

Registration Law & Procedures (Including Transition)



Coverage and relevant provisions

- Legal Provisions
- Rules
- Registration process
- Migration Law and Rules
- Migration Steps

Provisions:

1. GST Model Law
2. GST draft registration rules
3. GST draft registration formats

Registration Requirement

- Legally recognized as supplier of goods or services.
- Authorized to collect tax from customers and pass on credit of the taxes paid to purchasers/ recipients.
- Claim input tax credit of taxes paid and can utilize the same for payment of taxes due on supply of goods or services.
- Seamless flow of fund from Centre / Exporting States to IGST Fund and then to importing States.
- Seamless flow of Input Tax Credit from suppliers to recipients at the national level.

Levy and
payment of
tax –
section 8

- (1) There shall be levied a tax called the Central/State Goods and Services Tax (CGST/SGST) on all intra-State supplies of goods and/or services on the value determined under section 15 and at such rates as may be notified by the CG/SG in this behalf, but not exceeding fourteen percent, on the recommendation of the Council and collected in such manner as may be prescribed.
- (2) The CGST/SGST shall be paid **by every taxable person** in accordance with the provisions of this Act.
- (3) RCM cases in notified categories of goods/services –
person liable to pay tax

Taxable Person – Sec. 10

- Taxable person means a person who is:-
 - Registered or
 - Liable to be registered under **Schedule V** of this Act.
- If a person
 - obtained or
 - required to obtain more than one registration (units in different states – compulsory) in
 - One state or
 - More than one state
- For each registration he is treated as distinct person for this Act.

Taxable Person

Example:

M/s ABC limited is having units in following states

- ✓ Karnataka
- ✓ Andhra Pradesh
- ✓ Delhi

In the above situation M/s ABC Limited is required to obtain registration in all the three states.

Any transaction between these three states would be considered as supply made to distinct person

Ex supply made by Karnataka state to Delhi state would be considered as supply between distinct person

Business Vertical



- ✓ Separate registration for each state.
- ✓ Same way, separate registration may be opted for each business vertical.
 - ✓ 2 branches in single state – single registration
 - ✓ Each branch is having different business segment – can opt for – two different registration.
- ✓ Factors
 - ✓ the nature of the products or services
 - ✓ the nature of the production processes
 - ✓ the type or class of customers for
 - ✓ the methods used to distribute the products or provide the services
 - ✓ Regulatory environment



✓ Example:

M/s ABC Limited has business of

- Manufacture of AC (Gurgaon in Haryana)
- Construction of residential apartments (Rohtak in Haryana)

In the above situation, M/s ABC Limited has the following option:-

- One single registration for both the units
- Separate registration for each line of business (additional cost of compliance + considered as distinct person as per section 10)

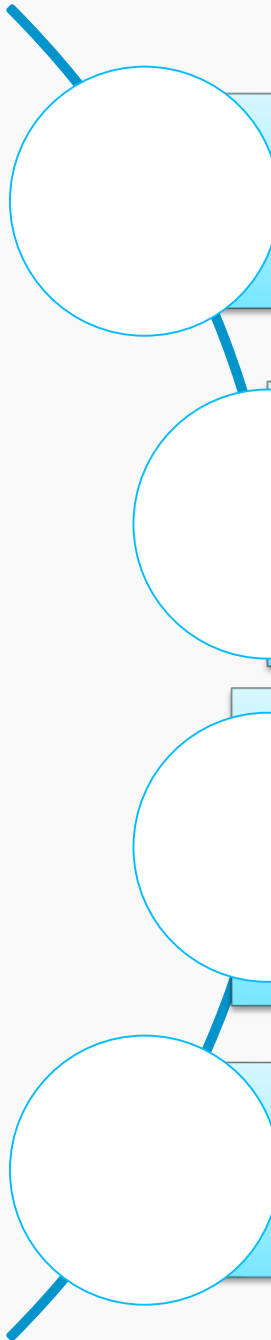
Business Vertical

- ✓ If one business vertical opted for Composition scheme – all other verticals compulsorily opt to composition scheme.
- ✓ If one business vertical becomes ineligible for composition scheme – all other verticals also ineligible and comes under regular taxation.
- ✓ Registration procedure is similar to normal registration.

Schedule
V –
Person
liable to
be
registered

- ✓ Every Supplier liable to be registered under this Act in the State **from where he makes** a taxable supply
- ✓ If **aggregate T/O** exceeds Rs. 20 lakhs
- ✓ In case of special category states and states covered in sub – clause (g) of clause (4) of Article 279A of Constitution – Limit is Rs. 10 lakhs
(Arunachal Pradesh, Assam, J&K, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand)

Important Concepts – Location of Supplier of Service



(a) where a supply is made from a place of business for which registration has been obtained, the location of such place of business;

(b) where a supply is made from a place other than the place of business for which registration has been obtained, that is to say, a fixed establishment elsewhere, the location of such fixed establishment;

(c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and

(d) in absence of such places, the location of the usual place of residence of the supplier

Important Concepts

Place of Business:-

(a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, provides or receives goods and/or services; or

(b) a place where a taxable person maintains his books of account; or

(c) a place where a taxable person is engaged in business through an agent, by whatever name called;

Fixed Establishment:-

a place, other than the place of business,

which is characterised by a sufficient degree of permanence and

Suitable structure in terms of human and technical resources

to supply services, or to receive and use services for its own needs;

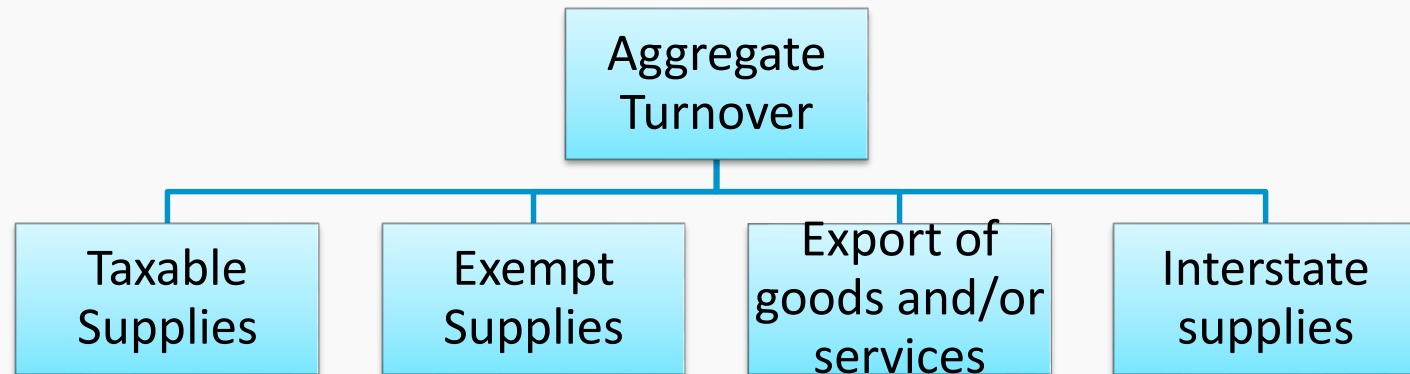
Important Concepts

Usual Place of Residence

in case of an individual, the place where he ordinarily resides

in other cases, the place where the person, as defined in sub-section (73), is incorporated or otherwise legally constituted

