



सत्यमेव जयते



# GST

## (Goods and Services Tax)





# CENTRAL BOARD OF EXCISE & CUSTOMS



## PRESENTATION PLAN

- ✓ **Concept of GST**
- ✓ **Registration**
- ✓ **Migration – Enrollment & Workflow**



[www.cbec.gov.in](http://www.cbec.gov.in)

[www.aces.gov.in](http://www.aces.gov.in)



# CENTRAL BOARD OF EXCISE & CUSTOMS



## INCIDENCE OF TAXATION

✓ Presently -

✓ **State V.A.T.** follows the *destination – based principle of taxation*

✓ **Central taxation** follows the *origin - based principle of taxation*

✓ **GST** would follow the *destination – based principle of taxation*



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Taxes proposed to be subsumed under GST

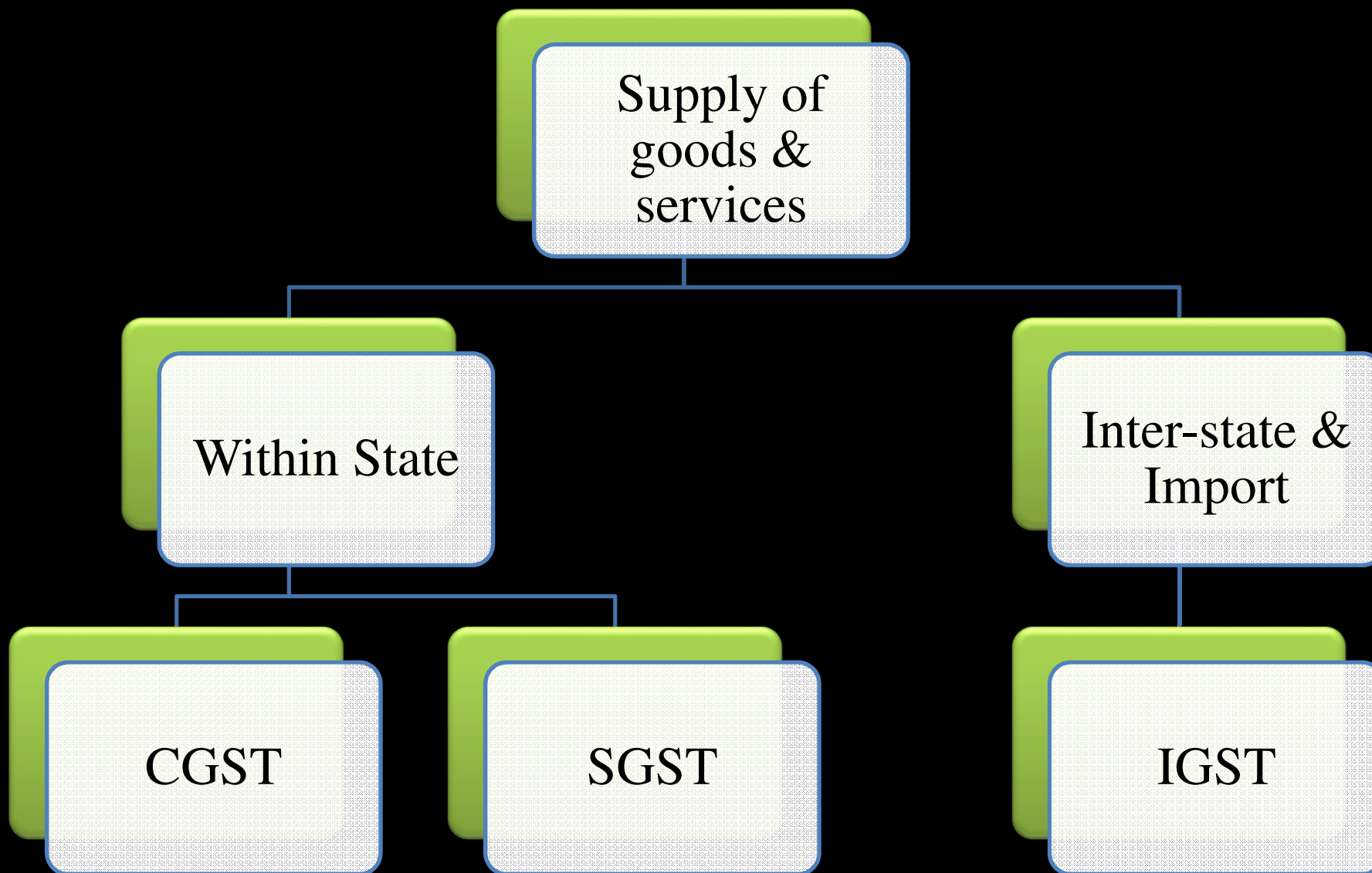
### CENTRAL TAXES

- Excise duty.
- Additional Excise Duty.
- Service tax.
- CVD (Counter Veiling Duty).
- SAD (Special Additional Duty).
- Central Cesses & Surcharges.

