

## **Frequently Asked Questions (FAQs) on Goods and Services Tax (GST)**

### **Q. What is GST?**

**A.** GST stands for Goods and Services Tax. GST will be a single destination based consumption tax that will replace existing taxes, including CENVAT, Octroi, Sales Tax, and Excise Duty, etc. Unlike the old tax structure, where the state of origin received tax revenue, in the new GST model the state in which goods and services are consumed is the state that will receive the revenue.

### **Q. What will trigger GST?**

**A.** The 'supply' of goods and/or services to any person or entity in India.

### **Q. What does 'supply' mean?**

**A.** The sale, transfer, barter, exchange, license, rental, lease or disposal of goods and services.

### **Q. What are the types of GST?**

**A.** CGST: Central Goods and Services Tax, paid on all transactions, collected by the Center

SGST: State Goods and Services Tax, paid on all transactions within a State, collected by the States

IGST: Integrated Goods and Services Tax, paid on all inter-state transactions, or import of goods into India, collected by the Center

### **Q. When will GST come into effect?**

**A.** The expected GST introduction date is July 1, 2017.

### **Q. How will I pay GST?**

**A.** GST will be managed through the GST Network, GSTN – <http://gstn.org/>. All taxes will be paid online and there will be no manual filing of returns. Post generation of challan online, you can pay GST by one of the following modes – Axis Debit/credit card, Axis Internet Banking or cash/cheque at any Axis Bank branch.

### **Q. What are the taxes proposed to be subsumed under GST?**

**A.** The central taxes proposed to be subsumed under CGST include:

- Central Excise duty
- Additional Excise duties
- Excise Duty levied under the Medicinal and Toiletries Preparation Act
- Service Tax levied under Chapter V of the Finance Act, 1994
- Additional Customs Duty, commonly known as Countervailing Duty (CVD)
- Special Additional Duty of Customs (SAD)
- Central Sales Tax
- Surcharges
- Central cesses.

The state taxes proposed to be subsumed under GST are:

- VAT/Sales tax
- Entertainment tax (unless it is levied by the local bodies)
- Luxury tax
- Taxes on lotteries, betting and gambling
- State cess and surcharges in so far as they relate to supply of goods and services
- Entry tax
- Octroi.

**Q. Is GST charged on exported goods and services?**

**A.** No, GST is a consumption based tax. Because the place of consumption is outside India there is no GST on exported goods and services.

**Q. Will there be a Central and State GST levied on all transactions in India?**

**A.** Yes, every transaction of supply in India will either be subject to:

CGST and SGST

OR

CGST and IGST

Unless the good or service is exempt.

**Q. What goods and services are exempt?**

**A.** The list of exempt goods and services includes (but is not limited to) petroleum products,

entertainment and amusement, alcohol/liquor for human consumption, stamp duty, customs duty, and electricity.

**Q. When does 'supply' occur?**

**A.** For *goods* it's the earliest of the following

- Date of removal of goods
- Date goods are made available to the recipient
- Date the invoice is issued
- Date payment is received
- Date recipient reflects the goods on his/her books of accounts

For *services* it's the earliest of the following:

- Date the invoice is issued
- Date payment is received
- Date services are completed (where invoice is not issued within a prescribed time)
- Date recipient reflects the goods on his/her books of accounts

**Q. How can payment be done?**

**A.** Payment can be done by the following methods:

(i) Through debit of Credit Ledger of the taxpayer maintained on the Common Portal- ONLY Tax can be paid. Interest, Penalty and Fees cannot be paid by debit in the credit ledger.

Tax payers shall be allowed to take credit of taxes paid on inputs (input tax credit) and utilize the same for payment of output tax. However, no input tax credit on account of CGST shall be utilized towards payment of SGST and vice versa. The credit of IGST would be permitted to be utilized for payment of IGST, CGST and SGST in that order.

