



सत्यमेव जयते



Registration and Filing of Returns



GST

- Krishnan R (SIES ASC)

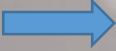

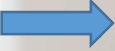
GST Registration?

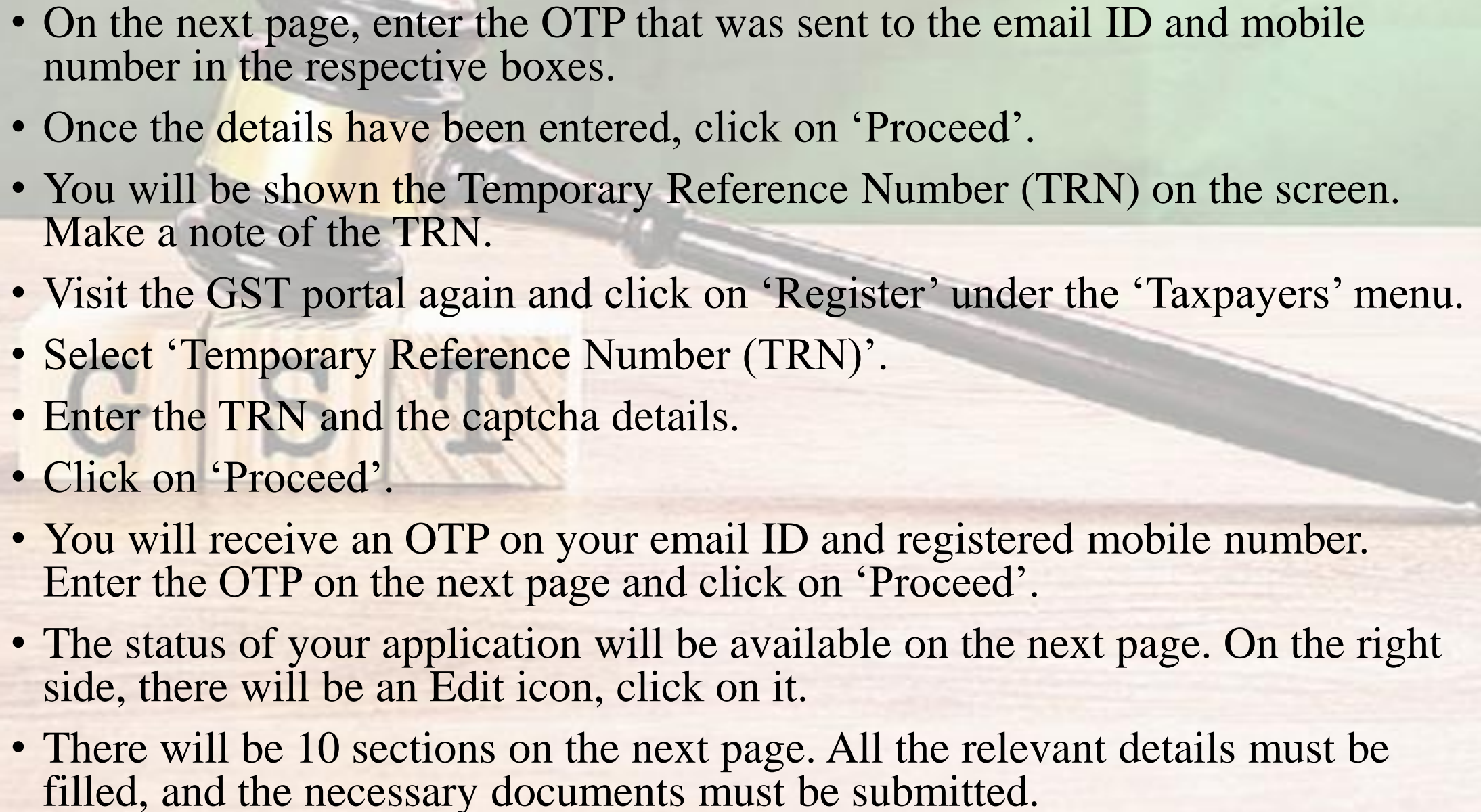
- A Business organisation getting registered in the gst portal (www.gst.gov.in) for following Indian Indirect Tax compliances.
- Business organisation exceeding turnover of Rs. 40 Lakhs (20 Lakhs for Special category States)

