

GST System Project: FAQs: Registration

Goods and Services Tax Network

3/20/2017

Version No.	2.0
Authorized by	Snigdha Tayal

Confidentiality Agreement

“This document contains proprietary information exclusively vests with GSTN. This document may not, in whole or in part, be copied, photocopied, stored, saved, reproduced, replicated, disseminated, translated, transmitted or reduced to in any medium (whether electronic, mechanical, machine-readable and/or any other tangible or intangible form of any nature), by the intended recipient/s or user/s without the express consent, in writing, from the Authorized Representative of GSTN Management.”

All the Intellectual Property Rights (i.e. copyrights) as may be available under the applicable laws, pertaining to GSTN’s confidential information, shall exclusively vest with GSTN only, and any breach thereof shall be subject to indemnification

Revision History

Version	Date	Author	Reviewer	Approver	Comments
0.01	03/20/201	Tanmay Sahay	Snigdha Tayal		Initial Draft
0.02	10/04/2017	Tanmay Sahay	Swati Luhra		Submitted to Domain Team
1.0		Tanmay Sahay	Swati Luthra	Snigdha Tayal	Submitted to GSTN
2.0	23/05/2017	Tanmay Sahay	GSTN – Praveen Kumar	Snigdha Tayal	Fixed comments and submitted to GSTN

Table of Contents

1. Introduction	6
1.1 Scope of the document.....	6
1.2 Purpose of the document.....	6
1.3 Intended Audience for this document.....	6
2. Allotment of Unique IDs to UN Bodies	7
2.1 What is a UIN?	7
2.2 Is there any process for UN Bodies to apply for a UIN using the Registration feature of the Taxpayers' Interface?	7
2.3 I represent a UN Body. How do I initiate the allotment of a UIN?.....	9
2.4 The Ministry of External Affairs (MEA) has sent the request through a physical form to the relevant tax department. Now what?	9
3. Application for Amendment of Registration - Core Fields	10
3.1 What is an Amendment Application OR What is an Application for Amendment of Registration?	10
3.2 From where do I access the Application for Amendment of Registration – Core Fields?	10
3.3 Can I file an Amendment Application for change in PAN?	11
3.4 Can I file an Amendment Application for change in constitution of business?	11
3.5 Can I file an Amendment Application for change in place of business from one state to another?	11
3.6 By when must I file an Amendment Application in case of any change in the core fields of my registration?	11
3.7 Can I save the Amendment Application? If yes, for how long?	12
3.8 Do I need to digitally sign the Amendment Application before submitting it on the GST Portal?.....	12
4. Application for Amendment of Registration - Non-Core Fields.....	13
4.1 What are the goals of this functionality?.....	13
4.2 Do I need approval form Tax Officials in case I want to change my e-mail address or mobile phone number?	13
4.3 Are there any fields I will not be able to edit?.....	13
4.4 Can I save the Amendment Application (Non-Core Fields)? If yes, for how long? ...	14
4.5 Do I need to digitally sign the Amendment Application before submitting it on the GST Portal?.....	14
5. Application for Registration by Non-resident Taxable Person	15
5.1 What are the user goals of this functionality?	15
5.2 I am a Non-Resident Taxable Person. How do I obtain a GST Registration?	15

5.3	Do I need a PAN to obtain a temporary registration as a Non-Resident Taxable Person?	16
5.4	Do I need an Indian mobile number to obtain a temporary registration as a Non-Resident Taxable Person?	16
5.5	Do I need a place of business in the state I intend to carry out business in?	16
5.6	By when should I apply for a Registration as a Non-Resident Taxable Person?	16
5.7	How long is the Registration as a Non-Resident Taxable Person valid?	17
5.8	Can I extend my Registration as a Non-Resident Taxable Person?	17
5.9	I have already extended my initial registration once and cannot extend it a second time as per prevailing laws. What do I do if my extension is about to expire and my business has not concluded?	17
5.10	The moment I select Registration as a Non-Resident Taxable Person option the New Registration Application forms asks me to fill a GST Challan. Why?	17
5.11	Is there a fixed amount I must deposit with the GST authorities before taking a Registration as a Non-Resident Taxable Person?	17
	No, you are required by law to deposit the tax in advance based on the estimated turnover for the period for which the registration has been obtained.	17
6.	Application to Opt for Composition Scheme	18
6.1	Can I opt for the composition scheme?	18
6.2	How do I opt for the Composition Scheme?	18
6.3	When can I opt for the Composition Scheme?	18
6.4	Is it mandatory to file a Stock Intimation? How do I file a Stock Intimation?	18
6.5	Can I save the Application to Opt for Composition Scheme?	19
6.6	What are the steps to follow to Opt for Composition Scheme?	19
7.	Application for New Registration (Casual & ISD)	21
7.1	I want take a Registration as a Casual Taxable Person but I can't find the option. ..	21
7.2	How do I obtain a Registration as a Casual Taxable Person?	21
7.3	When should I apply for a Registration as a Casual Taxable Person?	22
7.4	How long is the Registration as a Casual Taxable Person valid?	22
7.5	Can I extend my Registration as a Casual Taxable Person?	22
7.6	I have already extended my initial registration once and cannot extend it a second time as per prevailing laws. What do I do if my extension is about to expire and my business has not concluded?	23
7.7	The moment I select Registration as a Casual Taxable Person option the New Registration Application forms asks me to fill a GST Challan. Why?	23
7.8	Is there a fixed amount I must deposit with the GST authorities before taking a Registration as a Casual Taxable Person?	23
7.9	How do I obtain a registration as an Input Service Distributor?	23

