



## MIGRATION OF EXISTING DEALERS TO GST STATUS REPORT

GST is on the verge of nationwide rollout from 1st July 2017 and the migration of dealers registered in the State had started. The current status of enrolment of existing dealers is included in this report.

### KERALA TAXES

24/06/2017

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## 1. INTRODUCTION

The model GST Law Chapter XXV, Section 142 provides that on the appointed day, every existing tax-payer of VAT, Service Tax, Central Excise and other taxes that would be subsumed in GST, shall be issued a provisional certificate of registration, valid for a period of 6 months and during this time the tax payer would be required to furnish the information prescribed by the Government and on furnishing the same, he will be granted final certificate of registration.

## 2. SHARING OF DATA OF THE EXISTING REGISTERED DEALERS

For the migration of existing dealers, validation of PAN associated with TIN was done with CBDT database. The Commercial Taxes Department had completed PAN validation of 98% of the registered dealers and shared the data upto 31<sup>st</sup> August 2016 by September 2016. The incremental data upto 30<sup>th</sup> May 2017 was shared on 1<sup>st</sup> June 2017.

## 3. MIGRATION OF EXISTING DEALERS TO GST

Enrolment under GST has been prescribed for all existing dealers in the State. The GST portal will show up the PAN based validated data in the online enrolment form and the details of business, business premises, partners and promoters, authorized signatories, Goods and Services dealt with and submission with authentication by authorized signatory in the GST Common portal. The following categories of dealers are required to complete the enrolment at the GST Common portal.

1. State VAT (Excluding exclusive liquor & Petroleum) dealers
2. Luxury Tax dealers
3. Works Contract dealers

## 4. MIGRATION SCHEDULE AND STATUS

The schedule for enrolment of dealers of different state as scheduled by GSTN and present of enrolment status is as follows:

State	Start Date	Number of Taxpayers with validated PAN	Saved / Submitted	Submitted with authentication	% Completed
Chandigarh	16-12-2016	15,430	3,241	10,685	90.25
Maharashtra	14-11-2016	8,01,070	1,85,721	4,79,678	83.06
Andhra Pradesh	01-01-2017	2,40,090	46,567	1,51,913	82.67
Tamilnadu	01-01-2017	6,45,266	2,41,094	2,82,665	81.17
Gujarat	15-11-2016	5,12,355	1,60,373	2,47,820	79.67
Haryana	16-12-2016	2,50,580	38,820	1,47,998	74.55

Kerala	01-01-2017	2,62,553	37,108	1,56,206	73.63
Puducherry	08-11-2016	16,824	3,061	9,222	73.01
Karnataka	01-01-2017	5,78,986	1,54,992	2,66,254	72.76
Delhi	16-12-2016	3,99,825	86,033	1,99,231	71.35
Jharkhand	30-11-2016	89,465	18,445	45,167	71.10
West Bengal	30-11-2016	2,74,924	46,332	1,45,056	69.61
Daman and Diu	14-11-2016	4,806	715	2,612	69.23
Dadra and Nagar Haveli	14-11-2016	4,544	775	2,364	69.08
Sikkim	08-11-2016	3,207	1,123	1,012	66.57
Goa	14-11-2016	26,216	6,859	9,768	63.42
Telangana	01-01-2017	2,27,398	53,648	87,146	61.92
Chhattisgarh	14-11-2016	1,14,653	35,182	34,193	60.51
Rajasthan	16-12-2016	5,85,027	1,82,705	1,63,984	59.26
Punjab	16-12-2016	2,38,716	61,595	79,011	58.90
Himachal Pradesh	16-12-2016	69,691	20,198	20,818	58.85
Bihar	30-11-2016	2,27,599	77,055	54,639	57.86
Madhya Pradesh	30-11-2016	3,10,826	98,191	77,121	56.40
Uttarakhand	16-12-2016	1,08,646	29,526	29,165	54.02
Odisha	30-11-2016	1,80,414	34,960	59,705	52.47
Uttar Pradesh	16-12-2016	8,33,292	2,23,854	1,97,380	50.55
Tripura	30-11-2016	17,070	3,437	5,178	50.47
Manipur	30-11-2016	4,387	506	1,643	48.99
Nagaland	30-11-2016	4,977	1,321	724	41.09
Mizoram	30-11-2016	3,182	886	405	40.57
Arunachal Pradesh	30-11-2016	5,476	1,001	780	32.52
Assam	30-11-2016	2,10,938	29,132	35,921	30.84
Jammu & Kashmir	16-12-2016	65,535	14,735	4,937	30.02
Meghalaya	30-11-2016	24,877	3,860	1,761	22.60
<b>Total for State VAT Users</b>		<b>73,58,946</b>	<b>19,01,858</b>	<b>30,11,387</b>	<b>66.77</b>

The enrolment was started in November 2016 and northern States were given opportunity to get their dealers enrolled in the GST portal first. Dealers pertaining to southern States including Kerala were given access to the GST enrolment portal only from January 2017. Even after that Kerala maintained

7<sup>th</sup> position among 34 States and Union Territories. There are 25 States that started earlier than Kerala but are lagging behind on the enrolment process.

## 5. PREPARATIONS DONE BY COMMERCIAL TAXES DEPARTMENT

The Department had done the following preparations for the successful completion of migration.

### 5.1 ESTABLISHED DISTRICT HELPDESK

Selected Officers in each district have been imparted one day training on the migration process at the Commissionerate on 17-12-2016. These officers conducted awareness programmes to the assessing authorities in the district and conducted taluk level awareness programmes for traders and tax practitioners. District level helpdesks are formed to support dealers in the migration process.

### 5.2 PUBLICATIONS AND AWARENESS CAMPAIGN

Posters on migration schedule and procedures have been printed centrally and distributed to all districts and pasted at all major business centers. Wide publicity has been provided through news paper ads in Manorama, Mathrubhumi, Kerala Kaumudi, Madhyamam, Deshabhimani, The Indian Express & The Hindu on 30th Dec 2016

Radio spots advertisements had been running live from 17-12-2016 onwards. The information is distributed to all dealers through Direct Mailer, Website scrolls and bulk SMS and publicity through press releases.

The Department had prepared and published handbooks in both English and Malayalam for assisting the dealers in the migration. The information related to migration has been suitably reached to the dealer fraternity through these intensive campaigns.

50 Technical Trainers have been imparted technical training at the Infosys campus at Kanchipuram. These Technical Trainers have conducted training to department staff.

