

Commissioner of State Taxes

Nagaland: Dimapur



Guide to New Registration under GST (Nagamese)

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

Normal Taxpayer / Composition / Casual Taxpayer / ISD / SEZ Developer / SEZ Unit –
sob manu registration process same hobo.

1. Website **<https://www.gst.gov.in>** te jabo. GST home page khuli jabo.
 2. “**Services > Registration > New Registration**” Click koribi.
- Na hoile “**REGISTER NOW**” Click koribi.

Application form duita (2) part ase – **Part A** aru **Part B**.

Part A:

3. **New Registration** page khuli jabo. “New Registration” select koribi.
4. “**I am a**” drop down list de **Taxpayer** select koribi.
5. **State/UT aru District** dropdown list para apuni kuntu State aru district de registration lage etu select koribi.
6. “**Legal Name of the Business**” jaga de PAN de ki naam ase etu likhibi.
7. “**PAN Number**” jaga de business laga PAN nahoile proprietor laga PAN number tu likhibi.

Note: PAN thakibo lage (mandatory) registration karone

8. “**Email Address**” te Primary Authorized Signatory laga email likhibi.
9. “**Mobile Number**” te Primary Authorized Signatory laga Indian mobile number likhibi.

Note: Email aru mobile te alag-alag OTP jabo authentication karone

10. Captcha likhibi aru “**PROCEED**” click koribi.

11. **OTP Verification** page khuli jabo. Mobile OTP aru Email OTP likhibi. OTP 10 minutes tak valid hobo
(Jodi OTP invalid hoile, “**Resend OTP**” click koribi. Notun OTP mobile/email te jabo.)

12. OTP likhibi, aru “**PROCEED**” click koribi.

13. System ekta **Temporary Reference Number (TRN)** generate koribo. Etu TRN to email aru mobile number te jabo.

“**PROCEED**” click koribi. Na hoile “**Services > Registration > New Registration**” click koribi aru **TRN** use kori kena login koribi.

Part B:

14. **TRN** number likhibi aru captcha likhibi. **PROCEED** click koribi.

15. OTP Verification page khuli jabo. Mobile OTP aru Email OTP likhibi. OTP 10 minutes tak valid hobo.
(OTP invalid hoile, “Resend OTP” click koribi. Notun OTP mobile/email te jabo.)

16. OTP likhibi aru **PROCEED** click koribi.

17. “**My Saved Application**” page khuli jabo. Details add/modify koribo karone **Edit icon** click koribi

Note: TRN 15 days de use na korile expire hoi jabo. Application submit na korile status “**Draft**” thakibo. Submit korile “**Pending for Validation**” hobo.

Application form te alag-alag tab ase: Business Details, Promoter/Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information aru Verification.

Business Details tab:

a. Trade Name likhibi

Note: Legal name aru Trade name alag hobo.

b. Constitution of business

drop-down list para apuni laga constitution of business ki ase etu select koribi. Etu hoile apuni laga PAN verify hobo.

c. District aru sector/circle/ward/charge/unit

drop-down list para apuni laga business ki district/sector/ward/unit te ase etu select koribi

d. Commissionerate code, Division code & Range code

drop-down list para thik option halibi.

E.g. Place of business Dimapur ase koile Commissionerate code - Shillong, Division code –Nagaon aru Range code – Dimapur eneka hobo

e. Option for composition field te apuni composition scheme opt koribole mon hoile **Yes**

select kuribi nahoile **No** koribi

Yes hoile checkbox de declaration accept koribi.

(Nagaland de turnover Rs. 75 lakhs niche thakile Composition opt koribo pare.)

f. Date of commencement of Business select koribi.

g. Date on which liability to register arises tu select koribi.

