

CHECKLIST FOR GST ENROLMENT – CENTRAL EXCISE / VAT / SERVICE TAX

Following information are required to be kept ready for the purpose of migration to GST:

Provisional ID and password	<p>The dealer must have received Provisional ID and Password as SMS from the VAT Department.</p> <p>If not received till now, there will be a pop-up notification in the VAT Log-in, to obtain the Provisional ID and Password.</p> <p><i>For Central Excise or Service Tax assesseees the Provisional ID and Password will be available in the Login in ACES website as a Pop-up notification or through REG → GST login credentials.</i></p> <p>https://www.aces.gov.in/STASE/switch.do?prefix=/ui/jsp/common&page=/loginpage.do</p> <p><i>However, if the assessee has already initiated the migration under VAT, then Central Excise / Service Tax migration is not required. Provisional ID shall not be given in certain cases (listed in Annexure I)</i></p>
Valid E-mail Address	<p>OTP will be sent to this address. Email ID cannot be changed till 01.04.2017 once entered.</p> <p>Note: Please don't give Tax professional's Email ID</p>
Valid Mobile Number	<p>OTP will be sent to this number also. Mobile number cannot be changed till 01.04.2017 once entered.</p> <p>Note: Please don't give Tax professional's number.</p>
Preferred Username	Preferred username for the purpose of Login to GST portal
Bank Account details	Bank name, Account number, Account type, IFSC Code of all the bank accounts maintained
Details related to business	<p>Registered name as per VAT/CE/ST, Registered name as per PAN, PAN number, Constitution of Business, Date of Incorporation of Business, Address, Details of State VAT&Excise registration, Main Commodity/Service.</p> <p><u>Note: Since GST Number is pan based, only one registration in a state can be migrated to the GST Portal. If the dealer has multiple registrations within the same state, Jurisdictional VAT authority must be contacted for their migration.</u></p>
Details related to promoters/ partners/ directors	Name, Father/Husband's Name, Date of Birth, Address, Email ID and Phone number, PAN number, Aadhar Number, Passport (if not a citizen of India)
Details related to authorized signatory	Name, Father/Husband's Name, Date of Birth, Address, Email ID and Phone number, PAN number, Aadhar Number, Passport (if not a citizen of India) Note: More than one authorized signatory can also be added.
Details related to Principal Place of business	Address, Email ID, Phone number, Owned or leased or rented, Nature of activity carried on
Details related to Additional place of business	Address, Email ID, Phone number, Owned or leased or rented, Nature of activity carried on
Details of goods and services supplied	HSN code for products for products/SAC code for services. Maximum 5 products/services can be added in the application.

	<p>Note1: In case if HSN code of the products is not known, it can be identified by typing product details in the relevant head of the application form. <i>HSN code can be identified by referring the Central Excise Tariff Schedule:</i> http://www.cbec.gov.in/htdocs-cbec/excise/cxt-2016-17-new/cxt-1617-june16-idx</p> <p>Note 2: <i>Service Accounting Code (SAC) can be identified by referring existing Service Tax Accounting codes as attached in Annexure II</i></p>
Security Questions	Date of Incorporation of Business / Date of birth of the Authorised Signatory Main Commodity/Service, Name of your first employee, Personal Mobile Number of Proprietor/Authorised Signatory, Name of the mother of the Proprietor/Authorised Signatory
Other Details	Assesment Circle as per current tax (VAT/CST/ST/Excise)
Toll Free Numbers for Help	CBEC : 1800-1200-232. GSTN: 0124 – 4688999

Note: This migration process is indicated for Dealers registered under VAT/CE/ST. For Service Providers and Central Excise Dealers (not registered under VAT), the date of commencement of enrollment process will be 7th January 2017.

DOCUMENTS REQUIRED FOR ENROLMENT

S.No.	Documents	File Size Format	Maximum Allowable Size
1.	Proof of Constitution of Business <ul style="list-style-type: none"> • In case of Partnership firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1 MB) • In case of Others: Relevant Proof of Constitution, (<i>In case of Proprietors, Existing VAT Registration certificate / Central Excise Registration Certificate / ST registration certificate be uploaded</i>) 	PDF or JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory (Board Resolution in case of Companies / Authorisation letter in case of others entities) – <u>Refer Annexure III / Annexure IV</u>	PDF or JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Proof of Principal place of business (<i>Rental/ Lease agreement or EB Card/ Property Tax Receipt/ Bank Statement/ First page of Pass Book or MOA and AOA</i>)	PDF or JPEG	1 MB
6.	Opening page of Bank Passbook/ Statement containing Bank Account Number, Address of Branch, Address of Account holder and few transaction details	PDF and JPEG	1 MB

Other requirements for enrolment:

1. Digital Signature Certificate of Authorized signatory (mandatory for Companies, Foreign Companies, Limited Liability Partnership (LLPs) and Foreign Limited Liability Partnership (FLLPs)). *Only Class -2 or Class 3 DSC can be registered at the GST Common Portal.*
2. AADHAR number (for those who do not have a DSC and not falling under above category of businesses)

Note: Practically, E-verification through AADHAR could not be used due to system issues. Hence, DSC is required for the verification.