Aggregate Turnover:-



- To be computed on all India Basis – single PAN
- Excludes taxes, if any (CGST,SGST or IGST)
- Does not include – inward supplies and RCM

Illustration

Illustration

- ✓ A manufacturer has five factories in Maharashtra and sale office in 3 states (including Maharashtra). It also has centralized service tax registration at Maharashtra. What would be difference in registration requirements under GST?
- ✓ Total Present Registration: 5 (excise) + 3 (VAT) + 1 (Service Tax) = 9
 - ✓ Registration under GST: 3 (in 3 states) {In each state, registration would be with both CG and SG. But common registration number would be issued for each state}

Illustration

	Haryana	Gujarat	Delhi
<u>Case 1</u>			
Taxable Supply	5 lacs	2 lacs	1 lac
Exempted Supply	25 lacs	Nil	Nil
<u>Case 2</u>			
Taxable Supply	5 lacs	2 lacs	Nil
Exempted Supply	Nil	3 lac	2 lacs
Export	Nil	10 lacs	Nil
<u>Case 3</u>			
Taxable Supply	Nil	Nil	Nil
Non Taxable Supply	Nil	10 lacs	Nil
Export	15 lacs	Nil	Nil

Not liable
to
register

Person

Engaged exclusively in
business of supplying
goods/services

- Not liable to tax
- Exempted from tax

An agriculturist, for the
purpose of agriculture



Specific Situation

- Every person who on the day immediately preceding the appointed day is registered under the earlier law
- Earlier law – Definition shall be provided in the Model GST Law.

Specific Situation

- If the business carried by a registered taxable person is transferred – due to succession or otherwise – to another person – the transferee or successor is liable to obtain registration w.e.f date of such transfer or succession.
- In case of transfer of business by way of amalgamation or de-merger by an HC order – liable to register w.e.f date on which the register of companies issues a certificate of incorporation giving effect to HC order.

Compulsory Registration

Inter-state
taxable supply

Casual & Non-
resident
taxable persons

Person liable
under Reverse
charge

Person
deducting
TDS u/s 46

E-commerce
operator – TCS &
person supply goods
thru them

E-com operator u/s 8
(4)

ISD

Agent

Person from outside India –
B2C - Online information
& database access or
retrieval service

Other notified
person

Casual & Non- resident TP

- Casual TP: “Casual taxable person” means a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business.
- ***Analysis:*** *This concept has been taken from present VAT laws and it is mainly to enable obtaining registration for undertaking business for short period / temporary basis in different states than that of fixed place of the business.*

Casual & Non- resident TP

- Non-resident TP: “**non-resident taxable person**” means a taxable person who
- occasionally undertakes transactions involving supply of goods and/or services
- whether as principal or agent or in any other capacity
- but who has no fixed place of business in India;

Casual & Non- resident TP

- Casual and Non-resident TP shall apply for registration at least five days prior to the commencement of business.
- Such registration shall be valid for a period specified in the application;
- 90 days; WIE
- Can be extended by proper officer – further period not exceeding ninety days.
- Make advance deposit of tax **equivalent to the estimated tax liability for the period of registration.**
- If extension is sought – additional despite.
- The deposit made – credited to ECL – **refund 48(13)**

Casual TP - Example

Mr. A (Haryana) wants to put up a stall for a month for sale of crackers for Deepawali Occasion in Delhi.

Actions to be taken:

1. Mr. A is require to obtain registration as a Casual TP in Delhi before commencement of business.
2. The transaction of goods in Delhi – is it liable to GST
3. Is Mr. A is required to pay advance tax?
4. How the advance tax need to be computed? – whether net off need to be paid or full?
5. After one month, the left out stock need to go back to Haryana from Delhi – whether liable to GST?

Input Service Distributor

- "Input Service Distributor" means an office of the supplier of goods and / or services which receives tax invoices issued under section 28 towards receipt of input services and issues a prescribed document for the purposes of distributing the credit of CGST (SGST in State Acts) and / or IGST paid on the said services to a supplier of taxable goods and / or services having same PAN as that of the office referred to above;
- Separate registration to be taken as Input Service Distributor
- Credit of only input service to be distributed
- Not necessarily head office. Branch office may also.

COMPOSITE LEVY – REGISTRATION

- ✓ Registration to be taken as composition dealer.
- ✓ Reg as composition dealer in one state – to be registered as composition dealer in other state
- ✓ On crossing threshold limit – registration as normal taxable person

Voluntary Registration

A person,

- though not liable to be registered under Schedule V,
- may get himself registered voluntarily, and
- all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

This option may be feasible if the person is undertaking B2B transaction – wherein ITC can be passed on.

Once registered – no threshold limit benefit

Voluntary
Reg.

Suo Moto Reg – by dept

- During the course of any survey, inspection, search, enquiry of any other proceeding under the Act
- Proper officer finds that a person liable to registration under the Act has failed to apply
- Such officer may register the said person on a temporary basis and issue an order in Form GST REG-13
- Within 30 days file an application in Form GSTREG1 or Appeal to be filed against such order.
- In case of appeal – applicable to be filed in GST REG-01 if the appellate authority upheld the liability to register.

Registration Process:

- Form **GST Reg-01**
- Part A (PAN, e-Mail, Mobile Verification)
- Part B (Other details)
- Ack. Form **GST Reg-02**
- Submit the relevant docs

Application

Verification

- Initial verification within 3 working days
- Clarifications/info required – Form **GST Reg-03**
- Applicant furnish clarifications in Form **GST Reg-04** within next 7 working day

- Approval within 3 working days
- If satisfactory clarifications received- approval shall be given in next 7 days
- If clarifications not satisfactory- intimate the rejection in Form **GST REG-05**
- Deemed registration--No action taken within 3/7 working days

Approval /Rejection

Said process applicable to Inter-state, Voluntary, Casual, Reverse Charge, ISD, Agents, E-com

Registration Certificate is Issued in Form **GST Reg-06**

17 days
Process

Effective date of Reg.



