

GST

Goods and Services Tax

FAQs on Using the GST Common Portal

Overview of Enrolment

1. Who is an existing taxpayer?

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 :-

- Central Excise
- Service Tax
- State Sales Tax or VAT (except exclusive liquor dealers if registered under VAT)
- Entry Tax
- Luxury Tax
- Entertainment Tax (except levied by the local bodies)

2. What does the word 'enrolment' under the GST Common Portal mean?

Enrolment under GST means validating the data of existing taxpayers and filling up the remaining key fields by the taxpayer in the Enrolment Application at the GST Common Portal.

3. Do I need to enrol for GST?

All existing taxpayers registered under any of the Acts as specified in [Question 1](#) will be transitioned to GST. The enrolment for GST will ensure smooth transition to the GST regime. The data available with various tax authorities is incomplete and thus fresh enrolment has been planned. Also, this will ensure latest data of taxpayers is available in the 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 enrol myself as a taxpayer on the GST Common Portal?

The GST Common Portal has been made available to enable taxpayers enrol with GST. Paper based enrolment option is **NOT** available.

The GST Common Portal will enable taxpayers to meet the GST compliance requirement like filing return and making tax payment. Using the Portal requires existing taxpayers to enrol.

5. Is there a concept of deemed enrolment under GST?

No. There is no deemed enrolment under GST. All the taxpayers registered under any of the Acts as specified in [Question 1](#), are expected to visit the GST Common Portal and enrol themselves at the GST Common Portal.

6. Is there a fee or charge levied for the enrolment under GST?

No. There is no fee or charge levied for the enrolment of a taxpayer under GST.

7. When do I need to enrol with the GST Common Portal? Is the enrolment process different for taxpayers registered under Centre, State or Union Territory tax Acts? Is

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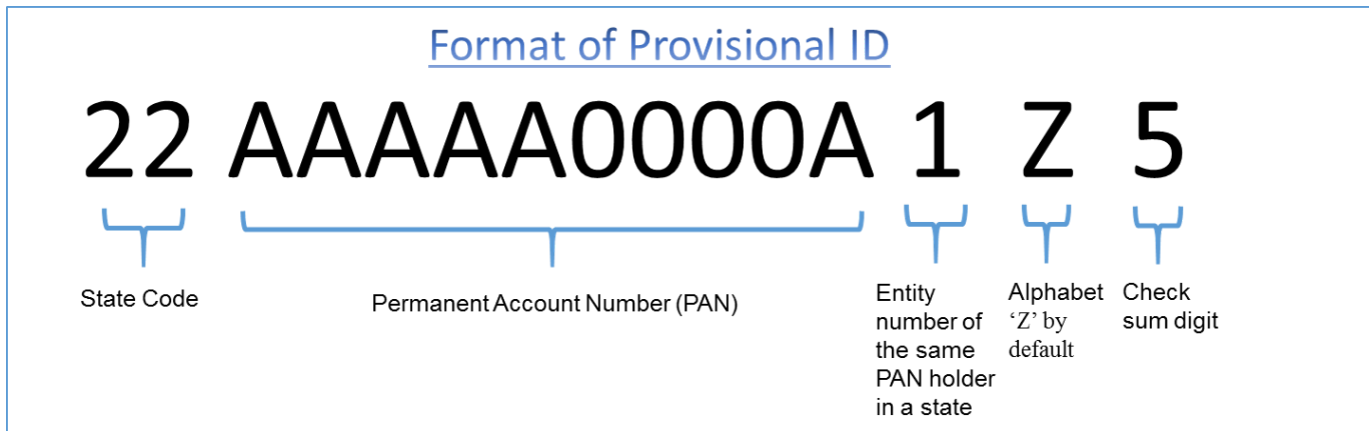
The taxpayers registered under any of the Acts as specified under [Question 1](#) are required to enrol at the GST Common Portal. The State VAT and Central Excise registered taxpayers can start enrolling from October, 2016 on the GST Common Portal as per plan indicated on the Portal. The taxpayers registered under Service Tax will be enrolled on a later date for which separate intimation will be sent.

No. The enrolment process is common for all taxpayers registered under Centre, State or Union Territory Tax Acts as specified in [Question 1](#).

8. Are existing taxpayers required to enrol separately with Central and State authorities under GST?

No, any existing taxpayer who wants to seek enrolment under the GST Act needs to apply at the GST Common 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.

9. What is the format of Provisional ID?



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

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



S.No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business <ul style="list-style-type: none"> In case of Partnership firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1 MB) In case of Others: Registration Certificate of the Business Entity 	PDF or JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory	PDF or 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 and JPEG	1 MB

In case you are unable to upload any document, check the Internet connectivity, file size and format of the document you are trying to upload.

Filing the Enrolment Application

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

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.

2. Which username can I choose after first login?

You can choose any username of your choice following the rules of the username creation as displayed during username creation.

3. 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 username and password for login to the GST Common Portal, contact your state VAT department.

