

GST System Project: User Manual: Registration as Tax Deductor

Goods and Services Tax Network

6/16/2017

Version No.	1.0
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
1.0	6/16/2017	Tanmay Sahay	Snigdha Tayal	Snigdha Tayal	Delivered to GSTN

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1. Introduction

1.1 Scope of the document

This document covers the User Manual for Registration as Tax Deductor 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.

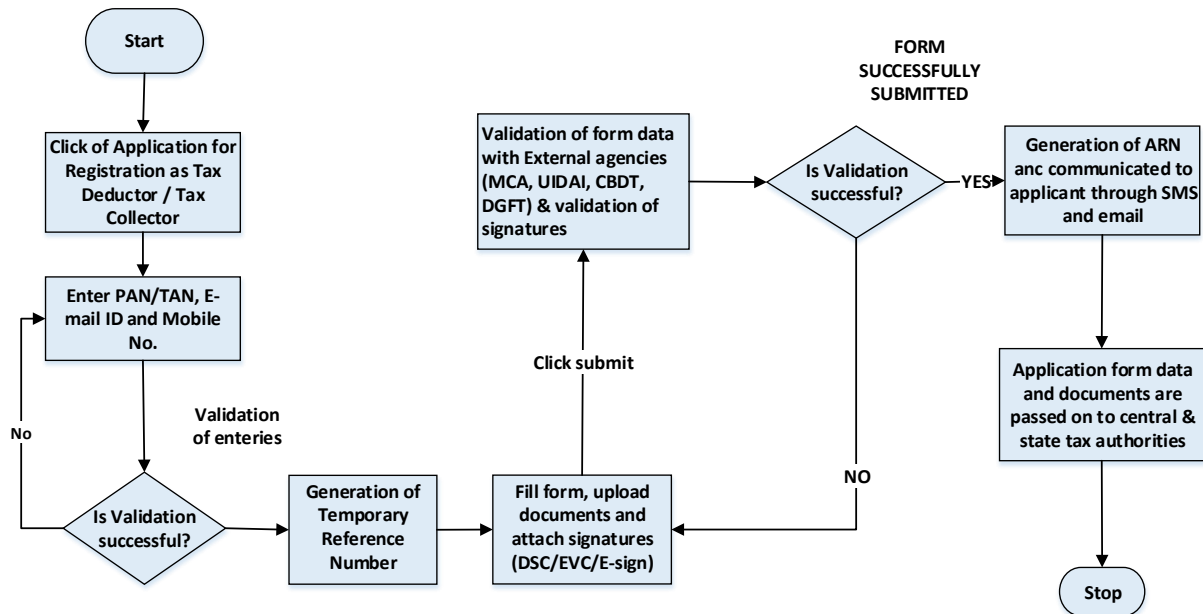
1.3 Intended Audience for this document

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 Deductor