The RC is effective from:-

From the date on which the person becomes liable to registration – applied within 30 days.

Date of grant of registration – applied after 30 days.

Effective date of Reg.

Particulars	Date of application	Date of registration granted	Effective from
A becomes liable to register from 01.07.2017	15.07.2017	10.08.2017	01.07.2017
A becomes liable to register from 01.07.2017	01.08.2017	20.08.2017	20.08.2017

In the first case, Mr. A is eligible to avail the ITC on closing stock as well as purchases made from 1st July 17 onwards. (section 18)

In the next case, Mr. A is eligible to avail the ITC only for the purchases made w.e.f 20th of Aug 17

Unique Identification under GST Regime

Goods and Service Tax Identification Number (GSTIN)

State		PAN										Entity	Blank	Check
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- ☐ First 2 digits – State Code as per Indian Census 2011
- ☐ Next 10 digits – PAN (TAN in case of TDS & TCS)
- ☐ 13th digit – Entity Code (Alpha – Numeric & supports any entity having 35 business verticals)
- ☐ 14th digit – Blank for future purpose (Provisional id is issued with letter Z)
- ☐ 15th digit – Check Digit

Mandatory to display GST Certificate at POB and mention GSTIN in name board

TIN for Casual Taxable Person and NRI to deposit tax in advance

UIN for Special Entities

Display Provision

Display of registration certificate:

- ✓ At his principal place of business; and
- ✓ At every additional place of business

Display of GSTIN number:

- ✓ In the name board exhibited at the entry of
 - ✓ principal place of business; and
 - ✓ At every additional place of business

Penalty

Assessee who is required to get registered under GST, when not registered within prescribed time limit, would invite a penal consequence of Rs. 10,000/- or the amount of tax evaded /non deducted / passed on whichever is higher. (as per proposed law)

As per section 61 – PO may undertake best judgement assessment.

Amendment to Reg.

- ✓ Amendment to particulars may be intimated in Form GST REG 11 within 15 days of change in such particulars
- ✓ Proper officer may approve/reject amendment sought
- ✓ Before rejecting opportunity to show cause and opportunity of being heard to be given
- ✓ Any rejection/approval of amendments under CGST/SGST shall be deemed to be amended for SGST/CGST.

Amendment to Reg.

- ✓ Following amendments requires approval of proper officer –
 - Name of Business,
 - Principal Place of Business, and
 - Details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business
- ✓ Officer on satisfaction to issue GST REG 12 within 15 days of receiving application, after verification.
- ✓ If not satisfied, GST REG 03 may be issued proposing to reject the amendment within 15 days.
- ✓ In case of change is PAN – fresh registration need to be applied.

Cancellation of Reg

- ✓ Proper officer on his own motion or on application - may cancel the reg. where –
 - ✓ Business is discontinued
 - ✓ Change in constitution of business
 - ✓ Taxable person no longer becomes liable to register as per Schedule V

Cancellation of Reg

- ✓ Proper officer may cancel the registration:
 - ✓ Registered taxable person has contravened provisions as may be prescribed;
 - ✓ Any taxable person not furnished **returns** for a continuous period of **six months**;
 - ✓ Person opting for composition scheme has not furnished **returns** for **three** consecutive **tax periods**;
 - ✓ Person taking voluntary registration has not commenced business **within six months** registration.
 - ✓ Registration obtained by means of fraud, wilful misstatement etc

No cancellation without SCN and Principles of Natural Justice

Cancellation of Reg

- ✓ Cancellation shall not affect the liability of the person prior to cancellation date.
- ✓ Cancellation under SGST/CGST – deemed to be cancelled under CGST/SGST.
- ✓ On cancellation – shall pay:
 - ✓ An amount, equivalent to the credit of ITC on inputs, WIP and FG; or
 - ✓ Output tax payable on such goods
 - ✓ In case of CG – pay an amount equal to ITC taken - % as pay be prescribed; or
 - ✓ Tax on transaction value – WIH
- ✓ Apart from above, he needs to file Final return under section 40 of the Act.

Cancellation of Reg

- ✓ Example:
- ✓ Capital goods value Rs. 200,000 and ITC availed Rs 36000 on April 2018
- ✓ Registration cancelled on April 2020
- ✓ Assumption – percentage is 10% pa.
- ✓ In this case – period of usage of CG is – 2 yrs and hence reversal should be 80% = 28,800/-; or
- ✓ Tax on transaction value – in this case TV is 1,80,000/- rate is 18% - Tax comes to Rs.32,400/-
- ✓ Whichever is higher is – Rs.32,400/-

Revocation

- ✓ In case registration is cancelled by proper officer on his own motion:
- ✓ The RTP within 30 days from the date of service of the cancellation order apply for revocation of such cancellation.
- ✓ Such application cannot be rejected without – SCN and PH
- ✓ The proper officer may reject the revocation applicable after recording reason for the same in writing – communicate the same
- ✓ Proper officer may seek additional documents if required

Forms

SL No	Form No	Title of the Form
1	GST-REG-01	Application for registration
2	GST-REG-02	Acknowledgement
3	GST-REG-03	Notice Seeking Additional information/ clarification/ documents relating to application for registration / amendment / cancellation
4	GST-REG-04	Application for filing information for registration/amendment/cancellation/ revocation-cancellation
5	GST-REG-05	Order of rejection of Application
6	GST-REG-06	Registration Certificate issued

Forms

SL No	Form No	Title of the Form
7	GST-REG-07	Application for Regn of Tax Deductor / Tax Collected at source
8	GST-REG-08	Order of cancellation of registration as Tax deductor or Tax collector at source
9	GST-REG-09	Application for allotment of Unique ID to UN bodies / Embassies / any other person
10	GST-REG-10	Application for registration for Non resident Taxable person
11	GST-REG-11	Application for Amendment in particulars subsequent to registration
12	GST-REG-12	Order of Amendment of existing registration

Forms

SL No	Form No	Title of the Form
13	GST-REG-13	Order of allotment of Temporary registration/Suo moto registration
14	GST-REG-14	Application for cancellation of registration
15	GST-REG-15	Show cause notice for cancellation
16	GST-REG-16	Order for cancellation of registration
17	GST-REG-17	Application for revocation of cancelled registration
18	GST-REG-18	Order for approval of revocation of cancellation

Forms

SL No	Form No	Title of the Form
19	GST-REG-19	Notice seeking clarification/documents for revocation of cancelled regn
20	GST-REG-20	Application for enrolment of existing tax payer
21	GST-REG-21	Provisional registration certificate to existing tax payers
22	GST-REG-22	Order of cancellation of provisional certificate
23	GST-REG-23	Intimation of discrepancies in Application for enrolment of existing taxpayer
24	GST-REG-24	Application for cancellation of registration for migrant tax payers not liable for registration under GST

Forms

SL No	Form No	Title of the Form
25	GST-REG-25	Application for extension of registration period by a casual/non-resident taxable person
26	GST-REG-26	Form for field visit report

Migration Law and procedures

Migration - Legal Provision (Section 166)

(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.