4. Can I give e-mail address and mobile number of my Tax Professional during enrolment with GST?

No, you cannot mention the e-mail address and mobile number of your Tax Professional during enrolment. You **MUST** provide the e-mail address and mobile number of the primary Authorized Signatory appointed by you. This e-mail address and mobile number will be registered with GST. All future correspondence from the GST Common Portal will be sent on this registered mobile number and e-mail address only.

Tax professionals will be given separate username and password by the GST System for the purpose of login to the GST Common Portal.

5. Who can be the primary Authorized Signatory?

A primary Authorized Signatory is the person who is primarily responsible to perform action at the GST Common Portal on behalf of the taxpayer. All communication from the GST Common Portal relating to taxpayer will be sent to the primary Authorized Signatory.

Type of Business	Who can be the Authorized Signatory?
Proprietor	The proprietor or any person authorized by the proprietor
Partnership	Any authorized partner or any person authorized by the partners

Company, LLP, Society or Trust	The person authorized by Board or Governing Body. can act as Primary Authorized Signatory
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In case there is a single Authorized Signatory for a business entity, the single Authorized Signatory will be assumed to be the primary Authorized Signatory.

In case there are multiple Authorized Signatories for a single business entity, one Authorized Signatory need to be designated as primary Authorized Signatory. The e-mail address and mobile number of the Authorized Signatory needs to be provided during enrolment.

Note: The Authorized Signatory or Primary Authorized cannot be Minor in age.

6. How long is the OTP valid?

The OTP sent to your e-mail address and mobile number is valid for 10 minutes. It expires after 10 minutes.

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

Your OTP is sent on your registered mobile number and e-mail address. If you have not received the OTP within 10 minutes, click the **RESEND OTP** button. The OTP will be sent again on your registered e-mail address and mobile number.

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 e-mail address even after clicking the **RESEND OTP** button, please verify if your e-mail address entered is correct and the Internet and mobile network are available.

8. Why have I received two different One Time Passwords (OTPs)? Or I have received OTP in my mobile number. I have entered the same OTP in the OTP verification page for E-mail OTP and Mobile OTP fields. Are these OTPs different?

All future correspondence from the GST Common Portal will be sent on the registered e-mail address and mobile number only. Both the e-mail address and mobile number need to be verified using the OTPs.

During verification, two separate OTPs are sent. One OTP is sent on e-mail address and another OPT is sent on mobile number

Enter the OTP that you received on your e-mail address in the **Email OTP** field.

Enter the OTP received on your mobile number in the **Mobile OTP** field.

9. Which details are prefilled in the Enrolment Application? Can I make changes in my Legal Name, State Name and PAN in the Enrolment Application?

Following details are auto-populated from the VAT database in the Enrolment Application:

- PAN of the Business
- Legal Name of Business

- Name of the State
- Reason of liability to obtain registration

You cannot make changes to any of these fields as appearing in the Enrolment Application.

10. What does the red asterisk (*) appearing besides the fields in the Enrolment Application indicate?

Red asterisk (*) indicates mandatory field. You need to fill all mandatory fields to submit the Enrolment Application successfully.

11. In the Enrolment Application, I need to fill the State Jurisdiction, Ward, Circle, Sector No. and Center Jurisdiction? How can I find these details?

Refer your VAT Registration Certificate to find your State Jurisdiction and Ward, Circle and Sector No.

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).

12. 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 tab page of the Enrolment Application after filling the details. Click the **SAVE & CONTINUE** button at the bottom of each page to save the entered details and then proceed further to the next page.

13. 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 .

14. What is Principal Place of Business and Additional 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 the address 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.

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.

15. What is HSN and SAC code?

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

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

16. Which bank account should I provide in the Enrolment Application? I have more than one bank account. Can I add all of them while enrolling with GST Common Portal?

Enter the details of the bank accounts used for the purpose of carrying out business transactions in the Enrolment Application while enrolling with the GST Common Portal.

You can add up to 10 bank accounts while enrolling with GST Common Portal in the Enrolment Application.

17. Can I submit my Enrolment Application at GST Common Portal without electronically signing the application with DSC or E-sign?

Yes, you can submit the Enrolment Application at GST Common Portal without electronically signing it but you need to sign the application at a later date within the time allowed under the GST Act. Only signed Enrolment Applications shall be considered for issue of Final Registration Certificate. You can view the submitted application after login by accessing “My Saved Applications” at the GST Common Portal.

18. Is electronically signing the Enrolment Application using the DSC mandatory for enrolment?

Electronically signing the Enrolment Application using DSC is mandatory for enrolment by Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs).

For other taxpayers, electronically signing using DSC is optional.

19. My DSC is not registered with the GST Common Portal? Will I be able to submit my Enrolment Application with my DSC? How can I register my DSC with the GST Common Portal?

You cannot submit the Enrolment Application if your DSC is not registered with the GST Common Portal. Therefore, you need to register your DSC at the GST Common Portal by clicking the **Register DSC** menu.

During registration of DSC with the GST Common Portal, the PAN of the DSC holder will be matched with the PAN database of the CBDT. After validation you need to select the certificate that you need to register.

