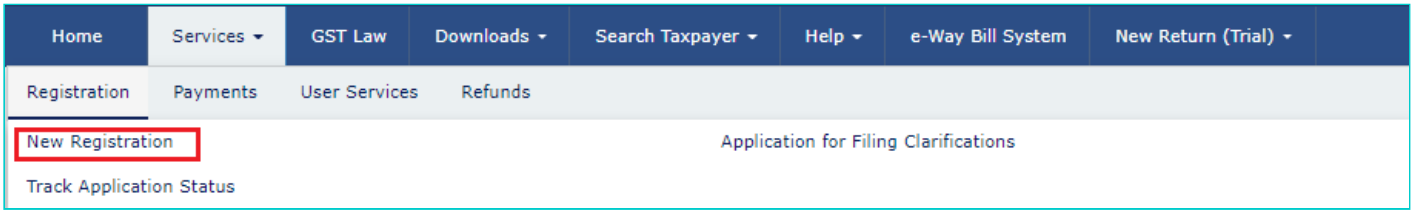
Manual > Tax Collector at Source

How can I apply for Registration as a Tax Collector at Source?

For registering yourself as a Tax Collector on the GST Portal, perform the following steps:

1. Access the https://www.gst.gov.in/ URL. The **GST Home page** is displayed. Click the **Services** > **Registration** > **New Registration** option.



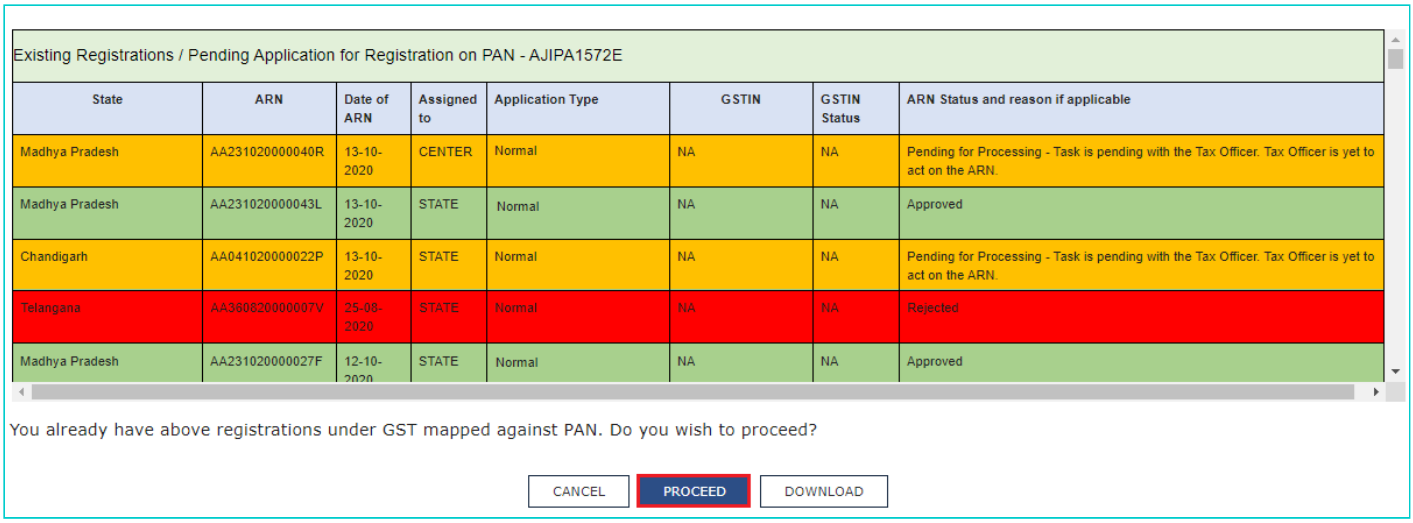
The Application form is divided into two parts as Part A and Part B.

Part A:
2. The New Registration page is displayed. Select the **New Registration** option.
3. In the **I am a** drop down list, select the **Tax Collector** as the type of taxpayer to be registered.
4. In the **State/UT** drop down list, select the State/UT for which registration is required.
Note: 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.
5. In the **Legal Name of the Tax Collector (As mentioned in PAN)** field, enter the legal name of your Tax Collector as mentioned in the PAN database.
6. In the **Permanent Account Number (PAN)** field, enter PAN number.
Note:

- In case you don't have PAN, you can apply for PAN. To do so, click the **here** link.
- Legal Name of the Tax Collector and PAN will be validated against the CBDT database.

7. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
8. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.
Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.
9. In the **Type the characters you see in the image below** field, enter the captcha text.
10. Click the **PROCEED** button.

