

FAQs > Registration by Input Service Distributor

1. Who are Input Service Distributors?

Input Service Distributor (ISD) under GST includes

- an office of the supplier of goods and / or services which
- receives tax invoices issued by the supplier towards receipt of input services and
- issues a prescribed document for the purposes of distributing the credit of CGST (SGST in State Acts) and / or IGST paid on the said services to a supplier of taxable goods and / or services having same PAN as that of the office referred to above.

2. How do I obtain a registration as an Input Service Distributor?

The registration for an Input Service Distributor can be applied through the New Registration Application of a normal taxpayer. All you need to do is select **Input Service Distributor only** under Reason to obtain registration in the Business Details section of PART B of the New Registration Application.

Please refer to screenshot below:

The screenshot displays the 'Option For Composition' section with a 'No' toggle. Below it, the 'Reason to obtain registration' dropdown menu is open, showing various options. The option 'Input Service Distributor only' is highlighted with a red box. Other options include 'Crossing the Threshold', 'Inter-State supply', 'Liability to pay as recipient of goods or services', 'Transfer / Succession of business', 'Death of the Proprietor', 'De-merger', 'Change in constitution of business', 'Merger /Amalgamation', 'E-Commerce Operator', 'Selling through e-Commerce portal', 'Voluntary Basis', 'Supplies on behalf of other taxable Person', 'SEZ Unit', 'SEZ Developer', and 'Others'. The form also includes fields for 'Date of commencement of Business' and 'Date on which liability to register arises', both with 'From' and 'DD/MM/YYYY' formats. There are buttons for '+ ADD', '× CANCEL', 'BACK', and 'SAVE & CONTINUE'. The footer contains '© 2017', 'Site Last Updated on 27-07-2017', and 'Designed & Developed by GSTN'.

For other form-filling related queries, refer to the FAQs for New Registration Applications

3. Can ISD take multiple registrations in a State?

ISD cannot take multiple registrations in a State.

4. My place of business is not fixed. What should I mention in the Registration Application?

It is mandatory to provide Principal place of business in the application form, so you need to mention address of the place from where you are conducting your business. In case of any change, you can change the address by filing application for Amendment. However, the address can be changed only within the State.

5. What document shall I need to upload in my Principal Place of business?

Proof of Principal Place of Business			
Sr. No	Nature of possession of premises	Minimum No. of attachments	Proof of Principal Place of Business
1.	Own	Any 1 attachment	Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
2.	Leased	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
3.	Rented	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND any 1 attachment	Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
4.	Consent	Consent letter AND any 1 attachment	Consent letter AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
5.	Shared	Consent letter AND any 1 attachment	Consent letter AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document
6.	Others	Legal ownership document	Legal ownership document

6. Which place will be my Principal place of business?

The primary location from where you are conducting your business will be your principal place of business.

7. I have opened my shops at different locations on same PAN. Shall I need to apply separately for Registration?

If the additional places of business are in same state, you do not need to apply for their registration separately. These additional places of business can be shown in the additional places of business tab while filing the registration application. You also have an option to apply for separate registration for these shops at different locations in the same State. However, if the additional places of business are in different states, you are mandatorily required to apply for their registration separately for each state.

8. Can an ISD opt for Composition?

ISD cannot opt for composition.