7.10	For other form-filing related queries, refer to the FAQs for New Registration Applications.....	24
8.	Suo Moto Registration Initiated by Tax Authorities in Enforcement Cases	25
8.1	What is Suo Moto Registration?	25
8.2	Why is there a need for Suo Moto Registration?	25
8.3	How will the Tax Official initiate Suo Moto Registration?.....	25
9.	Collaborations and dependencies	26
9.1	Collaborations	26
9.2	Dependencies	26
10.	Assumptions and constraints	27
10.1	Assumptions.....	27
10.2	Constraints	27
11.	Glossary.....	28
12.	Appendices	30
12.1	Open items.....	30
12.2	Comments Matrix.....	31

1. Introduction

1.1 Scope of the document

This document covers the FAQs for P2 use cases for registration functionalities available to a taxpayer from the GST System Portal.

1.2 Purpose of the document

This document will be hosted on the Help section of the GST System Portal, in HTML format. The document will help the users of the GST System Portal to understand and easily use the GST System Portal.

1.3 Intended Audience for this document

This document is intended for use by the GST Services team for validation of content and for Infosys Training team to design HTML based user manual.

2. Allotment of Unique IDs to UN Bodies

2.1 What is a UIN?

Registration of any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries shall be granted a Unique Identity Number; and any other person or class of persons, as may be notified by the Commissioner with the tax authorities implies obtaining a Unique Identity Number (hereinafter referred to as “UIN”) from the concerned tax authorities so that all the operations of and data relating to the specified organization can be agglomerated and correlated.

2.2 Is there any process for UN Bodies to apply for a UIN using the Registration feature of the Taxpayers’ Interface?

No, there is no process of filing application for Registration through front office for the UN bodies as the entire allotment and generation of UIN number takes place through back office module only. Please refer to the following steps for applying for a UIN:

Step	Action description
MF-1	On receipt of request (physical form) from Ministry of External Affairs or Other Notified Persons along-with physical document and information, the jurisdictional tax authority will login at the BO Portal with its valid Username and Password and shall access the functionality “Registration of UN Bodies, Embassies or Other Notified Persons” under Sub Menu “Registrations”.
MF-2	He will select Purpose “Allotment” or “Cancellation”
MF-3	In case, Allotment is selected, Complete form will get displayed.
MF-4	Tax Official will select any one of the type of entity for which UIN to be generated i.e. “UN Body”, “Embassy” or Other Notified Person”.
MF-5	In case, Cancellation is selected, search option based on UIN or Name of the Entity will get displayed.
MF-6	In case of Allotment, Tax Official will fill the Form as per “Form Specification Rules” based on information in MEA letter/ request received (as may be applicable)
MF-7	Tax Official shall fill all mandatory fields as well as upload scanned copy of Letter from MEA or other competent authority as the case may be.
MF-8	Tax Official shall also fill in details of Jurisdiction in the State or Centre as applicable.
MF-9	Tax Official will attach his/her valid DSC before submitting the form.

