

Structure of GSTIN

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1. GSTIN stands for “Goods and Services Tax Identification Number” unique to a legal person (Individual, Partnership, LLP, AOP/BOI, Company etc.). Each tax payer who is obligated or volunteered to register shall/may, as the case may be, apply for registration under GST Law as per the procedures prescribed under the Law. Subsequent to such application, the tax payer will be assigned a 15-digit GSTIN on completion of the registration. No doubt, a taxpayer can seek multiple registration in a State.
2. The first two digits of GSTIN will represent the State Code according to Indian Census 2011. Each State has a unique two-digit code like “29” for Karnataka and “27” for Maharashtra.
3. The next ten digits of GSTIN will be the PAN/ TAN of the taxpayer which emphasizes the fact that a PAN is compulsory for any person who is required to take registration under GST. The only exception to this is

registration in case of a non-resident taxable person (NRTP) wherein registration is granted even in the absence of PAN being allotted to such person. Registration to such person shall be granted based on the tax identification number or unique number on the basis of which the entity is identified by the foreign Government where the said entity is based.

4. The 13th digit indicates the number of registrations entity/person has within a State for the same PAN. It is an alpha-numeric number, first 1 to 9 and then A to Z, which will be assigned on the basis of number of registrations an entity, with the same PAN, has within one State. For example, if an entity has one registration only within a State then “1” will be assigned as the 13th digit of the GSTIN. If the same entity obtains another registration for say a business vertical or an SEZ within the same State, then the 13th digit of GSTIN assigned to this entity will become “2” so on and so forth.
5. The 14th digit is assigned based on the nature of the business of the assessee. Eg. “Z” is used as a default 14th digit in case of a regular tax payer.
6. The last digit (15th) is a check code which can be an alpha-numeric character.

7. The GSTIN must be verified and checked with a Certificate of Registration in Form GSTR REG-06 issued in terms of Rule 10(1) of the CGST Rules, 2017.
8. One must ensure that the name as appearing on the PAN card is the same as that appearing on the “Certificate of Registration”. If there is any discrepancy, the same should be reported to the GSTN immediately or alternatively, if possible, corrected through amendment to the registration obtained.
9. The validation of GSTIN of any tax payer can be done on the GST portal to ensure whether the GSTIN quoted by such person, on various documents or correspondences, really belong to him.

An illustration of the structure of GSTIN

i. Regular Registration

Registration Type	Digit														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Regular Registration	State Code	PAN									No. of Registrations in the State	Code for Regular Registration	Check Digit		
Example	2	9	X	X	X	X	X	X	X	X	X	X	1-9 or A	Z	1-9

																	to Z		or A to Z
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ii. NRTP

Registration Type	Digit														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
OIDAR	Special Code		Year of Registration		Country Code			5 Digit Serial Number per year					Code for OIDA R		Check Digit
Example	9	9	1	7	U	S	A	0	0	0	1	5	O	S	1-9 or A to Z

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