2.1 Applying for Registration as Tax Deductor on the GST Portal

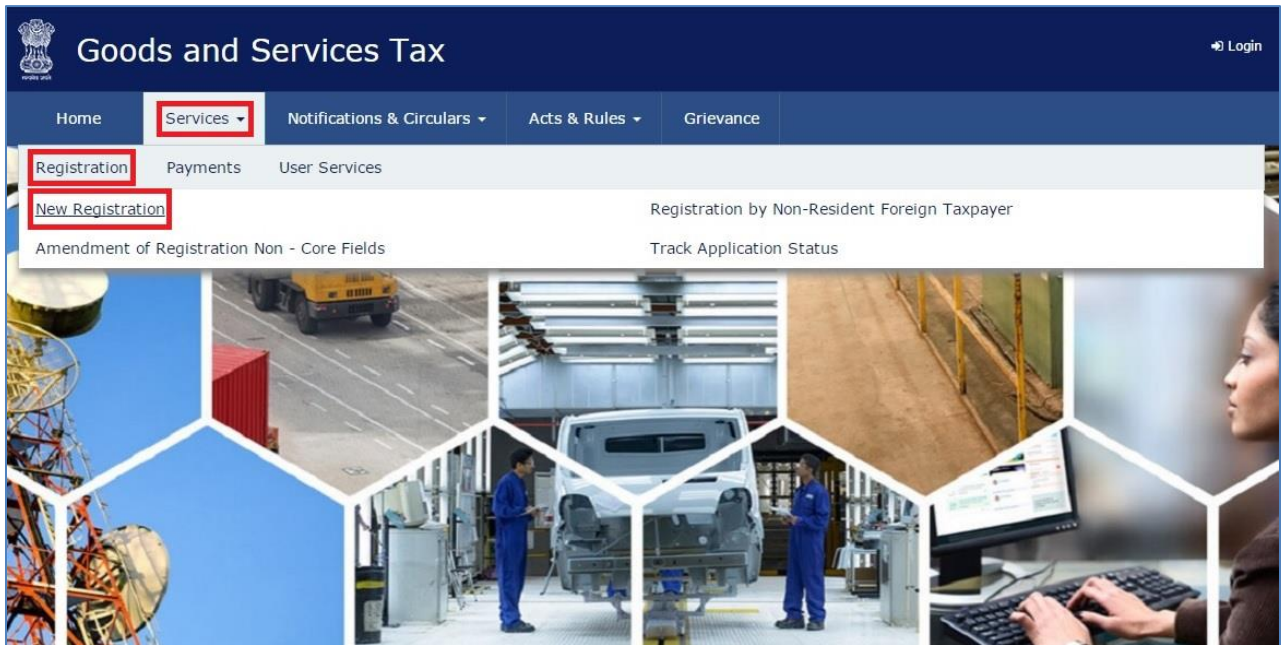
How can I apply for Registration as Tax Deductor?



What are the steps involved in applying for Registration as a Tax Deductor on the GST Portal?

For registering yourself as a Tax Deductor 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.



The Application form is divided into two parts as Part A and Part B.

Part A:

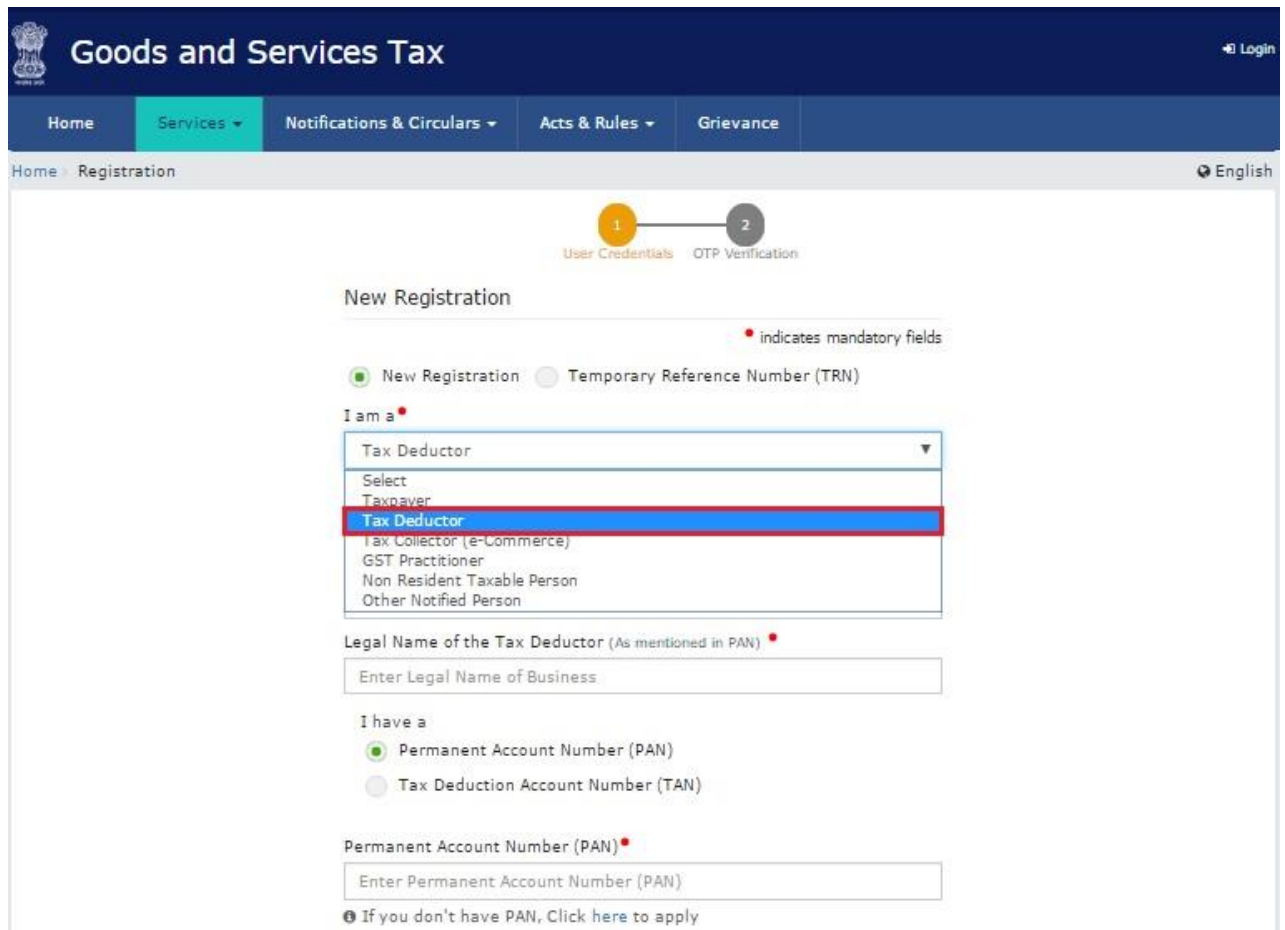
3. The **New Registration** page is displayed. Select the **New Registration** option.

