

Section 35(2) of CGST Act, 2017

OBLIGATIONS OF OWNER/OPERATORS OF WAREHOUSE/GODOWN/PLACES USED FOR STORAGE OF GOODS AND TRANSPORTERS

Every owner or operator of warehouse or Godown or any other place *used for storage of goods* and
Every transporter,
Irrespective of **whether he is a registered person or not**,
Shall maintain records of the consigner, consignee and other relevant details of the goods in
such manner as may be prescribed.

 Rule 58.

Records to be maintained by owner or operator of godown or warehouse and transporters.

(1) Every person required to maintain records and accounts in accordance with the provisions of sub-section (2) of section 35, if not already registered under the Act, shall submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

(2) The person enrolled under sub-rule (1) as aforesaid in any other State or Union territory shall be deemed to be enrolled in the State or Union territory.

(3) Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in FORM GST ENR-01 electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

❖ **Vide Notification 27/2017 Central Tax-Rate dated 31.08.2017**

(iii) In the principal rules to FORMS, -

- I. with effect from the 1st July of 2017, for “FORM GST ENR-01”, the following FORM shall be substituted and shall be deemed to be have been substituted, namely:-

“FORM GST ENR-01
[See rule 58(1)]
Application for Enrolment under section 35 (2)
[only for un-registered persons]

1.	Name of the State			
2.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
3.	Type of enrolment			
	(i) Warehouse or Depot		(ii) Godown	
	(iii) Transport services		(iv) Cold Storage	
4.	Constitution of Business (Please Select the Appropriate)			
	(i) Proprietorship or HUF		(ii) Partnership	
	(iii) Company		(iv) Others	
5.	Particulars of Principal Place of Business			
(a)	Address			
	Building No. or Flat No.		Floor No.	
	Name of the Premises or Building		Road or Street	
	City or Town or Locality or Village		Taluka or Block	
	District			
	State		PIN Code	
	Latitude		Longitude	
(b)	Contact Information (the email address and mobile number will be used for authentication)			
	Email Address		Telephone	STD

Mobile Number		Fax	STD	
(c)	Nature of premises			
Own	Leased	Rented	Consent	Shared Others (specify)
6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)])			
7.	Consent			
<i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> 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.</i>				
8. List of documents uploaded (Identity and address proof)				
9. 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:		Signature		
Date:		Name of Authorised Signatory		
For Office Use:				
Enrolment no		Date-		