HANDBOOK ON ENROLLMENT & MIGRATION OF EXISTING REGD. DEALERS

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 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.

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.

• 13. 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 the 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.

Click the tab names to know more details:

- Business Details

- Promoter/ Partners

- Authorized Signatory

- Principal Place of Business

- Additional Places of Business

- Goods & Services

- Bank Accounts

- Verification

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 jepg 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   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.

COMMISSIONER