

FAQs > Suo Moto Registration

1. What is Suo Moto Registration?

Where a person who is liable to be registered under GST fails to obtain registration, Tax Officials working in enforcement wings of their respective State/Central Tax Department, can initiate the process of generation and allotment of Temporary ID through the Suo Moto registration facility available to them in Back Office GST Portal.

The Tax Officials in the role of **Registration Enforcement** can initiate the Suo Moto registration to deposit the amount collected from unregistered persons especially during enforcement proceedings.

2. How will the Tax Official initiate Suo Moto Registration?

Tax Officials in the role of Registration Enforcement can generate a Temporary ID in following two ways:

1. Access the Tax Official's Interface of the GST Portal and fill the details of the unregistered person. This will generate a Temporary ID and complete the Suo Moto Registration of the unregistered person.
2. Use Mobile Phone to initiate Suo Moto Registration. This method is used in case of Enforcement activities carried from outside office like check posts or borders.
 - a. Send SMS from the registered mobile phone number of the Tax *Officials in the role of* Registration Enforcement to generate the Temp ID.
 - b. And then access the Tax Official's Interface of the GST Portal and fill the details of the unregistered person for the Temp ID that was generated. This will complete the Suo Moto Registration of the unregistered person.

3. What is the structure of Temporary ID?

The structure of Temporary ID is 15 characters. A sample Temporary ID is 22 17 12345678 TMP, where

- First 2 digits indicate State Code
- Next 2 digits indicate YY
- Next 8 digits include serial number starting from 1 each financial year
- Last 3 digits include alphabets TMP

4. Will I get any Registration Certificate for temporary registration?

No. Registration Certificate is NOT generated for temporary registration. Only a Temporary ID is issued to you until you apply for registration within the specified period.

5. How taxpayer will be intimated of Temporary ID & Password after Suo Moto Registration?

The unregistered person will be intimated of Temporary ID and Password by SMS and e-mail message, if e-mail address was provided by the unregistered person. The same can be used by the taxpayer to login to the GST Portal and they will have access to limited functionalities like payment, notices, orders, registration etc.

6. How is the tax deposited in Suo Moto Registration?

Tax can be deposited in following two ways:

The unregistered person after receiving the Temporary ID, requests the Tax Official in the role of Registration Enforcement to collect cash and deposit Cash. In such as case:

1. The unregistered person handovers cash to the Tax Official in the role of the Registration Enforcement.
2. The Tax Official in the role of **Registration Enforcement** logs in to the Tax Official Interface of the GST Portal and completes the Suo Moto Registration.
3. The Tax Official in the role of Registration Enforcement, generates a Challan and selects the payment mode as **Over The Counter** (Cash, Cheque/ DD) and selects the Bank in which the State Tax Office has the Bank account.
4. The Tax Official in the role of the Registration Enforcement, collects the cash from the unregistered person.
5. The Tax Official in the role of the Registration Enforcement, deposits the cash in the select Bank for the Challan generated. The cash collected is reflected in The Electronic Cash Ledger of the taxpayer who has been issued the Temporary ID.

The detailed unregistered person after receiving the Temporary ID, makes a payment. In such as case:

1. The unregistered person after receiving **Temporary ID** logs in to the GST Portal.
2. The taxpayer who has been issued Temporary ID, generates challan and makes a payment in any of the available [online or offline payment modes](#). The cash collected is reflected in The Electronic Cash Ledger of the taxpayer who has been issued the Temporary ID.

7. Tax Official in the role of the Registration Enforcement has collected payment against the Temporary ID generated after Suo Moto Registration. Where can I see the amount deposited?

You can login to the GST Portal and amount will be reflected in your Electronic Cash Ledger. Navigate to **Services > Ledgers > Electronic Cash Ledger**.

8. Is taxpayer expected to apply for fresh registration after Suo Moto Registration?

The tax payer will be required to apply for fresh registration within 90 days from the grant of temporary ID or within 30 days from the date of issuance of order upholding the liability to register against the appeal filed by the taxpayer.

During such registration, the applicant must mention the Temporary ID.

When applying for Registration using the **New Registration Application**, in the Part B of the application, under **Business Details** section, there is an option to **Indicate Existing Registrations**.

9. Where will I apply for new Registration using Temporary ID and password?

When applying for Registration using the **New Registration Application**, in the Part B of the application, under **Business Details** section, there is an option to **Indicate Existing Registrations**.

A taxpayer is recommended to enter the Temporary ID in this section in the Application for New Registration when the taxpayer is applying for a GSTIN / Permanent registration for the linkage to be captured in the GST Portal.

10. What will happen if I do not file the Application for new registration within 90 days from the date on which the temporary registration has been granted?

An alert will be sent to Tax Official, in case you do not file the Application for new registration, within 90 days from the date on which the temporary registration has been granted. In case you have filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted, within a period of 30 days from the date of issuance of the order upholding the liability to registration by the Appellate authority.

11. Where can I see the order of allotment of temporary registration?

You can login to the GST Portal with Temporary ID and Password received on your email address/ SMS and Navigate to **Services > User Services > View Notices and Orders** to see the order of allotment of temporary registration.

You can click the **Download** link to download the order of allotment of temporary registration.

12. What will happen after order of allotment is generated?

Taxpayer will be intimated of Temporary ID & Password SMS and e-mail message, if e-mail address was provided by the unregistered person. Same can be used by the taxpayer to login to the GST Portal and have access to limited functionalities like payment, notices, orders, appeal, registration etc.

The tax payer will be required to apply for fresh registration within 90 days from the grant of temporary registration or within 30 days from the date of issuance of order upholding the liability to register against the appeal filed by the taxpayer.

13. I have logged in to the GST Portal with my temporary ID and password and navigated to My Profile section which is appearing blank. Why?

View Profile fields are blank for temporary user. You need to register with GST to furnish all the details.

14. How can I adjust the amount deposited against my liability?

After the amount is deposited, liability register is updated and from there you can adjust your liabilities.

15. How can I change my mobile number?

You can change your mobile number while applying for fresh registration on the GST Portal. There is no facility to update mobile phone number for the temporary ID generated by the Tax Official during the Suo Moto registration.

16. My driver did not know my GSTIN and he was issued a Temporary ID by the Registration Enforcement Officer. What should I do now?

At the time of disposal, the taxpayer can provide his GSTIN and request Enforcement officer to pass an order against that GSTIN tagging the temporary ID.