



GST

Process for Registration Under
GST for New Registrants

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SHAHI MARKET

Who is going to be registered under GST?

- There are three kind of people who are going to be registered under GST.

❖ People who are above the certain threshold limit.

Category- 1 Turnover **in excess of 20 lacs** for **entire india** except **north east states** in which turnover is **in excess of 10 lacs**.

Category- 2 For those persons who are required to **deduct TDS** or **collect TCS**.

Category- 3 **Voluntary** Registration

What is the process of registration?

New Taxable Person

❖ **Form GST REG 01** for application of registration.

➤ Form GST REG 01 has **2 parts**:

PART- A Verification

- PAN- This will be verified from the income tax portal
- E Mail id- After filing e mail address department will ask your password and verify e mail address
- Mobile No

PART- B Registration Application

- In this need to fulfil all the details as required by the form like Name, Address, Authorized representative, Directors.
- Need to submit scan as well as online certain documents as required in Form GST REG 01

Form GST REG 02- Acknowledgement Issued Against Application

- Department will issue an **Acknowledgement not a registration** in **Form GST REG 02**.
- Acknowledgement denotes that your application for registration has been filed.
- **Within 3 Days** department will respond to the application about there Acceptance or Rejection.

Reason of Rejection of Application

- Reason of rejection of application may be your **details are not correct,**
Non submission of all the documents as required in the form.

Form GST REG 03- Intimation of Mistakes in the Application

- In Form GST REG-03 Department will **mention all the mistakes** which needs to be corrected.
- **With in 7 days** you have to correct all the mistakes and reply to the department in Form GST REG- 04 i.e. Clarification of mistakes in the application.
- Department will **take another 7 days** for acceptance or rejection of the application.

Form GST REG 05- Rejection of Application

- If the details are still not correct then department will give an intimation for **rejection of registration** in Form GST REG-05.

Form GST REG 06- Certificate of Registration

- If Department get satisfy then, department will give **Certificate of Registration** in Form GST REG 06.

What are the documents required to be filed along with application of Registration?

- **Photographs** (wherever specified in the Application Form)
 - **Proprietary Concern** – Proprietor
 - **Partnership Firm / LLP** – Managing/Authorized/Designated Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)
 - **HUF** – Karta
 - **Company** – Managing Director or the Authorised Person
 - **Trust** – Managing Trustee
 - **Association of Person or Body of Individual** –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)

Continuation

- **Local Authority** – CEO or his equivalent
- **Statutory Body** – CEO or his equivalent
- **Others** – Person in Charge

Constitution of Tax Payer:

- **Partnership Deed** in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others

Proof of Principal/Additional Place of Business:

- **For Own premises** – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- **For Rented or Leased premises** – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- **For premises not covered in (a) & (b) above** – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

Bank Account Related Proof:

- **Bank Account Related Proof:** Scanned copy of the first page of Bank passbook / one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details. Proof of Principal/Additional Place of Business:

Authorization Format:

- For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:
- Declaration for Authorised Signatory (Separate for each signatory) I/We --- (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)
- Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc

Continuation

2. hereby solemnly affirm and declare that to act as an authorized signatory for the business GSTIN - Name of the Business for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.

- All his actions in relation to this business will be binding on me/ us. Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc
- Acceptance as an authorized signatory I hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business. Signature of Authorised Signatory Place (Name)
Date Designation/Status

What is the Structure of Registration Number?

- Goods and Service Tax Identification Number is of **15 Digits**:
 - First Two Digit will represent state code
 - Next second to twelve digit represent PAN
 - Next Thirteenth Digit represent Entity Code
 - Next Fourteenth Digit represent Blank
 - Next Fifteenth Digit represent Check Digit

THANK YOU