Migration - Legal Provision (Section 166)

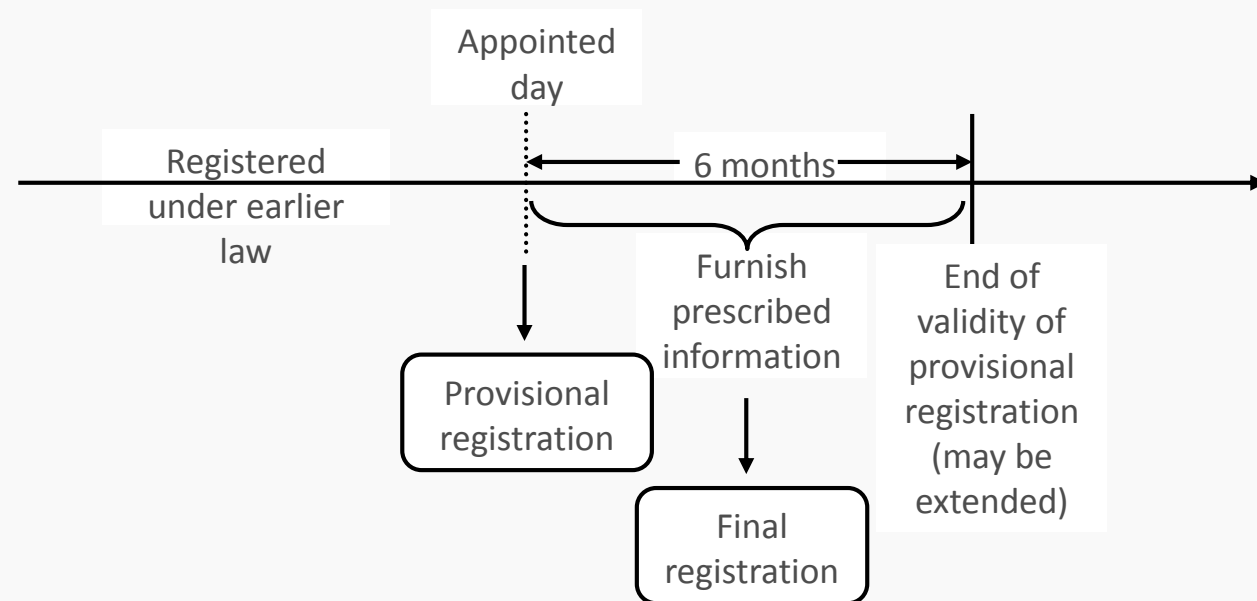
(5) The certificate of registration issued to a person under sub-section (1) may be cancelled if such person fails to furnish, within the time specified under subsection (2), the information prescribed under subsection (3).

(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.

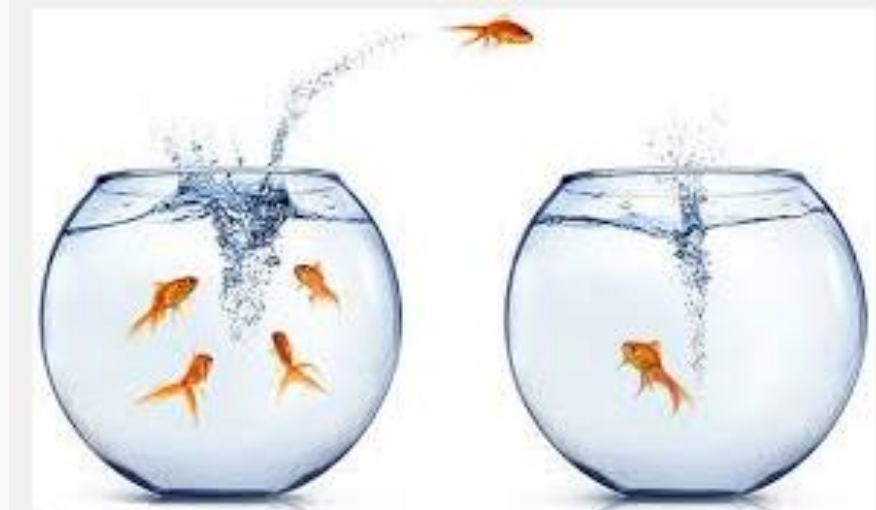
Transition of Existing Registrants



Migration – Registration Rules (14)

- ✓ Provisional registration number shall be granted.
- ✓ Certificate of registration would be made available in common portal.
- ✓ Once provisional registration is received – REG-20 need to be filled and submitted along with documents.
- ✓ Further info can be sought in REG-22
- ✓ No provisional registration can be cancelled without REG-23 (SCN+PH)
- ✓ RTP – not liable to register under GST – apply in REG-24

Steps for Migration of Reg.