Sl#	Activity undertaken	Expenditure incurred
1.	One day training on migration to all district co-ordinators	In-house
2.	Distribution of training / migration handbooks and publishing on website.	In-house
3.	Constituted district level help desk teams in all districts for support over phone	In-house
4.	Imparted two days each training to stakeholders at all districts.	In-house
5.	Awareness campaign through radio spot advertisements, Radio adds, direct mailer, website scrolls and bulk sms	43.5 Lakhs

6	Imparted training and hands-on to all Assessing Officers	In-house
7	On-going training to support staff of the Department	In-house
8	On-going interactive sessions with trade bodies and tax practitioners	In-house

## 6. ACTION PLAN FOR MIGRATION OF REMAINING DEALERS

On analysis of the existing dealer base with respect to the financial year 2015-16, there are 1,72,824 dealers registered with Commercial Taxes Department who are actually paying tax. Out of which there are 1,00,671 dealers who have registered sales turnover of 20 Lakhs or more which is the envisaged threshold limit for registration under the proposed Goods and Service Tax. So there would be around 70,000 existing registered dealers who would not be required to get registered to the GST system. Most of the enrolment pendency lies in these categories of dealers. However, State will take efforts to get registered all the existing dealers and also the other dealers so that all the business transaction shall be in the value chain.

### 6.1. IDENTIFICATION OF REMAINING DEALERS

The Department had identified the dealers who have been issued provisional id for GST enrolment by GSTN but have not enrolled in the GST portal so far. The MIS reports made available by the GST system to the States is used to dig out district wise pending dealers. The respective assessing authorities have been instructed to contact the assessee personally for the completion of GST enrolment.

The respective Circles had made arrangements to facilitate the registration in the respective offices. All efforts are taken to complete the migration of the remaining dealers..

### 6.2. PUSH SMS ALERTS

All registered dealers who have not completed their GST enrolment will be intimated about the importance of GST enrolment through push SMS alerts on a weekly basis.

### 6.3. RADIO SPOT ADVERTISEMENTS AND NEWS PAPER ADS

For spreading awareness and to persuade the remaining dealers, radio spot advertisements and campaigning through print media, website, social media etc. will be organized.

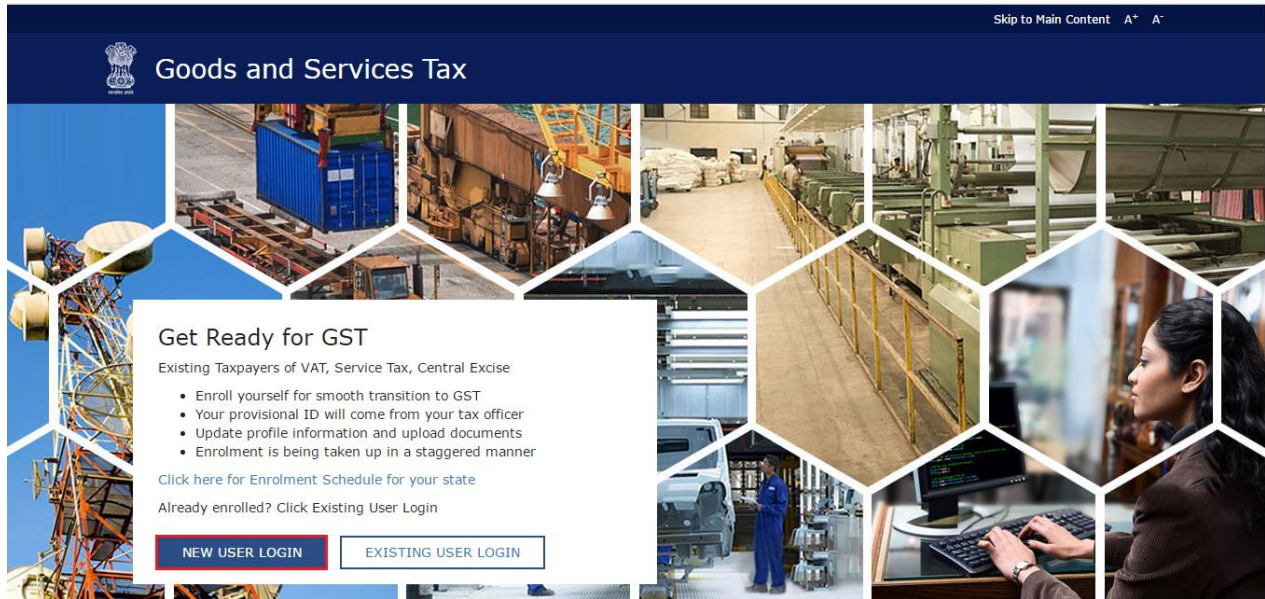
## 7. ENROLMENT PROCESS

### 7.1. ISSUE OF PROVISIONAL ID AND PASSWORD

GSTN had shared the provisional ID and passwords for 2,53,488 registered dealers in Kerala for accessing the GSTN dealer enrolment portal. The provisional ID and passwords are issued to the respective dealers through their KVATIS home page.

## 7.2 ENROLMENT PROCEDURE

1. Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Click the **NEW USER LOGIN** button.



4. The Login page is displayed. In the **Provisional ID** field, type the username that you received in the e-mail, SMS or any other communication received from the State VAT Department.
5. In the **Password** field, type the password that you received in the e-mail, SMS or any other communication received from the State VAT Department.
6. In the **Type the characters you see in the image below** field, type the captcha text as shown in the screen.
7. Click the **LOGIN** button.

### Note:

- In case you have not received or lost your Provisional ID and Password, contact your State VAT Department.
- In case you have already created your username, click the **here** link to login.

Skip to Main Content A+ A-

Login

## Goods and Services Tax

Home > Login

GSTN has been assigned the task of collection of data of existing taxpayers as a step towards advance preparation for their smooth transition to GST. Existing Taxpayers can enrol themselves through provisionally provided GSTIN (Goods and Services Tax Identification Number) called as Provisional ID and update their business related details on the GST portal.

☒ I agree to provide details as per the provisions of Proposed Model Goods and Services Tax Act (GST Act).

**CONTINUE**

**Steps to complete Provisional Registration**

- Step 1: Enter the Username and Password provided to you by your State VAT Authority
- Step 2: Enter Mobile Number and Email Address of the authorized signatory of the business entity All future correspondence from the GST portal will be sent on this registered Mobile Number and Email Address
- Step 3: Enter OTP sent on Mobile Number and Email Address provided by you
- Step 4: Enter information and upload scanned images as mentioned in provisional registration form

**Please read the User Guide and FAQ (links available in the footer) before proceeding ahead.**  
**In case of any queries please contact our Help Desk Number or Email Address mentioned in the footer.**

4. In the **Type the characters you see in the image below** field, type the captcha text as shown in the screen.

5. Click the **LOGIN** button.

**Note:**

- In case you have not received or lost your Provisional ID and Password, contact your State VAT Department.
- In case you have already created your username, click the **here** link to login.

