

GST System Project: User Manual: Registration as Tax Collector

Goods and Services Tax Network

6/16/2017

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Authorized by	Snigdha Tayal

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Revision History

Version	Date	Author	Reviewer	Approver	Comments
0.01	31/05/2017	Tanmay Sahay	Khushboo Jain	Snigdha Tayal	Initial Draft
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1. Introduction

1.1 Scope of the document

This document covers the User Manual for Registration as Tax Collector under the provisions of GST Act.

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.

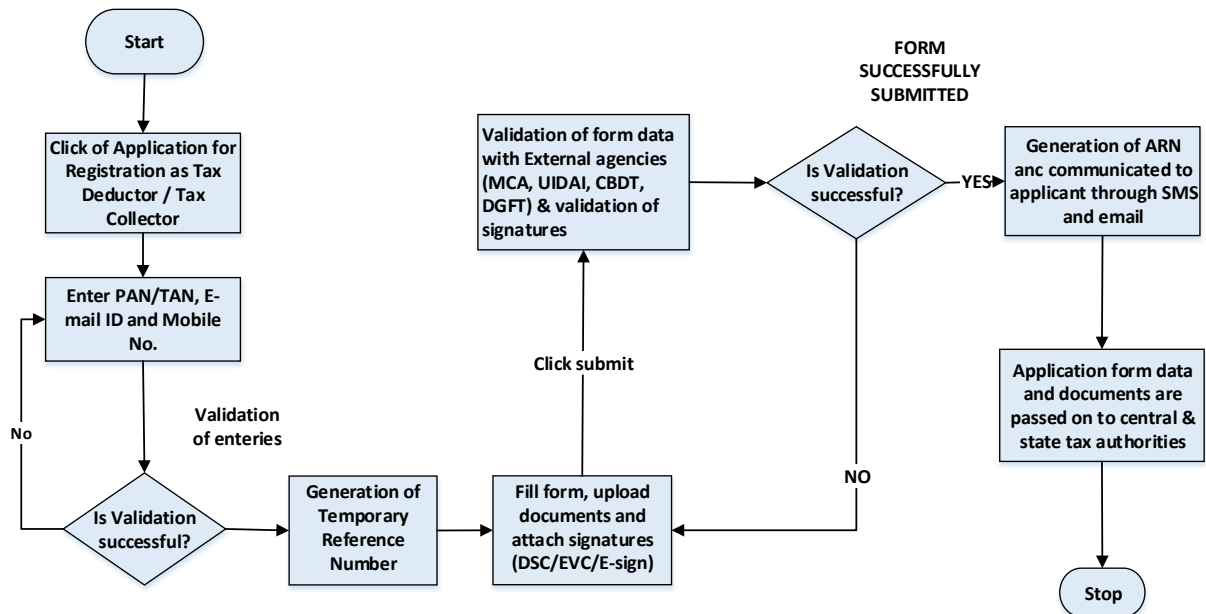
1.3 Intended Audience for this document

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 Collector

2.1 Applying for Registration as a Tax Collector on the GST Portal

How can I apply for Registration as a Tax Collector?

