

FAQs > Business Details

1. I am unable to change my State. Why?

GST Registration is state-wise and since you have selected the state in **PART A** of the Registration Application, you cannot change it.

2. I don't know my Ward/Circle/Sector No.

Please refer your state website, a **tax return preparer (TRP)**, or your jurisdictional officer.

3. I don't know my Center Jurisdiction.

Please refer to <https://www.aces.gov.in/STASE/ui/jsp/common/statelocation.do>

4. I want to/don't want to Opt for Composition. How do I make sure my choice is exercised?

There is a **YES/NO** button to choose whether you wish to Opt for Composition or not. Please make the appropriate choice.

5. What is my Date of Commencement of Business?

The date of commencement of business is the day you officially started supplying/receiving goods and/or services.

6. I am applying for GST Registration and "Option for Composition" field under Business Details tab is by default appearing as No. Why? Can I still opt for composition scheme with new registration?

In case, you are already registered with same PAN on the GST Portal and opted in or opt out from Composition Levy, then registering with same PAN on GST Portal will reflect the status of composition levy (opted in/opted out) across all GSTINs mapped to the PAN including any new registration.

In case, you apply for new registration with opting in or out from composition levy now, then all GSTINs registered with same PAN will be opted in and out from composition scheme by default.

Q. No. 7 to 15 are FAQs applicable to Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs)

7. I want to apply for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors. How can I do so?

In case, you want to apply for registration as Interim Resolution Professionals (IRPs)/ Resolution Professionals (RPs) appointed to undertake corporate insolvency resolution proceedings for Corporate Debtors, select Reason for Registration

as “Corporate Debtor undergoing the Corporate Insolvency Resolution Process with IRP/RP” in Business Details tab of New Registration page.

Note: You have to use PAN and CIN of the corporate debtor for registration application.

You have to declare yourself as Primary authorized signatory.

8. Which State/UT should be selected by the IRP/RP when they apply for registration? Which documents should be furnished by them for applying for registration?

IRP/RP needs to apply for new registration in the States/UTs, where the corporate debtor is registered. The application for registration is to be made on the PAN and CIN of the Corporate Debtor.

9. I want to apply for registration as IRP/RP. What do I need to enter in the Date of Commencement of Business?

In case of applying for registration as IRP/RP, you are required to enter the date of your appointment as IRP/RP as the “Date of Commencement of Business”.

10. I want to apply for registration as IRP/RP. Who will be the Primary authorized signatory?

The appointed IRP/RP will be Primary Authorized Signatory of the newly registered Company. They need to enter their details as Primary authorized signatory in the Authorized Signatory tab of the registration application mandatorily.

11. I want to apply for registration as IRP/RP. What details do I need to provide in Principal Place of business/ Additional place of business?

In the Principal Place of business/ Additional place of business, you need to provide details as specified in original registration of the Corporate Debtor.

12. I have been appointed as IRP/RP for a company. Do I necessarily need to obtain a fresh registration on GST Portal?

If all the Form GSTR-1 and Form GSTR-3B returns prior to the date of your appointment have been filed, you are not required to obtain a fresh registration in the category of IRP/RP. You can continue with the same GSTIN.

13. In case any change in IRP/RP only, do I need to obtain a fresh registration on GST Portal?

In case of any change in IRP/RP only, no fresh registration is required. It would be deemed to be change of authorized signatory and it would not be considered as a distinct person on every such change after initial appointment. The details of the Primary Authorized Signatory may be changed on the GST Portal by carrying out a non- core amendment to the registration application. This can be done by the authorised signatory of the Company, who can add IRP /RP as new authorised signatory or failing that it can be added by the concerned Jurisdictional Tax Authority on request by IRP/RP.

14. How can I change the Primary Authorized Signatory in cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process?

In cases where the RP is not the same as IRP, or in cases where a different IRP/RP is appointed midway during the insolvency process, the details of the Primary authorized signatory may be changed in the GST Portal by carrying out a non-core amendment in registration details on GST portal.

15. I have been appointed as IRP/RP for a company. What can I do if the previous Primary Authorized Signatory is not sharing credentials for GST Portal?

In case, previous Authorized Signatory is not sharing credentials for GST Portal with his successor, then the newly appointed person can get his details added as Primary Authorized Signatory through the Jurisdictional Tax Authority.