Skip to Main Content A+ A-

Login

## Goods and Services Tax

Home > Login

Login

• Indicates Mandatory Fields

Provisional ID (as provided by Tax Authority) \*



Enter Provisional ID

Password (as provided by Tax Authority) \*

Enter password

Type the characters you see in the image below \*

Enter Characters shown below

**LOGIN**

**First time login:** Please contact your VAT Department to get your Provisional ID and Password, if not received or lost.

**Existing User:** If you have already created your Username and Password, click [here](#) to login.

8. The Provisional ID Verification page is displayed. In the **E-mail Address** field, enter your e-mail address.

9. In the **Mobile Number** field, enter your valid Indian mobile number.



There are two One time Password (OTPs) which will be sent on your e-mail address and mobile number you just mentioned. Both OTPs are required for the verification.

**Note:**

- Enter your own e-mail address and mobile number if you are the Primary Authorized Signatory. All future correspondences from the GST Common Portal will be sent on this registered e-mail address and mobile number only.
- E-mail address and mobile number cannot be changed till 01/04/2017.
- Any change in the registered e-mail address and mobile number can be done through the amendment process after 01/04/2017 as specified in the GST Act.

10. Click the **CONTINUE** button.

**Note:**

You must have received two different OTPs. Do not share these OTPs with anyone. Check your e-mail address and note your e-mail OTP. Also check text message sent on your mobile phone and note your mobile OTP. In case you have not received the e-mail OTP in your Inbox, you can check your spam folder for same.

The screenshot shows the 'Goods and Services Tax' portal interface. At the top, there's a navigation bar with the GST logo, the text 'Goods and Services Tax', and links for 'Skip to Main Content', 'A+', 'A-', and 'Login'. Below the navigation bar, a breadcrumb trail reads 'Home > Create Username'. A progress indicator shows four steps: 1. Provisional ID Verification (completed, green checkmark), 2. OTP Verification (active, orange circle), 3. New Credentials (grey circle), and 4. Security Questions (grey circle). The main content area is titled 'Kindly provide the below information to proceed' and includes a note: 'Please enter Mobile Number and Email Address of Authorised Signatory. All future correspondences from the GST portal will be sent on this registered Mobile Number and Email Address only. Changes to this will be non-editable till 01/04/2017'. Below this, there are two input fields: 'Email Address' and 'Mobile Number'. The 'Email Address' field has a placeholder 'Enter Email Address'. The 'Mobile Number' field has a placeholder '+91 Enter Mobile Number'. A red asterisk indicates mandatory fields. At the bottom of the form is a blue 'CONTINUE' button.

11. The OTP Verification page is displayed. In the **Email OTP** field, enter the OTP you received in your e-mail address.

12. In the **Mobile OTP** field, enter the OTP you received on your mobile phone.

**Note:**

In case you have not received the OTP, click the **RESEND OTP** button to resend the OTP to your e-mail address and mobile number. Both new OTPs have to be used for the verification. The validity period of OTP is 10 minutes.

13. Click the **CONTINUE** button.

Goods and Services Tax

Home > Create Username

Provisional ID Verification OTP Verification New Credentials Security Questions

OTP Verification

• Indicates Mandatory Fields

Please enter the OTPs sent to your Email Address **umesh@gmail.com** and Mobile Number **9986863270**

Email OTP •

Enter Email OTP

Mobile OTP •

Enter Mobile OTP

CONTINUE RESEND OTP

14. The New Credentials page is displayed. In the **New Username** field, enter a username for yourself.

15. In the **New Password** field, enter a password of your choice that you will be using from next time onwards.

**Note:**

- Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore (\_) or hyphen (-)).
- Password should be of 8 to 15 characters, which should comprise at least one alphabet, one number, one upper case letter, one lower case letter and one special character.

16. In the **Re-confirm Password** field, reenter the password.

17. Click the **CONTINUE** button.

Goods and Services Tax

Home > Create Username

Provisional ID Verification OTP Verification New Credentials Security Questions

Kindly provide the below information to proceed

• Indicates Mandatory Fields

New Username •

Enter New Username

① You are required to choose a New Username. Username should be of 8 to 15 characters, which should start with an alphabet, should comprise of alphabets and can contain numbers, special character (dot (.), underscore (\_) or hyphen (-))

New Password •

Enter New Password

① Password should be of 8 to 15 characters, should comprise of at least one alphabet, one number, once upper case letter, one lower case letter and one special character

Re-confirm Password •

Re-enter New Password

CONTINUE

✖ Lower Case  
✖ Number  
✖ Upper Case  
✖ Symbol  
✖ Min Length  
✖ Valid Password

18. The Security Questions page is displayed. For each security question, enter the answers.

**Note:**

There are five questions on this page. It is mandatory to enter answers to all the security questions. Be careful when answering the security questions. In case you forget your password, you will be required to answer these security questions to retrieve your password.

19. Click the **SUBMIT** button.

Goods and Services Tax

Home > Create Username

Provisional ID Verification OTP Verification New Credentials Security Questions

Security Questions (To enable you to retrieve your password in case you forget it)

Indicates Mandatory Fields

1. What is the date of birth of Proprietor (in case of Proprietorship) / Year of commencement of Business (Others)? \*
2. What is your mother's name (in case of Proprietorship) / mother's name of Primary Authorized Signatory? \*
3. Name your main commodity / service \*
4. Name of the first employee \*
5. Personal Mobile Number of Proprietor / Authorized Signatory \*

SUBMIT

The message “Username and password have been successfully changed. Kindly login using these credentials” is displayed. You can now login to the GST Common Portal using the username and password you just created.

20. In the **Username** field, enter the username you just created.

21. In the **Password** field, enter the password.

22. In the **Type the characters you see in the image below** field, type the captcha text as shown on the screen.

23. Click the **LOGIN** button.

Goods and Services Tax

Home > Login

Username and password have been successfully created. Kindly login using these credentials

Login

Indicates Mandatory Fields

Username\*

Enter Username

Password\*

Enter password

LOGIN

[Forgot Username](#) [Forgot Password](#)

**First time login:** If you are logging in for the first time, click [here](#) to login

24. The Welcome page is displayed. Click the **CONTINUE** button.

Goods and Services Tax

UMESH SINGH

Dashboard Help

Dashboard

Welcome to the GST Portal for provisional registration of existing State VAT / Central Tax / Service Taxpayers

To facilitate existing State VAT / Central Tax / Service Taxpayers to easily migrate into new GST regime, this portal has been introduced. Existing Taxpayers can pre-register by providing some basic information. Initially portal will be available for State VAT Users only. **You can sign your application at any time later as stipulated by law, after filling up and Submitting on GST Portal.**

CONTINUE

Your Dashboard is displayed.

**Note:**

Enrolment application can be filled only in English language. You can save and retrieve the application later. All the fields marked with red dot are mandatory to be filled.

