



FREQUENTLY ASKED QUESTION

For Enrolment of the Existing Taxpayer on the GST System Portal

Part-A: - General Information

1. Who is an existing taxpayer?

An existing taxpayer is an entity currently registered under any of the Acts as specified below:-

- a. Central Excise
- b. Service Tax
- c. State Sales Tax / VAT (except exclusive liquor dealers if registered under VAT)
- d. Entry Tax
- e. Luxury Tax
- f. Entertainment Tax (except levied by the local bodies)

2. What does the word 'enrolment' under GST system portal mean?

Enrolment under GST means validating the data of existing taxpayers and filling up the remaining key fields.

3. Do I need to enroll for GST?

All existing taxpayers registered under any of the Acts as specified in Q1 will be transitioned to GST. Enrolment for GST will ensure smooth transition to GST regime. The data available with various tax authorities is incomplete and thus fresh enrolment has been planned. Also, this will ensure latest data is available in GST Database without any recourse to amendment process, which is the norm to update the data under tax statutes today.

4. Why do I need to enroll myself as a user on the GST System Portal?

GST System portal has been created for this purpose as no paper based enrolment will be allowed.

You need to enroll as a user on the GST system portal, so that you may be enabled as a registrant for GST Compliance requirement viz. return filling, tax payment, etc.



5. When do I need to enroll with the GST Systems Portal?

The taxpayers registered under any Acts as specified under Q1 are required to enroll at GST System Portal. State VAT and Central Excise can start enrolling from **October, 2016** on GST System Portal as per plan indicated on GST System portal. The taxpayers registered under Service Tax will be enrolled on a later date for which separate intimation will be sent.

6. Is there any concept of deemed enrolment on GST System Portal?

No. There is no deemed enrolment on GST system portal. All the taxpayers registered under any of the Acts as specified in Q1, are expected to visit the GST System Portal and enroll themselves.

7. Is there any fee/charge levied for the enrolment on GST System Portal?

No. There is no fee/charge levied for the enrolment of a taxpayer with GST System Portal.

8. Is the enrolment process different for taxpayers registered under Centre /State/UT tax Acts as specified in Q1?

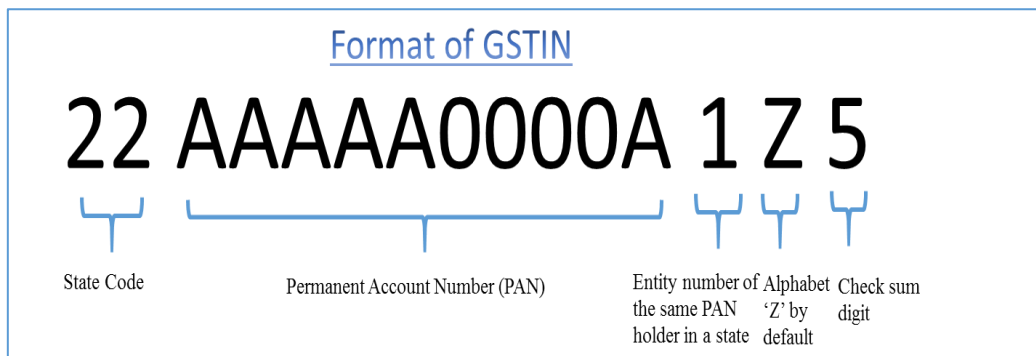
No. The enrolment process is common for all taxpayers registered under Centre /State/UT tax Acts as specified in Q1.

9. Are taxpayers required to enroll separately with Central and State authorities under GST?

No, any person who wants to seek enrolment under the GST Act has to apply on the GST System Portal. Enrolment under the GST is common for both Central GST and the State GST. There will be common registration, common return and common Challan for Central and State GST.



10. What is the format of Provisional ID?



11. What information should be readily available with me before I begin to enroll with GST?

Before enrolling with GST System Portal, you must ensure to have the following information/ documents available with you:-

- I. Provisional ID received from State/Central Authorities;
- II. Password received from the State/Central Authorities;
- III. Valid Email Address;
- IV. Valid Mobile Number;
- V. Bank Account Number
- VI. Bank IFSC

Documents

- a. Proof of Constitution of Business :
 - i. In case of Partnership firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1 MB)
 - ii. In case of Others: Registration Certificate of the Business Entity (PDF and JPEG format in maximum size of 1 MB)
- b. Photograph of Promoters/ Partners/Karta of HUF (JPEG format in maximum size of 100 KB)
- c. Proof of Appointment of Authorized Signatory (PDF and JPEG format in maximum size of 1 MB)
- d. Photograph of Authorized Signatory (JPEG format in maximum size of 100 KB)
- e. 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 and JPEG format in maximum size of 1 MB)



Part-B: - System Specific Information

12. Which username do I need to provide during first time login. Can I use the same username and password which I used to login as State registrant?