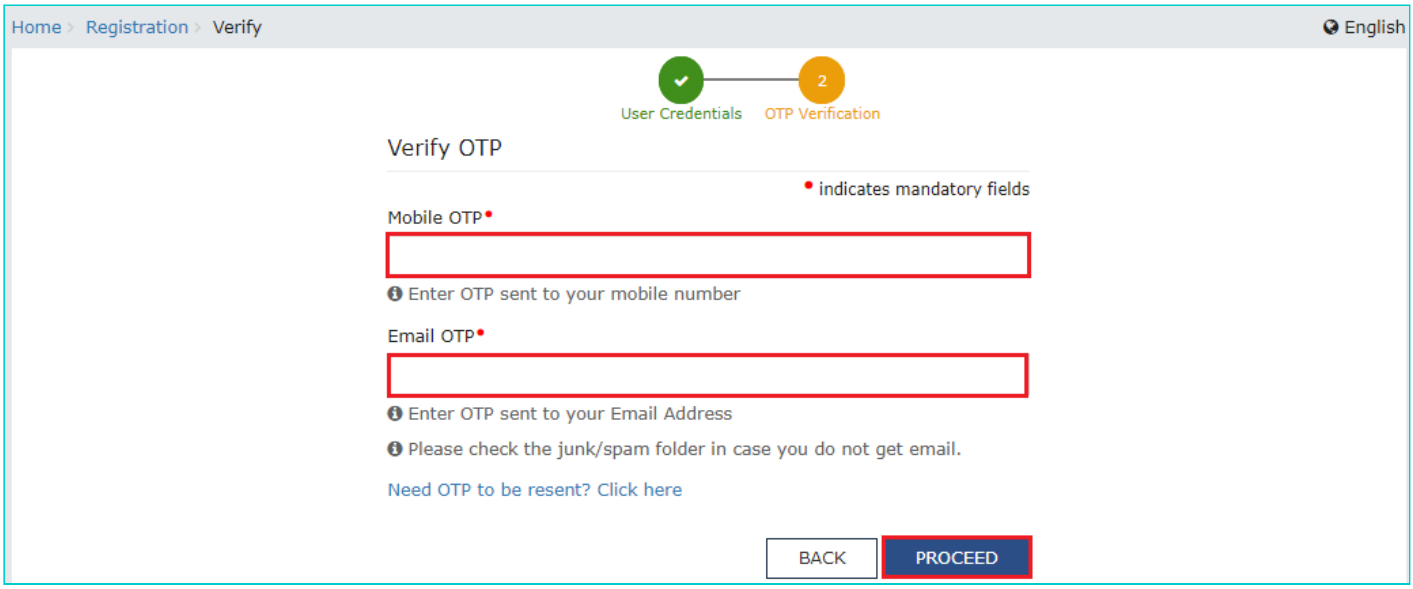
11. On clicking proceed, GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India. Click the **PROCEED** button.



Note:

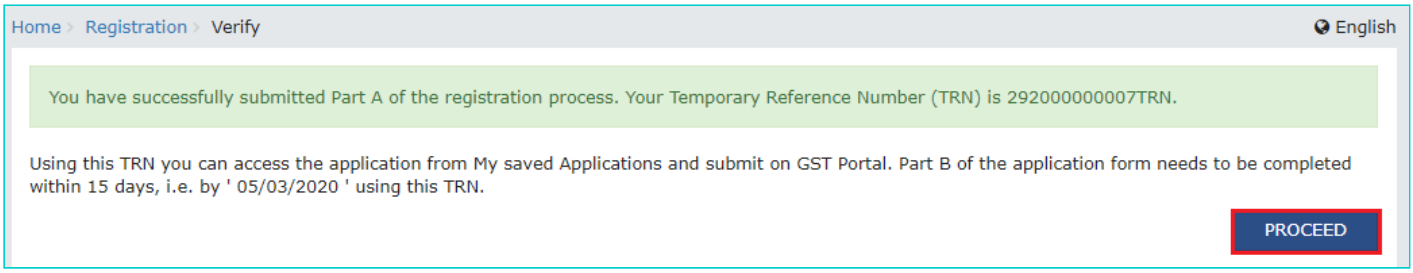
- You can click the **DOWNLOAD** button to download the existing registration details in PDF format.
- Following Color code has been used to donate different status of the ARN:
    - **Green Color**: Green color reflects the Approved Registration Application.
    - **Red Color**: Red color reflects the Rejected Registration Application.
    - **Orange Color**: Orange color reflects the Pending for Processing/Pending for order Registration Application.

12. After successful validation, you will be directed to the OTP Verification page. In the **Mobile OTP** field, enter the OTP you received on your mobile number entered in PART-A of the form. OTP is valid only for 10 minutes.
13. In the **Email OTP** field, enter the OTP you received on your email address entered in PART-A of the form. OTP is valid only for 10 minutes.
Note: OTP sent to mobile number and email address are separate. In case OTP is invalid, try again by clicking the Click here to resend the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.
14. Click the **PROCEED** button.