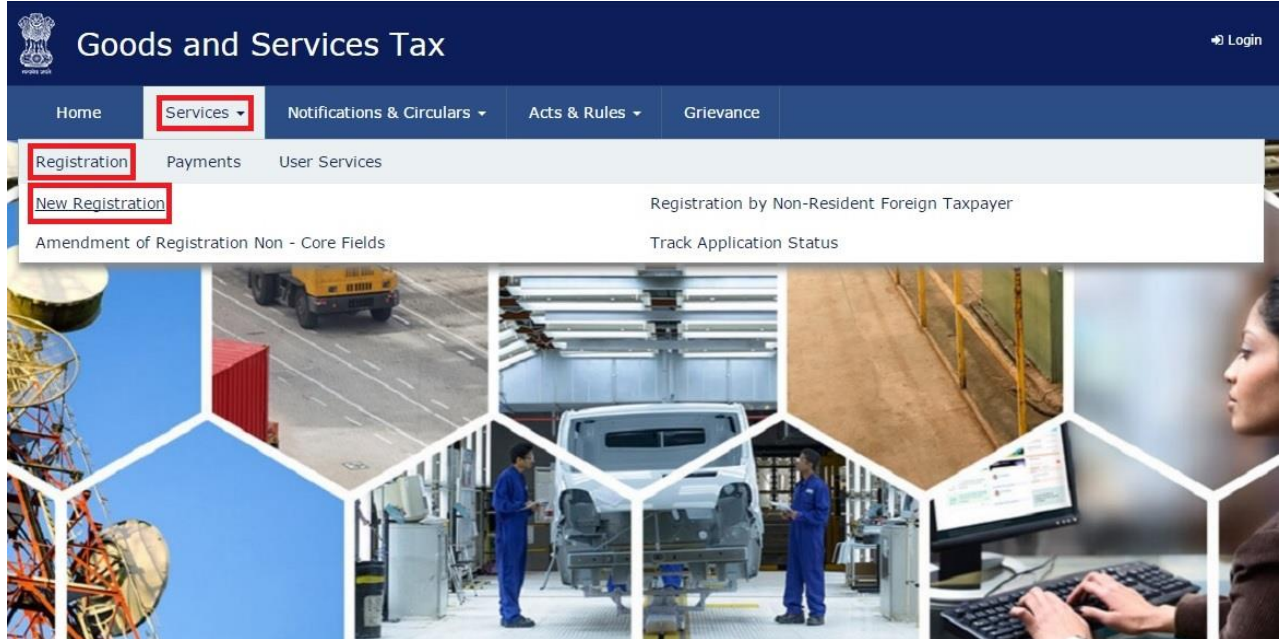


What are the steps involved in applying for Registration as a Tax Collector (e-commerce) on the GST Portal?

For registering yourself as a Tax Collector on the GST Portal, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **REGISTER NOW** link.

Alternatively, you can also click **Services > Registration > New Registration** option.



Part A:

3. The **New Registration** page is displayed. Select the **New Registration** option.

The screenshot shows the 'Goods and Services Tax' registration portal. At the top, there is a navigation bar with 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. Below this is a sub-navigation bar with 'Home' and 'Registration'. The main content area is titled 'New Registration' and includes a progress indicator with two steps: '1 User Credentials' and '2 OTP Verification'. The form has two radio buttons: 'New Registration' (which is selected and highlighted with a red box) and 'Temporary Reference Number (TRN)'. Below the radio buttons, there are several mandatory fields marked with a red asterisk: 'I am a' (a dropdown menu), 'State/UT', 'District', 'Legal Name of the Business (As mentioned in TAN)', 'Permanent Account Number (PAN)', 'Email Address', and 'Mobile Number'. Each field has a corresponding input box. Below the 'Email Address' field, there is a note: 'OTP will be sent to this Email Address'. Below the 'Mobile Number' field, there is a note: 'Separate OTP will be sent to this mobile number'. At the bottom of the form is a blue 'PROCEED' button.

4. In the **I am a** drop down list, select the **Tax Collector** as the type of taxpayer to be registered.



New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a

Tax Collector (e-Commerce) ▼

State/UT

Select ▼

District

Select ▼

Legal Name of the Tax Collector (As mentioned in PAN)

Enter Legal Name of Business

Permanent Account Number (PAN)