Note:

- Normal taxpayer karne effective date of registration tu tai kitya registration karone liable hoishe etu din hobo, jintu tai registration karne liable hoi kena 30 days bhiton de registration apply korile. Hoile bhi registration tu deri apply korile date of liability to register tu eneka hie thakibo aru effective date of registration tu registration kitya bapo etu din hobo.
- Casual taxpayer tu business shuru nahoa 5 din ake registration karne apply koribo lage.
- Casual taxpayer karone tu date on which liability to register tu auto fill hobo.
- Reason to obtain registration tu **Voluntary basis** select korishe koile etu field tu disabled hobo

h. “Are you applying for registration as a casual taxable person “? hutia jaga de casual

dealer ase koile **Yes** koribi nahoile **No** select koribi

“Yes” hoile

- Estimated supplies aru Estimated Net Tax liability** jaga de estimated turnover aru net tax liability kiman ase etu enter kuribi
- Advance tax dibo karne **Create challan** button click koribi, etu pichede provisional GSTIN generate hobo advance payment koribo karne.

Note:

- Casual Taxable person ase ki kon manu kitya-kitya alag-alag jaga de business kore aru tai tu ekta jaga te fixed dukan nai.

i. **Reason to obtain registration** drop-down list para reason select koribi

j. **Indicate Existing Registration** jaga te tusra registration number thakile add koribi E.g. VAT, CST, Excise etc.

“**SAVE & CONTINUE**” click koribi.

Promoter/Partners tab:

Stakeholders details jaga de up to 10 Promoters or partners enter koribo pare

- a) Stakeholder details likhibi (name, DOB, address, mobile, email, gender).
- b) Identity information likhibi [designation, Director Identification Number (DIN) jodi lage, PAN, Aadhaar].
- c) Address likhibi aru photo upload koribi (PDF/JPEG max 1 MB).

Note:

- i. Proprietorship hoile DIN na lage
- ii. Company hoile DIN lagibo
- iii. Indian citizen nahoile passport number lagibo

“**SAVE & CONTINUE**” click koribi. Notun partner add koribo koile **ADD NEW** click koribi.

Authorized Signatory tab:

Yate 10 authorized signatory details enter koribo pare

- a) Apuni nijor tu Primary Authorized Signatory ase koile mark koribi.
- b) Personal information likhibi (Naam, DOB, mobile, email address, gender).
- c) Authorized signatory laga designation bhi likhibi (e.g. Director)
- d) PAN aru Aadhaar number likhibi. Indian citizen nahoile Passport number bhi lakibo
- e) Address likhibi aru **proof of appointment of Authorized signatory** document upload koribi. (Max 1 MB, photo 100 KB).

“**SAVE & CONTINUE**” click koribi.

Authorized Representative tab:

- a) Jodi GST Practitioner ase, Enrolment ID likhibi aru SEARCH click koribi. Details auto-populate hobo
- b) Na hoile, Representative laga name, designation, mobile aru email likhibi.

“SAVE & CONTINUE” click koribi.

Principal Place of Business tab:

Principal place of business matlab kuntu jaga de main business tu chulai aru kote account books khan rakhe aru top management thaakey.

- a) **Address** details likhibi aru proof upload koribi (Electricity bill, Tax receipt, Rent agreement etc.).
- b) **Contact information** likhibi (official email, mobile, telephone, Fax number).
- c). **Nature of possession of premises** drop-down list para select koribi (owned/rented/leased)
- d) **Nature of Business activity** checkbox tu select koribi.

Note:

- i. **Own premise documentary proof** - Latest property tax receipt, Municipal Khata copy nahoile Electricity bill
- ii. **Rented or leased** – Rent/lease agreement, ghor malik laga naam de Latest property tax receipt, Municipal Khata copy nahoile Electricity bill.
- iii. **Dusra ase koile** – Consent letter. Consentor laga naam de Municipal khata copy nahoile Electricity bill

“SAVE & CONTINUE” click koribi.

Additional Place of Business tab:

Additional place of business thakile kiman ta ase likhibi aru **ADD NEW** click koribi.

Principal Place of Business details kineka likhi she etu nishina additional business details tu likhibi.

