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GST REGISTRATION

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Need assistance? Reach out to our team

Contact us on : +91 93730 35540

We work from Monday to Friday 10 a.m to 6 p.m

GST Registration Checklist

GST is an indirect tax that is levied on goods as well as services. All the existing state and central indirect taxes are subsumed under the GST. It is applicable throughout the country. It is also referred to as “GST as One Nation One Tax”.

Applicability of GST

(To whom GST is applicable?)

- GST is levied on sale of goods and services.
- If in any financial year annual turnover exceeds Rs. 40 lakhs then you will have to register for GST.
- There is no requirement for re-registration or renewal under GST, as it has no expiry.
- If the business is GST registered then you can avail the benefit of Input Tax Credit wherein you will have to pay only the difference between GST paid and payable by the business.

Procedure to Register under GST

(How to register under GST?)

The GST registration form is divided into 10 sections. Before submitting the last section and few other sections of the form, the applicant has to verify the details by using their Digital Signature Certificate (DSC) or E-signature (EVC) i.e. verification using Aadhaar.

Using DSC for verification is mandatory for Partnership firms, LLP and Company. In case of Proprietorship concern, verification can be done using Aadhaar. In Aadhaar verification, the system will send an OTP to your registered mobile number, hence, it is necessary that your mobile number is linked with your Aadhaar card.

Step 1

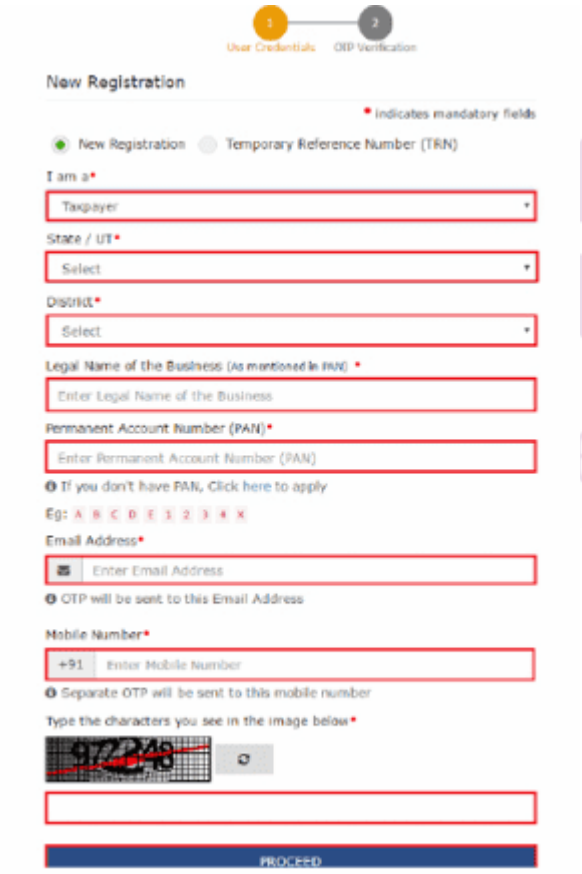
Open **https://reg.gst.gov.in/registration/** website for starting the GST registration process.

Step 2

First, we will have to fill Part A. Select “New Registration” option and fill in the following details:

1. Select your identity as “Taxpayer”.
2. Select state and district.
3. Write name of your business (As mentioned on the PAN card).
4. PAN card number of your business/proprietor’s PAN number.
5. Email address and mobile number (For the purpose of OTP).

Select “Proceed for OTP verification”.



Screenshot of Step 2

Step 3

- OTP will be sent on your mobile number and email address.
- On the OTP verification page, fill in the OTPs received on your mobile number and email address and click “Continue”.



Screenshot of Step 3

Step 4

- On successful verification of OTP, you will receive a “Temporary Reference Number (TRN)” on your mobile number and email address.
- The screen will display a message which says that you will have to file the Part B of the application before the specified date as mentioned in the same message.

