



e-AGILE - A new reform towards compliances in one packet

-Prepared & presented by: -

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Introduction: -

MCA vide its notification dated 29th March, 2019 notified Companies (Incorporation) Third Amendment Rules, 2019, in which after rule 38, Rule 38A has been inserted for Application for Goods and Services Tax Identification (GSTIN) Number, Employees State Insurance Corporation (ESIC) registration & Employees Provident Fund Organization (EPFO) registration.

So to solve confusion on various queries in mind, I would like to present the solutions in this regard: -

Q. No. 1 What is the full form of e-AGILE?

Ans. e-AGILE stands for "Application for Goods & Service Tax Identification Number, Insurance Corporation Registration plus Employees Provident Fund Organization".

Q No. 2 Who all can apply for GSTIN through AGILE form?

Ans. Any user who intends to incorporate a company through SPICe eform having registered office address can now also apply for GSTIN/Establishment code as issued by EPFO through this eform. The application (SPICe) for incorporation of a company shall be accompanied by a linked e-form AGILE to obtain GSTIN/Establishment code along with other applicable forms.

This process will be applicable only for Companies incorporated by MCA through SPICe application. Other categories of applicants, viz. Tax Deductor, Tax Collector, Casual Taxable person, ISD, SEZ Registration, ISD registration, Factories intending to apply for EPFO code etc. shall follow the existing process of registration through their respective Common Portal for registration.

Q No. 3 Is it mandatory to file INC-35 at the time of submitting SPICe form?

Ans. Yes. The application (SPICe) for incorporation of a company shall be accompanied by a linked e-form INC-35 (AGILE) with effect from 31st March 2019, as notified vide the Companies (Incorporation) Third Amendment Rules, 2019 dated 29th March 2019. Though, it is optional to apply for GSTIN/ Establishment code as issued by EPFO at the time of incorporating company, filing of INC-35 form along with SPICe form is mandatory.

Q No. 4 My registered office of business is in State 'X' but I want to obtain GSTIN for State 'Y'. Which state should I select in AGILE form?

Ans. The registered office of the proposed company as provided in the SPICe shall be the principal place of business for GST application. Select the same state and district in AGILE form (INC-35) in which the registered office of proposed company exists i.e. enter the same state and district as entered in SPICe form.

Q No. 5 Where can one find Ward/Circle/Sector No.?

Ans. Please refer your state website to know your Ward/Circle/Sector No..

Q No. 6 Where can one find Center Jurisdiction?

Ans. Please refer to <https://www.aces.gov.in/STASE/ui/jsp/common/statelocation.do>

Q No. 7 I want to/do not want to Opt for Composition. How do I make sure my choice is exercised?

Ans. There is a checkbox to declare whether you wish to opt for Composition or not. Please make the appropriate choice.

Q No. 8 How many proposed Directors can I add in the AGILE form?

Ans. Details of proposed Directors to be entered in AGILE form would be based on the class, category or sub-category entered in SPICe eform. Number of Directors shall be 1 in case of OPC, 2 in case of private company, 3 in case of public limited company and 5 in case of Producer Company respectively.

Note: The details of such proposed Director entered in AGILE form should match the details as entered in the SPICe form for the same person.

Q No. 9 Is it mandatory to provide HSN/Service Classification Codes?

Ans. Yes. you are required to provide HSN code for Goods or Service Classification Code for service.

Q No. 10 Where can one find HSN Code for the supply of any of the products?

Ans. For HSN code: kindly refer to Central Board of Indirect Taxes website under GST Tab (www.cbic.gov.in) and choose appropriate HSN Code.

Q No. 11 Where can one find SAC Code for the supply of any of the services?

Ans. For SAC code, kindly refer to Central Board of Indirect Taxes website under GST tab (www.cbic.gov.in) to choose the appropriate Service Classification Code.

Q No. 12 Who shall sign the AGILE form?

Ans. Director. The director who has signed the SPICe eform should sign the AGILE form. Both SPICe form and AGILE form shall be signed by the same director.

Q No. 13 I do not have registered office of company at the time of submitting SPICe and other linked forms. Can I apply for GSTIN?

Ans. The registered office of the business entity provided in the SPICe will be the principal place of business for GST. GSTIN can be applied only if Address for correspondence is same as address of registered office of the company entered in SPICe form.

Q No. 14 I have submitted my AGILE form along with SPICe form successfully. When will I receive GSTIN?

Ans. Once the company is incorporated at MCA portal and COI and PAN has been successfully generated, required information will be forwarded to GSTN for processing of form. Once the data is successfully validated by GSTN, TRN and ARN would be generated and displayed on MCA Portal. In case of approval / Rejection, GSTN will send GSTIN / Rejected status on mobile number and email of Authorized Signatory.

Q No. 15 I have received TRN but received the email for validation errors. Where do I need to resubmit the corrected form?

Ans. In case of validation errors, GSTN will intimate the user to correct and resubmit the form. For this, you are requested to login through TRN at GST portal – www.gst.gov.in and submit the correct form.

Q. No. 16 From when the Companies (Incorporation) Third Amendment Rules, 2019 are applicable?

Ans. According to the notification the rules are applicable from the date of its publication in official gazette i.e. 29th March, 2019.

Q. No. 17 Does filing of e-form AGILE is mandatory?

Ans. As per the language of the rules every application of the registration of the company shall be accompanied by the e-form AGILE for taking registration under GST, EPFO and ESIC. However, taking all the numbers is not mandatory but the company have option to tick in only those boxes in which organization the Co. wants to get registered.