Goods and Services tab:

- a) Goods deal korile HSN Code likhibi.
- b) Services deal korile SAC Code likhibi. (Max 5 goods aru 5 services likhibi.)

Note: Apuni more than 5 goods or services deal kori ase koile top 5 tu likhibi

Goods tab:

Apuni HSN code janibo pare aru najanibo bhi pare. HSN code likhibole etu steps follow koribi

HSN code jani ase koile:

E.g. apuni HSN code 6105 add koribole mon thakile, **Search HSN chapter by Name or Code** field de HSN code laga first four digits 6105 enter koribi. HSN code successfully add hoi jabo.

HSN code najanile

E.g dealer cotton de deal korie

Search HSN chapter by name or code field de cotton likhibi, related HSN chapter list display hobo. Displayed list para thik option (yate tu 5208 hobo) select koribi. HSN code successfully add hoi jabo.

Services tab:

Search by name or code field de ki Service deal korie etu laga naam nahoile SAC code type koribe. SAC add hoi jabo.

“SAVE & CONTINUE” click koribi.

Bank Accounts tab:

Yate 10 bank details tak add koribo pare

- a) Account number, IFSC, aru account type likhibi.
- b) Bank passbook/statement upload koribi (PDF/JPEG max 1 MB).

“SAVE & CONTINUE” click koribi.

State Specific tab:

- a) Professional Tax Employee Code (EC) number likhibi.
- b) Professional Tax Registration Certificate (RC) number likhibi.
- c) State Excise License number aru naam likhibi.

“SAVE & CONTINUE” click koribi.

Verification tab:

- a) Verification checkbox mark koribi.
- b) Authorized Signatory select koribi.
- c) Place likhibi.
- d) Application sign kori bole Digital Signature / E-Signature / EVC option pabo.

Company aru LLP tu DSC para sign koribole mandatory ase.

Application tu Authorized signatory laka Aadhar number thakile aru Aadhar number tu Authorized signatory page de mention korile hie E-signature para sign koribo paribo. Jintu E-signature tu Aadhar based electronic verification service ase.

Judi DSC para sign koribo koile:

DSC tu first register koribo lage.

Note:

- i. DSC dongle tu laptop/desktop de insert korilobi
- ii. Emsigner signer tu laptop/desktop de thik para run kori ase na nai sabi

Emsigner tu laptop/desktop de run kori ase na nai check koribole nije de dia steps follow koribi

1. **Item tray** click koribi
2. **Emsigner** icon tu double click koribi
3. **Hide service** button click kori kena dialog box minimize koribi
4. Certificate select kori kena **Sign** button click koribi
5. PIN (password) enter koribi

Note:

- i. DSC details view koribole **View Certificate** button click koribi
- ii. Sign kori kena **Proceed** click koribi.

Success message display hobo. Acknowledgement 15 minutes bhiton de apuni laga email aru mobile number de pai jabo. **Application Reference Number (ARN)** receipt email aru mobile de jabo.

Application status track kori bole GST Portal de ARN para check koribo paribo eneka ***Services > Registration > Track Application Status***

E-signature para sign koribo le:

Submit with e-signature button select koribi

Please select service provider option de kontu service provider ase etu select koribi . E.g. C-DAC, NSDL

Declaration karne checkbox select koribi

Note: OTP tu email address aru Aadhar de register koria mobile number de pabo

Continue button click koribi

Verify Aadhar OTP screen kholibo. OTP enter koribi

Submit button click koribi

Success message display hobo. Acknowledgement 15 minutes bhiton de apuni laga email aru mobile number de pai jabo. **Application Reference Number (ARN)** receipt email aru mobile de jabo.

EVC para sign koribo le:

Submit with EVC button select koribi

Email aru authorized signatory laka mobile number de OTP pabo, etu OTP enter koribi aru **Validate OTP** button click koribi

Success message display hobo. Acknowledgement 15 minutes bhiton de apuni laga email aru mobile number de pai jabo. **Application Reference Number (ARN)** receipt email aru mobile de jabo.