The screenshot displays 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, a breadcrumb trail shows 'Home > Registration'. The main content area is titled 'New Registration' and includes a progress indicator with two steps: '1 User Credentials' and '2 OTP Verification'. A legend indicates that a red dot next to a field name signifies a mandatory field. The form contains the following fields and options:

- Registration Type:** Radio buttons for 'New Registration' (highlighted with a red box) and 'Temporary Reference Number (TRN)'. A red dot is present next to 'New Registration'.
- I am a:** A dropdown menu with 'Select' as the current option. A red dot is present next to the label.
- State/UT:** A dropdown menu with 'Select' as the current option. A red dot is present next to the label.
- District:** A dropdown menu with 'Select' as the current option. A red dot is present next to the label.
- Legal Name of the Business (As mentioned in TAN):** A text input field with the placeholder 'Enter Legal Name of Business'. A red dot is present next to the label.
- Permanent Account Number (PAN):** A text input field with the placeholder 'Enter Permanent Account Number (PAN)'. A red dot is present next to the label.
- Email Address:** A text input field with the placeholder 'Enter Email Address' and an email icon. A red dot is present next to the label. Below the field, it states 'OTP will be sent to this Email Address'.
- Mobile Number:** A text input field with the placeholder '+91 Enter Mobile Number'. A red dot is present next to the label. Below the field, it states 'Separate OTP will be sent to this mobile number'.

At the bottom of the form is a blue button labeled 'PROCEED'.

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



5. In the **I am a** drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.
6. In the **State/UT** and **District** drop down list, select the state for which registration is required and district.
7. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter the legal name of your Tax Deductor as mentioned in the PAN database.
8. 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.
 - Legal Name of the Tax Deductor and PAN /TAN will be validated against the CBDT database. TDS applicants who do not have a PAN can select TAN and enter their TAN.
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.

The screenshot shows a 'New Registration' form with the following fields and options:

- Progress indicator: 1 (User Credentials) / 2 (OTP Verification)
- Section: New Registration
- Radio buttons: New Registration, Temporary Reference Number (TRN)
- Dropdown: I am a (Tax Deductor)
- Dropdown: State/UT (Select)
- Dropdown: District (Select)
- Text input: Legal Name of the Tax Deductor (As mentioned in PAN) (Enter Legal Name of Business)
- Radio buttons: I have a Permanent Account Number (PAN), Tax Deduction Account Number (TAN)
- Text input: Permanent Account Number (PAN) (Enter Permanent Account Number (PAN))
- Text: If you don't have PAN, Click here to apply
- Text: Eg: A B C D F 1 2 3 4 X
- Text input: Email Address (Enter Email Address)
- Text: OTP will be sent to this Email Address
- Text input: Mobile Number (+91 Enter Mobile Number)
- Text: Separate OTP will be sent to this mobile number
- Text input: Type the characters you see in the image below (with CAPTCHA image)
- Button: 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.
17. Click the **PROCEED** button.