### STATE TAXES

- VAT.
- CST.
- Entertainment Tax.
- Luxury tax.
- Tax on Lottery, betting, gambling.
- Entry tax.
- Purchase tax
- State Surcharges & Cesses.

# Applicability of GST



# How GST works ? Inter-State Purchase & Local sale

**DELHI**



**DIMAPUR / KOHIMA**



**Purchase: Rs.20,000**  
**IGST (20%): Rs.4000**

**ITC**  
**Rs.4000**

# How GST works ? Inter-State Purchase & Local sale

**DELHI**



**DIMAPUR / KOHIMA**



**ITC  
Rs.4000**

**CGST (10%): Rs.2200**  
**SGST (10%): Rs.2200**  
**TOTAL= Rs.4400**

**Sold: Rs.22,000**



# How GST works ? Inter-State Purchase & Local sale

**DELHI**



**DIMAPUR / KOHIMA**



**ITC  
(-)Rs.4000**

CGST (10%): Rs.2200  
SGST (10%): Rs.2200  
**TOTAL= Rs.4400**

**Sold: Rs.22,000**



**Online /  
Cash**

**Balance:  
Rs.400**





# Returns for Taxpayers

## GSTR 3: The Consolidated Monthly Return



Hi, I am Mukesh & I own an automobile workshop.

I file **GSTR 1** for spare parts & services I supply to various customers.

I file **GSTR 2** for all the spare parts I receive from various automobile companies.

I file **GSTR 3**, *on the basis of GSTR 1 & GSTR 2* so my tax liability during the month is calculated while filing of **GSTR 3**.

# Returns for Taxpayers

## GSTR 3: The Consolidated Monthly Return



Hi, I am Veena & I run a boutique.

I file **GSTR 1** for all the stitched garments I supply to my clients.

I file **GSTR 2** for dress material such as fabric, borders, & buttons I buy from various whole sale merchants

I file **GSTR 3**, *on the basis of GSTR 1 & GSTR 2* so my tax liability during the month is calculated while filing of **GSTR 3**.



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Pre-requisites for Registration

**Permanent Account Number (PAN)** issued under the Income Tax Act, 1961 is necessary in order to be eligible for registration. [Section 23 (4)]



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – **What**, Why, Who, When, Where

- Obtaining a GST registration number
- Commonly called the **GSTIN**
- PAN-based
- State-specific

### Format of GSTIN

22 AAAAAA0000A 1 Z 5



State Code



Permanent Account Number (PAN)



Entity number of Alphabet Check sum  
the same PAN 'Z' by digit  
holder in a state default



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, **Why**, Who, When, Where

✓ **Legally recognized**  
as supplier of goods & services



✓ **Avail benefits of tax credits**  
Seamless flow from Supplier to Recipient /  
Invoice matching-Transparency & Accountability



✓ **Proper accounting of taxes**



✓ **Single point access** — Registration,  
filing of return, payment of tax (single challan),  
claiming credit/refund, etc.



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, **Why**, Who, When, Where

✓ Reduction in multiple Tax  
Simpler Tax System



✓ Mitigate cascading/double taxation



✓ Uniform tax rate & uniform all India price

✓ Accountability & transparency



✓ Reduction in compliance cost  
& Less record keeping



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, Why, **Who**, When, Where

✓ Any / all types of entities carrying out supply of:



- Goods
- Services
- Both Goods & Services



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# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, Why, Who, **When**, Where

- **Annual turnover** > **10 Lakhs** for Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, & Uttarakhand
- **Annual turnover** > **20 Lakhs** for all other States & UTs





# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, Why, **Who**, When, Where

