

**Office of the Commissioner of Taxes
Nagaland: Dimapur**



Guide to New Registration under GST

Step by Step process on new registration under Goods and Service Tax (GST)

The Registration Application for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit is same.

For registering yourself as a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.

2. Click the **Services > Registration > New Registration** option.

Alternatively, you can also click **REGISTER NOW** link.

The Application form is divided into two parts as **Part A** and **Part B**.

Part A:

3. The **New Registration** page is displayed. Select the **New Registration** option.

4. In the **I am a** drop down list; select the **Taxpayer** as the type of taxpayer to be registered.

5. In the **State/UT and District** drop down list, select the state for which registration is required and district.

6. In the **Legal Name of the Business (As mentioned in PAN)** field, enter the legal name of your business/ entity as mentioned in the PAN database.

7. In the **Permanent Account Number (PAN) field**, enter PAN of your business or PAN of the Proprietor.

Note: PAN is mandatory for registration with GST.

8. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.

9. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

Note: Different **One Time Password (OTP)** will be sent on your email address and mobile number you just mentioned for authentication.

10. In the **Type the characters you see in the image below** field, enter the captcha text.

11. Click the **PROCEED** button.

The **OTP Verification** page is displayed.

11. In the **Mobile OTP** field, enter the OTP you received on your mobile number. OTP is valid only for 10 minutes.

12. In the **Email OTP** field, enter the OTP you received on your email address. OTP is valid only for 10 minutes.

Note: • OTP sent to mobile number and email address is separate.

- In case OTP is invalid, try again by clicking the [Click here to resend](#) the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

13. Click the **PROCEED** button.

The system generated **Temporary Reference Number (TRN)** is displayed.

Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number.

14. Click the **PROCEED** button.

Alternatively, you can also click **Services > Registration > New Registration option** and select the **Temporary Reference Number (TRN)** radio button to login using the TRN.

Part B:

15. In the **Temporary Reference Number (TRN)** field, enter the TRN generated and enter the captcha text as shown on the screen.

16. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.

17. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

Note:

- OTP sent to mobile number and email address is same.
- In case OTP is invalid, try again by clicking the [Need OTP to be resent> Click here](#) link. You will receive the OTP on your registered mobile number or email ID again.

Enter the newly received OTP again.

18. Click the **PROCEED** button.

19. The **My Saved Application page** is displayed. Under the Action column, click the **Edit** icon (icon in blue square with white pen).

Note:

- If the applicant **doesn't submit the application** within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

The Registration Application form with various tabs is displayed.

On the top of the page, there are ten tabs as **Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information and Verification**. Click each tab to enter the details.

Business Details tab:

The **Business Details** tab is selected by default. This tab displays the information to be filled for the business details required for registration.

a) In the **Trade Name** field, enter the trade name of your business.

Note:

Trade name of the business is different from the legal name of the business.

b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.

c) In the **District and Sector/ Circle / Ward / Charge/ Unit** drop-down list, select the district and sector/circle/ward/charge/unit number of your business.

d) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice. E.g. If your place of business is in Dimapur, Select **Commissionerate Code- Shillong, Division code- Nagaon and Range Code- Dimapur**.

Note:

In case you don't know the Center Jurisdiction, click the link to know about your Center Jurisdiction.

e) In the **Option for Composition** field, select Yes in case you want to opt for the composition scheme, or else select No.

In case of Yes

a. Select the checkbox for accepting the declaration for opting for Composition scheme.

Note:

A regular taxpayer can opt under the Composition Scheme if the

Taxpayer expects likely aggregate turnover will remain below the threshold limit (Rs.50 Lakhs for Nagaland) specified for availing the composition scheme.

f) Select the **Date of commencement of Business** using the calendar.

g) Select the **Date on which liability to register arises** using the calendar.

Note:

- The registration for a normal taxpayer shall be effective from the date on which the person becomes liable for registration if he files the application for new registration within 30 days from the date on which the liability to register arises. However, in case of delay in filing of application of New Registration, the date of liability to register remains same but effective date of registration shall be the date of grant of registration.
- A casual taxable person shall electronically submit an application at least five days prior to the commencement of business.
- In case of Casual Taxpayer, date on which liability to register arises is auto filled.
- In case of Reason to obtain Registration selected as **Voluntary Basis**, this field is disabled and visible.

h) In the **Are you applying for registration as a casual taxable person?** field, select **Yes** in case you are a casual dealer, or else select **No**

In case of Yes

a. In the **Estimated supplies and Estimated Net Tax Liability** field, enter the estimated turnover and Net Tax Liability.

b. The casual taxpayer may opt to pay the estimated tax liability by clicking the **CREATE CHALLAN** button.

