

# FAQs > Registration as Tax Collector at Source

## 1. Who needs to register under GST as a TCS?

TCS stands for Tax Collected at source. In the GST regime, every e-commerce operator needs to collect 0.5% under CGST Act and 0.5% under SGST Act; In case of inter-state transactions, 1% (under IGST Act) on the net values of taxable supplies made through the e-commerce operator.

## 2. How can register as TDS or TCS?

The Registration Application for Tax Deductor/Tax Collector can be filed by the applicant directly by themselves. In GST regime, the registration process is online and any person/entity wishing to register will have to access the GST system for the same.

Any person who wish to get registered as the Tax Deductor/Tax Collector needs to apply in the form prescribed.

## 3. Are there any preconditions I must fulfill before registering with GST as a TDS or TCS?

The preconditions are:

1. For Registration as Tax Deductor: Applicant has valid PAN or TAN.
2. For Registration as Tax Collector: Applicant has valid PAN.
3. Applicant must have a valid mobile number.
4. Applicant must have valid E-mail ID.
5. Applicant must have the prescribed documents and information on all mandatory fields as required for registration.
6. Applicant must have a place of business.
7. Applicant must have an authorized signatory with valid details.

## 4. Do I get registered automatically after submitting the registration application along with the prescribed documents?

No, Your registration application will be processed and approved by the relevant Tax Officer, only then will you be issued the registration certificate and GSTIN.

## 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. Can I use same e-mail address, mobile number and PAN combination for taking multiple registrations on GST Portal?

Yes, you can use same e-mail address, mobile number and PAN combination for taking multiple registrations on GST Portal.

## 7. I am an e-commerce operator; registered as a TCS under GST regime. I supply goods to multiple states. Do I need to register in each state?

Yes, You need to register separately in each state and appoint a person in each state/UT who will be liable to pay GST.

## **8. Where can I mention the State/UT in which my principal place of business is located?**

Tax Collector who does not have a physical presence in a State/UT, needs to mention the name of the State/UT in Part A of the application, in which they want to get registration.

Tax Collector can mention the name of the State/ UT in Part B of the application, in which the principal place of business is located, which may be different from the State/UT mentioned in Part A. Thus, Tax Collector can edit the name of the State/ UT field in Part B, if required.