*Alternatively, you can click the **Dashboard > Provisional ID Enrolment** command to access the Enrolment Application.*

Skip to Main Content A+ A-

UMESH SINGH

Goods and Services Tax

Dashboard ▾ Help ▾

Provisional ID Enrolment My Saved application Register/ Update DSC

Application Type	Provisional ID	Last Modified	Profile
Enrolment	10BHBPS7793B1ZG	07/10/2016	90%

Business Details ✓

Promoter / Partners ✓

Authorized Signatory ✓

Principal Place of Business ✓

Additional place of business ✓

Goods & Services

Bank Accounts ✓

Verification ✓

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

## BUSINESS DETAILS:

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

• indicates mandatory fields

Details of your Business

Legal Name of Business (as per PAN) Prakash Agarwala	Legal Name of Business (as per current tax Act) OM PRAKASH AGARWALA	PAN of the Business AABFO0597R
---	--	-----------------------------------

Trade Name Enter Trade Name	Constitution of Business • Select One Business Area ▾
--------------------------------	--

State Meghalaya	Ward/Circle/Sector circle	Ward/Circle/Sector No. • Select ▾
--------------------	------------------------------	--------------------------------------

Please indicate existing registration under VAT/Central Excise/Service Tax/Luxury Tax/Entertainment Tax etc. as applicable

Registration Type • Select ▾	Registration No. • 	Date of Registration • DD/MM/YYYY	ADD	CANCEL
---------------------------------	------------------------	--------------------------------------	-----	--------

Document Upload

Proof of Constitution of Business •  
Select ▾

• File with PDF or JPEG format is only allowed.  
• Maximum file size for upload is 1 MB

Choose File No file chosen

BACK SAVE & CONTINUE

**Note:**

Following details are auto-populated in the enrolment application based on your existing data in VAT system but you cannot edit these details:

- Legal Name of Business (as per PAN)
- Legal Name of Business (as per current tax Act)
- PAN of the Business
- State
- Ward/Circle/Sector

The Trade Name is pre-populated but you can edit the same.

- a. In the **Trade Name** field, enter the trade name of your business.
- b. In the **Constitution of Business** drop-down list, select the type of constitution of your business.
- c. In the **Ward/Circle/Sector No.** drop-down list, select the Ward/ Circle/ Sector number of your business.
- d. Under the **Please indicate existing registration** section, in the **Registration Type** drop-down list, select the appropriate registration type.
- e. In the **Registration No.** field, enter the registration number
- f. Select the **Date of Registration** using the calendar.
- g. Click the **Add** button.
- h. In the Document Upload section, in the **Proof of Constitution of Business** drop-down list, select the appropriate document to be uploaded.
- i. Click the **Choose File** button. Navigate and select the document.

## PROMOTER/ PARTNERS:

This tab page displays the details of the stakeholders chosen in the Constitution of Business detail.

Details of Proprietor

• indicates mandatory field

Personal Information

First Name • <input type="text" value="SUNIL"/>	Middle Name <input type="text" value="KUMAR"/>	Last Name <input type="text" value="BAJPAYEE"/>
Name of Father/Husband		
First Name • <input type="text" value="Enter the First Name"/>	Middle Name <input type="text" value="Enter the Middle Name"/>	Last Name <input type="text" value="Enter the Last Name"/>
Date of Birth • <input type="text" value="DD/MM/YYYY"/>	Mobile Number • <input type="text" value="+91"/> <input type="text" value="Enter Mobile Number"/>	Email Address <input type="text" value="Enter Email Address"/>
Gender • <input checked="" type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	Telephone Number <input type="text" value="Enter Telephone Number"/>	

Identity Information

Designation • <input type="text" value="Enter the Designation"/>	Permanent Account Number • <input type="text" value="ENTER PAN"/>
Are you a citizen of india? <input checked="" type="radio"/> Yes <input type="radio"/> No	Passport Number <input type="text" value="Enter the Passport Number"/>
	Aadhaar Number <input type="text" value="Enter Aadhaar Number"/>

Residential Address

Building No. / Flat No. • <input type="text" value="Enter Building No. / Flat No."/>	Floor No. <input type="text" value="Enter Floor No."/>	Name of the Premise / Building <input type="text" value="Enter Premise / Building"/>
Road / Street • <input type="text" value="Enter Road / Street"/>	Locality / Village • <input type="text" value="Enter Locality / Village"/>	
State • <input type="text" value="Select"/>	District • <input type="text" value="Select"/>	PIN Code • <input type="text" value="Enter PIN Code"/>

Document Upload

Upload photograph (of person whose information has been given above) •

File with JPEG format is only allowed.

Maximum file size for upload is 100 KB

No file chosen

OR

You can upload your photograph by taking a selfie with your device camera

Other Information

Also authorized Signatory

☒ No

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

- a. In the **First Name** field, enter the first name of the stakeholder.
- b. In the **Middle Name** field, enter the middle name of the stakeholder.
- c. In the **Last Name** field, enter the last name of the stakeholder.
- d. Under the **Name of Father/Husband**, in the **First Name** field, enter the first name of the father of the stakeholder.
- e. Under the **Name of Father/Husband**, in the **Middle Name** field, enter the middle name of the father of the stakeholder.
- f. Under the **Name of Father/Husband**, in the **Last Name** field, enter the last name of the father of the stakeholder.
- g. Select the **Date of Birth** of the stakeholder using the calendar.
- h. In the **Mobile Number** field, enter the valid Indian mobile number of the stakeholder.
- i. In the **Email Address** field, enter the valid e-mail address of the stakeholder.
- j. Select the **Gender** of the stakeholder.
- k. In the **Designation** field, enter the designation of the stakeholder.
- l. In the **Permanent Account Number** field, enter the Permanent Account Number (PAN) of the stakeholder.
- m. In the **Aadhaar Number** field, enter the Aadhaar Number of the stakeholder.
- n. In case you are a citizen of India, select Yes or else select No.
- i. In case of NO, in the **Passport Number** field, enter the passport number of the stakeholder.
- o. In the **Building No. / Flat No.** field, enter the building number and flat number of the residential address of the stakeholder.
- p. In the **Floor No.** field, enter the floor number of the residential address.
- q. In the **Name of the Premise / Building** field, enter the name of the building of the residential address.
- r. In the **Road / Street** field, enter the road name where the residential address is located.
- s. In the **Locality / Village** field, enter the locality or village name where the residential address is located.
- t. In the **State** drop-down list, select the State where the residential address is located.
- u. In the **District** drop-down list, select the city or district where the residential address is located.
- v. In the **PIN Code** field, enter the pin code of the place where the residential address is located.
- w. In the Document Upload section, click the **Choose File** button to add the photograph of the stakeholder. Navigate and select the document.
- x. Click the **SAVE & CONTINUE** button.

**Note:**

In case the stakeholder whose details are entered is also the authorized signatory, select the **Also authorized Signatory** option.

