

(7) A person to whom a certificate of registration has been issued on a provisional basis and who is eligible to pay tax under section 9, may opt to do so within such time and in such manner as may be prescribed: PROVIDED that where the said person does not opt to pay tax under section 9 within the time prescribed in this behalf, he shall be liable to pay tax under section 8.

Relevant provision of Draft Registration Rules

Rule 14. Migration of persons registered under Earlier Law

(1) Every person registered under an earlier law and having a Permanent Account Number issued under the Income Tax Act, 1961 (Act 43 of 1961) shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG- 21, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.

(2)(a) Every person who has been granted a provisional registration under subrule (1) shall submit an application electronically in FORM GST REG-20, duly signed, along with the information and documents specified in the said application, on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(b) The information asked for in clause (a) shall be furnished within the period specified in section 142 or within such further period as may be extended by the Board or Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in FORM GST REG-06 shall be made available to the registered taxable person electronically on the Common Portal.

(3) Where the particulars and/or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG- 22:

Provided that no provisional registration shall be cancelled as aforesaid without serving a notice to show cause in FORM GST REG-23 and without affording the person concerned a reasonable opportunity of being heard.

(4) Every person registered under any of the earlier laws, who is not liable to be registered under the Act may, at his option, file electronically an application in FORM GST REG-24 at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said provisional registration.