For the first time login, you need to provide username and password that you received from the State VAT/Centre Tax Department. For subsequent login, you need to enter username and password as created by you while enrolling with GST System Portal.

13. What user ID can I choose after first login?

You may choose any user ID of your choice, provided it is available in the database while you are registering.

14. I have not received my username and password to apply for enrolment with GST. What do I do now?

In case you have not received your user name and password, you can contact your jurisdictional State/Centre authorities.

15. Can I give email address and mobile number of my Tax Professional during enrolment with GST?

No, you should not give the email address and mobile number of Tax Professional or anyone else. You **MUST** provide the email address and mobile number of the primary Authorized Signatory appointed by you or yourself. All future correspondence/communication from the GST System Portal will be sent on the registered mobile Number and email address only.

Tax professionals will be given separate user ID and password from GST system and they will provide their own email Id and mobile number for that purpose.

16. Who can be the Primary Authorized Signatory?

A Primary authorized signatory is the person who is primarily responsible to perform action on the GST System Portal on behalf of taxpayer. All communication from the GST System Portal relating to taxpayer will be sent to him. For example:- in case of proprietor, the proprietor himself or any person authorized by him, in case of partnership any of the partner authorized or any person authorized, in case of Company/LLP, Society, Trust, the person who is authorized by Board or Governing Body etc. can act as Primary authorized signatory. Copy of authorization needs to be uploaded.

In case of multiple authorized signatory for single business entity, one authorized signatory should be designated as primary authorized signatory and email and mobile number of that person shall be provided at the enrolment.



In case of single authorized signatory for a business entity, he shall be assumed as primary authorized signatory for that business entity.

17. How long the OTP is valid?

The OTP sent to your email address and mobile number is valid for <15> minutes. It expires after 15 minutes.

18. I have not received the OTP on my mobile? What do I do now?

Your OTP would be sent on your registered mobile number and e mail address on GST System Portal. If you have not received the OTP within 15 minutes, you may choose to receive it again by clicking the **RESEND OTP** button.

19. What if I don't receive the OTP even after clicking the RESEND OTP button?

If you do not receive the OTP via SMS on your mobile number even after clicking the **RESEND OTP** button, please verify if the mobile number provided by you is correct.

If you do not receive the OTP on your email address even after clicking the **RESEND OTP** button, please verify that your email address entered is correct and the Internet and mobile network are available.

20. Why I have received two One Time Passwords (OTPs) for email and mobile?

Separate OTPs are sent to on email address and mobile number to validate them. Thus two separate OTPs are sent.

All future correspondence from the GST System Portal will be sent on the registered email address and mobile number only. Therefore, there is need to validate both mobile number and email address.

21. I have received OTP in my mobile. I have entered the same OTP in the OTP verification page for Email OTP and Mobile OTP. Are these OTPs different?

You must have received two different One Time Passwords (OTPs) on your email address and mobile number. Enter the OTP received on your email address and mobile number in the Email OTP and Mobile OTP fields respectively. If you have entered same OTP in both of your email and mobile OTP fields, your validation would be failed with error message.

22. Which details are prefilled in the enrolment application for enrolling with GST?

Following details are auto-populated in the enrolment application based on your existing data:





- PAN of the Business
- Legal Name of Business
- State
- Reason of liability to obtain registration
- Email Address and Mobile number of primary Authorized Signatory entered during enrolling with GST System Portal.

23. What does the red asterisk (*) appearing besides the fields in the enrolment application indicate?

Red asterisk (*) indicates mandatory field. Any field marked with the red asterisk need to be filled in necessarily to proceed ahead with the enrolment application.

24. Can I make changes in in my Legal Name, State Name and PAN in the enrolment application?

You cannot make changes to Legal Name, State name and PAN as appearing in the enrolment application. These details have been migrated from existing tax systems of State or Center, as the case may be.