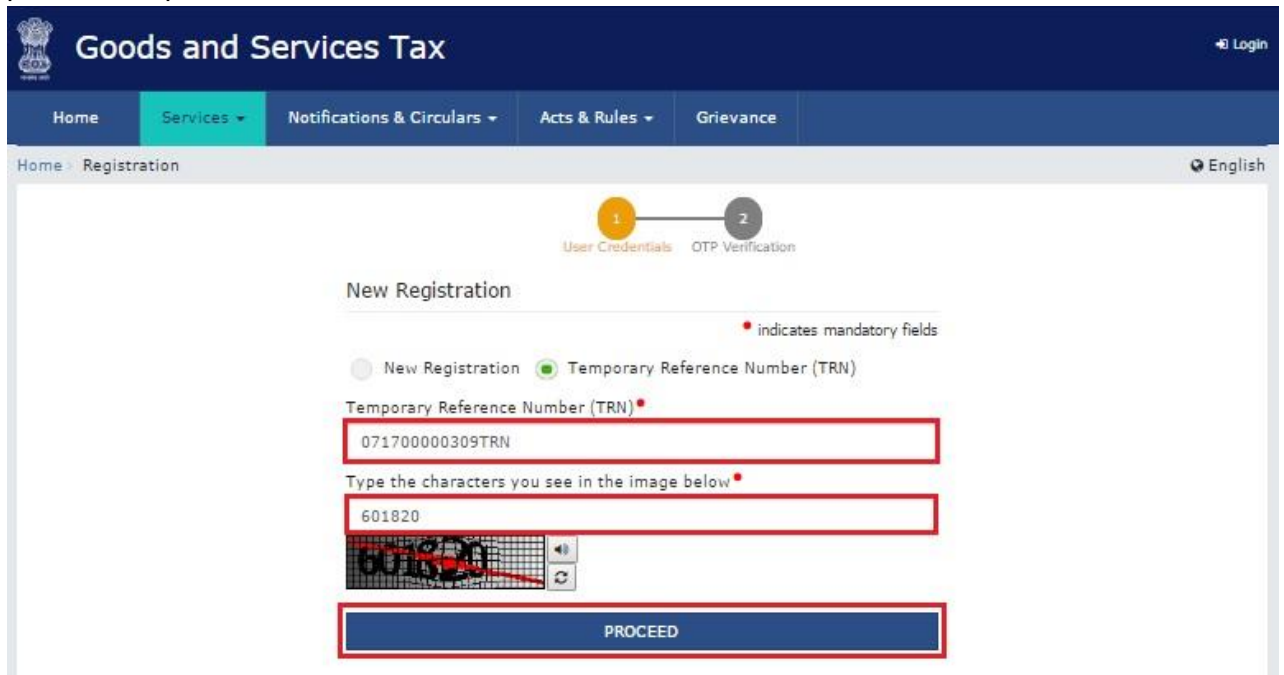
Alternatively, you can also click **Services > Registration > New Registration** option and select the **Temporary Reference Number (TRN)** radio button to login using the TRN.



PART B:

18. In the **Temporary Reference Number (TRN)** field, enter the TRN generated.
19. In the **Type the characters you see in the image below** field, enter the captcha text.

20. 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.



21. 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.



22. 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 interface. At the top, there is a navigation bar with tabs for 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. Below this, the 'My Saved Application' section 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 Deductor 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 text 'No Records Found'.

The Registration Application form with various tabs is displayed that must be filled sequentially.

On the top of the page, there are five tabs as **Business Details**, **Drawing and Disbursing Officer**, **Authorized Signatory**, **Office Address of Tax Deductor** and **Verification**. Click each tab to enter the details.

