

GST REGISTRATION DOCUMENT CHECKLIST



GST REGISTRATION

What is Goods and Services Tax (GST)?

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 (except Jammu and Kashmir). It is also referred to as "GST as One Nation One Tax".

Applicability of GST:

- GST is levied on sale of goods and services.
- If any financial year annual turnover exceeds Rs.20/- 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 you are 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.

Procedure to register under GST:

Step 1:

Open <https://reg.gst.gov.in/registration/> website for starting the registration process.

Step 2:

First, we will have to fill Part A i.e. to select "New Registration" option and fill in the following details:

- a. Select your identity as "Taxpayer".
 - b. Select state and district
 - c. Write name of your business (As mentioned on the PAN card)
 - d. PAN card number of your business
 - e. Email address and mobile number (For the purpose of OTP)
- Select "Proceed for OTP verification"

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".

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 new OTP on your mobile number and email address.
- Fill the OTP and select “Proceed” for OTP verification.

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 section for various categories of information.
- Fill in the appropriate details and upload the required documents.

Step 8:

- Once all information is filled go to the “Verification” page.
- Tick on the declaration and submit the application using either a DSC (DSC is compulsory for Companies and LLLPs) or E-signature or Electronic Verification Code which is sent to the registered mobile number.

Step 9:

- After following all the above steps your application will be submitted successfully 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.

List of documents required for GST registration:

1. Photograph

2. ID Proof (Anytwo)

- a. PAN CARD (Compulsory)
- b. Aadhar Card
- c. Election Card
- d. Passport

3. Constitution document:

- a. Proprietor: Shop Act Registration
- b. Partnership Firm: Partnership Deed, Certificate of Incorporation in case of LLP
- c. Company (Pvt Ltd/OPC): Certificate of Incorporation

4. Proof of Principal Place of Business

- a. Owned: Property Tax paid receipt, LightBill
- b. Rented: Rent Agreement, Lightbill

5. Bank Account of Business

- a. Cancelled Cheque
- b. Copy of Bank Statement
- c. First page of PassBook

6. Address Proof of Residence (Anyone)

- a. Light Bill
- b. Telephone Bill
- c. Property Tax paid receipt

7. Authority letter in the name of the Authorized Person, if any

Turn Around Time (TAT):

Depends upon the time taken by the depart to acknowledge and verify the form.

Deliverables:

GST Registration

**Good Luck
For Your Business**

nettax



**Shop No 5, 1st Floor, Vallabh Vihar Park, Nr Bhagirath
bungalows, Vijay Park BRTS, Ahmedabad - 382345**