Along with this companies also have full option not to take registration in any of the authorities mentioned in the form.

Q. No. 18 How the e-form AGILE can be filed on MCA?

Ans. User is required to file application (SPICe) for incorporation of a company accompanying linked e-form AGILE along with e-form SPICe MOA (INC-33) and e-Form SPICe AOA (INC-34).

Q. No. 19 Can entities other than companies or individuals who wish to take GSTIN may apply through filling E-form AGILE?

Ans. Taking GSTIN through e-form AGILE will be applicable only for Companies incorporated by MCA through SPICe application. Other entities and categories of applicants (Tax Deductor, Tax Collector, Casual Taxable person, ISD, etc.) who intends to apply for GSTIN shall follow the existing process of registration through Common Portal for GST registration.

Q. No. 20 What is the fee payable for taking various registration under E-form AGILE?

Ans. No fee is prescribed for filling e-form AGILE.

Q. No. 21 What is the processing type of e-form AGILE?

Ans. The e-form will be processed on non-STP mode.

Q. No. 22 What is the benefit of e-form AGILE?

Ans. The applicability of this form will act as the single window clearance system and Incorporation of new companies along with taking registration under various other authorities will become easier and faster.

GLIMPSE OF e- AGILE FORM IS MENTIONED BELOW: -

FORM NO. INC-35 <i>[Pursuant to rule 38(A) of the Companies (Incorporation) Rules, 2014]</i>	AGILE (Application for Goods and services tax identification number, employees state Insurance corporation registration plus Employees Provident fund organisation registration)	
(This AGILE form is part of Spice eform for GSTIN / EPFO)		
1. * Do you want to apply for additional services like GSTIN / EPFO / ESIC? ☐ Yes ☐ No		
2. * Select the service you want to apply for: ☐ GSTIN ☐ EPFO		
3. * State (Same as entered in SPICe)		
4. * District (Same as entered in SPICe)		
5. * State Jurisdiction		
* Sector / Circle / Ward / Charge / Unit		
6. * Center Jurisdiction		
Commissionerate		
Division		
Range		
7. * Reason to Obtain Registration	<input checked="" type="text" value="Voluntary"/>	
8. * Whether the Establishment On Lease ☐ YES ☐ NO		
* Leased From Date		
	To Date	
(a). * Nature of possession of premises		
(b). * Proof of Principal Place of Business		
9. * Option for Composition ☐ Yes ☐ No		
(a) Composition Declaration		
☐ I hereby declare that aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition levy		
(b) Category of Registered Person		
☐ Manufacturer of non-notified goods		
☐ Supplier of food and non-alcoholic drinks		
☐ Any other eligible supplier		
10. * Nature of Business activity being carried out at above mentioned Premises (Please tick applicable)		
Factory / Manufacturing ☐	Wholesale Business ☐	Retail Business ☐
Warehouse/Depot ☐	Bonded Warehouse ☐	Supplier of services ☐
Office/Sale Office ☐	Leasing Business ☐	Recipient of goods or services ☐
EOU/ STP/ EHTP ☐	Works Contract ☐	Export ☐
Import ☐	Others (specify) ☐	

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(A) * Primary Business Activity

11. * Details of Goods supplied by the Business

HSN Code (Four Digit)

Pre-fill

Description of Goods

12. * Details of Services supplied by the Business

Service Accounting Code

Pre-fill

Description of Services

13. Director / Primary Owners Details

(Minimum number of directors to be entered for OPC shall be 1, 2 in case of private company, 3 in case of public limited company and 5 in case of Producer Company)

Number of Director / Primary Owner details to be entered

(A). Enter Director details who is also an Authorised Signatory / Primary Owner

☐ Director Identification Number (DIN)		☐ Permanent Account Number (PAN)		Photograph	
*DIN		Pre-fill			
*PAN				Attach Photograph Remove Photograph	
*First Name					
Middle Name					
*Last Name					
*Personal Mobile Number	+91	Send OTP		Attach a latest passport size photograph by clicking the above box	
*Personal Email Id		Verify OTP			
*Enter OTP for Mobile Number					
*Enter OTP for Email Id					

(B). * Director Details other than Authorised Signatory / Primary Owner

☐ Director Identification Number (DIN)		☐ Permanent Account Number / Passport Number (in case of foreign national)		Photograph	
*DIN		Pre-fill			
*PAN / Passport Number				Attach Photograph Remove Photograph	
*First Name					
Middle Name					
*Last Name					
*Personal Mobile Number				Attach a latest passport size photograph by clicking the above box	
*Personal Email Id					

Attachments

1. *Proof of Principal place of business
2. *Proof of appointment of Authorized Signatory

*Either of the following document can be attached.
Letter of Authorisation
Copy of Resolution passed by BoD / Managing
Committee and Acceptance letter*

3. *Specimen Signature

Attach

Attach

Attach

List of attachments

Remove attachment

GST Declaration (By Authorised Signatory)

- ☐ 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

EPFO Declaration (By Primary Owner)

- ☐ 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
Date
Designation

* To be digitally signed by director (who has signed the SPICe form)

* DIN/PAN

(Authorized Signatory/ Primary Owner signing the AGILE form shall provide his Permanent Account Number)

Modify	Check Form	Prescrutiny	Submit
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Contact Information

For more information, kindly contact at:

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