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	16/06/2017	01/07/2017	15%

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Applicant Details • indicates mandatory fields

Legal Name of the Tax Deductor TANMAY ABHISHEK SAHAY	Email Address tanmaysahay@gmail.com	Mobile Number 9871134177
Permanent Account Number (PAN) CVDPS5918K	Type of Registration Tax Deductor	
Trade Name <input style="border: 1px solid red;" type="text" value="Trade name, if any"/>	Constitution of Business • <input style="border: 1px solid red;" type="text" value="Select"/>	
Date of Liability to Deduct / Collect Tax • <input style="border: 1px solid red;" type="text" value="DD/MM/YYYY"/>		

Jurisdiction Details

Name of the State Delhi	State Jurisdiction • ward	District • <input style="border: 1px solid red;" type="text" value="South West Delhi"/>
Sector / Circle / Ward / Charge / Unit • <input style="border: 1px solid red;" type="text" value="Select"/>		
Center Jurisdiction Refer the link for Center Jurisdiction		
Commissionerate Code • <input style="border: 1px solid red;" type="text" value="Select"/>	Division Code • <input style="border: 1px solid red;" type="text" value="Select"/>	Range Code • <input style="border: 1px solid red;" type="text" value="Select"/>

Business Details tab:

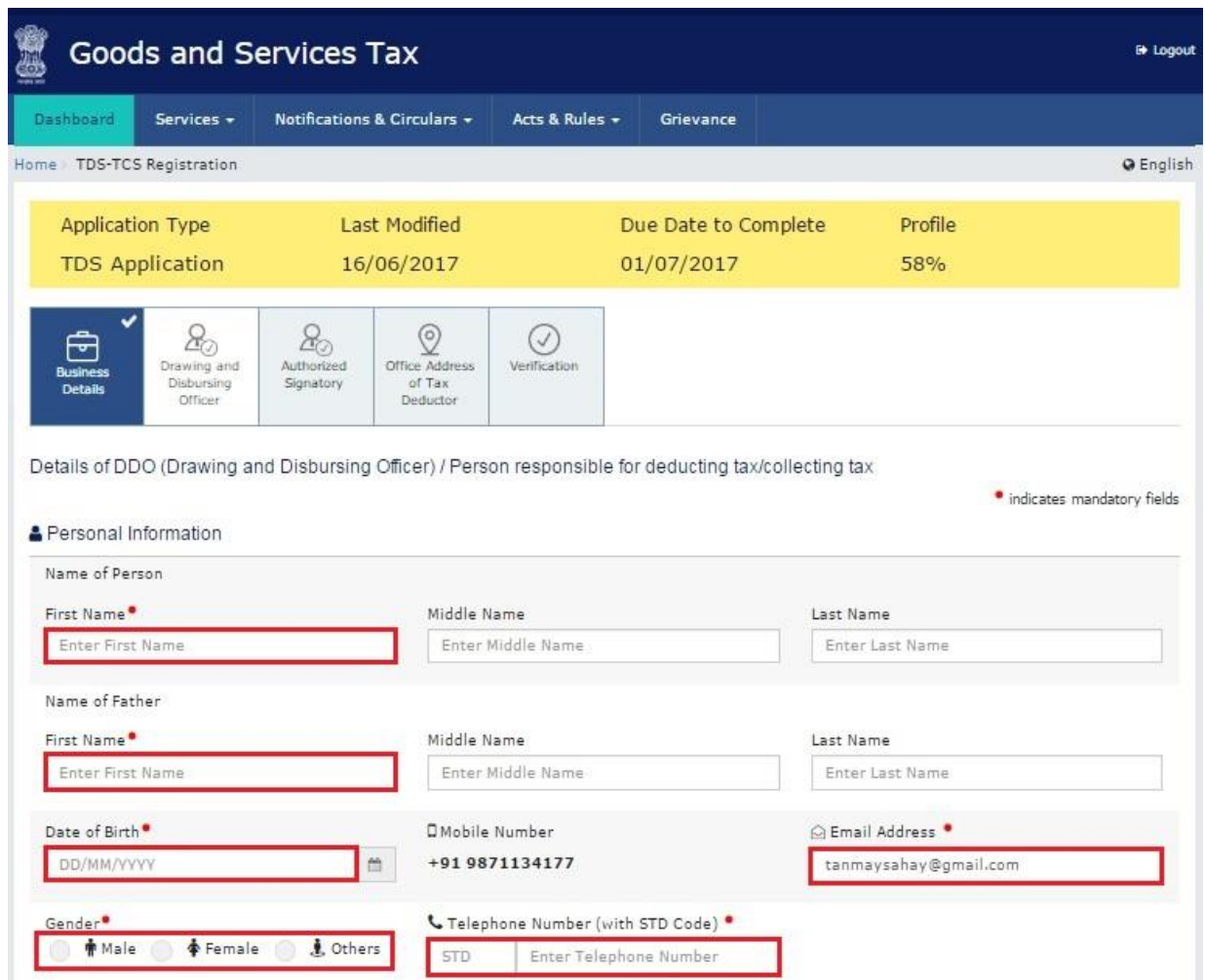
The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- a) 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.
- b) 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.
- c) Select the Date of Liability to Deduct / Collect Tax using the calendar.
- d) In the **District** drop-down list, select the district of your business.

