Office of the Commissioner of Taxes
Nagaland: Dimapur

Guide to Enrolment under GST

Pre-Requisites for Enrolment under GST

i) Provisional ID & Password received from State/ Central Tax Authority

ii) Valid Mobile No & E-mail Address

iii) Bank Details: Account Number, Bank Name, IFSC Code

iv) **Documents** :

S.No.	Documents	File Format	Max Size
1.	Proof of Constitution of Business • In case of Partnership firm: Partnership Deed of the Firm • In case of Others: Registration Certificate of the Business Entity	PDF or JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory	PDF/JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Proof of Principal place of Business	PDF/JPEG	1 MB
6.	Opening page of Bank Passbook/ Statement containing Bank Account Number ,Address of Account holder and few transaction details	PDF/JPEG	1 MB

Important points to note:

• Username should be of 8-15 characters, comprising 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.

• Enter your own e-mail address and mobile number if you are the Primary Authorized Signatory. All future correspondences from the GST 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.

• Only signed Enrolment Applications by means of **e-Sign /DSC** shall be considered for issue of **Final Registration Certificate**

• Electronically signing the Enrolment Application using DSC(Digital Signature Certificate)is mandatory for Companies,Foreign Companies,Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs).

• E-Sign stands for **Electronic Signature**. E-Sign is an online electronic signature service that allows an Aadhaar holder to digitally sign a document.

Steps for Enrolment under GST:

For *Enrolment* under GST, all existing dealer having *valid PAN* shall be given a *Provisional user ID* and *Password* by the State Tax Authority .

a) Creation of New User ID & Password using Provisional user ID & Password

1. From Browser, Open the URL www.gst.gov.in . The GST Home page is displayed.
2. Click the **NEW USER LOGIN** button.
3. The Declaration page is displayed. Select the checkbox for declaration and click the **CONTINUE** button.
4. The **Login** page is displayed. Type the **Provisional ID & Password** received from the Tax Authority . Enter the captcha text as shown in the screen & click **LOGIN** button.
5. The Provisional ID Verification page is displayed. Enter your **E-mail Address & Mobile Number.** (There shall be two One time Password (OTPs) which will be sent to your specified e-mail address and mobile number. Both OTPs are required for the verification.OTP is valid for 10 minutes)
6. Click the **CONTINUE** button.
7. The OTP Verification page is displayed. In the **Email OTP** field, enter the OTP you received in your e-mail
8. In the **Mobile OTP** field, enter the OTP you received on your mobile phone.
9. Click the **CONTINUE** button.
10. The New Credentials page is displayed. Enter a New **Username** & a **New Password** of your choice
11. In the **Re-confirm Password** field, reenter the password & Click the **CONTINUE** button.
12. The Security Questions page is displayed. For each of the five security question, enter the answers. (In case you forget your password, these security questions will be required to retrieve your password)
13. Click the **SUBMIT** button.

The message "**Username and password have been successfully created. Kindly login using these credentials**" is displayed. These newly created User id & Password need to be used to access the services under the GST Portal

b) Login using New User id & Password and Proceed for Enrolment:

1. Enter the newly created **Username** & **Password** in the respective fields
2. Type the captcha text as shown on the screen & Click the **LOGIN** button.
3. The Welcome page is displayed. Click the **CONTINUE** button. Dashboard is displayed.

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.

i) Business Details: (This tab is selected by default)

Following details are auto-populated in the application based on existing VAT data which cannot be edited .
1) Legal Name of Business (as per PAN) 2) Legal Name of Business (as per current tax Act)
3) PAN 4) State 5) Ward/Circle/Sector

- Enter all the Business Details
- Upload the appropriate document for **Proof of Constitution of Business**
- Click the **SAVE & CONTINUE** button.

ii) **Promoter/Partner (**This tab is for entering details of the stakeholders chosen in the Constitution of Business part)

- Enter the Promoter /Partner details (In case of Partnership, enter all the Partner details)
- Upload the photograph of the stakeholder (Proprietor, Partners etc)
- Select the **Also authorized Signatory** option if the stakeholder himself/herself is also the authorized signatory
- Click the **SAVE & CONTINUE** button.

iii) **Authorized Signatory:**

- Select the checkbox for **Primary Authorized Signatory** if you are the primary Authorized Signatory
- Enter all the details of the Authorized Signatory
- Upload the appropriate document for the **Proof of Appointment of Authorised Signatory**
- Upload the Photograph of **Authorized Signatory**
- Click the **SAVE & CONTINUE** button.

Iv) **Principal place of Business:**

- Enter details of the Principal place of business
- Upload the appropriate document for the **Proof of Principal Place of Business**
- Select the checkbox for **Nature of Business Activity being carried out at the premises**
- Click the **SAVE & CONTINUE** button.

v) **Additional Place of Business:**

- . Enter the details similarly like Principal Place of Business Details given above.
- Click the **SAVE & CONTINUE** button.

vi) **Goods & Services (The details of the goods & Services supplied by the business)**

- **Under "Goods " option,**
  a. Enter the name or the HSN Code of the goods in the **Search HSN Chapter by Name or Code** field.
     Alternatively, enter the HSN Code in the Search HSN Code field.
  b. Click the **SAVE & CONTINUE** button.

vii) **Bank Accounts:**

- Enter the Bank Account details like Account Number, Type of Account,IFSC Code
- Upload the **Supporting Documents**
- Click the **SAVE & CONTINUE** button.

Viii) **Verification:**

- Select the **Verification** checkbox.
- In the **Authorized Signatory** drop-down list, select the name of the authorized signatory.
- Enter date & Place
- Click the **SUBMIT** button to submit the Enrolment Application ***provisionally***
  or Click the **SUBMIT WITH E-SUGNATURE option if you have e-Signature**
  or Click the **SUBMIT WITH DSC** button if you have DSC

On submission , Application Reference Number (ARN) is generated and the acknowledgement will be sent to the registered e-mail address and mobile number within 15 minutes