(ii) In cash by debit in the Cash Ledger of the taxpayer maintained on the Common Portal. Money can be deposited in the Cash Ledger by different modes, namely, E-Payment (Internet Banking, Credit Card, Debit Card); Real Time Gross Settlement (RTGS)/ National Electronic Fund Transfer (NEFT); Over the Counter Payment in branches of Banks Authorized to accept deposit of GST

**Q. Which are the mode of payments through which dealer can pay their tax?**

**A** Three modes of payment through which dealers can pay their tax are as follows----

- a) Payment by taxpayers through Internet Banking (Retail Internet Banking and Corporate internet Banking) through authorized banks.
- b) Payment by taxpayers through credit card/debit card;

- c) Over the Counter payment (OTC) through authorized banks; (available for payments up to Rs. 10,000/- per challan only.)
- d) Payment through NEFT/RTGS .

**Q. What is E challan?**

**A.** E Challan is the challan generated through GSTN portal. The dealer has to enter his challan details in the portal and take the print out of the challan for payment of GST.

**Q. What are the methods of online generation Draft challan for the payment of taxes?**

**A.** The methods of online generation of draft challans are as follows---

- a) By Registered tax payer or his authorized person by logging on to GSTN Common Portal where basic details (such as name, address, email, mobile no. and GSTIN) of the tax payer will be auto populated in the challan;
- b) By authorized representatives of tax payers by logging on to the GSTN Common Portal where after the list of registered taxpayers represented by him will be displayed. He can select any tax payer on whose behalf he proposes to pay GST and challan details for such tax payer will be auto populated;
- c) By grant of temporary Registration number by any one Tax authority on GSTN Common Portal which can be used by both the tax authorities for facilitating tax payments on behalf of an unregistered person. Such a situation can arise during enforcement action by a tax authority and this temporary registration can be later converted into a regular registration number (GSTIN) if the tax payer has a regular GST liability to discharge after the enforcement action
- d) By creation of a challan without requirement of USER ID and Password, for enabling payment of GST by a registered or an unregistered person on behalf of a taxpayer as per the directions of the tax authority using the GSTIN (like the present provision under Service tax).

**Q. Can the dealer generate challan in multiple sittings?**

**A.** Yes , The tax payers can partially fill in the challan form and temporarily “save” the challan for completion at a later stage. A saved challan can be “edited” before finalization. After the tax payer has finalized the challan, he will generate the challan, for use of payment of taxes. The remitter will have option of printing the challan for his record.

**Q. Will there be any Unique no given to the challan?**

**A.** The challan so generated will have a 14-digit (yyymm followed by 10-digit) Unique Common Portal Identification Number (CPIN), assigned only when the challan is finally generated, this will help the portal and other authorities in identifying the challan. The CPIN would be a running serial number to be initialized every calendar month. After the challan is generated, it will be frozen and will not be allowed to be modified.

**Q. Is there any validity for Common Portal Identification Number (CPIN) number?**

A. The CPIN/challan so generated would be valid for a period of seven days. In case of payment through NEFT/RTGS, CPINs would remain live with RBI for a period of 30 days. GSTN would purge all unused CPINs on the day immediately after the date on which the validity period is over (i.e. 7 days if CC/DC and OTC payment is selected and 30 days if NEFT/RTGS is selected for payment)

**Q. Will there be any service charges for Credit Card/Debit Card payment?**

A Yes there will be service charges for Credit Card/Debit Card payment .The exact charge is calculated separately by the gateway service provider. The gateway provider should collect this amount separately over and above the challan amount. The challan amount is fully credited to respective Government accounts maintained with the authorised bank (acquiring bank for CC/DC payments), while the gateway charges is retained back by the gateway provider.

**Q. Is the pre registration of credit card necessary in the GSTN portal for the GST payment?**

A. The taxpayer would be required to pre-register his credit card, from which the tax payment is intended, with the GSTN system. GSTN may also attempt to put in a system with banks in getting the credit card verified by taking a confirmation from the credit card service provider. The payments using credit cards can therefore be allowed without any monetary limit to facilitate ease of doing business.

**Q. After the successful completion of payment will there be any new number given to the dealer?**

A. After the successful completion of a transaction, the concerned bank will create a unique Challan Identification Number (CIN) against the CPIN. This will be a unique 17-digit number containing 14-digit CPIN generated by GSTN for a particular challan and unique 3-digit Bank code (MICR based which will be communicated by RBI to GSTN).