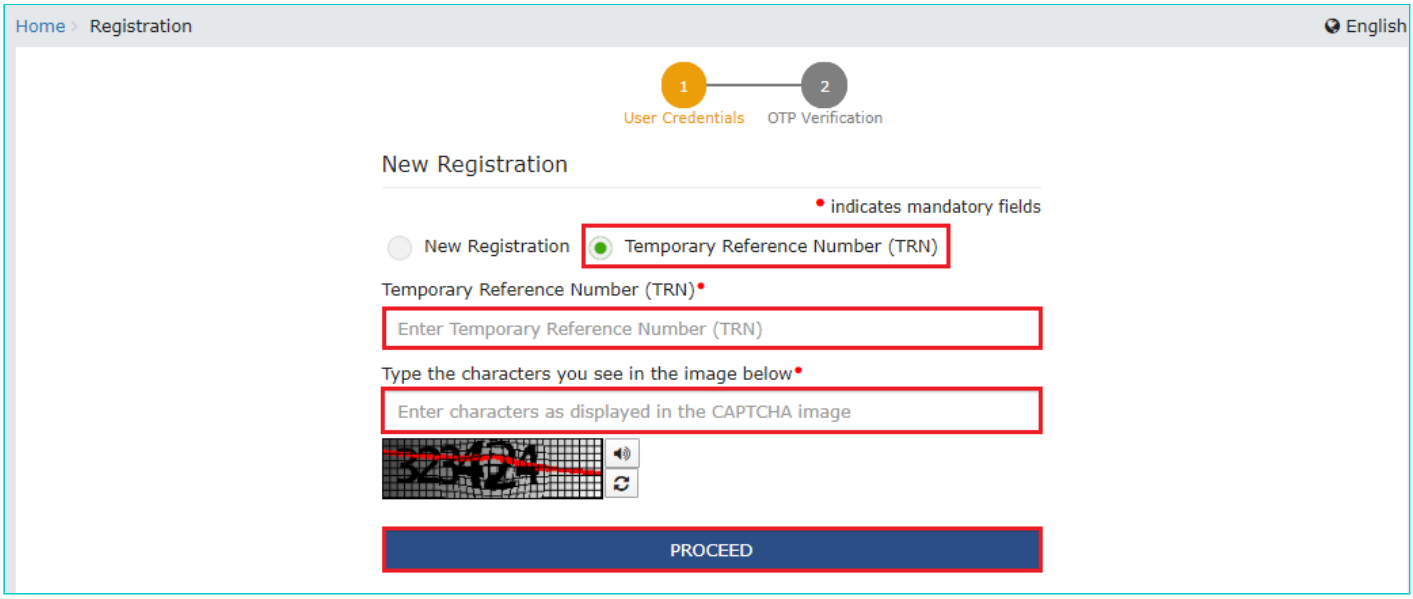
15. The system generated 15-digit Temporary Reference Number (TRN) is displayed. Click the **PROCEED** button.
Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Note that below the TRN the expiry date of the TRN will also be mentioned.

Alternatively, you can also click **Services > Registration > New Registration** option and select the Temporary Reference Number (TRN) radio button to login using the TRN.



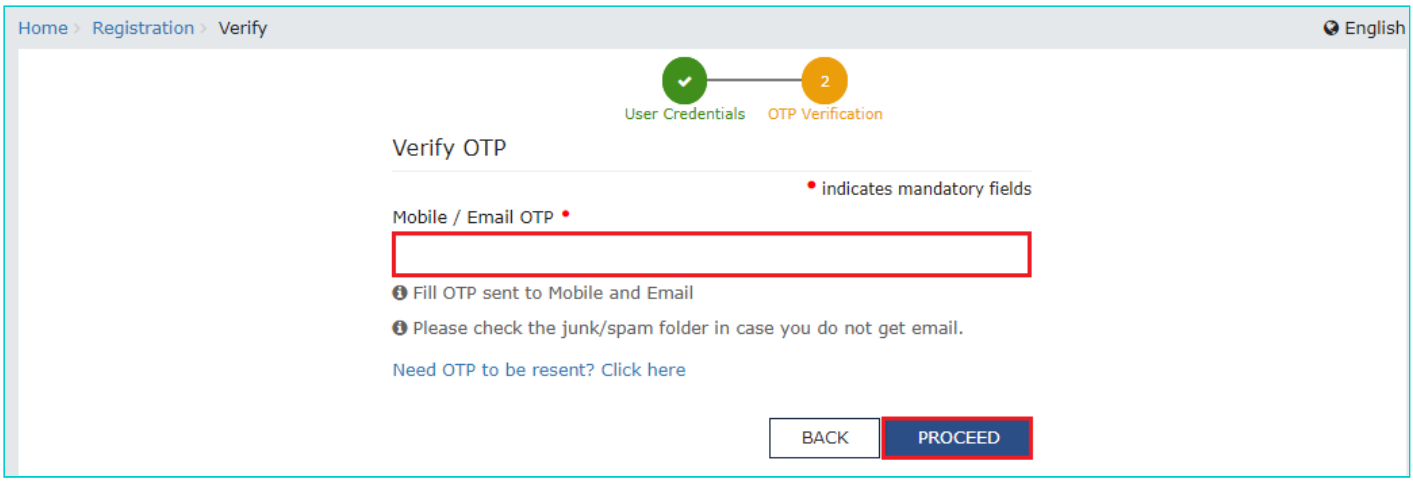
PART B:

16. In the **Temporary Reference Number (TRN)** field, enter the TRN generated.
17. In the **Type the characters you see in the image below** field, enter the captcha text.
18. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.



19. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

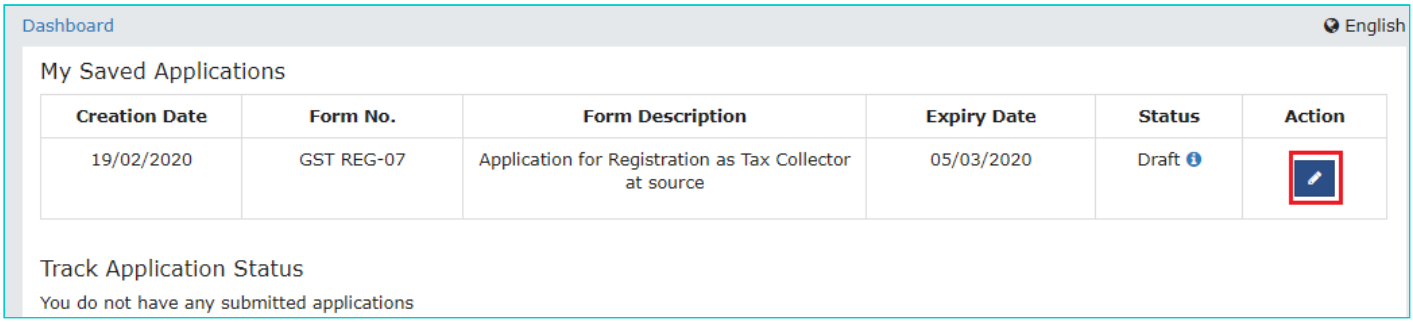
Note: OTP sent to mobile number and email address are same. In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.



20. The **My Saved Application page** is displayed. Under the Action column, click the **Edit** icon (icon in blue square with white pen).

Note:

- Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.



The Registration Application form with various tabs is displayed that must be filled sequentially. On the top of the page, there are five tabs as **Business Details, Tax Collecting Officer, Authorized Signatory, Office Address of Tax Collector and Verification**. Click each tab to enter the details.

Business Details tab:

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

a) In the **Trade Name** field, enter the trade name of your business.

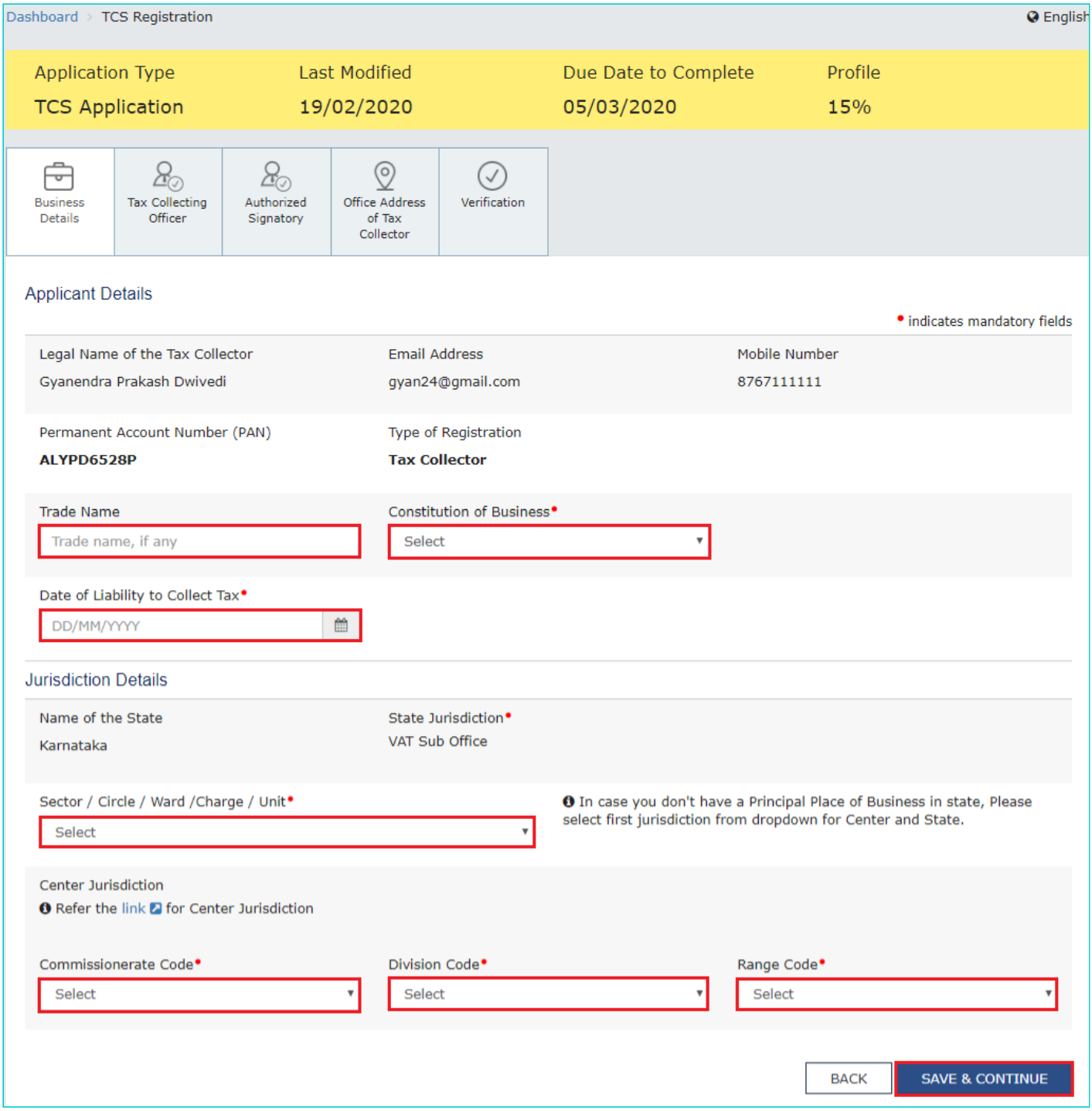
Note: Trade name of the business is different from the legal name of the business.

