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GST System Project: FAQs: Registration as Tax Deductor or Tax Collector

Goods and Services Tax Network

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Authorized by	Snigdha Tayal

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Revision History

Version	Date	Author	Reviewer	Approver	Comments
0.01	13/06/2017	Tanmay Sahay	Snigdha Tayal		Initial Draft
1.0	16/06/2017	Tanmay Sahay	Deepika Dhawan	Snigdha Tayal	Delivered to GSTN

Table of Contents

1. Introduction

1.1 Scope of the document

This document covers the FAQs for when a Taxpayer wants to register as a Tax Deductor or Tax Collector under the provisions of the GST Acts.

1.2 Purpose of the document

This document will be hosted on the Help section of the GST System Portal, in HTML format. The document will help the users of the GST System Portal to understand and easily use the GST System Portal.

1.3 Intended Audience for this document

This document is intended for use by the GST Services team for validation of content and for Infosys Training team to design HTML based user manual.

2. Registration as Tax Deductor or Tax Collector

2.1 Who needs to register under GST as a TDS ?

TDS stands for Tax Deducted at Source (TDS). All Governments, Government undertakings, Local Authorities and other notified entities making contractual payments in excess of INR 2.5 Lakhs to suppliers need to register as a TDS under GST. In the GST regime, while making such a payment in excess of INR 2.5 Lakhs, the concerned Governments, Government undertakings, Local Authorities and other notified entities needs to deduct 1% under CGST Act and 1% under SGST Act; In case of inter-state transactions, 2% (under IGST Act) of the total payable amount and remit it into the appropriate GST account. Credit of such GST payments will be given to the suppliers.

2.2 Who needs to register under GST as a TCS?

TCS stands for Tax Collected at source. In the GST regime, every e-commerce operator needs to collect 1% under CGST Act and 1% under SGST Act; In case of inter-state transactions, 2% (under IGST Act) on the net values of taxable supplies made through the e-commerce operator.

2.3 How can register as TDS or TCS?

The Registration Application for Tax Deductor/Tax Collector can be filed by the applicant directly by themselves. In GST regime, the registration process is online and any person/entity wishing to register will have to access the GST system for the same.

Any person who wish to get registered as the Tax Deductor/Tax Collector needs to apply in the form prescribed.

2.4 Are there any preconditions I must fulfill before registering with GST as a TDS or TCS?

The preconditions are:

1. For Registration as Tax Deductor: Applicant has valid PAN or TAN.
2. For Registration as Tax Collector: Applicant has valid PAN.
3. Applicant must have a valid mobile number.
4. Applicant must have valid E-mail ID.
5. Applicant must have the prescribed documents and information on all mandatory fields as required for registration.
6. Applicant must have a place of business.
7. Applicant must have an authorized signatory with valid details.

2.5 Do I get registered automatically after submitting the registration application along with the prescribed documents?

No, your registration application will be processed and approved by the relevant Tax Officer, only then will you be issued the registration certificate and GSTIN.

2.6 I am an e-commerce operator; registered as a TCS under GST regime. I supply goods to multiple states. Do I need to register in each state?

Yes, you need to register separately in each state and appoint a person in each state/UT who will be liable to pay GST.

3. Collaborations and dependencies

3.1 Collaborations

Sr.	Collaboration required with
1.	Domain Team
2.	Services Team

3.2 Dependencies

Sr.	Modules	Reference/ Functionalities
1	SRS	
2	SIT environment readiness for verification of content with application	
3	UAT completion	

4. Assumptions and constraints

4.1 Assumptions

Sr.	Assumption
1	Post UAT completion , the training content will be verified with the UAT environment

4.2 Constraints

Sr.	Constraint
1	Content cannot be finalized before the UAT completion

5. Glossary

Sl. No	Term / Acronym	Description
1	API	Application Program Interface
2	ARN	Reference Number
3	B2B	Business to Business
4	B2C	Business to Consumer
5	BO	Back Office
6	BRN	Branch Receipt Number
7	CBDT	Central Board of Direct Taxes
8	CBEC	Central Board of Excise & Customs
9	CC	Credit Card
10	CIN	Challan Identification Number
11	CPIN	Common Portal Identification Number
12		
13	DC	Debit Card
14	DSC	Digital Signature Certificate
15	e-FPB	Electronic Focal Point Branch
16	EOD	End of the Day
17	FC	Facilitation Centre
18	FO	Front Office
19	GDI	Government department unique ID where department does not have GSTIN
20	GSP	GST Suvidha Providers
21	GSTIN	Goods and Services Taxpayer Identification Number
22	GSTN	GST Network
23	HSN	Harmonized System of Nomenclature for goods
24	M	Tax Period
25	M+1	Month succeeding the tax period
26	MCA	Ministry of Corporate Affairs
27	OTP	One Time Password
28	PAN	Permanent Account Number
29	POS	Place of Supply of Goods or Services – State code to be mentioned
30	SAC	Service Accounting Code

Commented [DD1]: ???

Sl. No	Term / Acronym	Description
31	UIN	Unique Identity Number for UN Bodies / Embassies / Other Notified Persons
32	UIDAI	Unique Identification Authority of India

6. Appendices

6.1 Open items

The following table lists all the open items in this document:

ID	Item	Responsibility	Status
1			
2			
3			
4			
5			
6			
7			
8			

Table 1.   Open Items

6.2 Comments Matrix

Since there is no formal tool finalized currently for logging comments on various document deliverables, Comments Matrix is being put here to ensure comments are being tracked and resolved. Once a formal tool is identified, this process might change for future deliverables.

S. No.	GSTN Review Comments	Date Raised	Infosys Remarks
1			
2			

Table 2.   Comments Matrix

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