

Provisional Registration under GST Regime Started from 8 <sup>th</sup> Nov'16, brief insights are as follows:	
Who is required to get registered	<b>All existing tax payers</b> registered under existing law (Excise, Service Tax & State Tax Laws as VAT, Entry Tax, Luxury Tax and Entertainment Tax) are required to provide details at the GST common portal managed by GSTN for the purpose of migrating themselves to the GST Regime ( <b>for all registered locations</b> ).
When to register (Schedule of Registration)	A state-wise enrolment schedule is available for Provisional Registration under GST law. For e.g. VAT Payers in Maharashtra and Gujarat are required to enroll between 14-Nov-16 to 29-Nov-16. (Refer <a href="#">Annexure 1 for Enrolment Schedule</a> ). <i>Note: The enrolment as per schedule is <b>recommendatory and not mandatory</b>, the window for all tax payers is open till 31<sup>st</sup> Jan'17 (may get further extended).</i>
How to register	All Tax Payers will receive Provisional User ID and Password from respective Tax Authority on registered Email-ID. With this ID Tax Payer have to log on to <a href="http://www.gst.gov.in">www.gst.gov.in</a> , for registration. (Refer <a href="#">Annexure 2 for Enrolment Process</a> )
What are the documents required for Provisional Registration	<ul style="list-style-type: none"> <li>❖ Proof of Constitution of Business (Partnership Deed for Partnership Firms and Registration Certificate for other business entities)</li> <li>❖ Photograph of Promoters / Partners / Karta of HUF</li> <li>❖ Proof of Appointment of Authorized Signatory</li> <li>❖ Photograph of Authorized Signatory</li> <li>❖ Opening page of Bank Passbook or Bank Statement containing Bank A/c no., Address of Branch, Address of Account Holder and few transaction details</li> </ul>
Electronic Signature (E-Sign) of Enrolment Form	<ul style="list-style-type: none"> <li>❖ For <b>Companies &amp; LLP</b>, enrolment application cannot be submitted without E-Sign (registered DSC)</li> <li>❖ For <b>other assesses</b>, It's optional to sign the enrollment form by using "e-sign". (It can be done only if Aadhar details of Authorized signatory are provided in the Enrollment Application).</li> <li>❖ However, all assesses will be required to E-Sign the Application before the specified date, as only signed application will be considered for Issue of "<b>Final Registration Certificate</b>".</li> </ul>
Registration Certificate	<p><b>Provisional</b> – Will be available as on Appointed Date</p> <p><b>Final</b> – Will be issued within 6 months of verification of documents by authorized Central / State officials of the concerned Jurisdiction (s) after the appointed date.</p>

Disclaimer: The information contained in this document is intended for informational purposes only and does not constitute legal opinion or advice. This document is not intended to address the circumstances of any particular individual or corporate body. Readers should not act on the information provided herein without appropriate professional advice after a thorough examination of the facts and circumstances of a particular situation.

# ANNEXURE 1: STATE WISE ENROLMENT SCHEDULE



States	Start Date	End Date
Puducherry and Sikkim	08-Nov-16	23-Nov-16
<b>Gujrat, Maharashtra, Goa, Daman and Diu, Dadra Nagar Haveli, Chhattisgarh</b>	14-Nov-16	29-Nov-16
Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram	30-Nov-16	15-Dec-16
Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan	16-Dec-16	31-Dec-16
Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh	01-Jan-17	15-Jan-17
<b>Service Tax registrants</b>	<b>01-Jan-17</b>	<b>31-Jan-17</b>
Delta All Registrants (All Groups)	01-Feb-17	20-Mar-17

## Notes:-

- The window for GST provisional Registration is open till 31-Jan-2017
- Existing registered Tax payers of VAT will be receiving the Provisional ID and password to be used at time of login to GST Portal.
- The taxpayers registered with other tax departments and Not under VAT Dept. will be shared the provisional ID at later date.

# ANNEXURE 2: ENROLLMENT PROCESS

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