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

Email Address

Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below

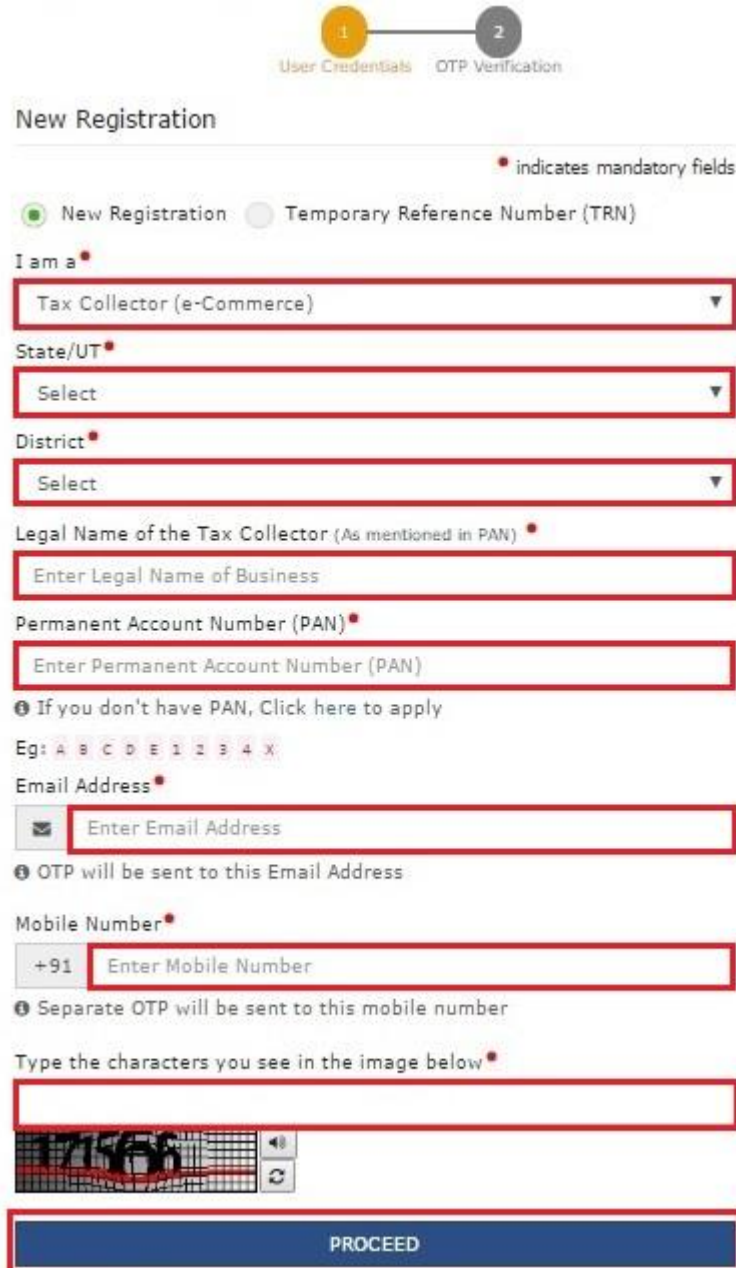


PROCEED

5. In the **State/UT** and **District** drop down list, select the state for which registration is required and district.
6. In the **Legal Name of the Tax Collector (As mentioned in PAN)** field, enter the legal name of your Tax Collector as mentioned in the PAN database.
7. In the **Permanent Account Number (PAN)** field, enter PAN number.
Note:
 - In case you don't have PAN, you can apply for PAN. To do so, click the here link.
8. Legal Name of the Tax Collector and PAN will be validated against the CBDT database.
9. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
10. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.

11. In the **Type the characters you see in the image below** field, enter the captcha text.
12. Click the **PROCEED** button.



1 — 2
 User Credentials OTP Verification

New Registration

* indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a *

Tax Collector (e-Commerce) ▼

State/UT *

Select ▼

District *

Select ▼

Legal Name of the Tax Collector (As mentioned in PAN) *

Enter Legal Name of Business

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

Email Address *

Enter Email Address


ⓘ OTP will be sent to this Email Address

Mobile Number *

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below *



PROCEED

After successful validation, you will be directed to the **OTP Verification** page.

13. In the **Mobile OTP** field, enter the OTP you received on your mobile number entered in PART-A of the form. OTP is valid only for 10 minutes.
14. In the **Email OTP** field, enter the OTP you received on your email address entered in PART-A of the form. OTP is valid only for 10 minutes.

Note: OTP sent to mobile number and email address are separate. In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

15. Click the **PROCEED** button.



16. The system generated 15-digit Temporary Reference Number (TRN) is displayed.

Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Note that below the TRN the expiry date of the TRN will also be mentioned. Click the **PROCEED** button.

Alternatively, you can also click **Services > Registration > New Registration** option and select the **Temporary Reference Number (TRN)** radio button to login using the TRN.



PART B:

1. In the **Temporary Reference Number (TRN)** field, enter the TRN generated.
2. In the **Type the characters you see in the image below** field, enter the captcha text.
3. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.



4. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.
Note: OTP sent to mobile number and email address are same.
In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.



- The **My Saved Application** page is displayed. Under the **Action** column, click the **Edit** icon (icon in blue square with white pen).

Note:

- Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.



The screenshot shows the 'Goods and Services Tax' portal dashboard. The navigation menu includes 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The main content area is titled 'My Saved Application' and contains a table with the following data:

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
16/06/2017	GST REG-07	Application for Registration as Tax Collector at Source under Section <...> of the Goods and Service Tax Act, 2017	01/07/2017	Draft	

Below the table, there is a section titled 'Track Application Status' with the message 'No Records Found'.