b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.

c) In the **Sector/ Circle / Ward/ Charge/ Unit** drop-down list, select the appropriate choice.

d) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.

e) Click the **SAVE & CONTINUE** button.



Tax Collecting Officer tab:

This tab page displays the details of Tax Collecting Officer or person responsible for collecting tax.

a) In the **Personal Information** section, enter the personal details of the Tax Collecting Officer like name, father's name, date of birth, telephone number, email address and gender.

b) In the **Identity Information** section, enter the official information of the Tax Collecting Officer like designations and PAN.

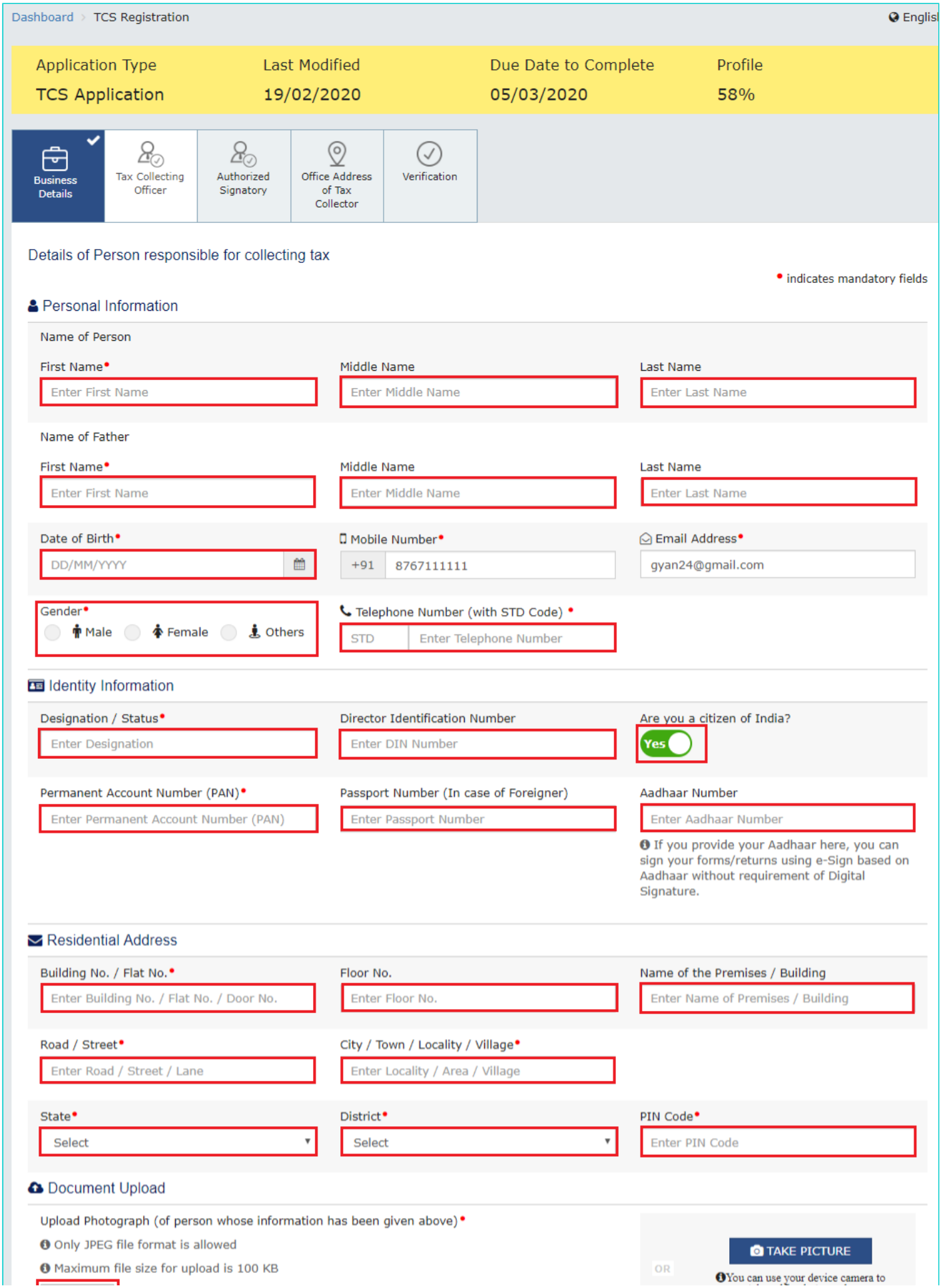
c) In the **Residential Address** section, enter the address details of the Tax Collecting Officer. Based on the State selected, select the district and enter the corresponding pin code.