**Q. What is the process for over the counter payment of GST through authorized banks?**

A. Every tax payer who wants to avail the facility of OTC payment (only for paying tax upto Rs. 10,000/- per challan), will access GSTN for generation of a challan through which payment is to be made. Upon creation of the draft challan, the taxpayer will fill in the details of the taxes that are to be paid. From the available payment options, the taxpayer would select option of cheque, DD or cash based payment. The name of the authorized bank and its location (city/town/village) where the instrument/cash is to be presented is required to be filled in necessarily. No outstation cheques are to be accepted except those which are payable at par at all branches of bank having presence at that location.The challan so generated will have a Unique Common Portal Identification Number (CPIN),assigned only when the challan is finally generated, that will help the portal and other authorities in identifying the challan. GSTN will

inform the challan details including validity period to the CBS (Core Banking System) of the selected bank on a real time basis.

**Q. What will be the payment date in case of GST payment through Cheque/DD?**

A. In case of cheques/DD, the date of realization of amount will be the payment date.

**Q. Will B2B transactions be subject to GST?**

A. Yes, all procurement will be subject to GST but businesses will get a credit for B2B transactions. Please note that GST will have to be paid before a credit is received.

**Q. What is an Input Tax Credit?**

A. The taxes you pay on input goods/services can be used as an Input Tax Credit (ITC) against output tax liabilities.

**Q. How can Input Tax Credits be applied?**

A. Input tax credits can be used as follows:

- CGST input tax credits can only be used to pay CGST and IGST
- SGST input tax credits can only be used to pay SGST and IGST
- IGST input tax credits can be used to pay CGST, SGST, and IGST

This means you will need to maintain separate records of ITC utilization or refund of credit for State and Center taxes.

**Q. Will stock transfers subject to GST?**

A. Yes, stock transfers between two states within the same organization will trigger GST.

**Q. How will returns and replacement products be handled?**

A. Returns will trigger a tax credit, however, replacement products will be subject to GST, so cash flow may be impacted by returns.

**Q. Are promotional items and/or free samples subject to GST?**

A. Yes, the stock transfer of promotion materials and/or free samples will be subject to GST, and supply of those promotion materials/free samples to the retailers who stock your product, or end customers, will also be subject to GST.

**Q. How and when should the returns be filed?**

**A.** A common e-return for CGST, SGST and IGST is proposed in the draft law. Returns, that allow the auto-population of data from the vendors and automated matching of invoices, shall be filed online by a normal/casual taxpayer in a sequential manner within different cut-off dates. The various due dates proposed for the filing of returns are as follows:

S.No.	Return/Ledger	Description of Applicable Form	Due Date
1	GSTR1	Outward supplies made by taxpayer (other than compounding taxpayer and ISD)	10 <sup>th</sup> of the next month
2	GSTR2	Inward supplies received by a taxpayer (other than a compounding taxpayer and ISD)	15 <sup>th</sup> of the next month
3	GSTR3	Monthly return (other than compounding taxpayer and ISD)	20 <sup>th</sup> of the next month
4	GSTR4	Quarterly return for compounding Taxpayer	18 <sup>th</sup> of the month next to quarter
5	GSTR5	Periodic return by Non-Resident Foreign Taxpayer	Last day of registration
6	GSTR6	Return for Input Service Distributor (ISD)	13 <sup>th</sup> of the next month
7	GSTR7	Return for Tax Deducted at Source	10 <sup>th</sup> of the next month
8	GSTR8	Annual return	31 <sup>st</sup> December of next financial year

It may be noted that most of the returns are auto generated by the GSTN system and the dealer is expected to validate the data and also fill in the missing data. It is also to be noted that the payment of the tax due, is a must for filing valid returns under the GST regime.