Step	Action description
MF-10	<p>On click of “Submit”, system will validate all the field level validations, business rules as attached to the form as well as the DSC.</p> <p>In case of error it will show appropriate messages related to errors.</p>
MF-11	<p>On successful validation, system will ask for confirmation of submission through a pop up message.</p>
MF-12	<p>The Tax Official will click the ‘Submit’ button to submit the Form.</p>
MF-13	<p>In case of Model-1 State or Center, an intimation will be sent to GST Application for generation of UIN, Username and password.</p>
MF-14	<p>On successful submission of the details at the BO portal, a UIN will be allotted to the UN Body, Embassy or other notified person (as applicable) by the system. Status of the UIN will be “Active”</p>
MF-15	<p>The format of UIN for UN Bodies/ embassies will be as follows:</p> <p>22YYAAA99999UIN</p> <p>Where,</p> <ul style="list-style-type: none"> • First 2 digits - State Code • Next 2 digits - Year • Next 3 digits – Country Code • Next 5 digits - Sequential five-digit serial number repeated every year • Last 3 digits - Acronym for Unique Identity Number <p>The format of UIN for Other Notified Person will be as follows:</p> <p>22YYIND99999ONP</p> <p>Where,</p> <ul style="list-style-type: none"> • First 2 digits - State Code • Next 2 digits - Year • Next 3 digits - Country Code • Next 5 digits - Sequential five-digit serial number repeated every year • Last 3 digits - Acronym for Other Notified Person

Step	Action description
MF-16	<p>The system will communicate following particulars to the entity by Mail and intimation through SMS at his registered mobile number as filled by the Tax Official in the application:</p> <ul style="list-style-type: none"> (i) UIN (ii) Username and Password (iii) Registration Certificate <p>Complete details of UIN for UN Bodies, Embassies or other Notified Person allotted by State Tax Authority will be communicated to the Centre Tax Authority and vice versa.</p> <p>Details of the UIN will also be stored in common database.</p>
MF-17	<p>The UIN will be notified by State/ Centre Tax Authority in official gazette. Notification will be sent by the State/ Centre Tax Authority to the UN Body, Embassy or other notified persons physically outside the GST IT system</p>

2.3 I represent a UN Body. How do I initiate the allotment of a UIN?

The tax department must be issued a letter for the same from the Ministry of External Affairs.

2.4 The Ministry of External Affairs (MEA) has sent the request through a physical form to the relevant tax department. Now what?

The tax department will process the request and allot a UIN to the UN Body. Complete details of UIN for UN Bodies, Embassies or other Notified Person allotted by State Tax Authority will be communicated to the Centre Tax Authority and vice versa. Details of the UIN will also be stored in common database.

For Model-1 states or Centre, the system will communicate following particulars to the entity by e-mail and intimation through SMS on their registered mobile number:

1. UIN
2. Username and Password
3. Registration Certificate

Additionally, the UIN will be notified by State/Centre Tax Authority in official gazette. Notification will be sent by the State/ Centre Tax Authority to the UN Body, Embassy or other notified persons physically outside the GST IT system

3. Application for Amendment of Registration - Core Fields

3.1 What is an Amendment Application OR What is an Application for Amendment of Registration?

A taxpayer registered under GST by filing either of the below registration applications:

- a) Application for New Registration,
- b) Application for Registration as TDS/TCS,
- c) Application for allotment of UIN to UN Bodies, Embassies, Other Notified person) or
- d) Application for Registration for Non Resident Taxable Person) or
- e) Application for Enrolment as GST Practitioner or
- f) Application for Registration by a Non-Resident Online Service Provider

Shall file “Application for Amendment” in case of any change in any of the particulars, registration details of the Taxpayer.

In case of changes relating to the any of the Core fields (which does not lead to the cancellation of registration the application for amendment would go for processing by the Tax Official.

On submission of Application for Amendment, system will take <15> minutes to validate the form. On successful validation, Application Reference Number (ARN) would be generated and intimated to the taxpayer.

Once the application is approved and amended Registration Certificate is generated.

3.2 From where do I access the Application for Amendment of Registration – Core Fields?

Log into the Taxpayers’ Interface with your user credentials and navigate using the following path:

Services > Registration > Amendment of Registration – Core Fields

Reference screenshot:



3.3 Can I file an Amendment Application for change in PAN?

Amendment application form can't be filled for change in PAN because GST registration is PAN-based.