Logon to ACES portal using existing ACES User ID & Password

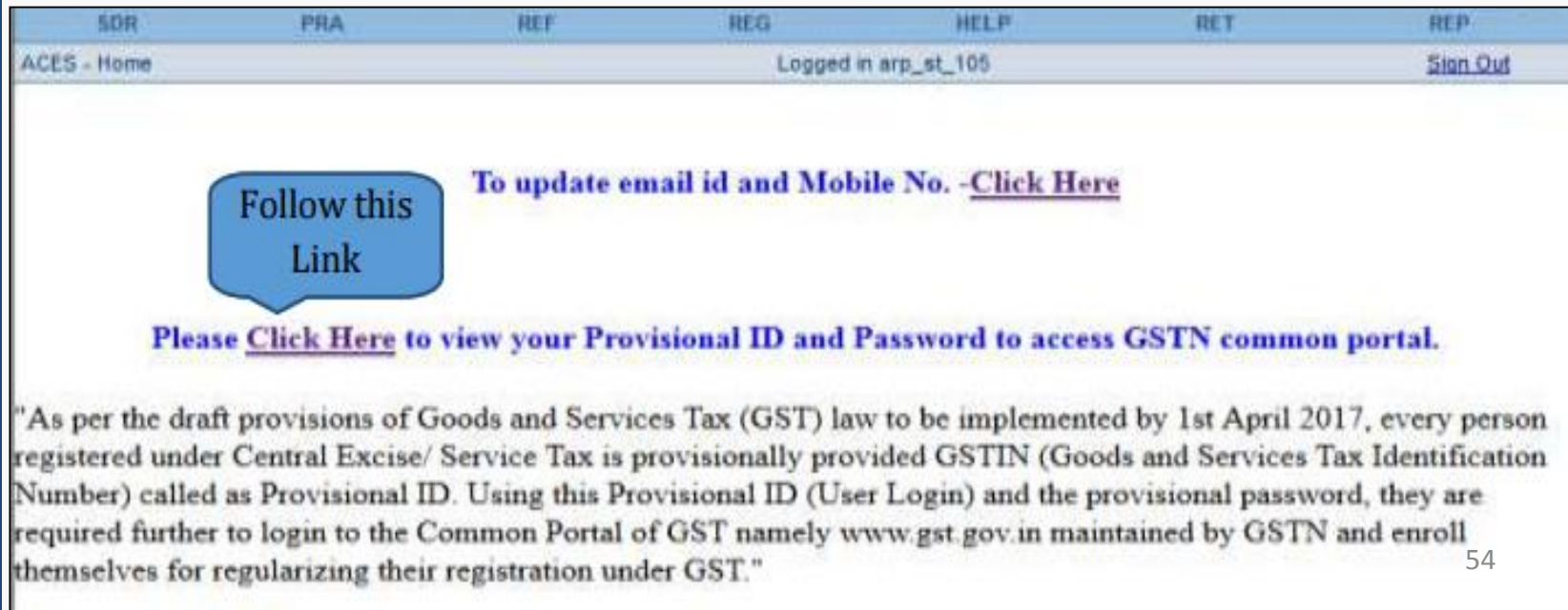


The screenshot shows the login interface of the ACES portal. It features two input fields: 'User Name :' and 'Password :'. Below these fields are two buttons: 'Logon' (with a green play icon) and 'Clear' (with a trash icon). At the bottom, there are three links: 'New Users to [Click here](#) to Register with ACES', '[Forgot your password](#)', and '[Know your location](#) [Unblock your Account](#)'.

steps



Either follow link to obtain Provisional ID & Password
or navigate using Menu



The screenshot shows the ACES portal home page. At the top, there is a navigation bar with links: SDR, PRA, REF, REG, HELP, RET, and REP. Below this, a status bar shows 'ACES - Home' on the left, 'Logged in arp_st_105' in the center, and 'Sign Out' on the right. The main content area features a blue speech bubble with the text 'Follow this Link'. To the right of the bubble, it says 'To update email id and Mobile No. -[Click Here](#)'. Below this, a bold message states: 'Please [Click Here](#) to view your Provisional ID and Password to access GSTN common portal.' At the bottom, a paragraph explains: '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.'

Make a note of Provisional ID and password provided

steps

The screenshot shows the GST Provisional Registration portal interface. At the top, there are navigation tabs: SDR, PRA, REF, REG, HELP, RET, and REP. Below these, the header reads "Service Tax GSTN Provisional Credentials". On the right, it says "Logged in arp_st_105" with a "Sign Out" link.

The main content area is divided into two columns. The left column, titled "GST Provisional", contains a table with the following details:

GST Provisional	
Service Tax Registration Number	GOVTS1
Provisional ID for GST	awaited
Provisional Password	awaited
Next step	Your GSTN Only would regis

The right column, titled "the Assessee", contains a message: "password is awaited from registration requirements. with a valid PAN number to check your".

A dropdown menu is open from the "REG" tab, listing the following options:

- Complete Amend Registration
- View Non Assessee
- Amend Registration
- View Last Amended ST1 Application Under Approval
- View Registration History
- View
- Surrender
- Withdraw ST1 Application
- Sentback ST1 Application
- Home
- Change Password
- Update Mobile No and Email id
- GST login credential** (highlighted with a red box)
- CFC
- Print Acknowledgement Receipt

Below the menu, there is a text box that says: "In case of any clarifications about the Provisional Registration, please contact CBEC Mitra Helpdesk: Toll free number: 1800-120-0123".

At the bottom right, there is a blue box with the text: "Use this Menu to obtain Provisional ID".

Below the menu, there is a text box that says: "password ((including non-availability thereof)) email id: cbecmitra.helpdesk@icegate.gov.in".

Provisional ID and Password obtained, logon to the GST Common Portal

SDR	PRA	REF	REG	HELP	RET	REP
Service Tax GSTN Provisional Credentials				Logged in arp_st_105		Sign Out