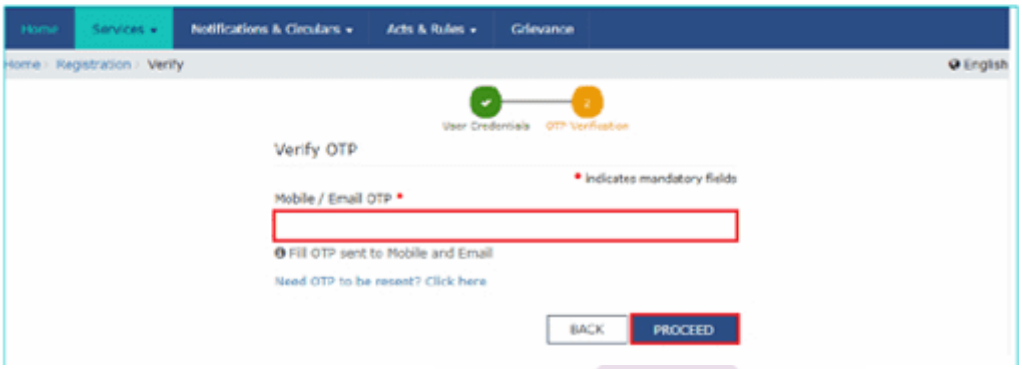
Step 5

Once again go to the same website to complete the Part B of the GST registration process.

Step 6

- Select “Temporary Reference Number (TRN)” option.
- Enter the TRN and the displayed captcha image.
- Select “Proceed”.
- Once again you will receive a new OTP on your mobile number and email address.
- Fill the OTP and select “Proceed” for OTP verification.

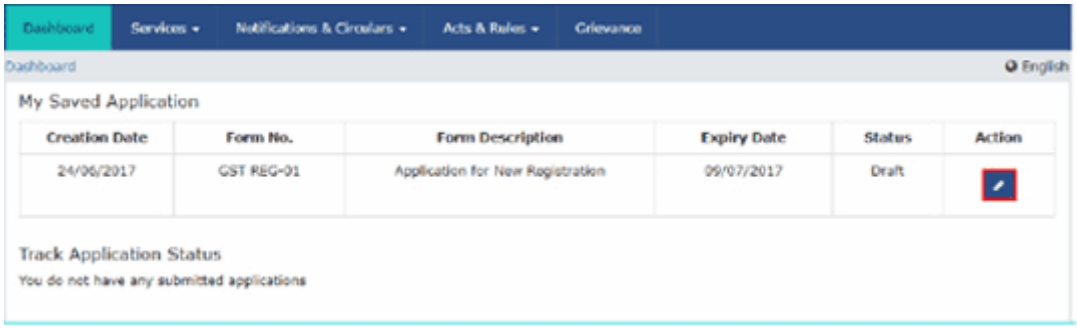




Screenshot of Step 6

Step 7

- On the website a dashboard will display the status of your application as “Draft” and an icon to edit will be displayed. Select the icon.
- Now the form will have 10 sections for various categories of information.
- Fill in the appropriate details and upload the required documents.



Screenshot of Step 7



Following is the brief summary of contents of the sections of the registration form:

1. **Section 1: Business Details** – Here you need to fill information about your business like name of the business, type of entity, district and state where business is located, date when business was started etc. It is mandatory to fill this section.
2. **Section 2: Promoter/Partner details** – Proprietor or Partners or Directors personal information (Name, address, date of birth etc.) should be filled in this section. It is mandatory to fill this section.
3. **Section 3: Authorized Signatory** – Here you need to provide details of the person who will be signing (Through DSC or EVC) the registration form and the GST returns as Authorized Signatory of the business. It is mandatory to fill this section.
4. **Section 4: Authorized Representative** – This section applicable only if you are appointing a GST Practitioner or any other person as Authorized Representative of the business.
5. **Section 5: Principal Place of Business** – Principal place of business is the primary location of the business. An office can be identified as principal place of business if the financial statements of the business are kept at that office or if the top-management of the business is located at that office. Here you need to provide details like address, nature of possession of the premises etc.
6. **Section 6: Additional Place of Business** – If the business has more than one office, then here you need to provide its details.
7. **Section 7: Goods and Services** – Here you need to mention the goods that you supply and its HSN code or the services that you offer and its service classification code.
8. **Section 8: Bank Account** – Here you need to provide bank account details such as account number, type of account and the IFSC code.
9. **Section 9: State Specific Information** – Here you need to provide Profession Tax Employee Code number, Profession Tax Registration Certificate Number, State Excise License number and the name of the person in whose name excise license is. This

information should be provided only if it is applicable to your business.