**Q. When is payment of taxes to be made by the Supplier?**

**A.** Payment of taxes by the normal taxpayer is to be done on monthly basis by the 20th of the succeeding month. Cash payments will be first deposited in the Cash Ledger and the taxpayer shall debit the ledger while making payment in the monthly returns and shall reflect the relevant debit entry number in his return. As mentioned earlier, payment can also be debited from the Credit Ledger. Payment of taxes for the month of March shall be paid by the 20th of

April. Composition tax payers will need to pay tax on quarterly basis. Timing of payment will be from 0000 Hrs to 2000 Hrs.

**Q. Whether time limit for payment of tax can be extended or paid in monthly installments?**

**A.** No, this is not permitted in case of self-assessed liability. In other cases, competent authority has been empowered to extend the time period or allow payment in installments.

**Q. What happens if the taxable person files the return but does not make payment of tax?**

**A.** In such cases, the return is not considered as a valid return. Model GST Law (MGL) provides that the return furnished by a taxable person shall not be treated as valid return unless the full tax due as per the said return has been paid. It is only the valid return that would be used for allowing input tax credit (ITC) to the recipient. In other words, unless the supplier has paid the entire self-assessed tax and filed his return and the recipient has filed his return, the ITC of the recipient would not be confirmed.

As per section 28 of MGL, a taxable person who has not furnished a valid return shall not be allowed to utilize such credit till he discharges his self-assessed tax liability.

**Q. What is the sequence of payment of tax where that taxpayer has liabilities for previous months also?**

**A.** Section 35(8) prescribes an order of payment where the taxpayer has tax liability beyond the current return period. In such a situation, the order of payment to be followed is: First self-assessed tax and interest for the previous period; thereafter self-assessed tax and interest for the current period; and thereafter any other amounts payable including any confirmed demands under section 51. This sequence has to be mandatorily followed.

**Q. How to apply for refund of IGST, CGST or SGST? What is the procedure for applying refund of GST interest?**

**A.** Refund of GST or interest on GST has to be applied online.

**Q. Can we file supporting documents for claiming refund of CGST, SGST or IGST? Is supporting documents filing for claiming interest on GST allowed online?**

**A.** Yes, supporting documents for claiming GST refund or Interest on GST also need to be filed along with application for refund of CGST, SGST, IGST or GST interest.

**Q. When is the last time limit to claim GST refund claim? Explain the time limit for refund of GST paid in India?**

**A.** The time limit for refund of GST paid is within two years.

**Q. Can we claim GST interest refund after two years of payment?**

**A.**No. GST interest paid has to be claimed within 2 years of its payment.

**Q. Is refund of accumulated ITC allowed in case of exports?**

**A.**Yes, refund of accumulated ITC allowed in case of exports or where the credit accumulation is on account of inverted duty structure.

**Q. How long will take to get refund of GST?**

**A.**If application for refund of CGST, IGST or SGST is in order with supporting documents, amount of refund of GST is granted within 90 days from the date of application for refund.

**Q. Is interest on claimed amount of GST amount paid, if refund delayed after 30 days of applying?**

**A.**Yes, if all documents for GST refund are in order, interest is paid, if GST authority not settled refund claim.

**Q. How long will take to sanction claim for interest on GST?**

**A.**If application for refund of GST interest is in order with supporting documents, amount of refund of GST interest is granted within 90 days from the date of application for refund. If not settled within 90 days of its application, interest is eligible from GST tax authority for such delay.

**Q. When can an exporter get refund of GST claim? How long will take to get refund of GST after applying online with supporting documents?**

**A.**If application for GST refund is in order with supporting documents, immediate sanction of 80% of claim of GST refund is sanctioned provisionally by GST tax authority to exporters.

**Q. How does GST tax authority send refund of GST or interest? Is it by cash, cheque or bank account?**

**A.**GST refund is credited with the beneficiary's bank account, once sanctioned by GST authorities.

**Q. Who are GST Suvudha Provider or GSP?**

**A.** GSTN has developed a robust platform for taxpayers to access the GST Systems, however, that would not be the only way for interacting with the GST system as the taxpayer via his choice of third party applications, which will provide all user interfaces and convenience via

desktop, mobile, other interfaces, will be able to interact with the GST system. The third party applications will connect with GST system via secure GST system APIs. All such applications are expected to be developed by third party service providers who have been given a generic name, GST Suvidha Provider or GSP.