3.4 Can I file an Amendment Application for change in constitution of business?

No, Amendment application form can't be filled for change in constitution of business as it results in change of PAN. You may, however, file an amendment application in case your PAN will not change as a result of the change in constitution of business. This can happen only when you belong to the following categories and if the new entity also belongs to one of the following categories:

Constitution Code as per PAN	Constitution as per GST Application
C	Private Limited Company;
C	Public Limited Company;
A or B or K or T	Society/ Club/ Trust/ AOP;
C	Public Sector Undertaking;
C	Unlimited Company;
F	Limited Liability Partnership;
C	Foreign Company
F	Foreign Limited Liability Partnership

This means, for example, if you wish to change an entity's constitution from a Society to Club or Association of Persons or Trust, it is possible to do so using the Amendment form since PAN does not need to change.

3.5 Can I file an Amendment Application for change in place of business from one state to another?

No, Amendment application form can't be filled for change in place of business from one state to the other because GST registrations are state-specific. If you wish to relocate your business to another state, you must voluntarily cancel your current registration and apply for a fresh registration in the state you are relocating your business to.

3.6 By when must I file an Amendment Application in case of any change in the core fields of my registration?

You must file the Amendment Application within 15 days from the date of change.

Note: An alert will be sent to the Tax Authority mentioning the days of delay in filing of application for amendment in case date of filing is more than 15 days from the date of change.

3.7 Can I save the Amendment Application? If yes, for how long?

Yes, you can save your Amendment Application for a maximum of 15 days before submitting it on the GST Portal after which it will be automatically purged by the system.

3.8 Do I need to digitally sign the Amendment Application before submitting it on the GST Portal?

Yes, just like your registration application, you need to digitally sign the Amendment Application before submitting it on the GST portal.

4. Application for Amendment of Registration - Non-Core Fields

4.1 What are the goals of this functionality?

A taxpayer registered under GST by filing either of the below registration applications:

- a) Application for New Registration,
- b) Application for Registration as TDS/TCS,
- c) Application for allotment of UIN to Other Notified person,
- d) Application for Registration for Non Resident Taxable Person or
- e) Application for Enrolment as GST Practitioner
- f) Application for Registration by a Non-Resident Online Service Provider

Shall file "Application for Amendment" in case of any change in any of the registration details of Taxpayer.

In case of changes **relating to any of the fields other than** *Name of Business or Principal Place of Business or Additional Place of Business or any addition/ deletion of Partners or Directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business* (which does not lead to the amendment of registration), no approval from the Proper Officer is required.

4.2 Do I need approval from Tax Officials in case I want to change my e-mail address or mobile phone number?

In case of changes **relating to any of the fields other than** *Name of Business or Principal Place of Business or Additional Place of Business or any addition/ deletion of Partners or Directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business* (which does not lead to the amendment of registration), no approval from the Proper Officer is required.

Therefore, such changes can be made by the taxpayers themselves on the GST Portal.

4.3 Are there any fields I will not be able to edit?

All fields **except the below listed fields** are auto-filled and available for editing, wherein no approval is required from the Tax Authority.

1. Name of Business;
2. Principal Place of Business;
3. Additional Places of Business; and
4. Addition/ Deletion of Partners or Directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business;

All the above mentioned fields are auto filled and read only and therefore not available for editing.

4.4 Can I save the Amendment Application (Non-Core Fields)? If yes, for how long?

Yes, you can save your Amendment Application (Non-Core Fields) for a maximum of 15 days before submitting it on the GST Portal after which it will be automatically purged by the system.

4.5 Do I need to digitally sign the Amendment Application before submitting it on the GST Portal?

Yes, just like your registration application, you need to digitally sign the Amendment Application before submitting it on the GST portal.

5. Application for Registration by Non-resident Taxable Person

5.1 What are the user goals of this functionality?

Non-Resident Taxable Persons are those foreign Taxpayers who visit India for Business for a very short time. They do not have any permanent place of business in India. For example, foreign entities participating in Trade Fairs, exhibitions, etc.

In GST regime, registration is fully online and any legal person wishing to register will have to access the GST system for the same. A new applicant would be allowed to apply for registration without prior enrollment. Scanned copy of prescribed documents is required to be filed along with the application for registration.

Once a complete application is submitted online acknowledgement Number would be generated and intimated to the applicant.

The application form will be passed on by GST portal to the IT system of the Central and Model 1 State tax authorities for onward submission to appropriate jurisdictional officer (as selected in the form) along with specified information. On receipt of application, the tax authority would forward the application to jurisdictional officers who shall examine whether the uploaded documents are in order and respond back to the common portal within 3 working days, using the Digital Signature Certificates.

Once the application is approved and GSTIN is generated, the same along with GSTIN and temporary Password will be sent to the authorized signatory.