25. How to find out my State Jurisdiction?

Refer your VAT Registration Certificate to find your State Jurisdiction. It is the same jurisdiction as given in your existing VAT Registration Certificate.

26. How to find out my Ward / Circle / Sector No?

Refer to your VAT Registration Certificate to find your Ward / Circle / Sector No. It is the same ward /Circle/ Sector where you are registered.

27. How to find out my Center Jurisdiction?

If you are registered with Central Excise, refer the Registration Certificate to find your Centre Jurisdiction.

If you are only a VAT registered dealer, you need to find your central jurisdiction based on the address of your Principal place of Business. You may visit CBEC website www.cbec.gov.in for details

(refer URL - http://www.cbec.gov.in/resources/htdocs-cbec/deptt_offcr/cadre-restruct/cadre-restructg-notifications.pdf).



28. I am not able to upload any document. Why?

You first need to check your internet connectivity. You should also ensure that the format of document must be either PDF or JPEG with maximum size of 1 MB. In case of photographs, the format should be in JPEG and maximum size allowed is 100 KB.

29. I filled all the details in the Business Details page while filling the form. But now all the fields are appearing blank. Why?

You need to save every page after filling all the details. Click the **Save & Continue** button at the bottom of the page to save the entered details and then proceed further to enter details in the other tabs.

30. What is DIN?

DIN stands for Director Identification Number given to Directors of a Company by Ministry of Corporate Affairs. To know your DIN, refer your DIN allotment letter issued by Ministry of Corporate Affairs or visit the MCA portal - www.mca.gov.in.

31. I don't have my Aadhaar Number. Is it mandatory to provide the Aadhaar Number?

For filing of enrolment application Aadhaar is not mandatory. However, at the time of submission of your enrolment application at GST System Portal, you would be required to use DSC or Aadhaar based E-Signing.

32. What is Principal Place of Business?

Principal Place of Business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally where the business's books of accounts and records are kept and is often where the head of the firm or at least top management is located.

33. What is Additional Place of Business?

Additional Place of business is the place of business where taxpayer carries out business related activities within the State, in addition to the Principal Place of Business.

34. What is HSN and SAC code?

HSN stands for Harmonized System of Nomenclature which is internationally accepted product coding system to maintain uniformity in classification of goods.

Service Accounting Codes (SAC) are adopted by the Central Board of Excise and Customs (CBEC) for identification of the services.



35. Which bank account should I provide while enrolling with GST System Portal?

The Bank accounts used for the purpose of carrying out business transactions must be provided while enrolling with GST System Portal.

36. I have more than one bank account. Can I add all of them while enrolling with GST System Portal?

You can add maximum of 10 Bank accounts while enrolling with GST System Portal.

37. Is DSC mandatory for enrolment

DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs).

For other taxpayers, DSC is optional.

38. My DSC is not registered with GST System Portal? Will I be able to submit my enrolment application with DSC?

You cannot submit the enrolment application if your DSC is not registered with GST System Portal. Therefore, you need to register your DSC on GST System Portal by clicking “register your DSC”.

39. How can I register my DSC with GST Portal?

If you have valid DSC, you can visit GST System Portal and click on “Register your DSC” link. The PAN of the DSC holder should match with the PAN database of the CBDT. After validation the user should select the certificate link which is to be registered. Only class -2 or Class 3 DSC can be registered in the GST System Portal.

40. What is E-Sign? How does it work?

E-Sign stands for Electronic Signature. E-Sign is an online electronic signature service to facilitate an Aadhaar holder to digitally sign a document. If the Applicant opts to electronically sign using the E-Sign service, the following actions are performed:-

Taxpayer need to click on “E sign” button.

System will ask to enter Aadhaar number of Authorized signatory.

1. After validating the Aadhaar Number, the GST system Portal will send a request to UIDAI system to send a One Time Password (OTP).
2. UIDAI system will send OTP to email address and mobile number registered against Aadhaar number.
System will prompt user to enter OTP.





The user will enter the OTP and submit the document. The e-Signing process is complete.