10. **Section 10: Verification** – This is where you verify and submit the form.

Step 8

- In the last section of the form you need to verify the details of the form and submit the form for further processing. The verification can be done either by using a DSC or EVC.
- For business types other than Proprietorship concern i.e. Company, LLP, Partnership Firm, using Digital Signature Certificate (DSC) for verification is mandatory.
- For Proprietorship concern, the proprietor can use EVC for verification i.e. the form can be verified using proprietor's Aadhaar number.

Step 9

- After following all the above steps your application will be submitted with the department and you will receive an "Application Reference Number (ARN)".
- You can check the status of your application by entering the ARN on the GST Portal.

Benefits of Availing GST Registration

(What are the benefits of GST registration?)

1. Under this system, a single product is taxed at the same rate in every corner of the country, hence deciding the applicable GST rate has been made easy.
2. Proper accounting of taxes on input goods or services can be utilized by the business for the payment of GST that is due on supply of goods or services or both.
3. Tax can legally be collected from purchasers and the credit of the taxes paid on the goods or services supplied can be passed on to purchasers or recipients.
4. It is a simpler process, and involves lesser compliances.
5. There is a common portal for various requirements such as registration, making tax payments, refunds, and returns.
6. The Composite Scheme and its tax benefits can be availed by the entrepreneurs whose turnover is within the prescribed limit.
7. Businesses prefer to choose GST registered entrepreneurs over unregistered entrepreneurs so as to avail the benefits of input tax credit.

List of Documents Required for GST Registration

(What are the required documents for GST registration?)

1. **Photograph of the applicant.**
2. **ID Proof (Any two)**
    - PAN Card (Compulsory)
    - Aadhaar Card
    - Election Card
    - Passport
3. **Constitution Document**
    - Proprietor: Shop Act Registration/Intimation.
    - Partnership Firm: Partnership Deed, Certificate of Incorporation in case of LLP.
    - Company (Private Ltd/OPC, Public Company): Certificate of Incorporation.
4. **Proof of Principal Place of Business**
    - Owned: Property Tax paid receipt, Light Bill, Sale deed, Index II (Any one).
    - Rented: Registered Rent Agreement, Light Bill.
5. **Bank Account of Business (Any one)**
    - Cancelled Cheque
    - Copy of Bank Statement
    - First page of Pass Book
6. **Address Proof of Residence (Any one)**
    - Light Bill
    - Telephone Bill
    - Property Tax paid receipt
7. **Digital Signature, if available.**

FAQ's

Q: Are all goods and services taxable under GST?

A. Supplies of all goods and services are taxable except alcoholic liquor for human consumption.

Q: What is meant by Reverse Charge?

A. Reverse Charge is where the liability to pay tax is on the recipient of supply of goods and services instead of the supplier of such goods or services.

Q: Are the transactions in securities taxable under GST?

A.Securities are excluded from the definition of goods as well as services. Hence, the transaction in securities are not taxable under GST.

Q: How are imports being taxed under GST?

A.Imports of Goods and Services are treated as inter-state supplies and IGST is levied on import of goods and services into the country.

- The incidence of tax will consider destination principle and the tax revenue in case of SGST is accrued to the State where the imported goods and services are consumed.
- Full and complete set-off is available on the GST paid on import on goods and services.

Q: How are Exports treated under GST?

A. Exports are treated as zero rated supplies. No tax is payable on exports of goods or services; however, credit of input tax credit is available.

- The exporter has an option to either pay tax on the output and claim refund of IGST.

OR

- He can export under the bond of without payment of IGST and later claim refund of Input Tax Credit (ITC).

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Thank you so much for choosing our checklist!
We genuinely hope it becomes your guiding star on your exciting journey into the world of entrepreneurship.



Wish you All the Best for your journey!

Should you require any further assistance, please feel free to reach out, and we will be delighted to assist you!

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