FAQs > Filing for Registration by provider of OIDAR (Online Information and Data Base Access or Retrieval Services)

1. What are OIDAR Services?

Online information and database access or retrieval services means services provided by the means of Information Technology, over internet or electronic network, such as advertising on internet, cloud services, e-books, downloading movies, software, online supplies of digital content (movies, t.v shows, music, data storage, gaming), etc.

2. Who all are required to be registered as OIDAR Service Providers?

Every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than the registered person (herein after referred to as Non-Resident Online Services Provider), is required to register in GST as a provider of OIDAR Services. So, for the provision of OIDAR Services by such foreign services providers to the **unregistered persons in India,** obtaining Registration by such foreign service providers is mandatory.

3. Should I apply for Registration in each State/UT in which I as Non Resident Online Services Provider is providing Services or there is provision of single centralized Registration in my case?

In case of Non Resident Online Service Providers, Single Registration will be valid for whole of India. For all such persons, the processing of registration and subsequent action will be done centrally at the Office of Principal Commissioner of Central Tax, Bengaluru West.

4. What are the pre-requisites for registration in respect of such Non-Resident Online Services Providers?

Such Non Resident Online Service Providers need to appoint an Authorised Signatory (Indian) in India possessing a valid PAN. That authorised person shall apply for registration at GST portal on behalf of such Non-Resident Online Service Providers.

5. How can I view my existing registrations mapped to same PAN of the business/ entity on the GST Portal while applying for registration?

After filling all the details in Part A of the application, when you click on **Proceed** button, GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India.

6. After Registration, how the authorized signatory of Non-Resident Online Services Provider login to the GST Portal for the first time?

After approval of Registration, the GSTIN and temporary password are sent to the primary authorised signatory through e-mail after which the below steps need to be followed:

- **Step-1:** Login to the GST Portal through first-time login facility.
- **Step-2:** Enter the provided GSTIN (username) and temporary password in the corresponding fields.
- **Step-3:** Change the temporary password and create a username for future use.

After creating the username and password, the Taxpayer will be able to access their dashboard on the GST Portal. For subsequent logins, the Taxpayer will have to use the normal login functionality.

7. From which date does the Registration of Non-Resident Online Services Provider become valid?

Effective date of registration of all Non-Resident Online Services Provider on approval shall be:

i. **Date of commencement of online services in India**: If difference between 'Date of commencement of online services in India' and "Date of ARN for application for registration" is less than or equal to 30 days or

ii. **Date of issue of Registration Certificate**: If the difference exceeds 30 days from the date of issue of Certificate of Registration.

iii. In case the applicant is already providing online services in India prior to or as on Appointed Date, effective date of registration will be the 'Date of commencement of online services in India' specified in the form OR the appointed Date, whichever is later.

8. How does GSTIN communicated after Registration of Non-Resident Online Services Providers?

The intimation of GSTIN, along with system-generated username and temporary password is sent to the primary authorized signatory of respective Non-Resident Online Services Provider business entity via e-mail.

No attachment (Registration Certificate / Rejection Order) will be sent to applicant on e-mail. All the certificates/Orders/Notices will be made available on taxpayer's dashboard.

9. Are there any preconditions before I can apply for Registration as a Non-Resident Online Services Provider?

A Non-Resident Online Services Provider must fulfill following conditions so that they can register on the GST Portal:

1. Their Authorized Signatory may have a valid Permanent Account Number (PAN)
3. Applicant has valid email address and mobile number
4. Applicant has the prescribed documents and information on all mandatory fields as required for registration.

10. What are the documents the needs to be uploaded while applying for Registration as a Non-Resident Online Services Provider?

Document Name	Document Type	Document Size
Proof of Appointment of Authorised Signatory		
Photo of the Authorised Signatory	JPG	100 KB
Letter of Authorisation	JPG, PDF	100 KB
Copy of Resolution passed by BoD/ Managing Committee and Acceptance letter	JPG, PDF	100 KB
Proof of Details of Bank Accounts		
First page of Pass Book	JPG, PDF	100 KB
Cancelled Cheque	JPG, PDF	100 KB
Bank Statement	JPG, PDF	100 KB
Proof of Non-Resident Online Service Provider		

Clearance certificate issued by Government of India	JPG, PDF	100 KB
Certificate of Incorporation if the Company is registered outside India or in India	JPG, PDF	100 KB
License if issued by origin country	JPG, PDF	100 KB

11. I started to fill the Registration Application for Non-Resident Online Services Provider but was not able to complete it. Can I save my Registration Application?

Yes, you can save your Registration Application up to 15 days, from the day TRN was generated by you, upon successful submission of PART- A of the Registration Application.

12. What do I do after submitting my Registration Application?

Please note that the Registration Application submitted by you will be processed by Tax Officer of the office of the Principal Commissioner, Central GST, Bengaluru West.

In case, clarifications/queries are raised by the Tax Official, you need to respond to these clarifications within 7 working days otherwise application may be rejected.

Once your Registration Application is approved by the concerned Tax Official, temporary password for first-time login and the same will be communicated to your registered e-mail address. ARN status will also be changed to 'Approved'. Registration Certificate will be available at the Dashboard for view, print and download.

In case of rejection, Rejection Order will get generated and communicated to you. ARN status will be changed to 'Rejected'. Rejection Order will be available at the Dashboard for view, print and download

13. What are the modes of signing the document?

You can sign the Registration Application using EVC mode only.

14. Do I need an Indian mobile number to obtain a registration as a Non-Resident Online Services Provider?

No, it is not mandatory to have Indian mobile number to obtain registration as a Non-Resident Online Services Provider but the primary authorized signatory should have an India mobile number.

15. Do I need a PAN of the authorised signatory to obtain registration as a Non-Resident Online Services Provider?

It is not mandatory to have PAN of the authorised signatory to obtain registration as a Non-Resident Online Services Provider.

16. Do I need to provide the URL of the website through which taxable services are provided?

Yes, you need to provide the URL of the website through which taxable services are provided.

17. Where can I add Bank Account details?

Details entered in the Bank Accounts tab has been made optional and non-mandatory w.e.f. 27th Dec 2018. You can now enter the bank account details by filing an Amendment application only. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter Bank Accounts details. Although details of Bank accounts are not mandatory for OIDAR applicants (Non-Resident Online Service providers), the same is required to be added, in case of nomination of an Indian Authorised representative.

18. If a Non-Resident Online Service Provider has appointed a representative in India, which details are required to be filled for registration?

If a Non-Resident Online Service Provider has appointed a representative in India, it is mandatory to fill the representative's name, PAN, mobile number and email address in the registration form.

19. By when the Part B of the registration form needs to be completed after submitting Part A?

The Part B of the registration form needs to be completed within 15 days using the TRN generated on successfully submitting Part A.

20. During registration, which documents can be uploaded as Proof of details of Authorized Signatory?

The documents that can be uploaded as **Proof of details of authorized signatory** are:
- Letter of Authorisation
- Copy of resolution passed by BoD (Board of Directors) / Managing Committee

21. I have received notification seeking clarification by tax official on the GST portal. What do I need to do?

If the tax official is not satisfied with the information provided by you in the application or the document attached, the tax official can seek for clarification. To know how to file clarification, click the link:
https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Application_for_Filing_Clarification.htm