List of government approved GSPs

<b>S.No</b>	<b>Company Name</b>
1	Alankit limited
2	Bodhtree Consulting limited
3	Botree Software International Pvt. Ltd.
4	Central Depository Services (India) Limited
5	Computer Age management services Private Limited
6	Cygnnet Infotech Private Ltd
7	Deloitte Touche Tohmatsu India LLP
8	Ernst & Young LLP
9	Excellon Software Pvt. Ltd.
10	GOFRUGAL TECHNOLOGIES PRIVATE LIMITED
11	Hazel Mercantile Limited
12	IRIS BUSINESS SERVICES LIMITED
13	Karvy Data Management Services Limited
14	Mastek Limited
15	Masters India Private Limited
16	MothersonSumi infotech & Designs Ltd.
17	NSDL e-Governance Infrastructure Limited
18	RAMCO SYSTEMS LIMITED
19	Reliance Corporate IT Park Limited
20	Seshaasai Business Forms Private Limited
21	Shalibhadra Finance Limited
22	SISL Infotech Pvt. Ltd.
23	Skill Lotto Solutions Pvt. Ltd.
24	Spice Digital Limited
25	Sugal & Damani Utility Services Private Limited
26	Tally solutions Private

	Limited
27	TATA consultancy services Limited
28	Taxmann Publication Pvt. Ltd.
29	Tera Software Limited
30	Trust Systems & Software (I) Pvt. Ltd.
31	Vayana Private Limited
32	Velocis Systems Pvt. Ltd.
33	Vertex Customer Management India Private Limited
34	WeP Solutions Limited

## **FAQ on Registration for GST**

### **Q. What is GSTIN?**

**A.** Goods and Services Tax Identification Number (GSTIN) is a 15 digits state-wise PAN-based number to be used to identify businesses registered under GST.

### **Q. How does GST apply to business?**

**A.** GST regulations are applicable if your annual turnover is Rs. 20 lakh or above. In case of North Eastern states (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, and Tripura) and hilly regions i.e. Himachal Pradesh, Uttarakhand, Jammu & Kashmir and Sikkim, the threshold limit is Rs. 10 lakh.

The registration is mandatory on crossing the annual turnover limit of Rs.19,00,000 ( for special category states it is Rs. 9,00,000).

Key pointers:

- If your turnover includes supply of only those goods/services which are exempt under GST, then registration is not required

- While calculating the turnover both taxable and non-taxable goods and services are to be included
- One registration shall be required for each state. The taxpayer can choose to get separate registrations for its different business verticals in the State.

**Q. What are the cases where GST registration is mandatory irrespective of turnover?**

- Those making **inter-state supply of goods/services**
- Any person who supplies goods/services in a taxable territory and has no fixed place of business – referred to as **casual taxable persons**. Registration issued to such a person is valid for a period of 90 days.
- Any person who supplies goods/services and has no fixed place of business in India – referred to as **non-resident taxable persons**. Registration issued to such a person is valid for a period of 90 days.
- Person required to pay tax under **reverse charge mechanism**. Reverse charge mechanism means where the person receiving the goods/services has to pay tax instead of the supplier.
- **Agents** or any other person who makes supply on behalf of other registered taxable persons
- **Distributors or input service distributors**. This person has the same PAN as the office of the supplier. This person is an officer of the supplier, he receives supplies and issues tax invoice to distribute credit of CGST/SGST/IGST.
- **E-Commerce Operator**
- Persons **who supplies** (except branded services) via an **e-commerce operator**
- **Aggregator** supplying services under his brand name
- Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person.