**Supplies > INR 20L**  
**(10L for some states)**

**Suppliers making  
inter-state supply**

- **Casual / Non-resident taxable persons**
- **UN Bodies**
- **Embassies**
- **Other Notified Person (e.g. Government Departments)**
- **Anyone liable for reverse charge**
- **Tax Deductors / Tax Collectors under GST**
- **Input Service Distributors (ISD)**
- **E-Commerce Operators**
- **Agent for registered principal**



# CENTRAL BOARD OF EXCISE & CUSTOMS



## What is the Composition Scheme?



- For small taxpayers whose aggregate annual turnover (PAN-based) does not exceed INR 50 lakhs
- GST will be % of turnover (*not less than 2.5% for manufacturers & not less than 1% in other cases*)



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Composition Scheme – Conditions/Restrictions

Turnover not  
exceeding INR 50L

No interstate supply

Only for goods and  
manufacturers in  
selective cases

No Input Tax Credit

E-commerce  
operators or service  
providers



# CENTRAL BOARD OF EXCISE & CUSTOMS



## Registration – What, Why, Who, When, **Where**

Where can I register under GST? Is online registration mandatory?

▪ [www.gst.gov.in](https://www.gst.gov.in)

▪ **Must be taken online**

Goods & Service Tax (GST) X

← → ↻ <https://www.gst.gov.in> ☆

Apps For quick access, place your bookmarks here on the bookmarks bar. Import bookmarks now...

Goods and Services Tax

**Get Ready for GST**

Existing Taxpayers of VAT, Service Tax, Central Excise

- Enroll yourself for smooth transition to GST
- Your provisional ID will come from your tax officer
- Update profile information and upload documents
- Enrolment is being taken up in a staggered manner

[Click here for Enrolment Schedule for your state](#)

Already enrolled? [Click Existing User Login](#)

[NEW USER LOGIN](#) [EXISTING USER LOGIN](#)

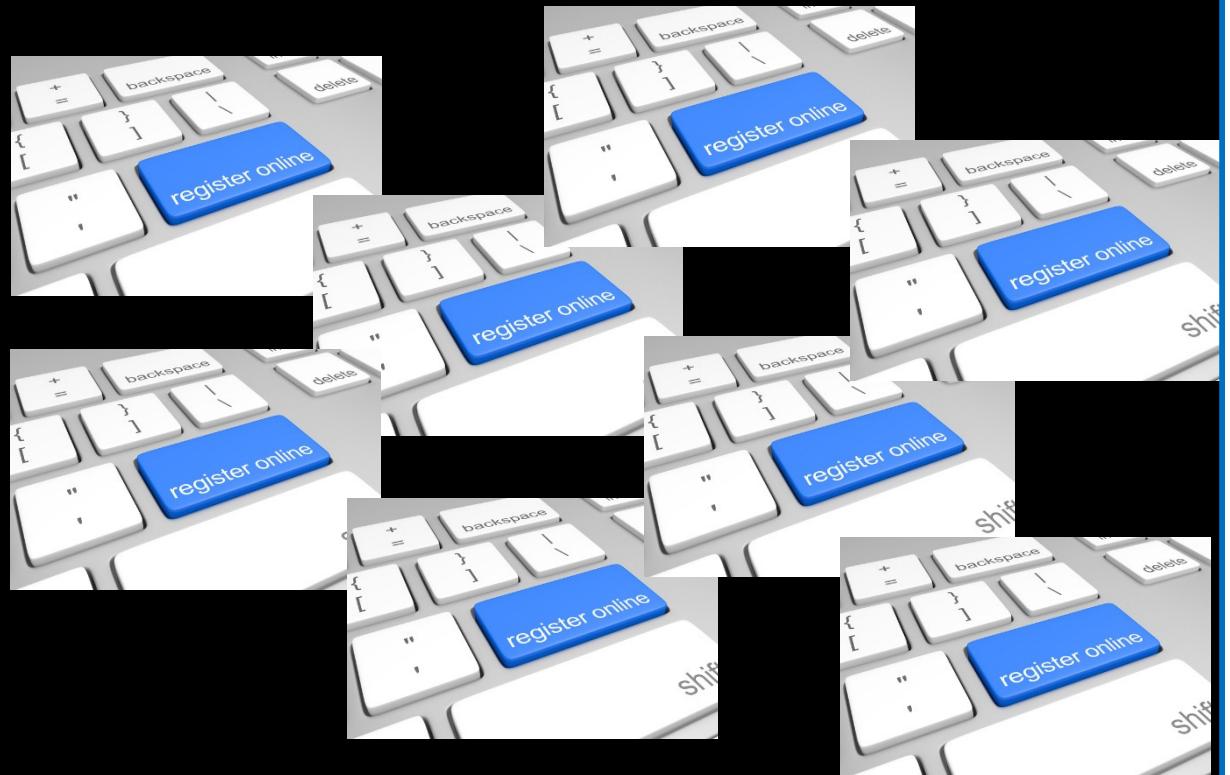


# CENTRAL BOARD OF EXCISE & CUSTOMS



## Can a single entity have multiple registrations?

- If yes, under what conditions
- If no, why not?