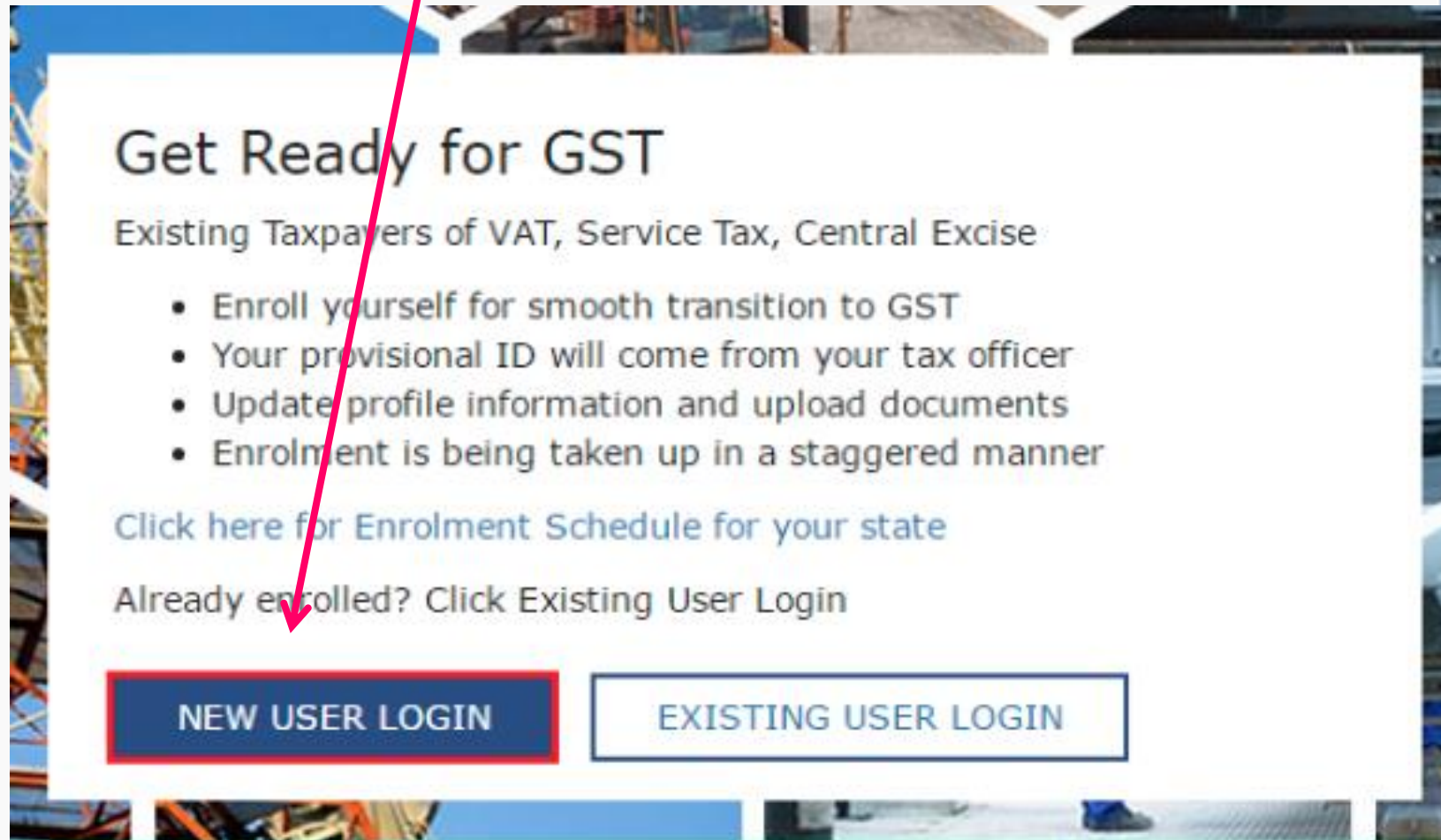
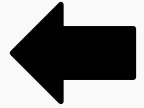
steps

GST Provisional ID Credentials Details of the Assessee	
Service Tax Registration Number	GOVTS1197XSD001
Provisional ID for GST	awaited
Provisional Password	awaited
Next step	<div>Your provisional ID and password is awaited from GSTN to complete the registration requirements. Only registered assesseees with a valid PAN number would be migrated to GST. So check your registration details.</div>

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

steps

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Click the **NEW USER LOGIN** button.



3. The Declaration page is displayed. Select the checkbox for declaration and click the **CONTINUE** button.

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.

Provisional ID & password field - Type username received

steps

Login

• Indicates Mandatory Fields

Provisional ID (as provided by Tax Authority) •

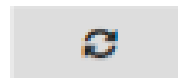
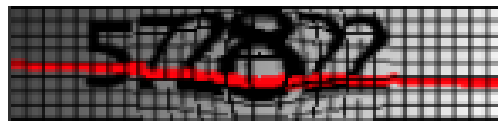
Enter Provisional ID

Password (as provided by Tax Authority) •

Enter password

Type the characters you see in the image below •

Enter Characters shown below



LOGIN

Captcha Text

❗ **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.

steps

- Two One time Password (OTPs) sent to e-mail address and mobile number
- Both OTPs are required for the verification.
- Primary Authorized Signatory - Enter own e-mail address and mobile number



Kindly provide the below information to proceed

• Indicates Mandatory Fields



❗ 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 •

| Enter Email Address

Mobile Number •

+91 | Enter Mobile Number

CONTINUE

steps



OTP Verification

• Indicates Mandatory Fields

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

Email OTP •

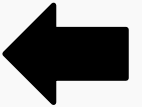
Mobile OTP •



Click on resend if
OTPs not received

steps

- Username & Password - 8 to 15 characters, of alphabets, numbers & can contain special character (dot (.), underscore (_) or hyphen (-)).
- Password - At least 1 alphabet, 1 number, 1 upper case letter, 1 lower case letter & 1 special character



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

steps

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

Login

• Indicates Mandatory Fields

Uername •

Password •

LOGIN

[Forgot Uername](#)

[Forgot Password](#)

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

Auto-populated based on your existing data in VAT system but cannot edit


- Legal Name of Business (as per PAN/current tax Act)
- PAN of the Business
- State
- Ward/Circle/Sector


steps


[Dashboard ▾](#) [Help ▾](#)


[Provisional ID Enrolment](#) [My Saved application](#) [Register/ 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

64

Details of your Business

Legal Name of Business (as per PAN)

SUBRAMANYAM REDDY AVULA

Legal Name of Business (as per current tax Act)

SUBRAMANYAM REDDY AVULA

PAN of the Business

ADWPA9944Q

Trade Name

S R BRICK INDUSTRY

State

Andhra Pradesh

Constitution of Business •

Proprietorship

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. •

MADANAPALLY

Please indicate existing registration under VAT/Centr

at Tax etc. as applicable

Type

TIN under Value Added Tax

Central Sales Tax Registration Number

ate of Registration Actions

/04/2014

EDIT

DELETE

/04/2014

EDIT

DELETE

steps

steps

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	37060121119	02/04/2014	EDIT DELETE
Central Sales Tax Registration Number	37060121119	02/04/2014	EDIT DELETE

Registration Type	Registration No.	Date of Registration
<div>Select</div>	<div>Enter Registration No</div>	<div>DD/MM/YYYY</div>
<div>Select</div> <div>TIN under Value Added Tax</div> <div>Central Sales Tax Registration Number</div> <div>Entry Tax Registration Number</div> <div>Entertainment Tax Registration Number</div> <div>Hotel and Luxury Tax Registration Number</div> <div>Central Excise Registration Number</div> <div>Service Tax Registration Number</div> <div>Corporate Identity Number / Foreign Company Registration Number</div> <div>Limited Liability Partnership Identification Number / Foreign Limited Liability Partnership Identification Number</div> <div>Importer / Exporter Code Number</div> <div>Registration under Duty of Excise on Medicinal and Toilet Preparation Act</div> <div>Others</div>		<div>CANCEL</div>

BACK

SAVE & CONTINUE

steps

Type	Registration No	Date of Registration	Actions
TIN under Value Added Tax	37060121119	02/04/2014	EDIT DELETE
Central Sales Tax Registration Number	37060121119	02/04/2014	EDIT DELETE

Registration Type

Select

Registration No.