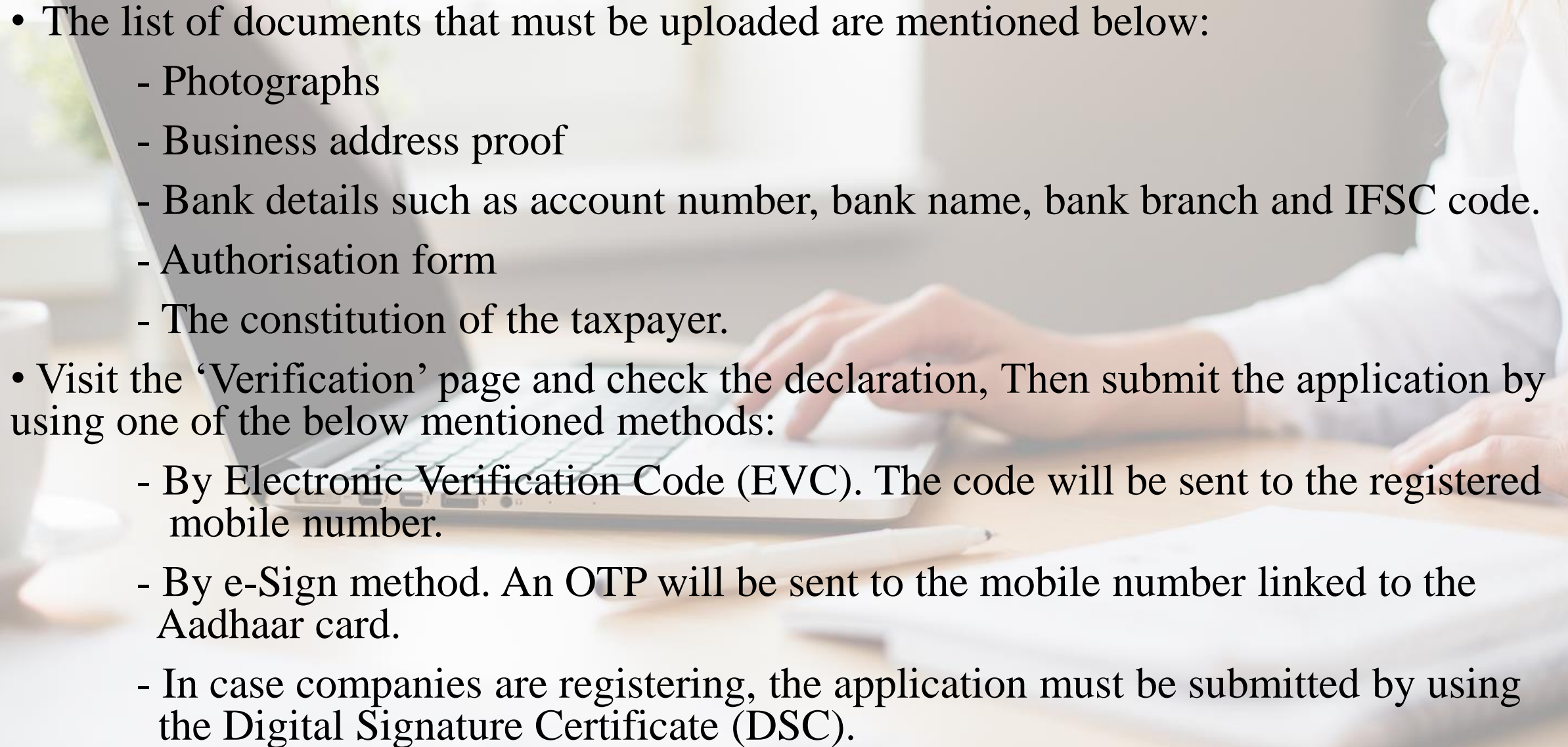
Who need to register?

- Individuals registered under the Pre-GST law (i.e., Excise, VAT, Service Tax etc.)
- Businesses with turnover above the threshold limit of Rs. 40 Lakhs w.e.f 1st April, 2019 [Rs. 20 Lakhs for Puducherry, Meghalaya, Mizoram, Manipur, Sikkim, Tripura, Nagaland, Arunachal Pradesh, Uttarakhand including Telangana except Jammu Kashmir (40 Lacs)]
- Casual taxable person / Non-Resident taxable person
- Agents of a supplier & Input service distributor
- Recipients paying tax under RCM.
- E-Commerce aggregators.
- E-Commerce suppliers supplying via aggregators.
- Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person.