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CENTRAL BOARD OF EXCISE & CUSTOMS



# GST

# Migration



[www.cbec.gov.in](http://www.cbec.gov.in)

[www.aces.gov.in](http://www.aces.gov.in)

# Data and Documents Required for Enrolment

## Filling the form GST-REG-20

### Mandatory data / Documents

<b>BUSINESS DETAIL</b>	1. Registration certificate 2. Partnership deed (if applicable)	PDF/JPEG(1MB)
<b>PROMOTERS/ PARTNERS</b>	Photograph (for each)	JPEG(100KB)
<b>AUTHORISED SIGNATORY</b>	1.Proof of appointment 2.Photo	PDF/JPEG(1MB) JPEG(100KB)
<b>PRINCIPAL / ADDITIONAL PLACES OF BUSINESS</b>	Address proof (for each)	PDF/JPEG(1MB)
<b>BANK ACCOUNTS</b>	Statement/First page (for each)	PDF/JPEG(1MB)



# CENTRAL BOARD OF EXCISE & CUSTOMS



- ✓ Migration of all existing Central Excise / Service Tax / VAT / CST assesses have already started.
- ✓ To migrate to GST, existing assesseees are being provided a **Provisional ID** and **Password**.



[www.cbec.gov.in](http://www.cbec.gov.in)

[www.aces.gov.in](http://www.aces.gov.in)





# CENTRAL BOARD OF EXCISE & CUSTOMS



## Taxpayers registered in VAT & Central Excise:

- State authorities communicate the provisional ID and password.

## Taxpayers registered in Service Tax:

- Provisional ID and password is communicated in ACES portal.
- Provisional IDs would be issued to **only those assesseses who have a valid PAN** associated with their registration.



# CENTRAL BOARD OF EXCISE & CUSTOMS



- ✓ For cases having **multiple CE / ST registrations on the same PAN in a State**, only 1 Provisional ID would be issued for the 1st registration in alphabetical order.
  - *Assessee can add the remaining registrations as additional place of business while filling up the details in GSTN portal.*
- ✓ For **Centralized Registration (ST)**, provisional IDs and passwords for each State are being issued.
- ✓ For **ISD**, they have to register after the appointed day only.



# CENTRAL BOARD OF EXCISE & CUSTOMS



## PLEASE NOTE

*In case your Central Excise or Service Tax registration does not have a valid Income Tax PAN number, you need to obtain the PAN number and update your registration details on to ACES portal before you can be migrated to GST.*



[www.cbec.gov.in](http://www.cbec.gov.in)


[www.aces.gov.in](http://www.aces.gov.in)

## Note on Login Credentials


1. In some cases, your login credentials may have been shared through State VAT authorities. If you have completed the enrollment process using these credentials, **you do not need to repeat the process**
1. In some cases, your ID and Password may still be awaited from GSTN.

**For assistance, contact CBEC MITRA**

Toll Free

 **1800 1200 232**

Email

 **[cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in)**

# GSTN Enrollment Process

1



Taxpayer obtains  
GSTN login id and  
password from

[aces.gov.in](http://aces.gov.in)



2



Taxpayer completes  
enrollment process on

[gst.gov.in](http://gst.gov.in)

3



Taxpayer obtains  
provisional GSTIN on  
appointed date

# Obtaining credentials

## Step 1: Go to [gst.gov.in](http://gst.gov.in) and click on “New User Login”

[Skip to Main Content](#) A+ A-



Goods and Services Tax

### Get Ready for GST

Existing Taxpayers of VAT, Service Tax, Central Excise

- Enroll yourself for smooth transition to GST
- Your provisional ID will come from your tax officer
- Update profile information and upload documents
- Enrolment is being taken up in a staggered manner

[Click here for Enrolment Schedule for your state](#)

Already enrolled? [Click Existing User Login](#)

