How to Register for a GSTIN Online

- **Introduction**
  The Goods and Services Tax Identification Number (GSTIN) is a unique identifier required for businesses and entities to operate under the GST regime in India. Obtaining a GSTIN is a straightforward process that involves registering on the GST portal and providing the necessary documents.
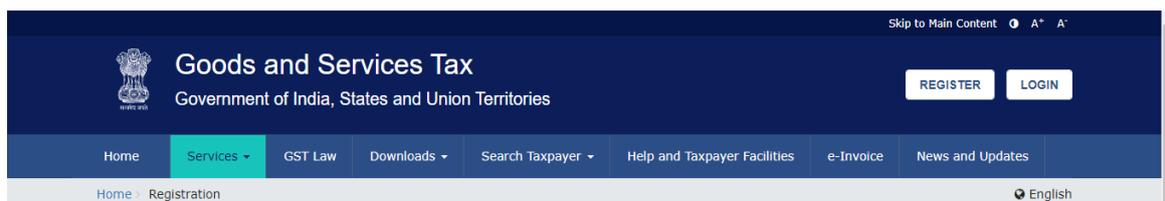
- **Required Documents**
  Before starting the registration process, ensure you have the following documents ready:
  1. **PAN Card**: Permanent Account Number of the business or entity.
  2. **Proof of Business Registration:** For companies, this could be a Certificate of Incorporation; for sole proprietorships, this could be a business registration certificate.
  3. **Identity and Address Proof of Promoters/Partners**:
     - Passport, Aadhaar Card, Voter ID, or Driving License
     - Address proof (Utility bill, Passport, etc.)
  4. **Address Proof of the Business**:
     - Ownership documents (if owned)
     - Rent agreement and No Objection Certificate (NOC) from the owner (if rented)
  5. **Bank Account Details**:
     - A copy of a cancelled cheque or bank statement
  6. **Digital Signature Certificate (DSC)**: For companies and LLPs, the application must be signed using a DSC.
  7. **Photograph**: Recent passport-sized photograph of the promoter/partners.

- **Steps to Register for GSTIN**

1. **Visit the GST Portal**
   - Go to the official GST portal: https://www.gst.gov.in/

   - Click the "**Registration**" button and then select "**New Registration**".

- Fill in the details such as:
  - Select "Taxpayer" under the 'I am a' drop-down menu.
  - State and District.
  - Name of the business.
  - PAN of the business.
  - Email Address and Mobile Number.
  - Click on "Proceed".
- You will receive OTPs on your registered mobile number and email ID. Enter these OTPs to verify.

- A **Temporary Reference Number** (TRN) will be generated and sent to your email and mobile.

2. Complete Part II of the Registration:

- Log in to the GST portal again.
- Select "**Temporary Reference Number** (TRN)" and enter the TRN generated.

- Complete the CAPTCHA and click on "Proceed".
- Enter the OTP received on your email and mobile.

- You will see that the status of the application is shown as drafts. Click on Edit icon

3. Fill in the Application Form:

This form has 10 sections such as:

i. Business Details

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	24/03/2020	09/03/2020	20%

Business Details · Promoter / Partners · Authorized Signatory · Authorized Representative · Principal Place of Business · Additional Places of Business · Goods and Services · State Specific Information · Aadhaar Authentication · Verification

Under the Business Details section, enter the trade name, business constitution and district.

Note: Trade name is completely different from the legal name of the business.

Moving on, select 'Yes/No' to opt-in or out of the composition scheme, against the field- "Option for Composition". Further, choose the type of registered person as manufacturers or service providers of work contract or any other person eligible for composition scheme.

Option For Composition ❶
Yes

Category of Registered Person*

☐ Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

☐ Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

☐ Any other supplier eligible for composition levy

☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

Next up, enter the date of commencement of business and date from which liability arises. Also, select 'Yes/No' for type of registration as a casual taxable person and if 'Yes' is chosen, then generate the challan by entering the details for advance tax payment as per the GST law for casual taxable persons.

Are you applying for registration as a casual taxable person? ❶
Yes

Period for which registration is required*
From DD/MM/YYYY   To DD/MM/YYYY

Estimated supplies and Estimated Net Tax Liability*

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	Enter Integrated Tax	Enter Integrated Tax
Central Tax	Enter Central Tax	Enter Central Tax
UT Tax/ State Tax	Enter UT Tax/ State Tax	Enter UT Tax/ State Tax
Cess	Enter CESS	Enter CESS

Warning! As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

GENERATE CHALLAN

Further, under the 'Reason to obtain registration, select the reason as 'Input service distributor' if that is the case, at this stage. Alternatively, many other options are available to choose from.

Select
Crossing the Threshold
Inter-State supply
Liability to pay as recipient of goods or services
Transfer / Succession of business
Death of the Proprietor
De-merger
Change in constitution of business
Merger /Amalgamation
E-Commerce Operator
Selling through e-Commerce portal
Voluntary Basis
Input Service Distributor only
Supplies on behalf of other taxable Person
SEZ Unit
SEZ Developer
Others
Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP

Range*
Select

Select   From DD/MM/YYYY   Date on which liability to register arises*   DD/MM/YYYY

Based on the selection made, enter details in the fields that appear. For example, if you select 'SEZ unit', then enter the name of the SEZ, designation of approving authority, approval order number, etc. and upload the supporting documents.

ii. **Promoter/Partners**: Under the tab, you may enter the details of up to 10 Promoters or Partners.

iii. **Authorized Signatory**: Enter details of the Authorised signatory similar to the details entered for promoters/partners.

iv. **Authorized Representative**: In case of GST practitioner, enter the enrollment ID and in case of authorised representative, enter basic details as asked.

v. **Principal Place of Business**: The taxpayer's principal place of business is the primary location within the state where he or she conducts business. It is usually the address where the company's books of accounts and documents are stored, as well as where the company's president or top management is based.

vi. **Additional Places of Business**: Similarly, add the additional places of business. Add at least one record to proceed.

vii. **Goods and Services**: Submit details of goods and services in the next tab along with the HSN codes or SAC for up to a maximum of 5 goods and 5 services on the top of your list.

Next, enter the Bank details of the taxpayer. Submission of bank accounts details has been made optional. If you do not report these details at the time of GST registration, then after GSTIN is granted, you will get a prompt upon logging in for the first time on the GST portal to file a non-core amendment application to submit the bank details.

viii. **State Specific Information**: Under the State Specific Information tab, enter the professional tax employee code number, PT registration certificate number and State Excise License number with the name holding the license. Click on 'SAVE & CONTINUE'.

ix. **Aadhaar Authentication**: Next, choose whether or not you are willing to do Aadhaar authentication.
Note that if the authorised signatory chose to go for aadhaar authentication, then physical verification of premise or site will not be required to be done by the officer, except in specific cases. In such cases, the ARN will be generated right after that is complete.

x.   **Verification**: Once all the details are filled in go to the Verification page. Tick on the declaration and submit the application using any of the following ways:

Companies and LLPs must submit application using DSC
Using e-Sign – OTP will be sent to Aadhaar registered number
Using EVC – OTP will be sent to the registered mobile

4. Application Reference Number (ARN):

A message is displayed on successful application and Application Reference Number (ARN) is sent to registered email and mobile.

You can check the ARN status for your registration by entering the ARN in GST Portal.

5. GSTIN Allotment

The application will be processed by the GST officer. If everything is in order, the GSTIN will be issued within 7 working days. You will receive an intimation on your registered email and mobile number.