- e) 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.

Drawing and Disbursing Officer tab:

This tab page displays the details of Drawing and Disbursing Officer or person responsible for deducting tax/ collecting tax.



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
TDS Application	16/06/2017	01/07/2017	58%

Business Details Drawing and Disbursing Officer Authorized Signatory Office Address of Tax Deductor Verification

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax * indicates mandatory fields

Personal Information

Name of Person

First Name Middle Name Last Name

Name of Father

First Name Middle Name Last Name

Date of Birth Mobile Number Email Address

Gender Male Female Others Telephone Number (with STD Code)

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;" type="text" value="Enter DIN Number"/>	Are you a citizen of India? <input checked="" type="radio"/> Yes <input type="radio"/> No
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;" type="text" value="Enter Passport Number"/>	Aadhaar Number <input style="width: 90%; border: 1px solid #ccc;" type="text" value="Enter Aadhaar Number"/> <p style="font-size: small; color: #0070C0;"> ⓘ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature. </p>

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;" type="text" value="Enter Floor No."/>	Name of the Premises / Building <input style="width: 90%; border: 1px solid #ccc;" 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

No file chosen

TAKE PICTURE

OR

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

Other Information

Also Authorized Signatory Yes No

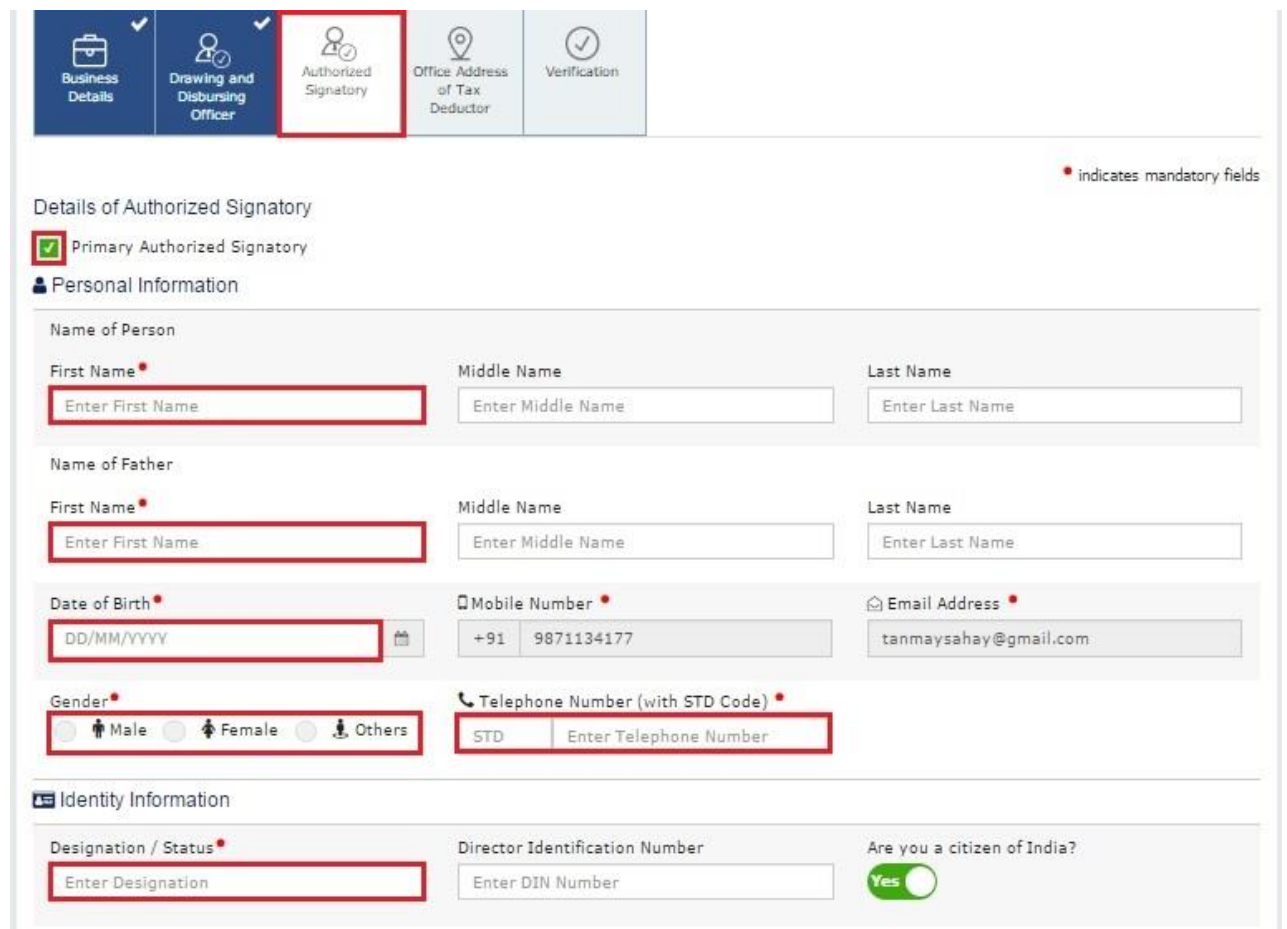
- a) In the **Personal Information** section, enter the personal details of the Drawing and Disbursing Officer like name, father's name, date of birth, telephone number, email address and gender.
- b) In the **Identity Information** section, enter the official information of the Drawing and Disbursing Officer like designations and PAN.
- c) In the **Residential Address** section, enter the address details of the Drawing and Disbursing Officer. Based on the State selected, select the district and enter the corresponding pin code.