**Case. I run a tours and travel agency in Assam. My annual turnover is Rs. 8 lakh. Do I need to register under GST?**

**A.** Businesses in the Northeastern and hill states with annual turnover below Rs.10 lakh have been kept out of the GST net. Since your turnover is not exceeding the limit of Rs. 10 lakh, GST registration is not mandatory for you. In following cases registration is mandatory even if turnover limit has not been crossed:

- For claiming input of the tax paid on purchase from supplier
- If your supplier is registered under GST and wants to claim the credit of his purchase, he can do so only if you are able to issue a GST invoice, thus GST registration becomes mandatory in the case

**Case. I run a departmental store in an Indian state and my business is already registered under State VAT(State Value Added Tax). Do I need to apply for fresh registration under GST?**

**A.** If you are an existing taxpayer you will be transitioned to GST which simply means that now you will be considered as registered under GST. Initially, a provisional registration ID will be allotted which will be replaced by Final Registration ID on fulfillment of government conditions.

**Q. Who is an existing taxpayer?**

**A.** An existing taxpayer is an entity currently registered under any State or Central laws, like Value Added Tax Act, Central Excise Act and Service Tax Act. Existing taxpayers include taxpayers already registered under :-

1. Central Excise
2. Service Tax
3. State Sales Tax or VAT (except exclusive liquor dealers if registered under VAT)
4. Entry Tax
5. Luxury Tax
6. Entertainment Tax (except levied by the local bodies)

**Q. Do i need PAN to apply for GST registration?**

**A.** PAN is mandatory to apply for GST registration.

**Q. For login to the GST Common Portal, can I use the username and password which I use to login as State Registrant?**

**A.** No, you cannot use the username or password that you use to login to the State VAT Portal.

For the first time login to the GST Common Portal, you need to provide the username and password that you received from the State VAT or Centre Tax Department. For subsequent login, you need to create a username and password during enrolment at the GST Common Portal. You can then use the username and password that you created to login at the GST Common Portal.

**Q. Which information and documents are required to enrol with GST?**

**A.** Before enrolling with the GST Common Portal, you must ensure to have the following information:

- Provisional ID received from State/ Central Authorities
- Password received from the State/ Central Authorities
- Valid E-mail Address
- Valid Mobile Number
- Bank Account Number
- Bank IFSC

**Documents**

Sr. No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business <ul style="list-style-type: none"> <li>• In case of Partnership firm: Partnership Deed</li> <li>• In case of Others: Registration Certificate of the Business Entity</li> </ul>	PDF / JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory	PDF / JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Opening page of Bank Passbook/ Statement containing Bank Account Number of < Account Number>, Address of Branch, Address of Account holder and few transaction details	PDF / JPEG	1 MB

**Q. Earlier I had opted for composition scheme under VAT. Is the concept of composition scheme still there under GST?**

**A.** Yes, the entities with an annual turnover of Rs 50 lakh and less can avoid collecting GST by opting for the Composition Levy.

**Q. Is there any time Limit for GST Registration?**

**A.** Yes, GST is applicable from 1st July, 2017 and the registration limit is until 31<sup>st</sup> Jan 2017.

**Q. Who is a non-resident taxable person under GST?**

**A.** When you occasionally make supply of goods/services as a principal or agent or any other capacity, in a taxable territory, where GST applies but you don't have a fixed place of business in India. As per GST you will be treated as a non-resident taxable person. Key pointers:

- Registration shall be valid for 90 days.
- It can be further extended by 90 days.
- An advance deposit of tax liability for the period of registration must be made. Additional tax must be deposited if extension of registration is sought.
- This tax deposited shall be used like 'input credit'.

**Q. Who is a 'casual taxable person'?**

**A.** If you occasionally make supply of goods/services as a principal or agent or any other capacity, in a taxable territory, where GST applies but where you don't have a fixed place of business. As per GST you will be treated as a casual taxable person.

**Q. What is the concept of Composition Levy?**

**A.** To help small businesses avoid the hassles of collecting GST, claiming input credit etc the Model GST law has proposed a simpler levy. This levy is called **Composition Levy**.

