

# **FAQs > Applying for GST Registration on MCA Portal through SPICe-AGILE Application Form**

## **General**

### **1. Can I apply for GST registration while applying for incorporation of company on MCA Portal?**

Yes, you can apply for GST registration while applying for incorporation of company on MCA Portal. Registration process under GST is now integrated with SPICe-AGILE Form (Simplified proforma software of MCA).

Once a new company applies for its incorporation/ registration with MCA, they can also apply for their registration under GST through SPICe-AGILE form, by furnishing additional information in addendum.

The form to be submitted on the MCA Portal for incorporation is available at - <http://www.mca.gov.in/MinistryV2/companyformsdownload.html>

### **2. Which type of registrations can be applied on SPICe-AGILE form?**

You can apply for registration as a Normal or as a Composition taxpayer on SPICe-AGILE form.

You cannot apply for registration as Input Service Distributor (ISD), SEZ Developer, SEZ Unit or Casual Taxable Person, UIN, Non-resident taxable person, Non-resident online services provider etc. through the SPICe-AGILE form.

### **3. My company is not incorporated on MCA Portal. Can I apply for GST registration on SPICe-AGILE form?**

Yes. You can apply for GST registration by filling SPICe-AGILE form. However, please note that GST registration will be granted only after your company is incorporated with the MCA.

## **Entering Details in SPICe-AGILE Application Form**

### **4. Who will be the Primary authorized signatory for GST registration, when GST registration is applied on SPICe-AGILE form?**

The Director signing the SPICe-AGILE form on the MCA portal will be the Primary authorized signatory for GST registration. You can also add two Directors as your authorized signatory for GST purposes.

### **5. In the Promoters/Partners tab, Designation field is appearing as Director in Form REG-1. How can I amend it?**

You can correct it through process of amendment on the GST Portal. Navigate to **Services > Registration > Amendment of Registration Core Fields** on GST Portal for making changes.

### **6. I want to take registration in multiple States. Can I apply for multiple registration on SPICe-AGILE form?**

No, by default the registered office of the proposed company, as provided in the SPICe-AGILE form, will be the principal place of business for GST application. You can take registration for that State only where registered office of the proposed company is present.

Any applicant willing to take registration in multiple states need to take fresh registration for each state on GST Portal subsequently.

## **7. Can I opt for composition levy through the SPICe-AGILE form?**

Yes, you can opt for composition levy through the SPICe-AGILE form.

## **8. How many Directors' details can be provided on the SPICe-AGILE form?**

MCA allows details of up to 3 Directors to be entered in the SPICe-AGILE e-form form based on the class, category or sub-category.

Later on up to a maximum of 10 directors' details can be added through a process of core amendment on the GST Portal. Navigate to **Services > Registration > Amendment of Registration Core Fields** on GST Portal.

# **Signing SPICe-AGILE Application Form**

## **9. Which DSC can be used for signing the Form GST REG-01 on the SPICe-AGILE form?**

While filing the SPICe-AGILE form, you need to digitally sign it. Same DSC will be applicable for GST registration also. However, you can register DSC of the other 2 Directors, nominated as authorized signatory, on GST Portal.

## **10. How can I use the DSC, used for signing the addendum SPICe-AGILE form, on GST Portal?**

The actual application signed with DSC of the applicant at MCA portal will be fetched and will be stored at GST Portal for registration purposes. You need to register your DSC on GST Portal for future GST related compliances.

## **11. I am a non-resident taxpayer. Can I sign the SPICe-AGILE form for GST registration?**

Only Indian citizens are allowed to sign the SPICe-AGILE form.

## **12. While filing application for registration on SPICe-AGILE form, I have got validation error. What should I do now?**

You need to login to the GST Portal with your TRN and correct the issues/ errors using navigation - **Services > Registration > Application for filing clarifications** and then submit the form on the GST Portal.

# **Submitting SPICe-AGILE Application Form**

## **13. What will happen after successful generation of ARN on GST Portal?**

On successful generation of the ARN, after validation of data on GST Portal, the status of the Service Request Number (SRN), generated at the MCA Portal, gets updated to “Pending for Processing”.

#### **14. I have submitted my registration application successfully on SPICe-AGILE form and I have received an Acknowledge Reference Number (ARN). What happens now?**

You will receive a response from the tax authorities within 3 working days on the status of your application. It will either be approved or the Jurisdictional Tax Officer will raise a Notice Seeking Clarification, in case they have any queries w.r.t. the application and/or documents provided by you. In either case, it will be communicated to you via e-mail.

#### **15. What will happen on approval of ARN by GST Tax Official?**

In case, the ARN gets approved, SRN status will be updated to “Approved” and intimation will be sent to the applicant by SMS and e-mail.

#### **16. What will happen on rejection of ARN by GST Tax Official?**

In case, the ARN gets rejected, SRN status will be updated to “Rejected” and intimation will be sent to the applicant.

#### **17. What would be the date of commencement of GST registration?**

Date of commencement of business during GST registration would be date selected as date of incorporation in the SPICe-AGILE form.

## **Tracking SRN Details**

#### **18. How can I search SRN details on GST Portal?**

Navigate to **Home > Registration >Track Application Status > SRN** to search SRN details on the GST Portal.

#### **19. Can I search SRN details without logging to the GST Portal?**

Yes, you can search SRN details even without logging to the GST Portal. Navigate to **Home > Registration >Track Application Status > SRN**

#### **20. What are various SRN statuses on the GST Portal?**

<b>S. No.</b>	<b>Status of the SRN</b>	<b>Action</b>
1	Pending with MCA	SRN is generated but form not sent to the GST Portal
2	--COI (Certificate of Incorporation) issued by MCA -TRN (Temporary Ref. No.) <TRN> Generated – Pending with GST Common Portal	When TRN is generated and shared to the taxpayer, after the information from MCA Portal is received on GST Portal.
3	-COI issued by MCA -Pending for Processing by GST Common Portal	Application successfully submitted on the GST Portal i.e. Form GST REG-01 is submitted on the GST Portal and an ARN is issued.
4	-COI issued by MCA -Approved by GST Common Portal	Application Approved and GSTIN is sent to the taxpayer via SMS & email
5	-COI issued by MCA	Registration Application Rejected by GST Tax Officer

## Amending Details

### 21. I have got my GSTIN number. How can I amend details now?

Information related to Additional places of business, Bank Accounts, Authorized representative and State Specific Information, if any, can be updated by the applicant by filing amendment application on the GST Portal post grant of GSTIN.

To know more details about Applying for GST Registration on MCA website through SPICe-AGILE Application Form, click <http://www.mca.gov.in/MinistryV2/agile.html>