- d) In the **Document Upload** section, click the Choose file button. Navigate and select the photograph of the Drawing and Disbursing Officer.
 Note: Ensure that your photograph is in JPEG format and the file size is less than 100 KB.

- e) In case Drawing and Disbursing Officer is the Primary Authorized Signatory, select the checkbox for **Also Authorized Signatory** and details will be auto-populated in the Authorized Signatory tab.
- f) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Drawing and Disbursing Officer section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of up to 10 authorized signatories.

If you selected the Drawing and Disbursing Officer as the Authorized Signatory, the system will skip this section and details of Drawing and Disbursing Officer will be auto populated. If you did not select 'Also Authorized Signatory', enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.



• indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name * Middle Name Last Name

Name of Father

First Name * Middle Name Last Name

Date of Birth * +91 9871134177 tanmaysahay@gmail.com

Gender * Male Female Others Telephone Number (with STD Code) *

Identity Information

Designation / Status * Director Identification Number Are you a citizen of India? Yes

Permanent Account Number (PAN) * <input type="text" value="Enter Permanent Account Number (PAN)"/>	Passport Number (In case of Foreigner) <input type="text" value="Enter Passport Number"/>	Aadhaar Number <input 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 type="text" value="Enter Building No. / Flat No. / Door No."/>	Floor No. <input type="text" value="Enter Floor No."/>	Name of the Premises / Building <input type="text" value="Enter Name of Premises / Building"/>
Road / Street * <input type="text" value="Enter Road / Street / Lane"/>	City / Town / Locality / Village * <input type="text" value="Enter Locality / Area / Village"/>	
State * <input type="text" value="Select"/>	District * <input type="text" value="Select"/>	PIN Code * <input 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

No file chosen

OR

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

Office Address of Tax Deductor tab:

This tab page displays the details of the office address of Tax Deductor.