[NEW USER LOGIN](#)

[EXISTING USER LOGIN](#)

# Obtaining credentials

## Step 2: Read, select checkbox and hit “Continue”

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[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.**

# Obtaining credentials

## Step 3: Enter Provisional ID and Password received in ACES website

Skip to Main Content A+ A-

 Goods and Services Tax Login

Home > Login

Login

\* Indicates Mandatory Fields

Provisional ID (as provided by Tax Authority)\*

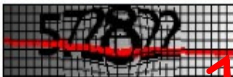
Enter Provisional ID

Password (as provided by Tax Authority)\*

Enter password

Type the characters you see in the image below\*

Enter Characters shown below



**PROVISIONAL ID**

**PASSWORD**

**Input Characters in Image**

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

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



# Obtaining credentials

## Step 4: Enter valid email address and mobile number

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[Home](#) > Create Username



Kindly provide the below information to proceed

• Indicates Mandatory Fields

**i** 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**

Email Address\*

Mobile Number\*

**E-Mail address**

**Mobile no.**

# Obtaining credentials

## Step 5: Verify email and mobile number using OTP

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[Home](#) > Create Username



### OTP Verification

• Indicates Mandatory Fields

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

Email OTP •

Mobile OTP •

CONTINUE

RESEND OTP

OTP from E-Mail

OTP from Mobile

# Obtaining credentials

## Step 6: Select Username and Password for subsequent Login

Goods and Services Tax [Skip to Main Content](#) A+ A- [Login](#)

Home > Create Uername

Provisional ID Verification  OTP Verification  **New Credentials**  Security Questions

Kindly provide the below information to proceed

**Set New User ID**

New Uername\*

\* Indicates Mandatory Fields

**Set New Password**

ⓘ You are required to choose a New Uername. Uername 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\*

ⓘ 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-confirm Password\*

**CONTINUE**

- Upper Case
- Number
- Symbol
- Min Length

# Obtaining credentials

## Step 7: Answer security questions to help with password reset



[Home](#) > [Create Username](#)



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

**Security Question to retrieve your password, if you forgot**

# Obtaining credentials

## Step 9: Login using your newly created ID and Password

[Skip to Main Content](#) A+ A-



Goods and Services Tax

[Login](#)

[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

Newly created User ID

Newly created password

# Obtaining credentials

## Step 10: Complete the enrollment form, upload documents

Skip to Main Content A+ A-



### Goods and Services Tax

BALASUBRAMANIAM SA

Dashboard ▾

Help ▾

Dashboard ▣ Enrolment ▣ Business Details

### Business details

Application Type	Provisional ID	Last Modified	Profile
Enrolment	33BFEPS7655P1ZN	24/01/2017	100%

Business Details	Promoters / Partners	Authorized Signatory	Principal Place of Business	Additional Place of Business	Goods & Services	Bank Accounts	Verification
------------------	----------------------	----------------------	-----------------------------	------------------------------	------------------	---------------	--------------

indicates mandatory fields

#### Details of your Business

Legal Name of Business (as per PAN)

BALASUBRAMANIAM SATHISHKUMAR

Legal Name of Business (as per current tax Act)

BALASUBRAMANIAM SATHISHKUMAR

PAN of the Business

BFEPS7655P

Trade Name

Constitution of Business

# Obtaining credentials

## Step 10: Complete the enrollment form, upload documents

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

Type	Registration No	Date of Registration	Actions
Central Sales Tax Registration Number	33902002792	09/03/2010	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>
TIN under Value Added Tax	33902002792	09/03/2010	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>

Registration Type:  Registration No.:  Date of Registration:


If others, please specify

**Registration Type**

**Registration No.**

**Add more**

### Document Upload



**Upload document  
(Registration Certificate)  
(Partnership Deed)**



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# CENTRAL BOARD OF EXCISE & CUSTOMS



Business Details

Promoters / Partners

Authorized Signatory

Principal Place of Business

Additional Place of Business

Goods & Services

Bank Accounts

Verification

## Details of Proprietor

### Personal Information

First Name

BALASUBRAMANIAM

Middle Name

Enter the Middle Name

Last Name

SATHISHKUMAR

Name of Father/Husband

First Name

BALASUBRAMANIAM

Middle Name

Enter the Middle

Date of Birth

03/12/1965

Mobile Number

+91 867562

Gender



Male



Female



Others

Telephone Number

STD

Enter Telephone Number

### Identity Information

Designation

PROPRIETOR

Permanent Account Number (PAN)

BFEPS7655P

Are you a citizen of india?