- Those with turnover of **Rs 50 lakhs or less** can opt for this levy. (Note that this is optional).
- Instead of collecting GST you will pay a certain % of levy. This **levy or tax will be not less than 1% of the turnover of the financial year**. The government will announce the levy % in due course.
- This levy cannot be availed by those who make inter-state supply of goods/services. It can only be availed by those who make **intra-state supply of goods/services**
- This **levy is linked to your PAN**. So if you have opted it for a business with a particular PAN, composition levy shall apply to all your businesses with the same PAN
- **No input credit** shall be allowed to be claimed by you
- **GST or any other tax shall not be collected by you** from the recipient of your supplies.

**Q. How will business returns be filed under GST Law?**

**A.** Under the GST law, a normal taxpayer will be required to furnish three returns monthly and one annual return. Similarly, there are separate returns for a taxpayer registered under the composition scheme and a taxpayer registered as an Input Service Distributor.

**Q. Who are exempted from GST Registration?**

**A.** The following shall not be required to obtain registration, and will be allotted a UIN (Unique Identification Number) instead. They can receive refund of taxes on notified supplies of goods/services received by them:

- Any specialised agency of UNO (United Nations Organisation) or any multilateral financial institution and organisation notified under the United Nations Act, 1947
- Consulate or Embassy of foreign countries
- Any other person notified by the Board/Commissioner
- The central government or state government may, based on the recommendation of the GST council, notify exemption from registration to specific persons.

**Q. What would the process of registration be under the proposed GST regime for new businesses/applicants?**

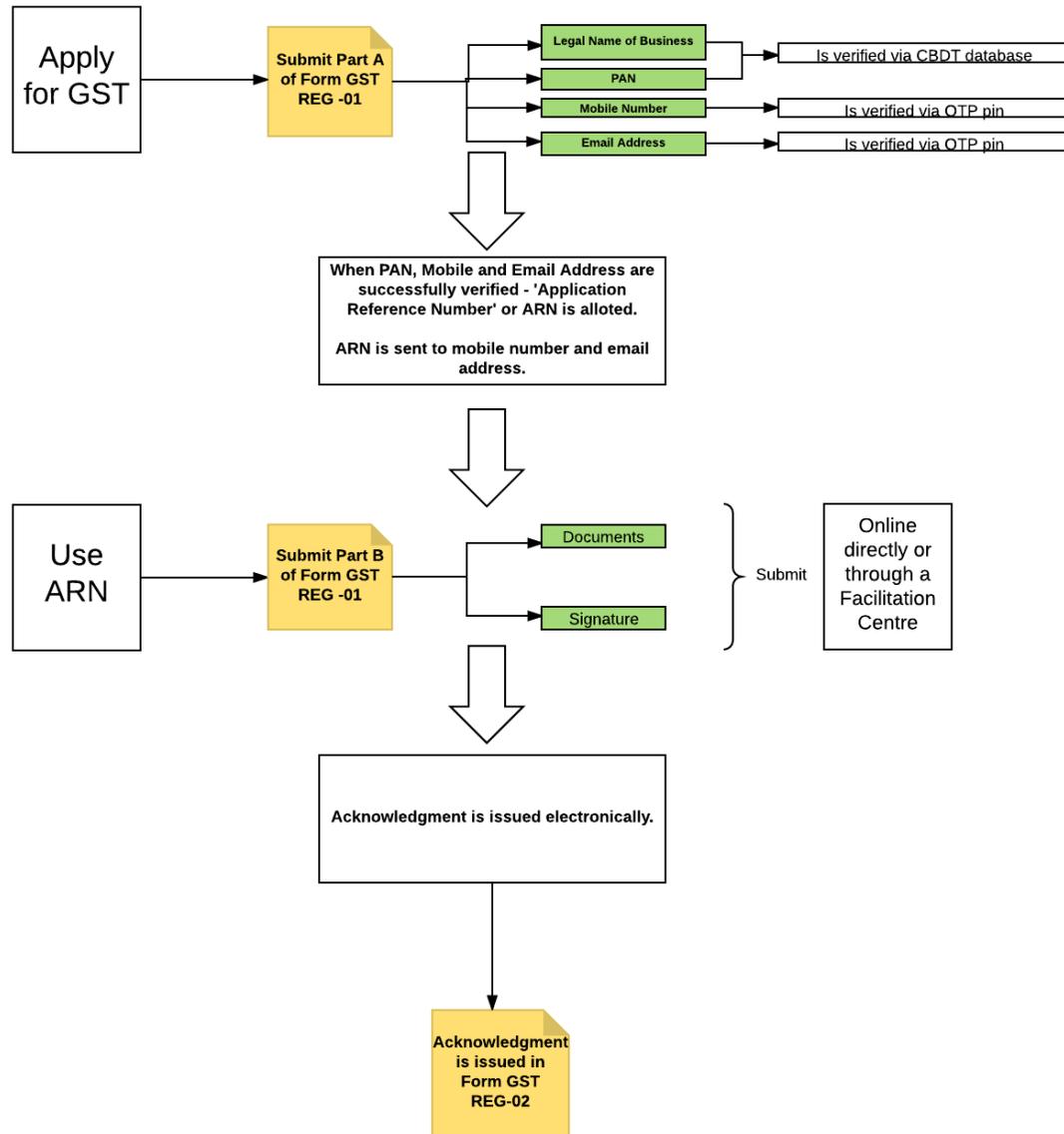
**A.** Each taxpayer will be allotted a state-wise Permanent Account Number (PAN) based 15-digit Goods and Services Taxpayer Identification Number (GSTIN). Those tax payers who are already registered under the current state or central tax regime, will be migrated to the common portal and granted GST registration suo motto with a request to provide additional information where required online.