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	16/06/2017	01/07/2017	96%

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Office Address of Tax Deductor * indicates mandatory fields

Address

Building No. / Flat No.* Enter Building No. / Flat No. / Door No.	Floor No. Enter Floor No.	Name of the Premises / Building Enter Name of Premises / Building
Road / Street* Enter Road / Street / Lane	City / Town / Locality / Village* Enter Locality / Area / Village	
State* Delhi	District* South West Delhi	PIN Code* Enter PIN Code
Latitude	Longitude	

Contact Information

Office Email Address* tanmaysahay@gmail.com	Office Telephone Number (with STD Code) STD Enter Telephone Number	Mobile Number* +91 9871134177
Office FAX Number (with STD Code) STD Enter Fax Number		

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 Select	Document Upload Proof of Address of Tax Deductor* Select <small>File with PDF or JPEG format is only allowed. Maximum file size for upload is 1 MB</small> Choose File No file chosen
--	---

- a) In the **Address** section, enter the address details of the principal place of business. Based on the District selected enter the corresponding pin code.
- b) In the **Contact Information** section, enter the official contact details like Email

address, telephone number (with STD Code), mobile number field and fax number (with STD Code).

- c) Select **Yes** in case you have obtained any other registrations under GST in the same State.
- d) In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.
- e) In the **Document Upload** section, click the **Choose file** button. Navigate and select the Proof of address of Tax Deductor.

Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.

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.


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


 Business Details


 Drawing and Disbursing Officer


 Authorized Signatory


 Office Address of Tax Deductor


 Verification

Verification • indicates mandatory fields

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.

Name of Authorized Signatory *	Place *
Tanmay Abhishek Sahay	New Delhi

Designation / Status	Date
DDO	16/06/2017

BACK
SUBMIT WITH DSC
SUBMIT WITH E-SIGN
SUBMIT WITH EVC

In Case of **DSC**:

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

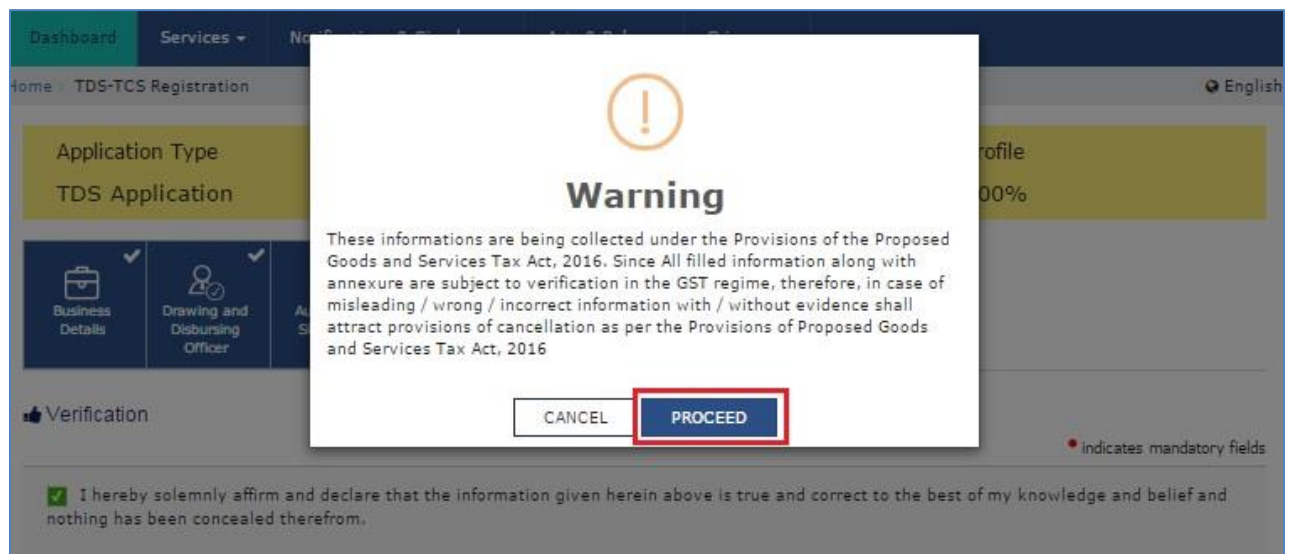
Note:

- 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.



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 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.

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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