To add more details of any other stakeholder, click the **ADD NEW** button.

To view the list of all the stakeholders, click the **SHOW LIST** button.



## AUTHORIZED SIGNATORY:

This tab page displays the details of the authorized signatory.

• indicates mandatory field

### Authorized Signatory

☐ Primary Authorized Signatory

### Personal Information

First Name • <input type="text" value="Enter the First Name"/>	Middle Name <input type="text" value="Enter the Middle Name"/>	Last Name <input type="text" value="Enter the Last Name"/>
---	---	---

### Name of Father/Husband

First Name • <input type="text" value="Enter the First Name"/>	Middle Name <input type="text" value="Enter the Middle Name"/>	Last Name <input type="text" value="Enter the Last Name"/>
---	---	---

Date of Birth • <input type="text" value="DD/MM/YYYY"/>	Mobile Number • <input type="text" value="+91 Enter Mobile Number"/>	Email Address <input type="text" value="Enter Email Address"/>
--	---	---

Gender • <input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	Telephone Number <input type="text" value="Enter Telephone Number"/>
--	---

### Identity Information

Designation • <input type="text" value="Enter the Designation"/>	Permanent Account Number • <input type="text" value="ENTER PAN"/>
---	--

Are you a citizen of india? <input checked="" type="radio"/> Yes	Passport Number <input type="text" value="ENTER THE PASSPORT NUMBER"/>	Aadhaar Number <input type="text" value="Enter Aadhaar Number"/>
---	---	---

ⓘ 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

### Residential Address

Building No. / Flat No. • <input type="text" value="Enter Building No. / Flat No."/>	Floor No. <input type="text" value="Enter Floor No."/>	Name of the Premise / Building <input type="text" value="Enter Premise / Building"/>
---	---	---

Road / Street • <input type="text" value="Enter Road / Street"/>	Locality / Village • <input type="text" value="Enter Locality / Village"/>
---	---

State • <input type="text" value="Select"/>	District • <input type="text" value="Select"/>	PIN Code • <input type="text" value="Enter PIN Code"/>
--	---	---

### Document Upload

Proof of appointment of Authorized Signatory •

ⓘ File with PDF or JPEG format is only allowed.

ⓘ Maximum file size for upload is 1 MB

No file chosen

Upload photograph (of person whose information has been given above) •

ⓘ File with JPEG format is only allowed.

ⓘ Maximum file size for upload is 100 KB

No file chosen

OR

ⓘ You can upload your photograph by taking a selfie with your device camera

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE

- a. In case you are the primary Authorized Signatory, select the checkbox for **Primary Authorized Signatory**.
- b. In the **First Name** field, enter the first name of the authorized signatory.
- c. Under the **Name of Father/Husband**, in the **First Name** field, enter the first name of the father of the authorized signatory.
- d. Under the **Name of Father/Husband**, in the **Middle Name** field, enter the middle name of the father of the authorized signatory.
- e. Under the **Name of Father/Husband**, in the **Last Name** field, enter the last name of the father of the authorized signatory.
- f. Select the **Date of Birth** of the authorized signatory using the calendar.
- g. In the **Mobile Number** field, enter the valid Indian mobile number of the authorized signatory.
- h. In the **Email Address** field, enter the valid e-mail address of the authorized signatory.
- i. Select the **Gender** of the authorized signatory.
- j. In the **Designation** field, enter the designation of the authorized signatory.
- k. In the **Permanent Account Number** field, enter the Permanent Account Number (PAN) of the authorized signatory.
- l. In case you are a citizen of India, select Yes or else select No.
- i. In case of NO, in the **Passport Number** field, enter the passport number of the authorized signatory.
- m. In the **Aadhaar Number** field, enter the Aadhaar Number of the authorized signatory.
- n. In the **Building No. / Flat No.** field, enter the building number and flat number of the residential address of the authorized signatory.
- o. In the **Floor No.** field, enter the floor number of the residential address.
- p. In the **Name of the Premise / Building** field, enter the name of the building of the residential address.
- q. In the **Road / Street** field, enter the road name where the residential address is located.
- r. In the **Locality / Village** field, enter the locality or village name where the residential address is located.
- s. In the **State** drop-down list, select the State where the residential address is located.
- t. In the **District** drop-down list, select the city or district where the residential address is located.
- u. In the **PIN Code** field, enter the pin code of the place where the residential address is located.
- v. In the Document Upload section, in the **Proof of appointment of Authorized signatory** drop-down list and **Upload photograph**, select the appropriate document to be uploaded.
- w. Click the **Choose File** button. Navigate and select the document.
- x. In the Document Upload section, click the **Choose File** button to add the photograph of the stakeholder. Navigate and select the document.
- y. Click the **SAVE & CONTINUE** button.

**Note:**

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

To view the list of all the authorized signatories, click the **SHOW LIST** button.

## PRINCIPAL PLACE OF BUSINESS:

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

• indicates mandatory field

### Details of Principal Place of Business

#### Address

Building No. / Flat No. • Enter Building No. / Flat No.	Floor No. Enter Floor No.	Name of the Premise / Building Enter Premise / Building
Road / Street • Enter Road / Street	Locality / Village • Enter Locality / Village	
State • Bihar	District • Select	PIN Code • Enter PIN Code
Longitude 	Latitude 	

#### Contact Information

Office Email Address • Enter Email Address	Mobile Number • +91 Enter Mobile Number	Office Telephone Number Enter Telephone Number
Office FAX Number Enter Fax Number		

#### Nature of possession of premises •

Nature of possession of premises Select
--

#### Document Upload

Proof of Principal Place of Business • Select
<p>📎 File with PDF or JPEG format is only allowed.</p> <p>📎 Maximum file size for upload is 1 MB</p> <p>Choose File No file chosen</p>

#### Nature of Business Activity being carried out at above mentioned premises •

<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> EOU / STP / EHTP	<input type="checkbox"/> Factory / Manufacturing
<input type="checkbox"/> Input Service Distributor (ISD)	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Office / Sale Office
<input type="checkbox"/> Retail Business	<input type="checkbox"/> SEZ	<input type="checkbox"/> Service Provision
<input type="checkbox"/> Service Recipient	<input type="checkbox"/> Wholesale Business	<input type="checkbox"/> Works Contract
<input type="checkbox"/> Warehouse / Depot		

BACK

SAVE & CONTINUE

- In the **Building No. / Flat No.** field, enter the building number and flat number of the principal place of your business.
- In the **Floor No.** field, enter the floor number of the principal place of your business.