A new applicant would be allowed to apply for registration on the common portal without prior enrollment. Once a complete application is submitted online, a message asking for the confirmation of the data submitted will be sent through e-mail and SMS to the authorised signatory of the applicant. On receipt of such a confirmation from the authorised signatory, an acknowledgement number would be generated and intimated to the applicant. Once the application is approved and the GSTIN is generated, the same along with Log-in ID and temporary password will be sent to the authorized signatory.

**Q. What is the application process under GST?**

A.

## APPLICATION PROCESS UNDER GST



This application process does not apply to non-resident taxable person.  
Casual taxable persons must make advance deposit of GST, after which GST REG-02 shall be issued.

### Steps for applying for GST

- Every person, other than a non-resident taxable person who wants to register under GST must provide his Permanent Account Number (PAN), mobile number and e-mail address in Part A of FORM GST REG-01.
  - The PAN shall be validated online via the Common Portal from the database maintained by the Central Board of Direct Taxes
  - The mobile number is verified through a one-time password sent to the said mobile number.

- The e-mail address is verified through a separate one-time password sent to the said e-mail address.
- On successful verification of the PAN, mobile number and e-mail address, an application reference number (ARN) is generated and sent on the mobile number and e-mail address provided.
- Using the application reference number or ARN generated Part B of FORM GST REG-01 has to be submitted. It must be signed and documents specified in the Form must be submitted at the Common Portal either directly or through a Facilitation Centre, notified by the Board.

## Q. How can I view a full guide on registration?

A. To view the artefacts, you need to perform the following steps:

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Under the **Help** menu given below the GST Home page, click the relevant artefact option. The relevant artefact is displayed.

The screenshot shows the GST Home page. At the top, there is a navigation bar with the text "Goods and Services Tax" and a "Skip to Main Content" link. Below this is a large banner image with a hexagonal grid overlay. A white box in the center of the banner contains the text "Get Ready for GST" and lists steps for existing taxpayers: "Enroll yourself for smooth transition to GST", "Your provisional ID will come from your tax officer", "Update profile information and upload documents", and "Enrolment is being taken up in a staggered manner". Below this, there are links for "NEW USER LOGIN" and "EXISTING USER LOGIN".

The footer contains several sections: "Website Policies" (Website Policy, Hyperlink Policy, Disclaimer), "Related Sites" (Central Board of Excise and Customs, State VAT Websites, National Portal), "Help" (System Requirements, FAQs, User Manual, Video Based Tutorial - CBT, Site Map), and "Contact Us" (Help Desk Number: 0124-4688999, Write To Us: helpdesk[at]gst[dot]gov[dot]in). There are also social media icons and an "EnTrust" logo.