Documents required for Digital Signature Certificate:

1. Passport size photograph – 1 Copy
2. Self-attested copy of PAN card
3. Self-attested copy of address proof : Driving License, AADHAR card, Passport, Bank Pass Book, etc

Annexure I

Provisional IDs would be issued to only those assesseees who have a valid PAN associated with their registration.

An Assessee may not be provided a Provisional ID in the following cases:

- The PAN associated with the registration is not valid
- The PAN is registered with State a Tax authority and Provisional ID has been supplied by the said State Tax authority.
- There are multiple CE/ST registrations on the same PAN in a State.

In this case only 1 Provisional ID would be issued for the 1st registration in the alphatebical order provided any of the above 2 conditions are not met

Annexure II – Service Tax Accounting Codes

If not covered under the below list, then the code shall be	00441480
SERVICE NAME	Account Head
Selling of space or time slots for advertisements	00440354
Advertising agency services	00440013
Air travel agent services	00440032
Asset management including portfolio management and fund management	00440418
Airport services by airport authority	00440258
Architect services	00440072
ATM operations, maintenance or management service	00440346
Transport of passengers embarking on domestic/international journey by air	00440362
Auction service	00440370
Business auxiliary service	00440225
Business exhibition service	00440254
Banking and other Financial services/Foreign exchange broker service	00440173
Broadcasting service	00440165
Business support service	00440366
Beauty parlours /beauty treatment	00440209
Rent-a-cab scheme operator Service	00440048
Chartered accountant services	00440092
Erection, commissioning and installation Service	00440233
Cable operators	00440217
Construction services other than residential complex, including commercial/industrial buildings or civil structures	00440290
Consulting engineer services	00440057
Clearing and forwarding agent services	00440045
Custom House Agent service	00440026
Cargo handling service	00440189
Cleaning services	00440318
Cost accountant service	00440096
Construction of residential complex service	00440334
Transport of goods by rail including transport of goods in containers by rail (transport of passengers by rail in air-conditioned class/first class also to be paid under this accounting code)	00440390
Company secretary service	00440100
Courier agency service	00440014
Credit rating agency service	00440088
Credit card, debit card, charge card or other payment card related services	00440394
Commercial training or coaching	00440229
Convention service	00440133
Services provided by recognised/registered associations in relation to clearance or settlement of transactions in goods or forward contracts	00440438
Dry cleaning service	00440221
Dredging of rivers, ports harbours, backwaters, estuaries, etc.	00440310
Development and supply of content for use in telecom services, advertising agency, etc.	00440414
Design service other than interior decoration and fashion designing	00440422
Event management	00440197

G SEKAR ASSOCIATES CHARTERED ACCOUNTANTS
“Shri Guru Padhuka”, No.27, Akbarabad Second Street, Kodambakkam, Chennai – 600 024
Tel.No.: 044 2483 7667 / 2484 7667 e-mail ID:gst@gsacas.com

SERVICE NAME	Account Head
Facsimile services fax	00440149
Services provided by recognised/registered associations in relation to forward contracts	00440282
Fashion design	00440213
Franchise service	00440237
General insurance service	00440005
Transport of goods by road/goods transport agency service	00440262
Goods transport operators	00440067
Health club and fitness centre service	00440205
Insurance auxiliary service - General Insurance	00440169
Interior decoration/ Designer services	00440076
Internet cafe	00440241
Intellectual Property Rights Service other than Copyright	00440278
Information technology software service	00440452
Internet telecommunication service	00440382
Leased circuits	00440137
Life insurance service/Insurance Auxillary-Life Insurance	00440185
Mandap keeper service	00440035
Club or association service	00440322
Mailing list compilation and mailing service	00440330
Management or business consultant service	00440116
Mining of mineral, oil or gas service	00440402
Manpower recruitment/supply agency service	00440060
Market research agency service	00440112
Maintenance or repair service	00440245
Outdoor Catering Service	00440051
Online information and database access service and/ or retrieval service through computer network	00440153
Opinion poll agency service	00440274
Services provided by a processing and clearinghouse in relation to securities, goods and forward contracts	00440442
Photography service	00440129
Pager services (Radio paging)	00440015
Packaging service	00440326
Public relation management service	00440374
Port service (Major ports/Minor Ports)	00440177
Pandal or shamiana service	00440054
Recovery Agent Service	00440350
Real estate agent service	00440104
Renting of immovable property Service	00440406
Rail travel agents service	00440201
Registrar to an Issue Service	00440338
Security/ detective agency service	00440108
Survey and exploration of mineral	00440270
Ship management service	00440378
Repair, reconditioning, restoration, or decoration or any other similar services, of any motor vehicle	00440181
Site formation and clearance, excavation, earth moving and demolition services	00440306
Sponsorship service provided to body-corporate or firm including sports sponsorships	00440358