Enter Registration No

Date of Registration


DD/MM/YYYY

If others, please specify

ADD

CANCEL

Document Upload

Registration Certificate


[DELETE](#)


BACK


SAVE & CONTINUE


steps


Application Type	Provisional ID	Last Modified	Profile
Enrolment	37ADWPA9944Q1ZE	04/01/2017	100%



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
<input type="text" value="SUBRAMANYAM"/>	<input type="text" value="REDDY"/>	<input type="text" value="AVULA"/>

Name of Father/Husband

First Name •	Middle Name	Last Name
<input type="text" value="CHENGA"/>	<input type="text" value="REDDY"/>	<input type="text" value="AVULA"/>

Date of Birth •	Mobile Number •	Email Address •
<input type="text" value="16/10/1958"/> 	<input type="text" value="+91 9618116118"/>	<input type="text" value="srmmpl@gmail.com"/>

steps

Identity Information

Designation •

Proprietor

Permanent Account Number (PAN) •

ADWPA9944Q

Are you a citizen of india?



Passport Number

Enter the Passport Number

Aadhaar Number

284051658160

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. •

4-70-2-3

Name of the Premise / Building

Enter Premise / Building

Floor No.

Enter Floor No.

Road / Street •

DONTHI STREET

Locality / Village •

INDIRA NAGAR

steps

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. •

4-70-2-3

Name of the Premise / Building

Enter Premise / Building

Floor No.

Enter Floor No.

Road / Street •

DONTHI STREET

Locality / Village •

INDIRA NAGAR

State •

Andhra Pradesh

District •

Chittoor

PIN Code •

517325

Document Upload



Photograph

DELETE

Other Information

Also authorized Signatory

Yes

steps

☒ Primary Authorized Signatory

Personal Information

First Name *

SUBRAMANYAM

Middle Name

REDDY

Last Name

AVULA

Name of Father/Husband

First Name *

CHENGA

Middle Name

REDDY

Last Name

AVULA

Date of Birth *

16/10/1958



Mobile Number *

+91 9686483356

Email Address *

srmmpl@gmail.com

Gender *



Male



Female



Others

Telephone Number (with STD Code)

STD

Enter Telephone Number

Identity Information

Designation *

Proprietor

Permanent Account Number (PAN) *

ADWPA9944Q

Are you a citizen of india?

Passport Number

Aadhaar Number

steps

Identity Information

Designation •

Proprietor

Permanent Account Number (PAN) •

ADWPA9944Q

Are you a citizen of india?



Passport Number

Enter the Passport Number

Aadhaar Number

284051658160

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. •

4-70-2-3

Name of the Premise / Building

Enter Premise / Building

Floor No.

Enter Floor No.

Road / Street •

DONTHI STREET

Locality / Village •

INDIRA NAGAR

steps

State •

Select

District •

Select

PIN Code •

Enter PIN Code

Document Upload

Proof of appointment of Authorized Signatory •

Select

Select

Letter of Authorisation

Copy of resolution passed by BoD / Managing Committee

Browse...

No file selected.

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

Browse...

No file selected.

OR

📷 TAKE PICTURE

❗ You can upload your photograph by taking a selfie with your device camera

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

Details of Principal Place of Business

Address

Building No. / Flat No. •

4-70-2-3

Name of the Premise / Building

Enter Premise / Building

Floor No.

Enter Floor No.

Road / Street •

DONTHI STREET

Locality / Village •

INDIRA NAGAR

State •

Andhra Pradesh

District •

Chittoor

PIN Code •

517325

Contact Information

Office Email Address •

srmmpl@gmail.com

Office Telephone Number (with STD Code)

STD

Enter Telephone Number

Mobile Number •

+91

9618116118

Office FAX Number (with STD Code)

STD

Enter Fax Number

steps

Nature of possession of premises •

Please select

Own

Select

Consent

Leased

Own

Rented

Shared

Nat

out (You may select more than one) •

Document Upload



Any other Certificate / document issued by Government

DELETE

Nature of possession of premises •

Please select

Own

Document Upload

Proof of Principal Place of Business •

Select

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

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

☐ Works Contract

☐ Others

Other Information

steps

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

- | | | |
|--|--|---|
| <input type="checkbox"/> Bonded Warehouse | <input type="checkbox"/> EOU / STP / EHTP | <input checked="" type="checkbox"/> Factory / Manufacturing |
| <input type="checkbox"/> Input Service Distributor (ISD) | <input type="checkbox"/> Leasing Business | <input checked="" type="checkbox"/> Office / Sale Office |
| <input type="checkbox"/> Retail Business | <input type="checkbox"/> Service Provision | <input type="checkbox"/> Service Recipient |
| <input type="checkbox"/> SEZ | <input type="checkbox"/> Warehouse / Depot | <input type="checkbox"/> Wholesale Business |
| <input type="checkbox"/> Works Contract | <input type="checkbox"/> Others | |

Other Information

Have Additional Place of Business



BACK

SAVE & CONTINUE

steps

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

• indicates mandatory fields

Details of Additional Places of your Business

Address

Building No. / Flat No. • <input type="text" value="Enter Building No. / Flat No."/>	Name of the Premise / Building <input type="text" value="Enter Premise / Building"/>	Floor No. <input type="text" value="Enter Floor No."/>
Road / Street • <input type="text" value="Enter Road / Street"/>	Locality / Village • <input type="text" value="Enter Locality / Village"/>	
State • <div>Andhra Pradesh ▾</div>	District • <div>Select ▾</div>	PIN Code • <input type="text" value="Enter PIN Code"/>

Contact Information

Office Email Address • <input type="text" value="Enter Email Address"/>	Office Telephone Number (with STD Code) <div><div>STD</div><div><input type="text" value="Enter Telephone Number"/></div></div>	Mobile Number • <div><div>+91</div><div><input type="text" value="Enter Mobile Number"/></div><div>77</div></div>
--	--	--

steps

Office FAX Number (with STD Code)