Yes

Passport Number

Enter the Passport Number

Aadhaar Number

542350391927

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

If Aadhar no. Provided here (other than companied/LLP), you can use e-Sign without requiring Digital Signature





# CENTRAL BOARD OF EXCISE & CUSTOMS



<input checked="" type="checkbox"/> Business Details	<input checked="" type="checkbox"/> Promoters / Partners	<input type="checkbox"/> Authorized Signatory	<input type="checkbox"/> Authorized Representative	<input type="checkbox"/> Principal Place of Business	<input type="checkbox"/> Additional Place of Business	<input type="checkbox"/> Goods and Services	<input type="checkbox"/> Bank Accounts	<input type="checkbox"/> State Specific Info	<input type="checkbox"/> Verification
--	--	---	--	--	---	---	--	--	---------------------------------------

• Indicates Mandatory Fields

## Authorized Signatory

Primary Authorized Signatory

Don't forget to mark your Primary Authorised Signatory!

### Personal Information

First Name • <input type="text" value="Enter First Name"/>	Middle Name <input type="text" value="Enter Middle Name"/>	Last Name <input type="text" value="Enter Last Name"/>
First Name • <input type="text" value="Enter First Name"/>	Middle Name <input type="text" value="Enter Middle Name"/>	Last Name <input type="text" value="Enter 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 (with STD Code) <input type="text" value="STD Code"/> <input type="text" value="Enter Telephone Number"/>	Fax Number (with STD Code) <input type="text" value="STD Code"/> <input type="text" value="Enter Fax Number"/>

### Identity Information

Designation • <input type="text" value="Enter the Designation"/>	Director Identification Number • <input type="text" value="Enter Director Identification Number"/>	Permanent Account Number (PAN) • <input type="text" value="Enter Permanent Account Number (PAN)"/>
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# CENTRAL BOARD OF EXCISE & CUSTOMS



## Document Upload



Photograph

DELETE

Proof of Authorized Signatory is not required for proprietor who is also an authorized signatory.

Proof of appointment of Authorized Signatory

Select

File with PDF or JPEG format is only allowed

Maximum file size for upload is 1 MB

Browse... No file selected.

**Upload document  
(Photo / Proof of  
appointment)**

**You can add up to 10 Authorised Signatories**

BACK

SHOW LIST

ADD NEW

SAVE & CONTINUE



# CENTRAL BOARD OF EXCISE & CUSTOMS



Business Details

Promoters /  
Partners

Authorized  
Signatory

Principal Place of  
Business

Additional Place of  
Business

Goods & Services

Bank Accounts

Verification

## DETAILS OF PRINCIPAL PLACE OF BUSINESS

indicates mandatory fields

### Details of Principal Place of Business

#### Address

Building No. / Flat No.

1

Name of the Premise / Building

NA

Floor No.

Enter Floor No.

Road / Street

SOWDAMBIKA NAGAR, ANGAPPA SCHOOL

Locality / Village

KOUNDAMPALAYAM ROAD, EDAYARPALAY.

State

Tamil Nadu

District

Coimbatore

PIN Code

641025



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# CENTRAL BOARD OF EXCISE & CUSTOMS



Business Details

Promoters /  
Partners

Authorized  
Signatory

Principal Place of  
Business

Additional Place of  
Business

Goods & Services

Bank Accounts

Verification

Details of Additional Places of your Business

No Records Added

**You can add up to 500 additional place of business**

BACK

ADD NEW

CONTINUE



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# CENTRAL BOARD OF EXCISE & CUSTOMS



Business Details	Promoters / Partners	Authorized Signatory	Principal Place of Business	Additional Place of Business	Goods & Services	Bank Accounts	Verification
------------------	----------------------	----------------------	-----------------------------	------------------------------	------------------	---------------	--------------

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

### List of Goods

**Goods**

**Services**

Sl No	HSN Code	Description of Goods	Action
1	84851000	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER SHIPR OR BOATR PROPELLERS AND BLADES THEREFOR	DELETE

BACK

SAVE & CONTINUE



# CENTRAL BOARD OF EXCISE & CUSTOMS



- Business Details ✓
- Promoters / Partners ✓
- Authorized Signatory ✓
- Authorized Representative ✓
- Principal Place of Business ✓
- Additional Place of Business ✓
- Goods and Services
- Bank Accounts
- State Specific Info
- Verification

