Service Tax Registration Procedure and Documents required

1. Register on ACES Website

Register on aces website www.aces.gov.in by selecting the appropriate link from the ACES portal
On filling the required details, such as user name and contact (mail id., mobile no), an ACES account is created. A password is sent to the applicant's email id. This password has to be changed on the first login to the ACES website.

2. Fill form ST-1 after login

The applicant now has to fill up Form ST-1 under the registration tab for service tax registration. The application form requires details such as name, address, PAN and details of the service provided by the applicant. Details with respect to commissionerate, division and range can be ascertained and filled up by the applicant by checking the following link:
http://www.aces.gov.in/STASE/ui/jsp/common/statelocation.do.

3. Submission of Documents

On submission of details in form ST-1, an Acknowledgement slip is generated. This slip along with Form ST-1 will have to be submitted at the commissionerate office selected at the time of registration. Supporting documents such as PAN copy and other document also needs to be submitted within 7 days from the date of online registration.

4. Download or Obtain Registration Certificate

The registration certificate (ST-2) issued with 2 days from the date of online registration that certificate can be download from aces portal without any cost.
Or
A registration certificate signed copy is issued after a verification of the applicant's details by the Range Superintendent. A registration certificate is then sent by email or physical form as per the choice of the applicant.

5. Documentation required to be submitted for Service Tax Registration

The applicant is required to submit a self attested copy of the following documents by registered post/ Speed Post to the concerned Division, within 15 days of filing the Form ST-1 online, for the purposes of verification along with ST-1 :-
(i) Copy of the PAN Card of the proprietor
(ii) Photograph and proof of identity (any one out of bellowing list) of the person filling the application

- ✓ PAN card,
- ✓ Passport,
- ✓ Voter Identity card,
- ✓ Aadhar Card,
- ✓ Driving license,
- ✓ Any other Photo-identity card issued by the Central Government, State Government

(iii) Document to establish possession of the premises to be registered such as proof of ownership, lease or rent agreement, allotment letter from Government, or No Objection Certificate from the legal owner.

(iv) Details of the main Bank Account.

(v) Memorandum/Articles of Association/List of Directors.

(vi) Authorisation by the Board of Directors /Partners /Proprietor for the person filing the application.

(vii) Business transaction numbers obtained from other Government departments or agencies such as Customs Registration No. (BIN No), Import Export Code (IEC) number, State Sales Tax Number (VAT), Central Sales Tax Number, Company Index Number (CIN) which have been issued prior to the filing of the service tax registration application.

4. Where the need for the verification of premises arises the same will have to be authorised by an officer not below the rank of Additional /Joint Commissioner.

5. The registration certificate may be revoked by the Deputy/Assistant Commissioner in any of the following situations, after giving the assessee an opportunity to represent against the proposed revocation and taking into consideration the reply received for any of the following reasons-

(i) the premises are found to be nonexistent or not in possession of the assessee.

(ii) No documents are received within 15 days of the date of filing the registration application.

(iii) the documents are found to be incomplete or incorrect in any respect.