

**Facility of enrolment for supply of goods through e-commerce operators by  
GST un-registered suppliers**

12/10/2023

1. In terms of the recent amendments to the Act and the rules and notification number 34/2023 dated 31.07.2023, persons supplying goods through e-commerce operators shall be exempt from mandatory registration under the CGST Act even if they supply goods through e-commerce operators (ECO) if they satisfy the following conditions:
  - a) such person is engaged in the supply of goods through the ECO and such supplies are made only in one State/UT,
  - b) such person does not make any inter-state supply,
  - c) the said person has a Permanent Account Number (PAN) under the Income Tax Act, 1961,
  - d) such persons shall declare his PAN (which shall be validated) on the common portal (i.e. GST Portal) along with the address of his place of business and the name of the State/UT or Union territory before making such supplies,
  - e) such person has been granted an enrolment number on the common portal upon validation of his PAN before which he shall not make any such supply through any ECO.
2. GSTN has developed the necessary functionality for enrolment of unregistered persons and the same is available on the portal. Accordingly, unregistered person desirous of enrolling on the GST portal for making supplies of goods through ECOs in any one State/UT are hereby advised to follow the path/procedure specified below:
  - a) Visit the GST Portal at <https://www.gst.gov.in/> and click the GST Portal link
  - b) Select the "User Services" Tab and choose "Generate User Id for Unregistered Applicant"
  - c) Click "Yes" on the Warning window which asks you to Continue
  - d) Check the "To apply as a supplier to e commerce operators" box
  - e) Proceed to fill the Form that opens on your screen
  - f) Upon successful validation of your PAN the enrolment number will be generated by the portal.

Thanking you,  
Team GSTN