Goods Services

## Details of Goods / Commodities Supplied by the Business

Please specify top 5 goods / commodities supplied by you

SEARCH

### List of Goods

SI No	HSN Code	Description of Goods	Action
1	85164000	Electric Smoothing Irons	
2	85163300	Hand Drying Apparatus	
3	85167200	Nova Oven Toasters	
4	85168000	Electric Heating Resistors	
5	85167910	Electro Thermic Fluid Heater	

**Please specify Top 5 goods & Top 5 commodities only**

BACK

SAVE & CONTINUE



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# CENTRAL BOARD OF EXCISE & CUSTOMS



Business Details	Promoters / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Info	Verification
------------------	----------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	---------------------	--------------

• Indicates Mandatory Fields

## Bank Accounts Maintained By You For Conducting Business

Total Number of Bank Accounts •

Account Number •

Type of Account •

Enter Bank IFSC •

Don't know your IFSC?

[Click here to find your bank.](#)

**You can add up to 10 business bank accounts**

## Document Upload

Please scan opening page of Bank Passbook / Statement containing Bank Account Number of <Account Number>, Address of Branch, Address of Account holder and few transaction details

No file chosen

File with PDF and JPEG formats is only allowed.

Maximum file size for upload is 1 MB.

**Upload document  
(Passbook First page)  
(Statement)**



# Obtaining credentials

## Step 11: Verify the form and submit

• 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.

Submit the form without e-sign or DSC at present.

Authorized Signatory\*

Place\*

With E-Signature

With DSC

Designation

Date\*

Manager

16/12/2016

BACK

SUBMIT WITH DSC

SUBMIT WITH E-SIGNATURE

SUBMIT\*



# Obtaining credentials

## Step 10: Complete the enrollment form, upload documents

The screenshot shows the Goods and Services Tax portal dashboard. At the top right, there are links for "Skip to Main Content", "A+", and "A-". The user's name "UMESH SINGH" is displayed. The main navigation menu includes "Dashboard" and "Help". Below this, three menu items are highlighted with red boxes: "Provisional ID Enrolment", "My Saved application", and "Register/ Update DSC".

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

Below the table is a progress bar with eight steps:

- Business Details ✓
- Promoter / Partners ✓
- Authorized signatory ✓
- Principal Place of Business ✓
- Additional place of business ✓
- Goods & Services
- Bank Accounts ✓
- Verification

**My Saved application**

**Register/Update DSC**

# Digital Signature Certificate (DSC)



- It is the digital equivalent to a normal hand written signature
- Mandatory for Companies & LLPs
  
- Get DSC (*normally in Dongle*) from certified vendors
- Click “*Register/Update DSC*”
- Download & install “*EmSigner*” from above link
- Register your DSC
- Submit form with DSC

## E-Signature



An online electronic service that allows an Aadhar holder to digitally sign a document.

- Aadhar number to be entered while filling “*Proprietor/Authorized Signatory*” particulars.
- To submit form, click “*Submit with E-Signature*”
- **OTP** will be sent to **Mobile no.** given while applying for Aadhar.
- If mobile no. is different, **visit UIDAI website** & update mobile no.

## Obtaining credentials

Upon successful submission, Application Reference Number (ARN) is received through email and SMS



The screenshot shows a web application interface. At the top, there is a navigation bar with 'Dashboard' and 'Help' menus. Below the navigation bar, a breadcrumb trail reads 'Dashboard > Enrolment > Acknowledgement'. The main content area displays a success message: a green checkmark icon followed by the word 'SUCCESS', the text 'Thank you for submission.', and a note stating 'System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes'.