GST Registration Process

- Go to GST portal “www.gst.gov.in”
- Select  Services  Registration  New Registration
- Fill the below-mentioned details:
 - Under the ‘I am a’ drop-down menu, select ‘Taxpayer’.
 - Select the respective state and district.
 - Enter the name of the business.
 - Enter the PAN of the business.
 - Enter the email ID and mobile number in the respective boxes.
The entered email ID and mobile number must be active as OTPs will be sent to them.
 - Enter the image that is shown on the screen and click on ‘Proceed’.

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- On the next page, enter the OTP that was sent to the email ID and mobile number in the respective boxes.
 - Once the details have been entered, click on ‘Proceed’.
 - You will be shown the Temporary Reference Number (TRN) on the screen. Make a note of the TRN.
 - Visit the GST portal again and click on ‘Register’ under the ‘Taxpayers’ menu.
 - Select ‘Temporary Reference Number (TRN)’.
 - Enter the TRN and the captcha details.
 - Click on ‘Proceed’.
 - You will receive an OTP on your email ID and registered mobile number. Enter the OTP on the next page and click on ‘Proceed’.
 - The status of your application will be available on the next page. On the right side, there will be an Edit icon, click on it.
 - There will be 10 sections on the next page. All the relevant details must be filled, and the necessary documents must be submitted.

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- A person in a white shirt is sitting at a desk, working on a laptop. The background is a bright, slightly blurred office setting. The person's hands are visible, typing on the laptop keyboard. There are some papers and a pen on the desk in front of them.
- The list of documents that must be uploaded are mentioned below:
 - Photographs
 - Business address proof
 - Bank details such as account number, bank name, bank branch and IFSC code.
 - Authorisation form
 - The constitution of the taxpayer.
 - Visit the ‘Verification’ page and check the declaration, Then submit the application by using one of the below mentioned methods:
 - By Electronic Verification Code (EVC). The code will be sent to the registered mobile number.
 - By e-Sign method. An OTP will be sent to the mobile number linked to the Aadhaar card.
 - In case companies are registering, the application must be submitted by using the Digital Signature Certificate (DSC).

- Once completed, a success message will be shown on the screen. The Application Reference Number (ARN) will be sent to the registered mobile number and email ID.
- You can check the status of the ARN on the GST portal.

The screenshot displays the GST portal registration page. The browser address bar shows reg.gst.gov.in/registration/. The page header includes the GST logo and the text "Goods and Services Tax". A navigation menu contains "Home", "Services", "GST Law", "Downloads", "Search Taxpayer", "Help", "e-Way Bill System", and "New Return (Trial)". The "Services" menu is active. The main content area is titled "New Registration" and features a progress indicator with two steps: "1 User Credentials" (highlighted in orange) and "2 OTP Verification". Below the progress indicator, there are radio buttons for "New Registration" (selected) and "Temporary Reference Number (TRN)". A legend indicates that a red dot next to a field name signifies a mandatory field. The form includes dropdown menus for "I am a", "State / UT", and "District", and a text input field for "Legal Name of the Business (As mentioned in PAN)". An "Activate Windows" watermark is visible in the bottom right corner.

reg.gst.gov.in/registration/

Skip to Main Content A+ A-

Goods and Services Tax Login

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System New Return (Trial)

Home > Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •
Select

State / UT •
Select

District
Select

Legal Name of the Business (As mentioned in PAN) •
Enter Legal Name of Business

Activate Windows
Go to Settings to activate Windows.

<https://services.gst.gov.in/services/ev>

New Registration Temporary Reference Number (TRN)