- c. In the **Name of the Premise / Building** field, enter the name of the building of the principal place of your business.
- d. In the **Road / Street** field, enter the road name where the principal place of your business is located.
- e. In the **Locality / Village** field, enter the locality or village name where the principal place of your business is located.
- f. In the **District** drop-down list, select the city or district where the principal place of your business is located.
- g. In the **PIN Code** field, enter the pin code of the place where the principal place of your business is located.
- h. In the **Office Email Address** field, enter the official e-mail address used for business purpose.
- i. In the **Mobile Number** field, enter the official Indian mobile number used for business purpose.
- j. In the **Office Telephone Number** field, enter the official telephone number used for business purpose.
- k. In the **Office FAX Number** field, enter the official FAX number used for business purpose.
- l. In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- m. In the Document Upload section, in the Proof of Principal Place of Business drop-down list, select the appropriate document to be uploaded.
- n. Select the checkbox for Nature of Business Activity being carried out at the premises whose details are entered here.

## ADDITIONAL PLACES OF BUSINESS:

This tab page displays the details of the additional places of the business. Enter the details similarly like Principal Place of Business Details provided above.

• indicates mandatory fields

Details of Additional Places of your Business

Address

Building No. / Flat No. • <input type="text" value="Enter Building No. / Flat No."/>	Floor No. <input type="text" value="Enter Floor No."/>	Name of the Premise / Building <input type="text" value="Enter Premise / Building"/>
Road / Street • <input type="text" value="Enter Road / Street"/>	Locality / Village • <input type="text" value="Enter Locality / Village"/>	
State • <input type="text" value="Meghalaya"/>	District • <input type="text" value="Select"/>	PIN Code • <input type="text" value="Enter PIN Code"/>

Contact Information

Office Email Address • <input type="text" value="Enter Email Address"/>	Mobile Number • <input type="text" value="+91"/> <input type="text" value="Enter Mobile Number"/>	Office Telephone Number <input type="text" value="Enter Telephone Number"/>
--	--	--

Office FAX Number

Nature of possession of premises •

Nature of Business Activity being carried out (You may select more than one) •

<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> EOU / STP / EHTP	<input type="checkbox"/> Factory / Manufacturing
<input type="checkbox"/> Input Service Distributor (ISD)	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Office / Sale Office
<input type="checkbox"/> Others	<input type="checkbox"/> Retail Business	<input type="checkbox"/> SEZ
<input type="checkbox"/> Service Provision	<input type="checkbox"/> Service Recipient	<input type="checkbox"/> Wholesale Business
<input type="checkbox"/> Works Contract	<input type="checkbox"/> Warehouse / Depot	

BACK SHOW LIST ADD NEW SAVE & CONTINUE

## GOODS & SERVICES:

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

Goods Services

### Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you

#If you want to add another commodity then please click on 'x' icon to enter a new commodity.

Search HSN Chapter by Name or Code

Search HSN Code

BACK

SAVE & CONTINUE

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 61051010. To add the HSN Code, perform the following steps:

- In the **Search HSN Chapter by Name or Code** field, enter the first four digit 6105 from the HSN Code.
- In the **Search HSN Code** field, enter the HSN code 61051010. 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.

- 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).

Goods Services

**Details of Goods / Commodities supplied by the business**

Please specify top 5 goods / commodities supplied by you

#If you want to add another commodity then please click on 'x' icon to enter a new commodity.

Search HSN Chapter by Name or Code

cotton  
RETAIL SALE

5208  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2 - Unbleached :

5209  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M 2 -

Search HSN Code

Search HSN Code

BACK SAVE & CONTINUE

Web Help Contact Us

b. In the **Search HSN Code** field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the **View All** link.

Search HSN Chapter by Name or Code

WOVEN FABRICS OF COTTON, CONTAINING 85%OR MORE BY WEIGH\*

Search HSN Code

cotton

52081110  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI

52081120  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE

52081130  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SHIRTING FABRICS

52081140  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : CASEMENT

52081190  
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : OTHER

View All

Website Policies

Website Policy

Hyperlink Policy

Disclaimer

Related Sites

Central Board of Excise and Customs

State VAT Websites

National Portal

© 2016-17 Goods and Services Tax Network

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 44+, Microsoft Edge 12+, Safari 10+, Opera 42+, Vivaldi 1.9.613.64

c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.

Dashboard
Help

Dashboard
Enrolment
Goods & Services
Select SAC

### Select HSN Code(s)

Showing search results for: "cotto". [Change](#)

HSN Code	Description of Goods	Select
52081110	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI	<input checked="" type="checkbox"/>
52081120	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE	<input checked="" type="checkbox"/>
52081130	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SHIRTING FABRICS	<input type="checkbox"/>
52081140	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : CASEMENT	<input type="checkbox"/>
52081190	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : OTHER	<input type="checkbox"/>

«
1
2
3
4
5
6
7
...
22
»

CANCEL
ADD

d. Click the **Add** button. HSN Code is successfully added.

Goods
Services

### Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you

#If you want to add another commodity then please click on 'x' icon to enter a new commodity.

Search HSN Chapter by Name or Code

Search HSN Chapter

Search HSN Code

Search HSN Code

#### List of Goods

Sl No	HSN Code	Description of Goods	Action
1	52081110	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : DHOTI	DELETE
2	52081120	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M2- - UNBLEACHED: PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2 : SAREE	DELETE

BACK
SAVE & CONTINUE

### Note:

In case you want to add another good or commodity, click the **X** icon as shown in the image below.



Goods Services

### Details of Goods / Commodities supplied by the business

Please specify top 5 goods / commodities supplied by you

#If you want to add another commodity then please click on 'x' icon to enter a new commodity.

Search HSN Chapter by Name or Code

MEN'S OR BOYS' OVERCOATS,CARCOATS, CAPES, CLOAKS,ANORAKS

Search HSN Code

Search HSN Code

BACK

SAVE & CONTINUE

### Services Tab:

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

Goods Services

### Details of Services offered by the business

Please specify top 5 services offered by your business

Search by Name or Code

Search SAC

BACK

SAVE & CONTINUE

## BANK ACCOUNTS:

This tab page displays the details of the bank accounts maintained for conducting business.

### Bank Accounts Maintained By the Applicant for Conducting Business

Account Number*	Type of Account*	Others*
<input type="text" value="Enter Account Number"/>	<input type="text" value="Select"/>	<input type="text"/>

Enter Bank IFSC Code*	<a href="#">GET ADDRESS</a>	<a href="#">Don't know your IFSC Code?</a>
<input type="text" value="Enter IFSC Code for Bank"/>		<a href="#">Click here to find your bank</a>

Bank Name	Bank Address
<input type="text"/>	<input type="text"/>

Document Upload

Supporting Document*
<input type="text" value="Select"/>
<small>File with PDF or JPEG format is only allowed.</small>
<small>Maximum file size for upload is 1 MB</small>
<a href="#">Choose File</a> No file chosen

<a href="#">BACK</a>	<a href="#">SHOW LIST</a>	<a href="#">ADD NEW</a>	<a href="#">SAVE &amp; CONTINUE</a>
----------------------	---------------------------	-------------------------	-------------------------------------

- In the **Account Number** field, enter the account number of the Bank.
- In the **Type of Account** drop-down list, select the type of account.
- In the **Enter Bank IFSC Code** 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.