Thus, the registration of new taxpayers will be done on the GST system; however, the approval of the registration and Registration Certificate will have to be provided by the State or Central Tax Authorities to which the application is forwarded for processing.

In case registration is rejected, the applicant will be informed about the reasons for such rejection through a speaking order.

5.2 I am a Non-Resident Taxable Person. How do I obtain a GST Registration?

A non-resident taxable person would be allowed to apply for registration. For the same, he first need to fill Part-A of the Form, which consists of Legal Name of Non-resident Taxable Person, PAN (if any), Email Address and Mobile Number of the Authorized Signatory. Once, these are validated, Temporary Reference Number (TRN) will be generated and sent to the Applicant. Based on the same, he would be able to retrieve the application and fill balance information in Part B of the form.

On successful submission of Form with authentication, Application Reference Number (ARN) would be generated and intimated to the applicant. Once the application is approved and GSTIN is generated, the same along with GSTIN and temporary Password will be sent to the Authorized Signatory.

Remember to select Non-Resident Taxpayer in the mandatory dropdown – ‘**I am a**’

Reference screenshot:



Once, these are validated, a Temporary Reference Number (TRN) will be generated and sent to you. Based on the generated TRN, you will be able to retrieve the application and fill balance information in Part B of the form.

On successful submission of Form with authentication, Application Reference Number (ARN) will be generated and intimated to you. Once the application is approved and the GSTIN is generated, the same along with the temporary Password will be sent to the Authorized Signatory listed in your application.

These credentials can be used to access the GST Common Portal subsequently.

5.3 Do I need a PAN to obtain a temporary registration as a Non-Resident Taxable Person?

No, PAN is not mandatory for obtaining temporary registration as a Non-Resident Taxable Person however, **you must have an authorised signatory who is an Indian citizen with a valid PAN card.**

5.4 Do I need an Indian mobile number to obtain a temporary registration as a Non-Resident Taxable Person?

No, you do not need an Indian mobile number to obtain a temporary registration as a Non-Resident Taxable Person however, **you must have an authorised signatory who is an Indian citizen with a valid Indian mobile number.**

5.5 Do I need a place of business in the state I intend to carry out business in?

Yes, it is mandatory for you to secure a place of business in the state you intend to obtain the registration before you apply for the registration.

5.6 By when should I apply for a Registration as a Non-Resident Taxable Person?

You should apply for Registration as a Non-Resident Taxable Person 5 days prior to the date of commencement of business.

5.7 How long is the Registration as a Non-Resident Taxable Person valid?

Registration as a Non-Resident Taxable Person can be granted for a maximum of 90 days.

5.8 Can I extend my Registration as a Non-Resident Taxable Person?

Yes, you can extend your Registration as a Non-Resident Taxable Person once for an additional period of 90 days if you apply before the expiration of the initial period.

5.9 I have already extended my initial registration once and cannot extend it a second time as per prevailing laws. What do I do if my extension is about to expire and my business has not concluded?

In such a case, you are required to obtain registration as a normal taxpayer in the concerned state.

5.10 The moment I select Registration as a Non-Resident Taxable Person option the New Registration Application forms asks me to fill a GST Challan. Why?

In case of Registration as a Non-Resident Taxable Person, you are required by law to deposit the tax in advance based on the estimated turnover for the period for which the registration has been obtained.

A GSTIN will also be generated and prefilled in the challan. The status of this GSTIN will be provisional until your application is approved by the tax authority and the registration is officially granted.

5.11 Is there a fixed amount I must deposit with the GST authorities before taking a Registration as a Non-Resident Taxable Person?

No, you are required by law to deposit the tax in advance based on the estimated turnover for the period for which the registration has been obtained.

6. Application to Opt for Composition Scheme

6.1 Can I opt for the composition scheme?

You can opt for the composition scheme if you are a regular taxpayer with an aggregate annual domestic PAN-based turnover not exceeding INR 50,00,000 (Fifty lakhs).