- The Registration Application form with various tabs is displayed that must be filled sequentially. PART-B of the form has four sections that must be filled sequentially. On the top of the page, the four tabs are displayed - **Business Details**, **Authorized Signatory**, **Office Address of Tax Collector**, and **Verification**. Click on the relevant tab to enter the details.

Business Details tab:

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- In the **Trade Name** field, enter the trade name of your business.
Note: Trade name of the business is different from the legal name of the business.
- In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.
- Select the Date of Liability to Deduct / Collect Tax using the calendar.
- In the **District** drop-down list, select the district of your business.
- In the **Sector/ Circle / Ward/ Charge/ Unit** drop-down list, select the appropriate choice.


- f) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.
- g) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.



Goods and Services Tax
Logout


Dashboard
Services ▾
Notifications & Circulars ▾
Acts & Rules ▾
Grievance


Home > TDS-TCS Registration English

Application Type	Last Modified	Due Date to Complete	Profile
TCS Application	16/06/2017	01/07/2017	17%


 Business Details


 Authorized Signatory


 Office Address of Tax Collector


 Verification

Applicant Details

* indicates mandatory fields

Legal Name of the Tax Collector TANMAY ABHISHEK SAHAY	Email Address tanmayabhisheksahay@outlook.com	Mobile Number 9871134177
Permanent Account Number (PAN) CVDP55918K	Type of Registration Tax Collector	
Trade Name <input type="text" value="Trade name, if any"/>	Constitution of Business * <input type="text" value="Select"/>	
Date of Liability to Deduct / Collect Tax * <input type="text" value="DD/MM/YYYY"/>		

Jurisdiction Details


Name of the State Delhi	State Jurisdiction * ward	District * <input type="text" value="South West Delhi"/>
Sector / Circle / Ward / Charge / Unit * <input type="text" value="Select"/>		
Center Jurisdiction Refer the link for Center Jurisdiction		
Commissionerate Code * <input type="text" value="Select"/>	Division Code * <input type="text" value="Select"/>	Range Code * <input type="text" value="Select"/>


BACK
SAVE & CONTINUE


Authorized Signatory tab:


This tab page displays the details of the authorized signatory. You can enter details of up to 10 authorized signatories, enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.

Application Type	Last Modified	Due Date to Complete	Profile
TCS Application	16/06/2017	01/07/2017	67%


 Business Details


 Authorized Signatory


 Office Address of Tax Collector


 Verification

• indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person		
First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>
Name of Father		
First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>
Date of Birth *	Mobile Number *	Email Address *
<input type="text" value="DD/MM/YYYY"/>	+91 9871134177	tanmayabhisheksahay@outlook.com
Gender *	Telephone Number (with STD Code) *	
<input checked="" type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	<input type="text" value="STD"/> <input type="text" value="Enter Telephone Number"/>	

Identity Information

Designation / Status* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Designation"/>	Director Identification Number <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter DIN Number"/>	Are you a citizen of India? <input checked="" type="radio"/> Yes
Permanent Account Number (PAN)* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Permanent Account Number (PAN)"/>	Passport Number (In case of Foreigner) <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Passport Number"/>	Aadhaar Number <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Aadhaar Number"/>

* If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No.* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Building No. / Flat No. / Door No."/>	Floor No. <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Floor No."/>	Name of the Premises / Building <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Name of Premises / Building"/>
Road / Street* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Road / Street / Lane"/>	City / Town / Locality / Village* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter Locality / Area / Village"/>	
State* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Select"/>	District* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Select"/>	PIN Code* <input style="width: 90%; border: 1px solid #ccc; border-bottom: 2px solid red;" type="text" value="Enter PIN Code"/>

Document Upload

Upload Photograph (of person whose information has been given above)*

* File with JPEG format is only allowed.
 * Maximum file size for upload is 100 KB

Choose File

OR

* You can use your device camera to take selfie photograph.


Office Address of Tax Collector Tab:


The third section is the Office Address of Tax Collector. Please enter the following details:


- a. Address
- b. Contact Information
- c. You must also enter details of any other GST Registrations in the same state if applicable
- d. Nature of Possession of Premises (to be selected from the dropdown)
- e. Upload the supporting document in the prescribed format for proof of Nature of Possession of Premises


f. Click SAVE AND CONTINUE.