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SERVICE NAME	Account Head
Sound recording studio or agency services	00440161
Steamer Agent service	00440029
Stockbroker service	00440008
Scientific and technical consultancy services	00440125
Supply of Tangible Goods Service	00440445
Share Transfer Agent Service	00440342
Survey and map making service	00440314
Storage and warehousing services	00440193
Recognized Stock Exchange Service in relation to transaction in Securities	00440434
Travel agent for booking of passage(other than air/rail travel agents)	00440294
Transport of persons by cruise ship	00440386
Telecommunication Service by Telegraph Authority	00440398
Transport of goods by air	00440266
Telegraph service	00440141
Transport of goods through pipeline or other conduit	00440302
Technical testing and analysis service/Technical inspection and certification agency service	00440249
Telex services	00440145
Tour operator services	00440063
Programme Producer Service	00440286
Telephone services	00440003
Services provided by an insurer of life insurance under Unit Linked Insurance Plan(ULIP)	00440430
Underwriter service	00440084
Video production agency/ video tape production service	00440157
Works contract service	00440410
Transport of goods by coastal shipping (services by way of transportation of goods by inland waterways is placed in the negative list)	00440470
Cosmetic and plastic surgery service	00440460
Legal consultancy service	00440480
Promotion, marketing , organizing or assisting in organizing games of chance including lottery, etc.	00440595
Health services by a clinical establishment, health check-up/diagnosis , etc.	00440598
Maintenance of medical records service	00440601
Promotion or marketing of brand of goods/services/events Service	00440604
Permitting commercial use or exploitation of events Service	00440607
Electricity exchange service	00440610
Copyright service transfer temporarily/ permit use or enjoyment	00440613
Special services provided by builders	00440616
Restaurant service	00441067
Accommodation in hotels, inn, guest house, club or camp site etc. Service	00441070

Annexure III – Board Resolution Draft for appointment of Authorised Signatory

NAME OF THE COMPANY
Reg Office:
Tel:

CERTIFIED TRUE COPY OF RESOLUTION PASSED AT THE MEETING OF BOARD OF DIRECTORS OF M/s..... HELD ON AT (TIME) AT THE REGISTERED OFFICE OF THE COMPANY

GST REGISTRATION

For the purpose of Migration to Goods and Service Tax (GST) from the existing Indirect Tax Registrations, and may be authorized severally to sign necessary documents for registration & to undertake necessary consequential actions thereof. The Board discussed the matter and passed the following resolution:

“**RESOLVED THAT** and authorised representative of the company be and hereby authorised severally to correspond, make, sign, move and file application(s), document(s), to accept service of notice, to produce and take back documents, to apply for and take delivery of copies, as may be required for registration of the company under the provisions of Goods and Service Tax and to represent the company in all the above mentioned matters before the respective appropriate authority (ies) and to do all ancillary, incidental, consequential acts, deeds and things as may be required or necessary, for and on behalf of the company.

“**RESOLVED FURTHER THAT** the aforesaid power entrusted to the said official shall be valid and effective unless revoked earlier by the board or shall be exercisable by him so long as he is associated with the company.

“**RESOLVED FURTHER THAT** all acts, deeds, things, matters, etc as afore stated shall be deemed to be valid and enforceable only if they are consistent with the instant resolution as may be relevant in this case and that the Board shall not be responsible for any illegal and invalid acts and any acts beyond the scope of the afore stated powers done by the said officials and such invalid, illegal acts and acts done beyond the scope of powers granted in this resolution shall not bind the company against any third parties or before any authorities in any manner and that the Board shall not be answerable in that behalf.

“**RESOLVED FURTHER THAT** a certified copy of this resolution signed by any of the directors be provided to anyone concerned or interested in the matter.”

For

**Name:
Director
DIN:**

Place :
Date :

Annexure IV – Board Resolution Draft for appointment of Authorised Signatory

Date:

Place:

AUTHORISATION LETTER

TO WHOMSOEVER IT MAY CONCERN

I/We the Proprietor/Partners/Members of M/s. _____, having principal Place of Business at _____ do hereby authorize _____ (name of the authorized signatory) to sign necessary documents for registration & to undertake necessary consequential actions thereof for the purpose of migration to GST from the existing Indirect Tax Registration.

We also declare that all actions/ information made / given by the authorized person on behalf of our entity, will be binding on us.

For _____

1. _____

2. _____