However, you cannot opt for the composition scheme if you are/you make:

- engaged in the supply of services
- any supply of goods which are not liable to be taxed under this Act
- inter-state outward supplies of goods
- supplies through electronic commerce operators who are required to collect tax under section 56.
- a manufacturer of notified goods
- a casual dealer
- a Non-Resident Foreign Taxpayer
- a person registered as Input Service Distributor (ISD)
- a person registered as TDS Deductor/Tax Collector

6.2 How do I opt for the Composition Scheme?

To opt for the Composition Scheme on the GST Portal, perform the following steps:

1. Log in to the Taxpayers' Interface
2. Go to **Services > Registration > Application to Opt for Composition Scheme**
3. Fill the form as per the form specification rules and submit

6.3 When can I opt for the Composition Scheme?

In order to avail this scheme, you need to file an online application to Opt for Composition Scheme with the tax authorities. Taxpayers who can opt for this scheme can be categorized as below;

1. **Migrated Taxpayers:** Any taxpayer who are migrated from earlier laws and who have been granted provisional registration would file an application for composition prior to appointed day, but not later than 30 days after the appointed day.
2. **New Taxpayers:** Any person who becomes liable to register under GST Act, after the appointed day, shall file his option to pay composition amount in the Application for New Registration.
3. **Existing Taxpayers:** Any taxpayer who is registered as normal tax payer under GST regime shall file an application to opt for Composition Scheme prior to the commencement of financial year for which the option to pay tax under the aforesaid section is exercised.

6.4 Is it mandatory to file a Stock Intimation? How do I file a Stock Intimation?

Yes, it is mandatory to file a Stock Intimation.

In case of Migrated Taxpayers and Existing Taxpayers, the taxpayers would also require to file a Stock Intimation to furnish the details of stock including inward supply of goods from unregistered

persons, held by him on the day preceding the date from which he opts to pay composition amount. Taxpayer is required to file Stock Intimation details within 60 days of the date from which Composition Scheme is sought.

The application to opt for Composition Scheme is not subject to approval by the tax authorities. On filing of the application, the concerned taxpayer is marked as a composition taxpayer in the system and consequential changes are made in the system. However, in case it is found that the taxpayer was not eligible for Composition Scheme or he has not filed Stock Intimation, he would be compulsorily pushed out of the Composition Scheme by initiating appropriate proceedings.

Stock Intimation filed by the dealer is not subject to processing by State & Centre Tax Authorities. However, in case it is found out by the tax authorities that the particulars of stock and ITC reversal furnished in the Stock Intimation are incorrect, the tax authorities can initiate appropriate demand proceedings from back office against the concerned dealer.

Note: This document deals only with an existing taxpayer / migrated taxpayer applying to opt for the Composition Scheme. Application by a new User (i.e., not an existing taxpayer) to Opt for Composition Scheme is covered under Application for New Registration.

6.5 Can I save the Application to Opt for Composition Scheme?

Yes, the application can be saved for up to 15 days from the date of initiation after which it will be purged by the system.

Saved applications can be accessed using the My Saved Applications functionality available in the Taxpayers' Interface.

6.6 What are the steps to follow to Opt for Composition Scheme?

Step	Action Description
MF-1	The existing taxpayer logs in the GST Portal by entering his login credentials.
MF-2	Existing Taxpayer will select Application to opt for Composition Scheme from the registration menu.
MF-3	Existing Taxpayer will fill the Form as per "Form Specification Rules".
MF-4	Existing Taxpayer will be able to save the Form at any point of time for <15> <calendar days> from the date of first saving the form.
MF-5	Existing Taxpayer has the following options to sign the form: (i) Attach DSC or (ii) E-sign; or (iii) EVC
MF-6	If the taxpayer opts to attach DSC, he will attach DSC of the Authorised Signatory selected in the Form.
MF-7	If the taxpayer opts for "E-sign", a. System will invoke an API which will request AADHAAR to send OTP. b. AADHAAR will send OTP to email and mobile registered against AADHAAR no.

	<p>c. System will prompt user to enter the OTP</p> <p>d. Once user enters and submits OTP, System will create a hash of the web form and send hash + Aadhaar no + OTP to e-Sign solution.</p> <p>e. E-Sign solution will integrate with AADHAAR to perform e-KYC check and once verified, it will sign the hash and return to GST application.</p> <p>f. Application will be successfully submitted.</p>
MF-8	<p>If the existing taxpayer opts for EVC, system will send an OTP to the registered email ID and mobile number of the Authorized signatory.</p> <p>Taxpayer will be required to enter the OTP.</p>
MF-9	<p>Once all the mandatory fields are filled, "Submit" button will get enabled.</p>
MF-10	<p>On click of "Submit", system will validate all the field level validations, business rules attached to the form as well as DSC/e-Sign/EVC, as the case may be.</p> <p>In case of error it will show appropriate messages related to errors.</p>
MF-11	<p>On successful validations, system will ask for confirmation of submission through a pop up message.</p>
MF-12	<p>On confirmation, Form will get submitted and system will generate and display <i>Application Reference Number (ARN)</i> Receipt with an option to "Save and Print" the same.</p>
MF-13	<p>SMS and email will be sent to the existing Taxpayer at his registered email ID and mobile number intimating ARN and successful filing of the form. ARN receipt will also be available in Track ARN status.</p> <p>SMS and email will also be sent to the other (GSTINs) mapped to the same PAN intimating the submission of "Application form to Opt for Composition" and asking them to file "Intimation of Stock details against their GSTIN.</p>