Application Type	Last Modified	Due Date to Complete	Profile
TCS Application	16/06/2017	01/07/2017	84%

 Business Details

 Authorized Signatory

 Office Address of Tax Collector

 Verification

Office Address of Tax Collector * indicates mandatory fields

Address

Building No. / Flat No. *

Floor No.

Name of the Premises / Building

Road / Street *

City / Town / Locality / Village *

State *

District *

PIN Code *

Latitude

Longitude

Contact Information

Office Email Address *

Office Telephone Number (with STD Code)

Mobile Number *

Office FAX Number (with STD Code)

Have you obtained any other registrations under GST in the same State?

 No

IEC (Importer Exporter Code), if applicable

Nature of possession of premises *

Please Select

Document Upload

Proof of Address of Tax Collector *

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

 No file chosen

Verification tab:

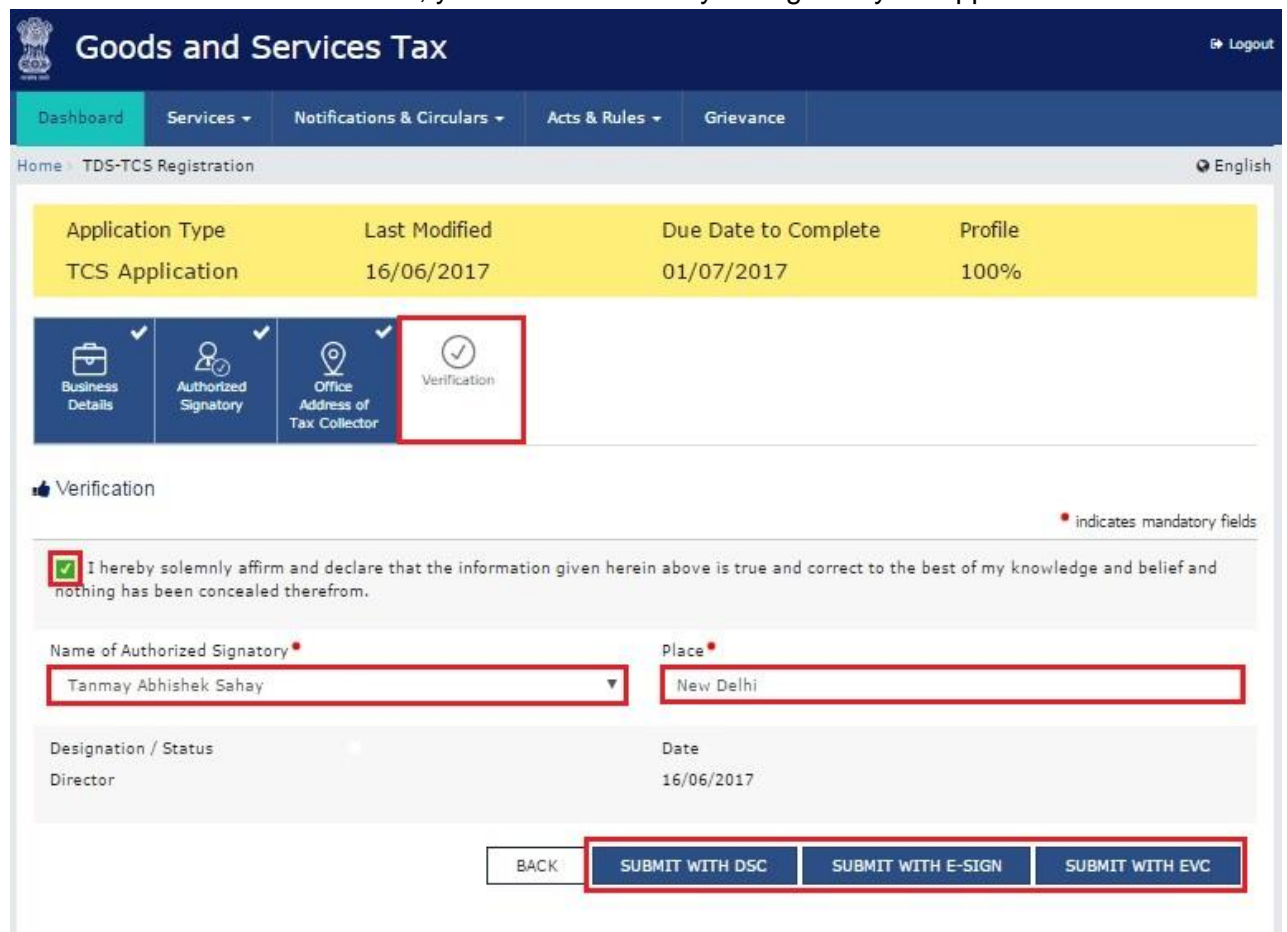
This tab page displays the details of the verification for authentication of the

