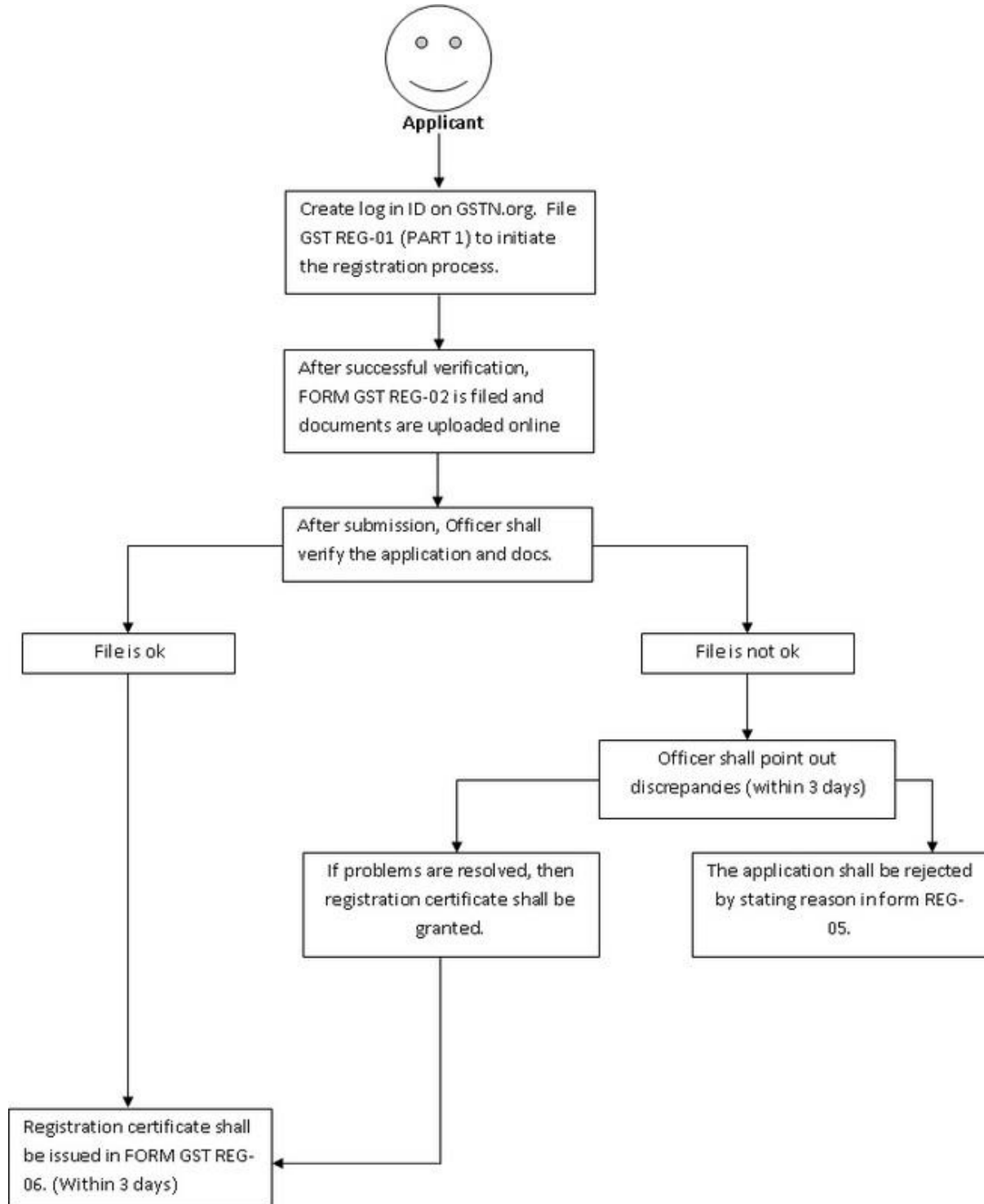


How to register under GST?

Below are the steps for registering under GST.



#Step 1- Verify preliminary details: This step deals with creating a login account on the GST website, gstn.org, to initiate the registration process. A person has to submit the email, mobile number and PAN on the GSTN portal. The PAN shall be verified automatically online.

The mobile number and email shall be verified through a One-Time password validation system. These details are to be filed in form PART 1 of GST REG-01.

#Step 2- Submit application form: Once your basic details are verified, you have to fulfil the registration form and complete all the related formalities like uploading documents. Documents required for GST registration are as follows:

- Photograph
- Constitution of taxpayer (Partnership deed, COI, etc.)
- Proof of principle place of business (electricity bill, NOC, rent agreement)
- Bank Account details

The application if submitted online through FORM GST REG – 02.

#Step 3- Verification by GST officer: Once the application is filled and submitted, then it shall be forwarded to the proper officer who will then examine the application and the documents attached. If everything is found to be in order, then GST registration will be granted within 3 working days.

If any deficiency is found in the application, then it shall be communicated to the applicant within 3 working days in FORM GST REG-03.

After getting the deficiencies, applicant will have to respond within 7 working days through FORM GST REG-04.

#Step 4 – No action within 3 working days: If the officer does not respond to you either with deficiencies or approval then the application for grant of registration shall be deemed to have been approved.

#Step 5 – Registration Certificate: When the application is approved by the officer, then a certificate of registration in FORM GST REG-06 shall be issued through a common portal. The applicant can easily download the registration certificate from the common portal using their log in ID and passwords.

#Step 6 – Separate registration for each branch: If you have different branches in different states, then separate registration needs to be applied for each state.

A registered taxable person eligible to obtain a separate registration for business verticals may file separate application in FORM GST REG-1 in respect of each such vertical.