7. Application for New Registration (Casual & ISD)

7.1 I want take a Registration as a Casual Taxable Person but I can't find the option.

The option to register is in the New Registration Application form for a normal taxpayer.

In PART A of the New Registration Application, select **Taxpayer**

Reference screenshot (highlighted in **red**):



New Registration

• indicates mandatory fields

New Registration

Temporary Reference Number (TRN)

I am a •

Taxpayer ▼

Taxpayer

Tax Deductor

Tax Collector

Tax Return Preparer

Non Resident Taxpayer











Other Notified Person

7.2 How do I obtain a Registration as a Casual Taxable Person?

To obtain a Registration as a Casual Taxable Person, follow these steps:

1. Refer to 7.1
2. In PART B of the New Registration Application form in the Business Details section, select **Yes** under '**Are you applying for registration as a casual taxable person?**' as shown in the screenshot:

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	28/04/2017	13/04/2017	5%

 Business Details	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 Bank Accounts	 State Specific Information	 Verification
--	---	--	---	---	---	--	---	--	--

• indicates mandatory fields

Details of your Business

Trade Name <input type="text" value="Enter Trade Name"/>	Constitution of Business • <input type="text" value="Select"/>	
State • <input type="text" value="Delhi"/>	State Jurisdiction <input type="text" value="ward"/>	Ward/Circle/Sector No • <input type="text" value="Select"/>
Center Jurisdiction Refer the link for Center Jurisdiction		
Commissionerate Code • <input type="text" value="Select"/>	Division Code • <input type="text" value="Select"/>	Range Code • <input type="text" value="Select"/>
Option For Composition <input type="radio"/> No		
Date of commencement of Business • From <input type="text" value="DD/MM/YYYY"/>	Date on which liability to register arises <input type="text" value="DD/MM/YYYY"/>	Are you applying for registration as a casual taxable person? <input checked="" type="radio"/> Yes

3. When you select **Yes**, the form will open a GST Challan
4. Fill in the payment details as per your estimated turnover during the period of Registration as a Casual Taxable Person and generate the challan
5. Make the advance payment using the payment modes available on the GST Portal
6. Your registration will be granted after due processing by the concerned Tax Official

7.3 When should I apply for a Registration as a Casual Taxable Person?

You should apply for Registration as a Casual Taxable Person 5 days prior to the date of commencement of business.

7.4 How long is the Registration as a Casual Taxable Person valid?

Registration as a Casual Taxable Person can be granted for a maximum of 90 days.

7.5 Can I extend my Registration as a Casual Taxable Person?

Yes, you can extend your Registration as a Casual Taxable Person once for an additional period of 90 days if you apply before the expiration of the initial period.

7.6 I have already extended my initial registration once and cannot extend it a second time as per prevailing laws. What do I do if my extension is about to expire and my business has not concluded?

In such a case, you are required to obtain registration as a normal taxpayer in the concerned state.

7.7 The moment I select Registration as a Casual Taxable Person option the New Registration Application forms asks me to fill a GST Challan. Why?

In case of Registration as a Casual Taxable Person, you are required by law to deposit the tax in advance based on the estimated turnover for the period for which the casual registration has been obtained.

A GSTIN will also be generated and prefilled in the challan. The status of this GSTIN will be provisional until your application is approved by the tax authority and the casual registration is officially granted.

7.8 Is there a fixed amount I must deposit with the GST authorities before taking a Registration as a Casual Taxable Person?

No, you are required by law to deposit the tax in advance based on the estimated turnover for the period for which the casual registration has been obtained.

7.9 How do I obtain a registration as an Input Service Distributor?

The registration for an Input Service Distributor can be done via the New Registration Application form of a normal taxpayer. All you need to do is select **Input Service Distributor only** under **Reason to obtain registration** in the **Business Details** section of PART B of the New Registration Application form.