details submitted in the form.

- a) Select the **Verification** checkbox.
- b) In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
- c) In the **Place** field, enter the place where the form is filed.
- d) After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC) or E-Signature. Submission of application with the details is NOT completed unless DSC or E-Signature is affixed.

Note:

- For E-Sign and EVC you must update your Aadhaar number in the Applicant Details section.
- After submission, you cannot make any changes to your application.



The screenshot shows the 'Goods and Services Tax' portal interface. The main navigation bar includes 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The current page is 'TDS-TCS Registration'. A table displays application details:

Application Type	Last Modified	Due Date to Complete	Profile
TCS Application	16/06/2017	01/07/2017	100%

Below the table are four status indicators: Business Details, Authorized Signatory, Office Address of Tax Collector, and Verification. The Verification indicator is highlighted with a red box. The 'Verification' section contains a declaration checkbox (checked), a dropdown for 'Name of Authorized Signatory' (selected: Tanmay Abhishek Sahay), a text field for 'Place' (filled: New Delhi), a dropdown for 'Designation / Status' (selected: Director), and a text field for 'Date' (filled: 16/06/2017). At the bottom, there are three buttons: 'BACK', 'SUBMIT WITH DSC', and 'SUBMIT WITH E-SIGN', with 'SUBMIT WITH DSC' highlighted by a red box.

In Case of **DSC**:

- e) Click the **SUBMIT WITH DSC** button.
- f) Click the **PROCEED** button.

Note:

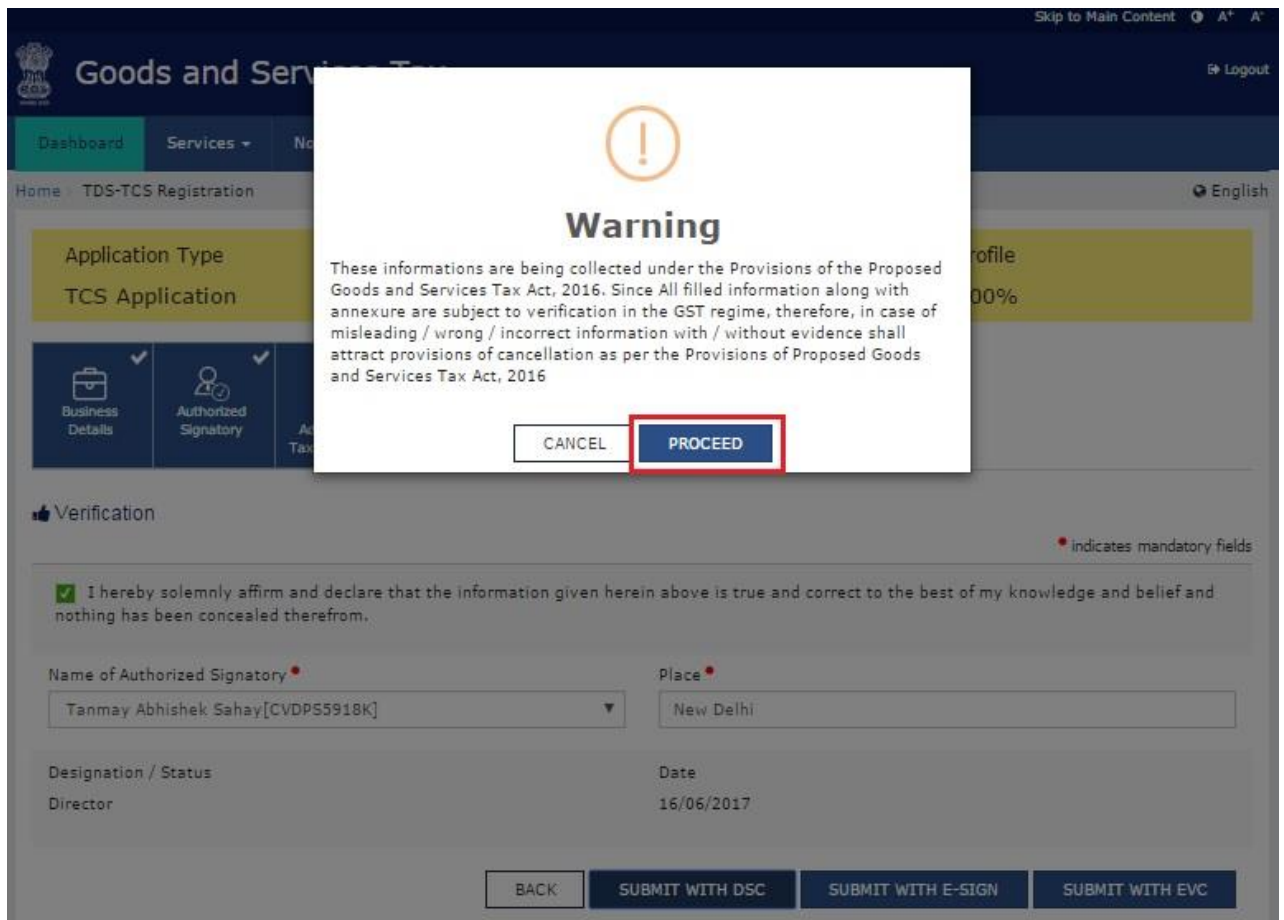
- Make sure your DSC dongle is inserted in your laptop/ desktop.

- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on your laptop/ desktop, perform the following steps:

1. Click the **item tray**.
 2. Double click the **emSigner** icon.
 3. Click the **Hide Service button** to minimize the dialog box.
- g) Select the certificate and click the **SIGN** button.

Note: To view the details of your DSC, click the **View Certificate** button.



The screenshot shows the GSTN portal interface. A central warning dialog box is displayed with the following text:

Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2016. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2016

At the bottom of the dialog box are two buttons: **CANCEL** and **PROCEED**. The **PROCEED** button is highlighted with a red border.

The background form is titled "TDS-TCS Registration" and includes a declaration: "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." Below the declaration are fields for "Name of Authorized Signatory" (Tanmay Abhishek Sahay[CVDPS5918K]), "Place" (New Delhi), "Designation / Status" (Director), and "Date" (16/06/2017). At the bottom of the form are buttons for "BACK", "SUBMIT WITH DSC", "SUBMIT WITH E-SIGN", and "SUBMIT WITH EVC".

You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

You can track the status of your application using the **Services > Registration > Track Application Status** command.

In Case of **E-Signature**:

- e) Click the **SUBMIT WITH E-SIGN** button.
- f) In the Declaration box, click the **AGREE** button.
Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.
- g) Verify **Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar.
- h) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

In Case of Electronic Verification Code:

- e) Click the **SUBMIT WITH EVC** button.
- f) In the Declaration box, click the **AGREE** button.
Note: OTP will be sent to your mobile phone number registered with Aadhaar.
- g) Verify **OTP** screen is displayed. Enter the OTP received on your mobile phone number registered with Aadhaar.
- h) Click the **CONTINUE** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.

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	Acknowledgment 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	DC	Debit Card
13	DSC	Digital Signature Certificate
14	e-FPB	Electronic Focal Point Branch
15	EOD	End of the Day
16	FC	Facilitation Centre
17	FO	Front Office
18	GDI	Government department unique ID where department does not have GSTIN
19	GSP	GST Suvidha Providers
20	GSTIN	Goods and Services Taxpayer Identification Number
21	GSTN	GST Network
22	HSN	Harmonized System of Nomenclature for goods
23	M	Tax Period
24	M+1	Month succeeding the tax period
25	MCA	Ministry of Corporate Affairs
26	OTP	One Time Password
27	PAN	Permanent Account Number
28	POS	Place of Supply of Goods or Services – State code to be mentioned
29	SAC	Service Accounting Code
30	UIN	Unique Identity Number for UN Bodies

Sl. No	Term / Acronym	Description
31	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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