STD

Enter Fax Number

Nature of possession of premises*

Please select

Select



Select

Nature

Consent

Leased

☐

Own

Rented

☐

Shared

☐

Retail Business

☐

SEZ

☐

Works Contract

out (You may select more than one)*

☐

EOU / STP / EHTP

☐

Leasing Business

☐

Service Provision

☐

Warehouse / Depot

☐

Others

☐

Factory / Manufacturing

☐

Office / Sale Office

☐

Service Recipient

☐

Wholesale Business









BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

steps

 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

List of Goods

Sl No	HSN Code	Description of Goods	Action
1	68101110	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED - TILES, FLAGSTONES, BRICKS AND SIMILAR ARTICLES: BUILDING BLOCKS AND BRICKS: CEMENT BRICKS	 DELETE
2	68101190	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED - TILES, FLAGSTONES, BRICKS AND SIMILAR ARTICLES: BUILDING BLOCKS AND BRICKS: OTHER	79  DELETE

steps

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

Goods

Services

Details of Services offered by the business

Please specify top 5 services offered by your business

Search by Name or Code









chartered

00440092 CHARTERED ACCOUNTANTS

BACK

SAVE & CONTINUE

steps

 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 •

31732200124918

Type of Account •

Savings

Select

Cash Credit

Current

Savings

Others

Enter Bank IFSC Code •

SYNB0003173

SC Code?

r bank

Bank Name

SYNDICATE BANK

Bank Address

IV-230,231, AVENUE ROAD,,MADANAPALLI,,,CHITTOOR ,517 325

steps

Business Details

Promoters / Partners

Authorized Signatory

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

Bank Accounts

Account Number

3173220

Enter Bank Name

SYNB00


Bank Name

SYNDICATE BANK

Bank Address

IV-230,231, AVENUE ROAD,,MADANAPALLI,,CHITTOOR ,517 325

Document Upload

Bank Statement

DELETE

Bank

State

District

City

Select

Select

Select

Select









Branch

CANCEL

SAVE

82


steps

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

• 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 • <div>Select ▼</div>	Place • <div>Enter Place</div>
Designation <div></div>	Date • <div>11/01/2017 </div>

BACK

SUBMIT WITH DSC

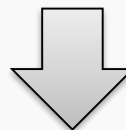
SUBMIT WITH E-SIGNATURE

SUBMIT*

Register DSC

Provisional ID Enrolment	My Saved application	Register/ Update DSC
--------------------------	----------------------	----------------------

Legal name of Business	Application Type	Status	Action
SUBRAMANYAM REDDY AVULA	Application for Enrolment of Existing Taxpayer	Provisional	EDIT



Register Digital Signature Certificate

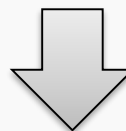
PAN of Authorized Signatory

Ravi[AALFP2500M]

[Click here for instructions on installing signer utility](#)

☒ I have downloaded and installed the signer

[BACK](#) [PROCEED](#)



steps

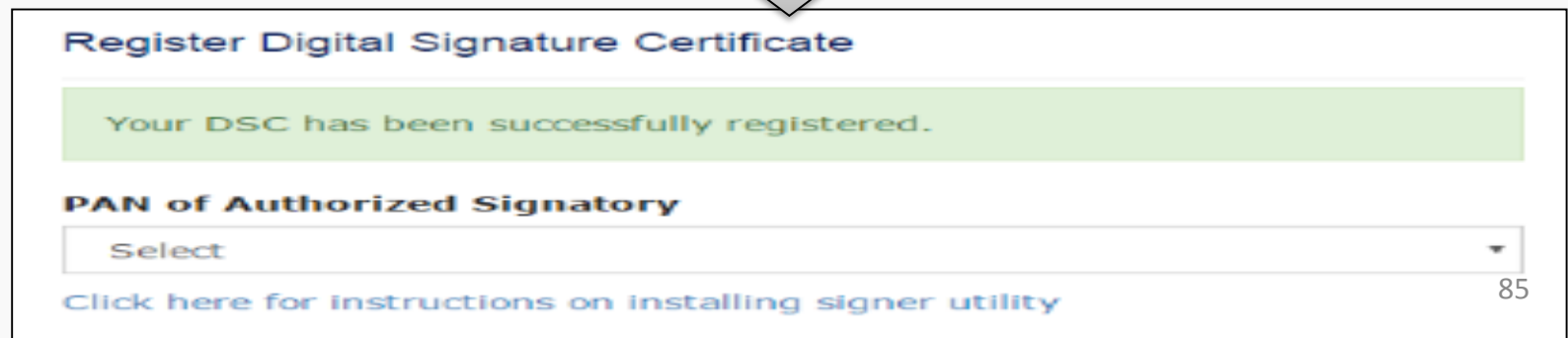
steps



The image shows a screenshot of the 'GST Digital Signature Signer' application window. The window has a green title bar with the text 'GST Digital Signature Signer' and a close button. Below the title bar is a blue header with the Government of India emblem on the left, 'Goods and Services Tax' in the center, and 'Digital Signature Signer' on the right. The main content area is white and contains the following elements:

- Content To Sign:** A text box containing 'AALFP2500M'.
- Select Certificate:** A table with four columns: 'Common Name', 'Issuer Name', 'Serial No', and 'Expiry Date'. The first row is highlighted with a red border.
- Buttons:** 'Cancel', 'View Certificate', and 'Sign' (the 'Sign' button is highlighted with a red border).
- Copyright:** 'Copyright © 2016, eMudhra Limited. All Rights Reserved'.

Common Name	Issuer Name	Serial No	Expiry Date
AALFP2500M	e-Mudhra Sub CA for ...	2000001255	12-09-2018



The image shows a screenshot of the 'Register Digital Signature Certificate' window. The window has a white title bar with the text 'Register Digital Signature Certificate'. Below the title bar is a green banner with the text 'Your DSC has been successfully registered.'. Below the banner is a section titled 'PAN of Authorized Signatory' with a dropdown menu showing 'Select'. At the bottom, there is a link: 'Click here for instructions on installing signer utility'.

Register Digital Signature Certificate

Your DSC has been successfully registered.

PAN of Authorized Signatory

Select

[Click here for instructions on installing signer utility](#)

Authorised Signatory???

steps

Primary authorized signatory

Primarily responsible to perform action at GST common portal

Cannot be minor in age

Only one person to be designated

To give mail ID and mobile No. at the time of enrolment

Category	Primary Authorised signatory
Proprietor	Himself Any person authorized by him
Partnership	Any authorized partner Any person authorized by the partners
Company LLP Society Trust	Authorized by Board or Governing Body

Points to note

- Electronically signing the Enrolment Application using DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs).
- For other taxpayers, electronically signing using DSC is optional.
- You cannot submit the Enrolment Application if your DSC is not registered with the GST Common Portal. Therefore, you need to register your DSC at the GST Common Portal by clicking the **Register DSC** menu.

steps

ARN

Generated on submission
of enrolment application

Used for future
correspondence

Will be generated only for
the application that is
electronically signed

If not generated within 15
mins of submission of
application. – will receive
detailed instruction for
future course of action

Thank You!!!



*Any
questions???*