Refer to screenshot:



• indicates mandatory fields

Details of your Business

Trade Name <input type="text" value="Enter Trade Name"/>		Constitution of Business • <input type="text" value="Select"/>	
State • <input type="text" value="Delhi"/>	State Jurisdiction <input type="text" value="ward"/>	Ward/Circle/Sector No • <input type="text" value="Select"/>	
Center Jurisdiction Refer the link for Center Jurisdiction			
Commissionerate Code • <input type="text" value="Select"/>	Division Code • <input type="text" value="Select"/>	Range Code • <input type="text" value="Select"/>	
Date on which liability to register arises <input type="text" value="DD/MM/YYYY"/>		Are you applying for registration as a casual taxable person? <input type="radio"/> No	

7.10 For other form-filling related queries, refer to the FAQs for New Registration Applications

8. Suo Moto Registration Initiated by Tax Authorities in Enforcement Cases

8.1 What is Suo Moto Registration?

Suo Moto Registration – Generation of Temporary ID: This is applicable only to authorised tax officials working in enforcement wings of their respective State in order to initiate the process of generation and allotment of Temporary ID through this Suo moto registration facility for the purpose of depositing the amount collected by the tax officials from unregistered persons especially during enforcement proceedings initiated by the said wing.

8.2 Why is there a need for Suo Moto Registration?

In the event of an inspection, raid, or detaining of a goods vehicle by the enforcement wing of the tax authority resulting in the requirement of payment of GST by unregistered persons, the Tax official will initiate this use case.

8.3 How will the Tax Official initiate Suo Moto Registration?

Tax Officials can generate a temporary ID using the Tax Official's Interface or using the SMS feature available to them. Using this ID, unregistered persons are required to deposit GST. Tax Officials are also authorised to collect cash payment (without limit) from the unregistered person(s) and deposit it into the bank in favour of the tax department on behalf of the unregistered person(s).

9. Collaborations and dependencies

9.1 Collaborations

Sr.	Collaboration required with
1.	Domain Team
2.	Services Team

9.2 Dependencies

Sr.	Modules	Reference/ Functionalities
1	SRS	
2	SIT environment readiness for verification of content with application	
3	UAT completion	

10. Assumptions and constraints

10.1 Assumptions

Sr.	Assumption
1	Post UAT completion , the training content will be verified with the UAT environment

10.2 Constraints

Sr.	Constraint
1	Content cannot be finalized before the UAT completion

11. Glossary

Sl. No	Term / Acronym	Description
1	API	Application Program Interface
2	ARN	Acknowledgment Reference Number
3	B2B	Business to Business
4	B2C	Business to Consumer
5	BO	Back Office
6	BRN	Branch Receipt Number
7	CBDT	Central Board of Direct Taxes
8	CBEC	Central Board of Excise & Customs
9	CC	Credit Card
10	CIN	Challan Identification Number
11	CPIN	Common Portal Identification Number
12	CPIN	Common Portal Identification Number
13	DC	Debit Card
14	DSC	Digital Signature Certificate
15	e-FPB	Electronic Focal Point Branch
16	EOD	End of the Day
17	FC	Facilitation Centre
18	FO	Front Office
19	GDI	Government department unique ID where department does not have GSTIN
20	GSP	GST Suvidha Providers
21	GSTIN	Goods and Services Taxpayer Identification Number
22	GSTN	GST Network
23	HSN	Harmonized System of Nomenclature for goods
24	M	Tax Period
25	M+1	Month succeeding the tax period
26	MCA	Ministry of Corporate Affairs
27	OTP	One Time Password
28	PAN	Permanent Account Number
29	POS	Place of Supply of Goods or Services – State code to be mentioned
30	SAC	Service Accounting Code

Sl. No	Term / Acronym	Description
31	UIN	Unique Identity Number for UN Bodies
32	UIDAI	Unique Identification Authority of India

12. Appendices

12.1 Open items

The following table lists all the open items in this document:

ID	Item	Responsibility	Status
1			
2			
3			
4			
5			
6			
7			
8			

Table 1. Open Items

12.2 Comments Matrix

Since there is no formal tool finalized currently for logging comments on various document deliverables, Comments Matrix is being put here to ensure comments are being tracked and resolved. Once a formal tool is identified, this process might change for future deliverables.

S. No.	GSTN Review Comments	Date Raised	Infosys Remarks
1			
2			

Table 2. Comments Matrix

THIS PAGE IS INTENTIONALLY LEFT BLANK