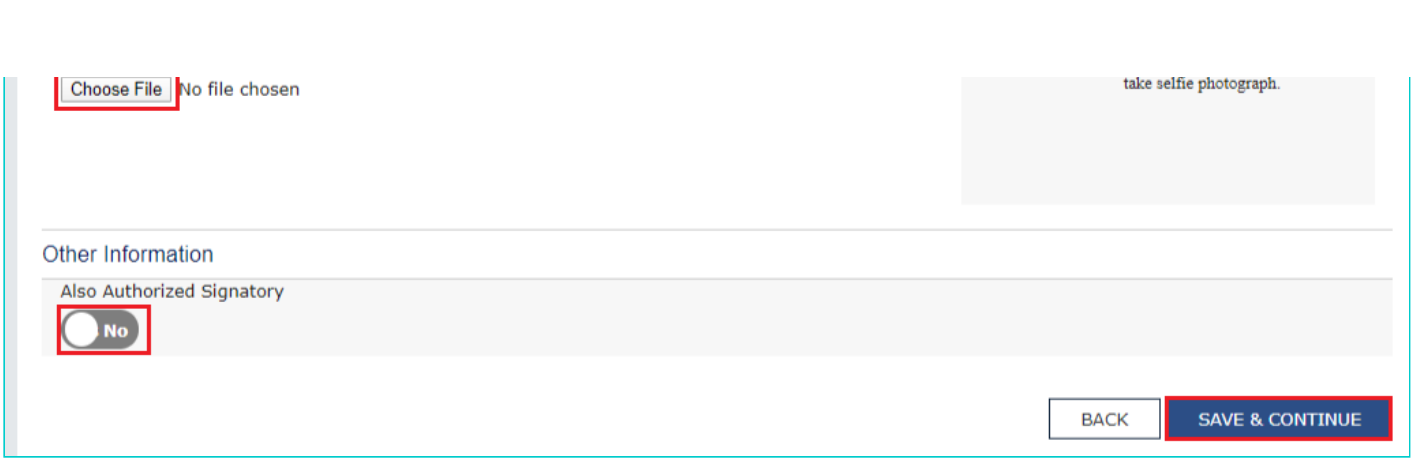
d) In the **Document Upload** section, click the Choose file button. Navigate and select the photograph of the Tax Collecting Officer.

Note: Ensure that your photograph is in JPEG format and the file size is less than 100 KB.

e) In case Tax Collecting Officer is the Primary Authorized Signatory, select the checkbox for Also **Authorized Signatory** and details will be auto-populated in the Authorized Signatory tab.

f) Click the **SAVE & CONTINUE** button.