Note:

- Casual taxable person means a person who occasionally undertakes transactions involving supply of goods and/ or services in a taxable territory where he has no fixed place of business.
- A person applying for registration as a casual taxable person while submitting the Application form creates a Challan and a Provisional GSTIN is generated by the GST Portal for making advance deposit of tax and the acknowledgement is issued electronically only after the deposit is made in the electronic cash ledger.

i) In the **Reason to obtain registration** drop-down list, select the reason of liability to obtain registration for your business.

Note: In case you want to register as Input Service Distributor (ISD), all you need to do is select **Input Service Distributor only** under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.

j) In the **Indicate Existing Registrations** section, select the existing registration type, Registration No. and Date of Registration. Click the **Add** button.

Note: You can include registration type as Central Sales Tax Registration Number, Central Excise Registration Number, Service Tax Registration Number etc.

l) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Promoter/ Partners tab:

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of upto 10 Promoters or Partners.

a) In the Personal Information section, enter the personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.

b) In the Identity Information section, enter the official information of the stakeholder.

- In the **Designation / Status** field, enter the designation of the stakeholder.
- In the **Director Identification Number (DIN)** field, enter the DIN of the stakeholder issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Note:

DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company

- Foreign Company registered in India

iii. In case you are a citizen of India, select Yes or else select No. In case of NO, In the Passport Number field, enter the passport number.

iv. In the Permanent Account Number (PAN) field, enter the PAN of the stakeholder.

v. In the Aadhaar Number field, enter the Aadhar number of the stakeholder.

Note:

If you provide your Aadhaar here, (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature if you are also the authorized signatory.

c) In the **Residential Address** in India section, enter the address details of the stakeholder. Based on the State selected, select the district and enter the corresponding pin code.

d) In the **Document Upload** section, click the Choose file button. Navigate and upload the photograph of the stakeholder.

Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

e) In case the promoter or partner is also the authorized signatory, select the Also Authorized Signatory as Yes and details will be auto-populated in the Authorized Signatory tab.

f) Click the **SAVE & CONTINUE** button.

Note: To add more details of promoter or partner, click the ADD NEW button and repeat the steps each time after adding the details of the stakeholder

Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

a) In case you are the **Primary Authorized Signatory**, select the checkbox for Primary Authorized Signatory.

b) In the Personal Information section, enter the personal details of the authorized signatory like name, date of birth, mobile number, email address and gender.

c) In the Identity Information section, enter the official information of the stakeholder.

i. In the **Designation / Status** field, enter the designation of the authorized signatory.

ii. In the **Director Identification Number (DIN)** field, enter the DIN of the authorized signatory issued by Ministry of Corporate Affairs. This number is not mandatory in case of proprietorship.

Note:

DIN number is mandatory in case of:

- Private Limited Company
- Public Limited Company
- Public Sector Undertaking
- Unlimited Company
- Foreign Company registered in India

iii. In case you are a citizen of India, select **Yes** or else select **No**.

- a. In case of **NO**
- b. In the **Passport Number field**, enter the passport number.
- iv. In the **Permanent Account Number (PAN)** field, enter the PAN of the authorized signatory.
- v. In the **Aadhaar Number** field, enter the Aadhar number of the authorized signatory.

Note:

If you provide your Aadhaar here, (other than companies / LLP) you can sign your returns etc. using e-Sign based on Aadhaar without requirement of Digital Signature.

- d) In the **Residential Address in India** section, enter the address details of the authorized signatory. Based on the State selected, select the district and enter the corresponding pin code
- e) In the **Document Upload** section, click the Choose file button. Navigate and select the Proof of Appointment and photograph of the authorized signatory.

Note:

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of Authorized Signatory and 100 KB as photograph of the authorized signatory.

- f) Click the **SAVE & CONTINUE** button.

Note:

To add more details of authorized signatory, click the **ADD NEW** button.

Authorized Representative tab:

This tab page displays the details of the authorized representative.

- a) Select **Do you have any Authorized Representative** using the radio button.

In case of GST Practitioner

- a. In the **Enrolment ID** field, enter the enrolment ID of the authorized representative.
- b. Click the **SEARCH** button.

Note: All details of the authorized representative will be auto-populated from the GST Portal.

In case of Other

- a. In the **Name of Person** section, enter the name, designation, mobile number and email address of the authorized representative.

- b) Click the **SAVE & CONTINUE** button.

Principal Place of Business tab:

This tab page displays the details of the principal place of the 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.

- a) In the **Address section**, enter the address details of the principal place of business. Based on the State selected, select the district and enter the corresponding pin code.
- b) In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- c) In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.
- d) In the **Document Upload** section, click the Choose file button. Navigate and select the proof of Principal Place of Business document.