- In the Document Upload section, in the Supporting Document drop-down list, select the appropriate document to be uploaded.
- Click the **SAVE & CONTINUE** button.

#### Note:

In case you want to add details of more Bank accounts, click the **ADD NEW** button. To view the list of all the stakeholders, click the **SHOW LIST** button.

## VERIFICATION:

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

• indicates mandatory fields

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorized Signatory •

Place •

Designation

Date •

BACK

SUBMIT WITH DSC

SUBMIT WITH E-SIGNATURE

SUBMIT\*

- Select the **Verification** checkbox.
- In the **Authorized Signatory** drop-down list, select the name of the authorized signatory.
- In the **Place** field, enter the place of your principal place of business.
- After filling the enrolment application, you need to digitally sign the application using [Digital Signature Certificate \(DSC\)](#). Submission of application with the details is NOT completed unless DSC is affixed.

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

Dashboard ▾ Help ▾

Dashboard > Enrolment > Acknowledgement

✓ SUCCESS

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

The success message is displayed after the validation of the PIN. 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.

## 8. ANNEXURES

### 8.1 ANNEXURE-1 HANDBOOK ON GST ENROLMENT TO DEALERS

#### HANDBOOK ON ENROLLMENT & MIGRATION OF EXISTING REGISTERED DEALERS TO GST

##### INTRODUCTION

All the existing registered dealers in the Commercial Taxes Department other than KML& AIT dealers must enrol their trade / business / personal details in the GST portal to get Provisional Registration Certificate under GST.

This exercise will begin from 1/01/2017 and will come to an end on 15/01/2017.

##### TO ENROL WITH THE GST COMMON PORTAL, YOU NEED TO PERFORM THE FOLLOWING STEPS:

1. The existing dealer can collect the Provisional ID, User Name and Password from our website using their regular login credentials.
2. The dealer has to visit <https://www.gst.gov.in> to enrol and complete the migration process.
3. Click the NEW USER LOGIN button.
4. The Declaration page is displayed. Select the checkbox for declaration and click the CONTINUE button.
5. The Login page is displayed. In the Provisional ID field, type the username that you received from our website.
6. In the Password field, type the password that you received from our website.
7. In the *Type the characters you see in the image below* field, type the captcha text as shown in the screen.
8. Click the LOGIN button.
9. The Provisional ID Verification page is displayed. In the E-mail Address field, enter your e-mail address.
10. In the Mobile Number field, enter your valid Indian mobile number.

There are two Onetime Password (OTPs) which will be sent on your e-mail address and mobile number you just mentioned. Both OTPs are required for the verification.

Note:

- Enter your own e-mail address and mobile number if you are the Primary Authorized Signatory. All future correspondences from the GST Common Portal will be sent on this registered e-mail address and mobile number only.
- E-mail address and mobile number cannot be changed till 01/04/2017.
- Any change in the registered e-mail address and mobile number can be done through the amendment process after 01/04/2017 as specified in the GST Act.

11. Click the CONTINUE button.

Note:

- You must have received two different OTPs. Do not share these OTPs with anyone. Check your e-mail address and note your e-mail OTP. Also check text message sent on your mobile phone and note your mobile OTP.
- In case you have not received the e-mail OTP in your Inbox, you can check your spam folder for same.

12. The OTP Verification page is displayed. In the Email OTP field, enter the OTP you received in your e-mail address.

13. In the Mobile OTP field, enter the OTP you received on your mobile phone.

Note:

- In case you have not received the OTP, click the RESEND OTP button to resend the OTP to your e-mail address and mobile number. Both new OTPs have to be used for the Verification. The validity period of OTP is 10 minutes.
- Click the CONTINUE button.

14. The New Credentials page is displayed. In the New Username field, enter a username for yourself.

15. In the New Password field, enter a password of your choice that you will be using from next time onwards.

**Note:**

- Username should be of 8 to 15 characters, which should comprise of alphabets, numbers and can contain special character (dot (.), underscore (\_) or hyphen (-)).
- Password should be of 8 to 15 characters, which should comprise at least one alphabet, one number, one upper case letter, one lower case letter and one special character.

16. In the Re-confirm Password field, re enter the password.

17. Click the CONTINUE button.

18. The Security Questions page is displayed. For each security question, enter the answers.

**Note:**

- There are five questions on this page. It is mandatory to enter answers to all the security questions. Be careful when answering the security questions. In case you forget your password,
- you will be required to answer these security questions to retrieve your password.

19. Click the SUBMIT button.

- The message "Username and password have been successfully changed. Kindly login using these credentials" is displayed. You can now login to the GST Common Portal using the
- username and password you just created.

20. In the Username field, enter the username you just created.

21. In the Password field, enter the password.

22. In the Type the characters you see in the image below field, type the captcha text as shown on the screen.

23. Click the LOGIN button.

24. The Welcome page is displayed. Click the CONTINUE button.

Your Dashboard is displayed.

**Note:**

- Enrolment application can be filled only in English language. You can save and retrieve the application later. All the fields marked with red dot are mandatory to be filled.

- Alternatively, you can click the Dashboard > Provisional ID Enrolment command to access the Enrolment Application.
- On the top of the page, there are eight tabs as Business Details, Promoter/ Partners, Authorized Signatory, Principal Place of Business, Additional Place of Business, Goods & Services, Bank Accounts and Verification. Click each tab to enter the details.

### **Business Details:**

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

Note:

Following details are auto-populated in the enrolment application based on your existing data in VAT system but you cannot edit these details:

- Legal Name of Business (as per PAN)
- Legal Name of Business (as per current tax Act)
- PAN of the Business
- State
- Ward/Circle/Sector

The Trade Name is pre-populated but you can edit the same.

- a. In the Trade Name field, enter the trade name of your business.
- b. In the Constitution of Business drop-down list, select the type of constitution of your business.
- c. In the Ward/Circle/Sector No. drop-down list, select the Ward/ Circle/ Sector number of your business.
- d. Under the Please indicate existing registration section, in the Registration Type drop-down list, select the appropriate registration type.
- e. In the Registration No. field, enter the registration number
- f. Select the Date of Registration using the calendar.
- g. Click the Add button.

h. In the Document Upload section, in the Proof of Constitution of Business drop-down list, select the appropriate document to be uploaded.

i. Click the Choose File button. Navigate and select the document.

j. Click the SAVE & CONTINUE button.

**Promoter/ Partners:**

This tab page displays the details of the stakeholders chosen in the Constitution of Business detail.