I am a *

State / UT *

District

Legal Name of the Business (As mentioned in PAN) *

Permanent Account Number (PAN) *

Email Address *

i OTP will be sent to this Email Address

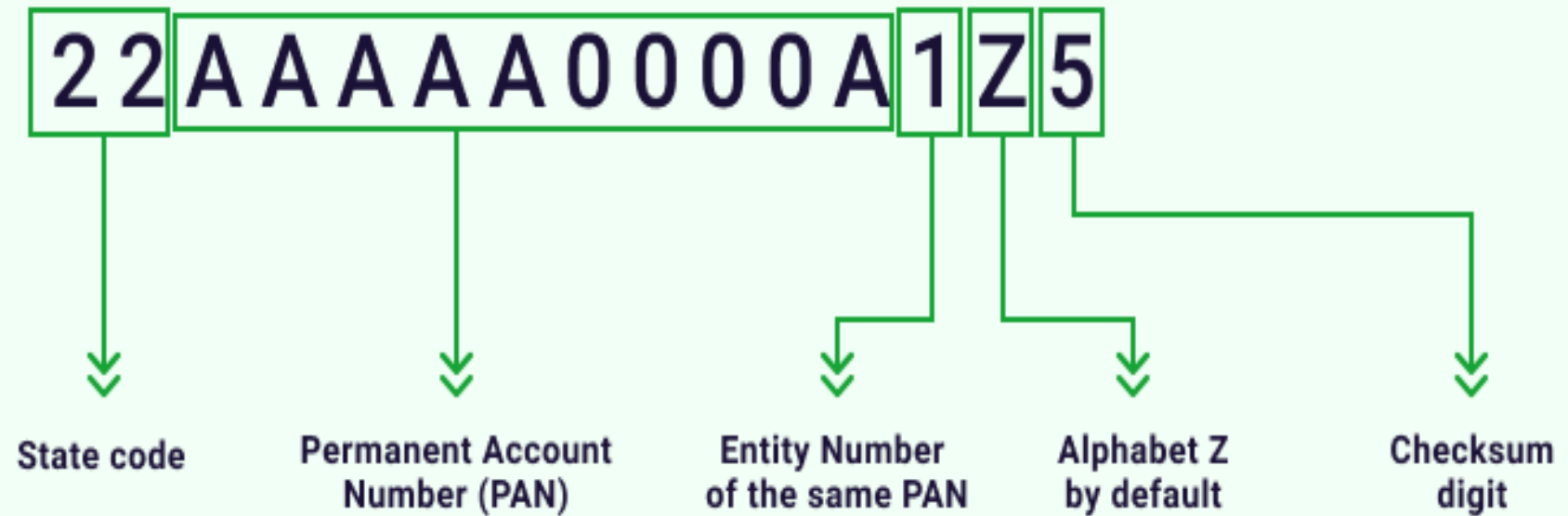
Mobile Number *

i Separate OTP will be sent to this mobile number

PROCEED

GSTIN - GST Identification Number

Format Of GSTIN



Types of Registration under GST

- **Normal Registration** - Most general form of registration for regular dealers.
- **Casual Taxable Person** - Individual who set up uneven or seasonal business where advance GST has to be deposited. Registration is valid for 3 months.
- **Composition Taxpayer** - Only for dealers with ATO upto Rs. 1.5 Cr in the PY.
- **Non-Resident Taxable Person** - A person staying outside India but supplying goods to people living in India. Deposit is applicable and validity is 3 months.
- **Non-Resident Online Service Provider** – A business organization supplying services or data retrieval services from databases located outside India.
- **Special Economic Zone Developer** – A person or State Govt which has been granted letter of approval for holding atleast 26% equity in proposed entity, residential and recreational facilities in the SEZ.
- **GST TDS Deductor** – Government Entities
- **Special Economic Zone Unit** - Units set up for the manufacture of goods or rendering of services in a unit declared as SEZ by government.

Filing of Returns

Filing of Returns is a process where details of business invoices are furnished to the tax authority.

A registered organization in India has to disclose purchases (input) and sales (output).

An organization need to file 26 returns a year including two monthly returns and one annual return.

Return Form	Particulars	Frequency	Due Date
GSTR-1	Details of outward supplies of taxable goods and/or services affected	Monthly	11th day of next month
GSTR-2	Details of inward supplies of taxable goods and/or services affected claiming the input tax credit. (Most of the headings under GSTR-2 are auto-populated from counter party GST return)	Monthly	15th of the next month
GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of tax.	Monthly	20th of the next month
GSTR-3B	Simple Return in which summary of outward supplies along with Input Tax Credit is declared and payment of tax is affected by taxpayer	Monthly	20th of the next month
GSTR-4	Return for a taxpayer registered under the composition levy	Quarterly	18th day of the month succeeding quarter
GSTR-5	Return for a Non-Resident foreign taxable person	Monthly	20th of the next month

GSTR-6	Return for an Input Service Distributor	Monthly	13th of the next month
GSTR-7	Return for authorities deducting tax at source.	Monthly	10th of the next month
GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected	Monthly	10th of the next month
GSTR-9	Annual Return for a Normal Taxpayer	Annually	31st December of next financial year
GSTR-9A	Annual Return a taxpayer registered under the composition levy anytime during the year	Annually	31st December of next financial year*
GSTR-10	Final Return	Once, when GST Registration is cancelled or surrendered	Within three months of the date of cancellation or date of cancellation order, whichever is later.
GSTR-11	Details of inward supplies to be furnished by a person having UIN and claiming a refund	Monthly	28th of the month following the month for which statement is filed

धर्म्यवाद