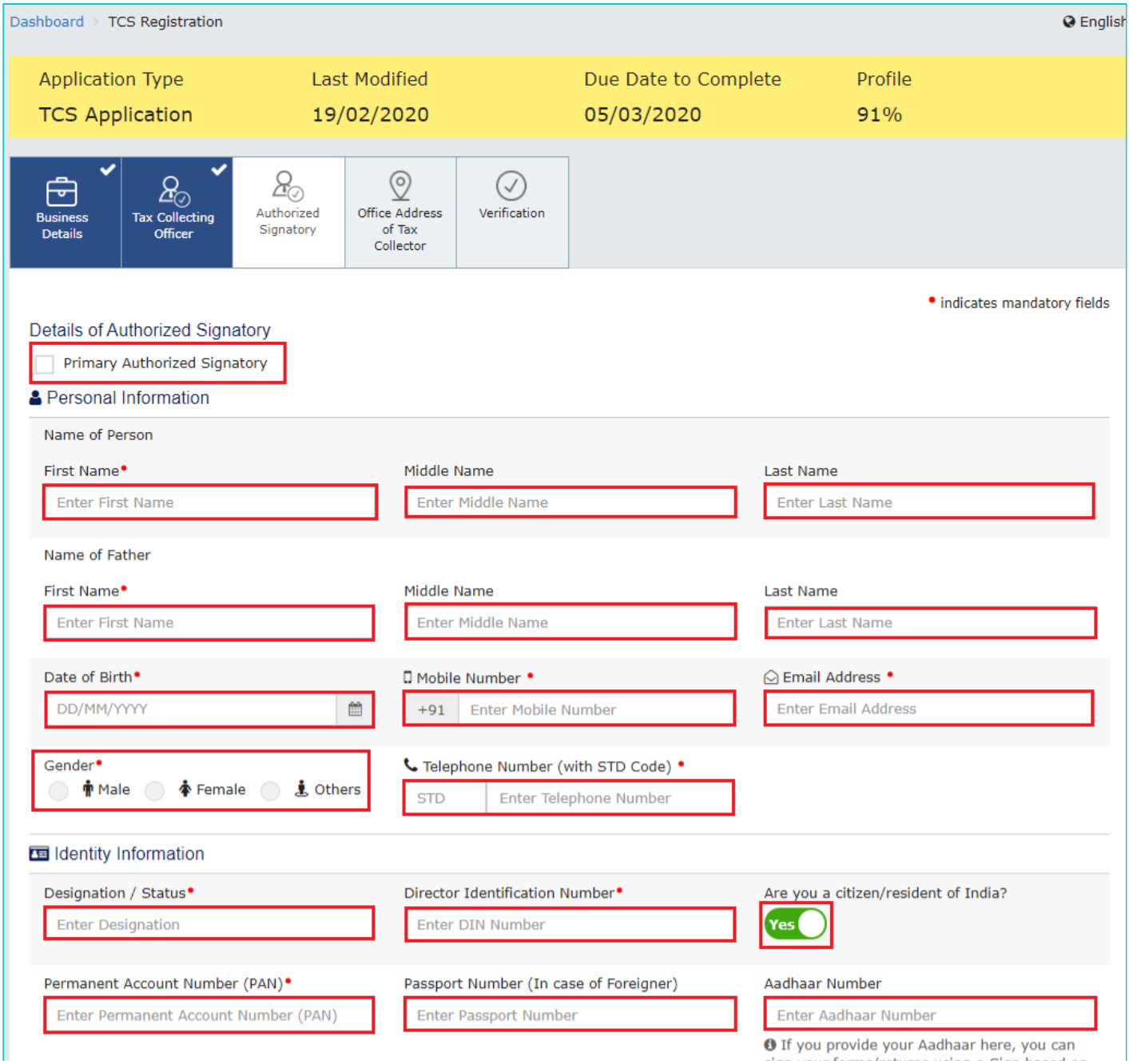


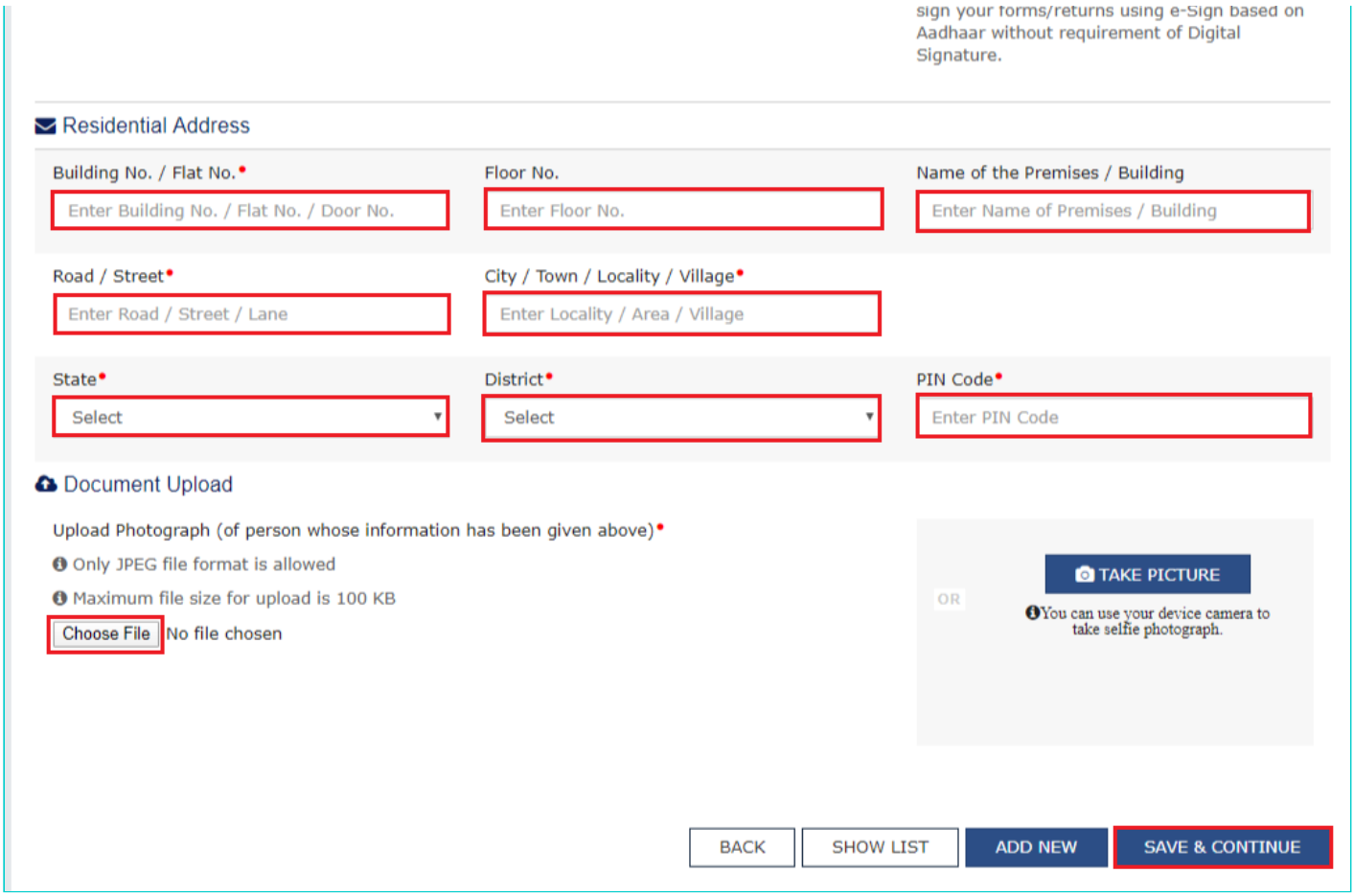


Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of up to 10 authorized signatories. If you selected the Tax Collecting Officer as the Authorized Signatory, the system will skip this section and details of Tax Collecting Officer will be auto populated.

a) If you did not select 'Also Authorized Signatory' in previous **Tax Collecting Officer tab**, enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.