Note:

- In case the stakeholder whose details are entered is also the authorized signatory, select the Also authorized Signatory option.
- To add more details of any other stakeholder, click the ADD NEW button.
- To view the list of all the stakeholders, click the SHOW LIST button.

**Authorized Signatory:**

This tab page displays the details of the authorized signatory.

- a. In case you are the primary Authorized Signatory, select the checkbox for Primary Authorized Signatory.
- b. In the First Name field, enter the first name of the authorized signatory.
- c. In the Designation field, enter the designation of the authorized signatory.
- d. In the Permanent Account Number field, enter the Permanent Account Number (PAN) of the authorized signatory.
- e. In case you are a citizen of India, select Yes or else select No.
- f. In case of NO, in the Passport Number field, enter the passport number of the authorized signatory.
- g. In the Aadhaar Number field, enter the Aadhaar 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.



- h. In the Document Upload section, in the Proof of appointment of Authorized signatory drop-down list and Upload photograph, select the appropriate document to be uploaded.
- i. Click the Choose File button. Navigate and select the document.
- j. In the Document Upload section, click the Choose File button to add the photograph of the stakeholder. Navigate and select the document.
- k. Click the SAVE & CONTINUE button.

Note:

- To add more details of any other authorized signatory, click the ADD NEW button.
- To view the list of all the authorized signatories, click the SHOW LIST button.

**Principal Place of Business:**

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

- a. In the Building No. / Flat No. field, enter the building number and flat number of the principal place of your business.
- b. In the Floor No. field, enter the floor number of the principal place of your business.
- c. In the Name of the Premise / Building field, enter the name of the building of the principal place of your business.
- d. In the Road / Street field, enter the road name where the principal place of your business is located.
- e. In the Locality / Village field, enter the locality or village name where the principal place of your business is located.
- f. In the District drop-down list, select the city or district where the principal place of your business is located.
- g. In the PIN Code field, enter the pin code of the place where the principal place of your business is located.
- h. In the Office Email Address field, enter the official e-mail address used for business purpose.
- i. In the Mobile Number field, enter the official Indian mobile number used for business purpose.

- j. In the Office Telephone Number field, enter the official telephone number used for business purpose.
- k. In the Office FAX Number field, enter the official FAX number used for business purpose.
- l. In the Nature of possession of premises drop-down list, select the nature of possession of premises.
- m. In the Document Upload section, in the Proof of Principal Place of Business drop-down list, select the appropriate document to be uploaded.
- n. Select the checkbox for Nature of Business Activity being carried out at the premises whose details are entered here.
- o. Click the SAVE & CONTINUE button.

**Additional Places of Business:**

This tab page displays the details of the additional places of the business. Enter the details similarly like Principal Place of Business Details provided above.

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 61051010. 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.
- b. In the Search HSN Code field, enter the HSN code 61051010. 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).
- b. In the Search HSN Code field, again type cotton or 5208; related HSN Code list is displayed. From the displayed list, scroll and select the appropriate option. In case the appropriate option is not visible, scroll and select the View All link.
- c. Select the check boxes for HSN codes to be added. Scroll between the pages to select the appropriate option.
- d. Click the Add button. HSN Code is successfully added.

Note:

In case you want to add another good or commodity, click the X icon as shown in the image .

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:**

This tab page displays the details of the bank accounts maintained for conducting business.

- 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 Code 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, in the Supporting Document drop-down list, select the appropriate document to be uploaded.
- e. Click the SAVE & CONTINUE button.

Note:

- In case you want to add details of more Bank accounts, click the ADD NEW button.
- To view the list of all the stakeholders, click the SHOW LIST button.

#### **Verification:**

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 Authorized Signatory drop-down list, select the name of the authorized signatory.
- c. In the Place field, enter the place of your principal place of business.
- d. After filling the enrolment application, you need to digitally sign the application using [Digital Signature Certificate \(DSC\)](#) or [E-Signature](#).

Note:

- In case, your DSC is not registered, you will need to register DSC.
- e. Click the SUBMIT WITH DSC button.

Note:

- To save the Enrolment Application, click the SUBMIT button.
- f. Click the PROCEED button.
  - g. Select the certificate and click the SIGN button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile number. [Application ReferenceNumber\(ARN\)](#) receipt is sent on your e-mail address and mobile number.

Submission of application with the details is NOT completed unless DSC is affixed.

#### **IMPORTANT POINTS TO BE BORNE IN MIND**

- In order to complete the migration process dealers will have to upload lot of documents only in pdf or jpeg format. Before enrolling with GST System Portal, you must ensure to have the following information/ documents available with you:-
- Provisional ID received from the department
- Password received from the department
- Valid Email Address;
- Valid Mobile Number;
- Bank Account Number
- Bank IFSC

### **Documents**

- Proof of Constitution of Business:
  - 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 and JPEG format in maximum size of 1 MB)
  - Photograph of Promoters/ Partners/Karta of HUF (JPEG format in maximum size of 100 KB)
  - Proof of Appointment of Authorized Signatory (PDF and JPEG format in maximum size of 1 MB)
  - Photograph of Authorized Signatory (JPEG format in maximum size of 100 KB)
  - 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 format in maximum size of 1 MB)
2. The verification of data using Digital signature is mandatory for granting Provisional Registration in GST. However enrolment and data migration can be completed without Digital signature but it should be validated with Dsc at a later stage to get Provisional Registration.

3. The dealers may use the existing DSC. The other dealers can procure Class2 or 3 Digital signature through approved agencies at a nominal cost . Class2 DSC is enough for the purpose.
  4. Enrolment and migration is free of cost.
  5. All the registered dealers have to provide their own E-mail address and Mobile phone numbers. In future all the official communications will be through the Registered mobile phone and E-mail address of the dealers.
  6. In case of partnership firm all the partners may upload their personal details in the Promoter/ Partner Tab and one of them can be authorised signatory. If they want to nominate more than one authorised signatory they can do so but they have to mention the primary authorised signatory in the space provided.
  7. The details of Bank account maintained by the dealers for the purpose of Business is to be entered. Dealers may enter details of upto 10 Bank accounts maintained for the purpose of Business.
  8. The LT dealers may enter the details of services provided by them.
  9. in case the details submitted are incorrect the enrolment application is liable to be rejected.
  10. The provisional certificate will be available for viewing and download at the dashboard of the GST Common portal on the date on which GST come into force .
  11. Final Registration Certificate will be issued within 6 months from the date of GST roll out after verification of the documents
  12. The migrating dealer may kindly read the migration FAQ and User manual placed at [www.keralataxes.gov.in](http://www.keralataxes.gov.in) for more details on migration procedures and clarifications.
  13. Contact Help line no. 0124-4688999 for clarifications in English&Hindi.
- Use Helpline no. (to be given by District) for services in Malayalam.