Note: Only Class -2 or Class 3 DSC can be registered at the GST Common Portal.

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

E-Sign stands for **Electronic Signature**. E-Sign is an online electronic signature service that allows an Aadhaar holder to digitally sign a document. If the taxpayer opts to electronically sign the Enrolment Application or any other document at the GST Common Portal using the E-Sign service, the following steps are performed:-

1. The taxpayer clicks the **E-sign** button.

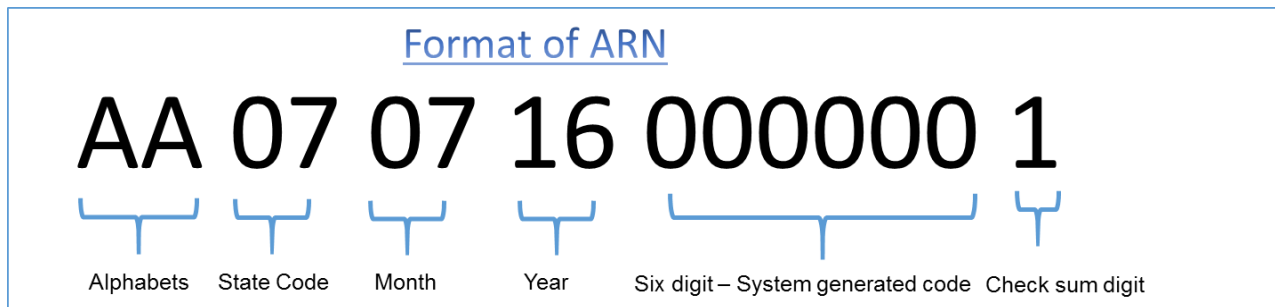
2. The GST Common Portal prompts the taxpayer to enter the Aadhaar number of the Authorized Signatory.
3. After validating the Aadhar Number, the GST Common Portal sends a request to UIDAI system to send an OTP.
4. UIDAI system sends an OTP to e-mail address and mobile number registered against Aadhaar number.
5. The GST System prompts the taxpayer to enter the OTP.
6. The taxpayer enters the OTP and submits the Enrolment Application or the document. The e-Signing process is completed.

21. Is there any charge applicable on submission of the Enrolment Application at the GST Common Portal?

No, there is no charge applicable on submission of the Enrolment Application at the GST Common Portal.

22. What is ARN? What is the format of ARN?

ARN refers to **Application Reference Number**. It is a unique number assigned to each transaction completed at the GST Common Portal. It will also be generated on submission of the Enrolment Application that is electronically signed using DSC. ARN can be used for future correspondence with GSTN.



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

If you don't receive ARN within 15 minutes of submission of the Enrolment Application, an e-mail will be sent to you with detailed instructions for further course of action.

24. While entering the details, the Internet connection was lost. How can I retrieve the saved Enrolment Application?

To retrieve the saved Enrolment Application, login to the GST Common Portal with valid credentials. Go to **Dashboard > My Saved Application** menu. Click the **Edit** button to retrieve the saved Enrolment Application.

25. I got an e-mail indicating that there is a mismatch during PAN validation. What should I do now?

You need to resubmit the Enrolment Application with valid details as per your PAN details.

26. My DSC has expired or revoked? What do I do now?

You need to re-register your valid DSC with GST. Login to the GST Common Portal with valid credentials. Go to **Dashboard** > **Register/ Update DSC** menu.

In case of revocation, register another valid DSC with the GST Common Portal.

27. Is there a Helpdesk available?

Yes, Helpdesk is available and the call number is displayed on the top-right corner of the GST Common Portal.

Enrolment Activities Post Appointed Date

1. Can the Enrolment Application of a taxpayer get rejected?

Yes, the Enrolment Application for enrolment under GST can be rejected in case incorrect details have been furnished or uploaded fake or incorrect documents have been attached with the Enrolment Application and the application is electronically signed. However, the applicant taxpayer will be provided reasonable opportunity of being heard where applicant taxpayer can present his or her viewpoints.

2. Can amendments be made after the enrolment application is submitted?

Yes, the Enrolment Application can be amended after the appointed date.

3. Can the mobile number and e-mail address given at the time of enrolment be changed after enrolment?

Yes, the mobile number and e-mail address can be changed after the appointed date on following the amendment process.

4. When will Provisional Registration Certificate be issued?

The Provisional Registration Certificate will be available for viewing and download at the Dashboard of the GST Common Portal on the appointed date. The certificate will be available only if the Registration Application was submitted successfully.

5. When will Final Registration Certificate be issued?

The final Registration Certificate will be issued within 6 months of verification of documents by authorized Center/ State officials of the concerned Jurisdiction (s) after the appointed date.

Miscellaneous

1. I have multiple businesses in one state registered using the same PAN. Do I need to enrol 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 within the State please get in touch with your Jurisdictional Authority.

2. What is ISD Registration?

ISD stands for **Input Service Distributor**. An Input Service Distributor refers to a 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 refers to 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 Common Portal for the State in which you desire to seek registration. For that you need to inform your Central Jurisdictional Authority.