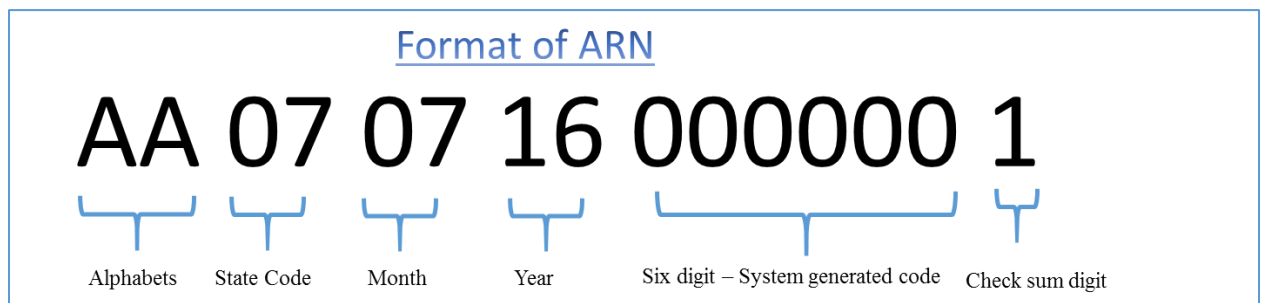
41. Is there any charge applicable on submission of the application for enrolment?

No, there is no charge applicable on submission of the application for enrolment with GST System Portal.

42. What is ARN?

ARN is the Application Reference Number generated after the submission of the enrolment application with E-Sign or Digital Signature (DSC). It is a unique number assigned to each transaction completed at the GST System Portal. Note the ARN can be used for future correspondence with GSTN.

43. What is the format of ARN?



44. I am an existing taxpayer registered under Central Excise/ Service Tax and State VAT legislations. I have successfully submitted the details sought by GSTN as per application prescribed under model GST Law. What will happen next?

Application Reference Number (ARN) will be generated after the successful submission of the enrolment application at the GST System Portal. You can use this ARN to track the status of your application.

45. I have not yet received the Application Reference Number (ARN). What should I do now?

If you don't receive ARN within 15 minutes, an email will be sent to you with detailed instructions for further course of action.





46. While entering the details, internet connection was lost. How can I retrieve the saved enrolment form?

To retrieve the saved enrolment form, login to the GST System Portal with valid credentials. Go to Dashboard > My Saved Application menu. Click the Edit button to retrieve the saved enrolment form.

47. I got an email that there is a mismatch during PAN validation. What should I do now?

You need to login to the GST System Portal and fill the details as per your PAN details and resubmit the enrolment application.

48. My DSC has expired / revoked? What do I do now?

You need to re-register your valid DSC with GST. Login to the GST System Portal with valid credentials. Go to **Dashboard > Register / Update DSC** menu. In case of revocation, another valid DSC has to be registered with GST System Portal.

49. Is there any Help Desk Facility available?

Yes, Help Desk facility will be available and it will be displayed on the GST System Portal.



Part-C: - Activities after appointed date

50. Can application for enrolment get rejected?

Yes, the application for enrollment with GST System Portal can be rejected in case you have furnished/uploaded wrong or fake or incorrect document with your DSC or E-Sign. However, the applicant will be provided reasonable opportunity of being heard where applicant taxpayer can present his/her viewpoints.

51. Can I make amendments after I submit the enrolment application?

You can make amendments to the enrolment application from appointed date onwards.

52. Can I change mobile no. and email id as given at the time of enrolment?

You can change mobile no. and email id as given at the time of enrolment application after appointed date onwards through amendment process.

53. When will I get Provisional Registration Certificate?

It will be available on your dashboard on the appointed date if you have filled enrolment application successfully.

54. When will I get Final Registration Certificate?

The final Registration Certificate will be provided to you after verification of documents (within 6 months) by proper officer(s) center/state of concerned jurisdiction (s) after appointed date.



Part-D: - Miscellaneous

55. I have multiple businesses in one state under the same PAN. Do I need to enroll each business separately with GST?

As one PAN allows one GST Registration in a state, you may register one business entity first. For the remaining business verticals within the State please get in touch with your jurisdictional authority.

56. What is ISD Registration?

ISD stands for Input Service Distributor. An Input Service Distributor means the person who distributes credit, in respect of the tax invoices of the services received at the head office, to its branches where the services have been supplied actually. Tax invoice here means, the invoice issued under section 23 of the Model Goods and Services Act, if you are an existing ISD Taxpayer, you need to apply afresh in the GST System Portal for the State where you desire to seek registration. For that you need to inform your Central jurisdictional authority.