## GSTN Portal Help

For any assistance with GSTN Common Portal, contact GSTN helpdesk:

- 0124-4688999      [helpdesk@gst.gov.in](mailto:helpdesk@gst.gov.in)
- <http://tutorial.gst.gov.in>
- <http://tutorial.gst.gov.in/video/>
- <https://www.gst.gov.in/help/faq/>

# Central Excise & Service Tax, Shillong Help

## **GST MIGRATION SEVA KENDRA LAUNCHED**

<b>At Shillong</b>	<b>At Nagaon</b>
<b>Shri P.K Sen Superintendent (AE) (M) +91 9436102636</b>	<b>Shri P. Saikia Superintendent (Tech) (M) +91 94350 19142</b>

**[techshillong@rediffmail.com](mailto:techshillong@rediffmail.com)**

Offer assistance in filling up the Application Form and uploading the required documents for enrolment in  
GST Portal

# GSTN Enrollment Process

1



Taxpayer obtains  
GSTN login id and  
password from

[aces.gov.in](http://aces.gov.in)

2



Taxpayer completes  
enrollment process on

[gst.gov.in](http://gst.gov.in)

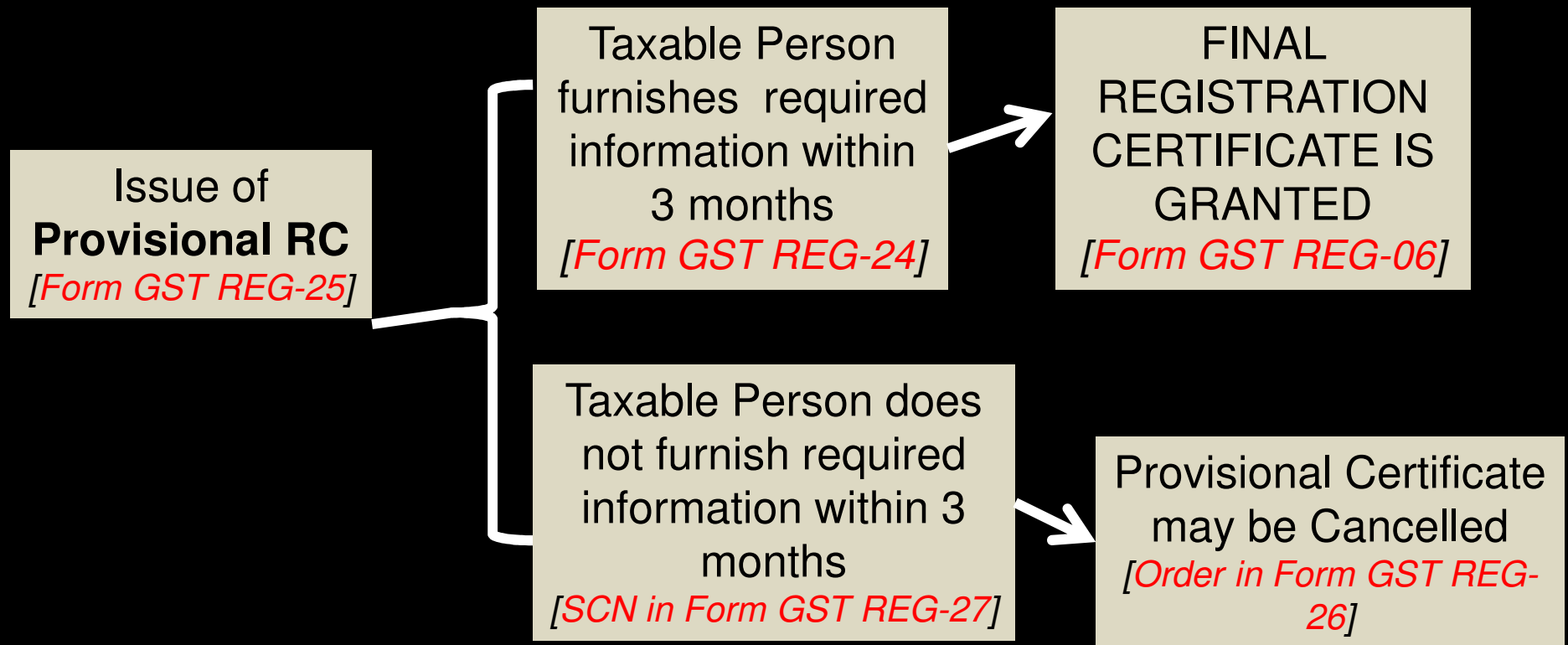
3



Taxpayer obtains  
provisional GSTIN  
**on appointed date**

# MIGRATION : ON APPOINTED DAY

[Section 166 of revised GST Law read with Rule 16 of GST Registration Rules]







सत्यमेव जयते

# CENTRAL BOARD OF EXCISE & CUSTOMS



# *Thank you*



[www.cbec.gov.in](http://www.cbec.gov.in)

[www.aces.gov.in](http://www.aces.gov.in)

# Question and Answer Session – Post It