Note:

- You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.
- You can upload these documents for the proof of Principal Place of Business
- For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- For premises not covered above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

- e) Select the checkbox for **Nature of Business activities being carried out at above mentioned premises**.
- f) In case you have additional place of business, select **Yes** for **Have Additional Place of Business**.
- g) Click the **SAVE & CONTINUE** button.

Additional Places of Business tab:

This tab page displays the details of the additional place of the business.

Enter the number of additional places of business and click the **ADD NEW** button. Enter the details similarly like Principal Place of Business Details provided above.

Note: You cannot enter additional places of business here if you have selected No for **Have Additional Place of Business** in Principal Place of Business Tab.

Goods and Services tab:

This tab page displays the details of the goods and services supplied by the business.

In case you deal with **Goods or Commodities**, you need to mention the **HSN Code in the Goods tab**. In case you deal with services, you need to mention the SAC Code in the Services tab. You can add maximum 5 goods

and 5 services. In case, you have more than 5 goods or services, you must add the top 5 goods or services you are dealing with.

Goods Tab:

In some cases you may know the HSN Code, and in some cases you might not know the HSN Code. Follow the steps given below to fill the HSN Code.

In case you know the HSN Code:

Let us take an example that you need to add the HSN Code 6105. To add the HSN Code, perform the following steps:

- a. In the **Search HSN Chapter by Name or Code** field, enter the first four digit 6105 from the HSN Code. HSN Code is successfully added.

In case you do not know the HSN Code:

Let us take an example where the dealer deals with cotton textile.

- a. In the **Search HSN Chapter by Name or Code field**, type cotton; related HSN Chapter list is displayed. From the displayed list, scroll and select the appropriate option (in this case 5208). HSN Code is successfully added.

Services Tab:

- a) In the Search by Name or Code field, type the name or the SAC Code of the services supplied by the business. SAC is successfully added.
- b) Click the **SAVE & CONTINUE** button.

Bank Accounts tab:

This tab page displays the details of the bank accounts maintained for conducting business. You can enter details of upto 10 Bank Accounts.

Enter the number of bank accounts and click the **ADD NEW** button.

- a) In the **Account Number** field, enter the account number of the Bank.
- b) In the **Type of Account** drop-down list, select the type of account.
- c) In the **Enter Bank IFSC** field, enter the IFSC code of the Bank.

Note:

In case you don't know the IFSC code, click the [here Link to know the IFSC code](#).

Alternatively, you can also find the IFSC code in the cheque book or the cheque leaflet of your Bank.

- d) In the **Document Upload section**, click the Choose file button. Navigate and select the scanned copy of Bank passbook/ statement.

Note:

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

e) Click the **SAVE & CONTINUE** button.

Note:

In case you want to add details of more Bank accounts, click the **ADD NEW** button.

State Specific Information tab:

This tab page displays the details of the state.

- a) In the **Professional Tax Employee Code (EC) No.** field, enter professions tax E.C number.
- b) In the **Professional Tax Registration Certificate (RC) No.** field, enter professions tax R.C number.
- c) In the **State Excise License No.** field, enter state excise license number.
- d) In the **Name of the person in whose name Excise License is held** field, enter the name of the person in whose name excise license is held.
- e) Click the **SAVE & CONTINUE** button.

Verification tab:

This tab page displays the details of the verification for authentication of the details submitted in the form.

- a. Select the **Verification** checkbox.
- b. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
- c. In the **Place** field, enter the place where the form is filed.
- d. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Digitally signing using DSC is mandatory in case of LLP and Companies.

The Enrolment Application can be electronically signed using E-Signature only if the authorized signatory has an Aadhar number and same is mentioned in the Authorized signatory tab page of the Enrolment Application. This is because E-Signature is an Aadhar based electronic verification service.

In Case of DSC:

e. Click the **SUBMIT WITH DSC** button.

Note: In case, your DSC is not registered, you will need to register DSC.

Note:

- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on your laptop/ desktop, perform the following steps:

1. Click the **item tray**.
2. Double click the **emSigner** icon.
3. Click the **Hide Service button** to minimize the dialog box.
4. Select the certificate and click the **SIGN** button.
5. Enter the PIN (dongle password) for the attached DSC.

Note:

To view the details of your DSC, click the **View Certificate** button.

Click the **PROCEED** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

You can track the status of your application using the **Services > Registration > Track Application Status** command.

In Case of E-Signature:

e. Click the **SUBMIT WITH E-SIGNATURE** button.

f. In the **Please select Service Provider** option, select the appropriate Service Provider.

Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

g. select the checkbox for declaration.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

h. Click the **CONTINUE** button.

i. **Verify Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.

Click the **SUBMIT** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

In Case of EVC:

e. Click the **SUBMIT WITH EVC** button.

f. Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.