





Office of the Commissioner, State Goods and Services Tax Department, Tax Towers, Karamana P.O, Thiruvananthapuram

SGST Policy Division

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Date: 17-01-2025

Instruction No. 01/2025 - Kerala SGST (for TPS Vertical)

Subject:-SGSTD - GST Registration - Verification of documents and records - instructions to the proper officers in the TPS verticals .

- 1. GST registration is seamless online process, allowing taxpayers to apply via the common portal using a valid Permanent Account Number (PAN), email address, and phone number. This online system promotes transparency and efficiency in tax administration, reducing processing time and minimizing the potential for errors.
- 2. The documents required for registration include proof of constitution of the business such as a partnership Deed, Trust Deed, Certificate of Incorporation, Registration Certificate etc., Proof of Principal Place of Business and additional place of business/businesses such as Ownership certificate/consent letter/ valid rent or lease agreement with Property Tax Receipt, Municipal Khata copy, Electricity Bill or like any other valid Documents / Certificates issued by the Government.
- Now it has come to the notice of the department that certain registration are obtained or being obtained through forged /fake documents like partnership deed ,property tax receipt, ownership certificate, electricity bill, certificate of incorporation etc. To verify the authenticity of these submitted documents (in PDF/JPEG format) within a period of seven or thirty days will be a challenge before granting registration.
- 4. Therefore in order to streamline and to make the registration process flawless, the following instructions are issued;

5. The authenticity of the documents filed in support of registration submitted along with the application in GST REG-01 shall be verified through the digital platforms provided by the Government/Governmental agencies as far as possible as explained below.

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- For the Proof of Constitution of Business, such as Partnership Deed, Trust Deed, Certificate of Incorporation etc. the same can be verified in the following ways;
- Partnership Deed, Trust Deed The registered partnership deed and trust deed can be verified from the web portal of the Registration Department, Kerala https://egroops.kerala.gov.in/



Certificate of Incorporation – The certificate of incorporation of a company can be verified from the web portal of the Ministry of Corporate Affairs, Government of India – https://www.mca.gov.in/content/mca/global/en/home.html - MCA Services>Master Data>Master Data Services V3

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- For the proof of Principal Place of business and/or additional place of business/businesses such as Ownership Certificate, Property Tax Receipt, it can be verified in the following ways;
- For Corporation/Municipality visit, https://ksmart.lsgkerala.gov.in/ui/web-portal. Then proceed to log in using a mobile number.
- For searching the building details click My Building > Link Building > Enter the details> Then click on the 'Search' button > You can view the details of the building by clicking the 'eye' (^(C)) button. Please note that don't press the 'Proceed Button'.

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• For Grama Panchayaths visit, https://tax.lsgkerala.gov.in/epayment/. Then Select the districts and the Grama Panchayaths from the list. Then proceed to 'Property Tax Search – Plinth Area' or 'Ownership Certificate'. Then enter the details, you can view the details in the following manner.

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available in this portal! Please visit KSMART, services for Municipalities and Corporations will not be available in this portal! Please visit KSMART Portal.

The services of Karakulam Grama Panchayat will be available soon on the KSMART portal.

Please visit https://ksmart.lsgkerala.gov.in

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• For the proof of the Principal Place of business and/or additional place of business/businesses such as the Electricity Bill, it can be ways; following the verified in https://wss.kseb.in/selfservices/quickpay. Enter the consumer number and the registered mobile number, available in the submitted document.

Any difficulty in following the instructions may be brought to the attention of the undersigned.

AJIT PATIL I A S COMMISSIONER