Office Address of Tax Collector Tab:

This tab page displays the details of the office address of Tax Collector.

a) In the **Address** section, enter the address details of the principal place of business. Based on the District selected enter the corresponding pin code.

Note:

- By default, value of State is shown as the per the selection made in Part A of the form. However, you can edit this field, if required.
- 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.

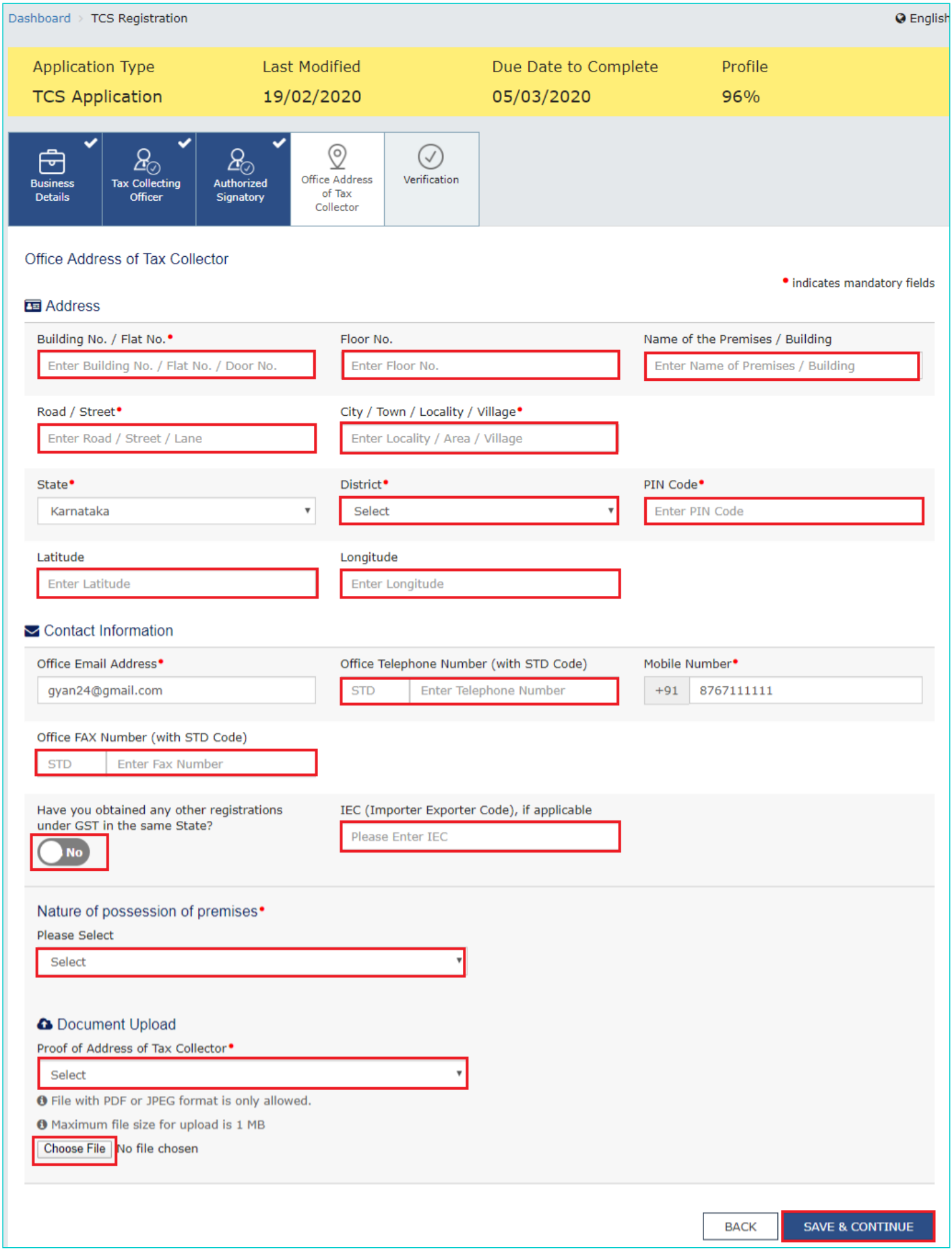
b) In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).

c) Select **Yes** in case you have obtained any other registrations under GST in the same State.

d) In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.

e) In the **Document Upload** section, click the Choose file button. Navigate and select the Proof of address of Tax Collector.

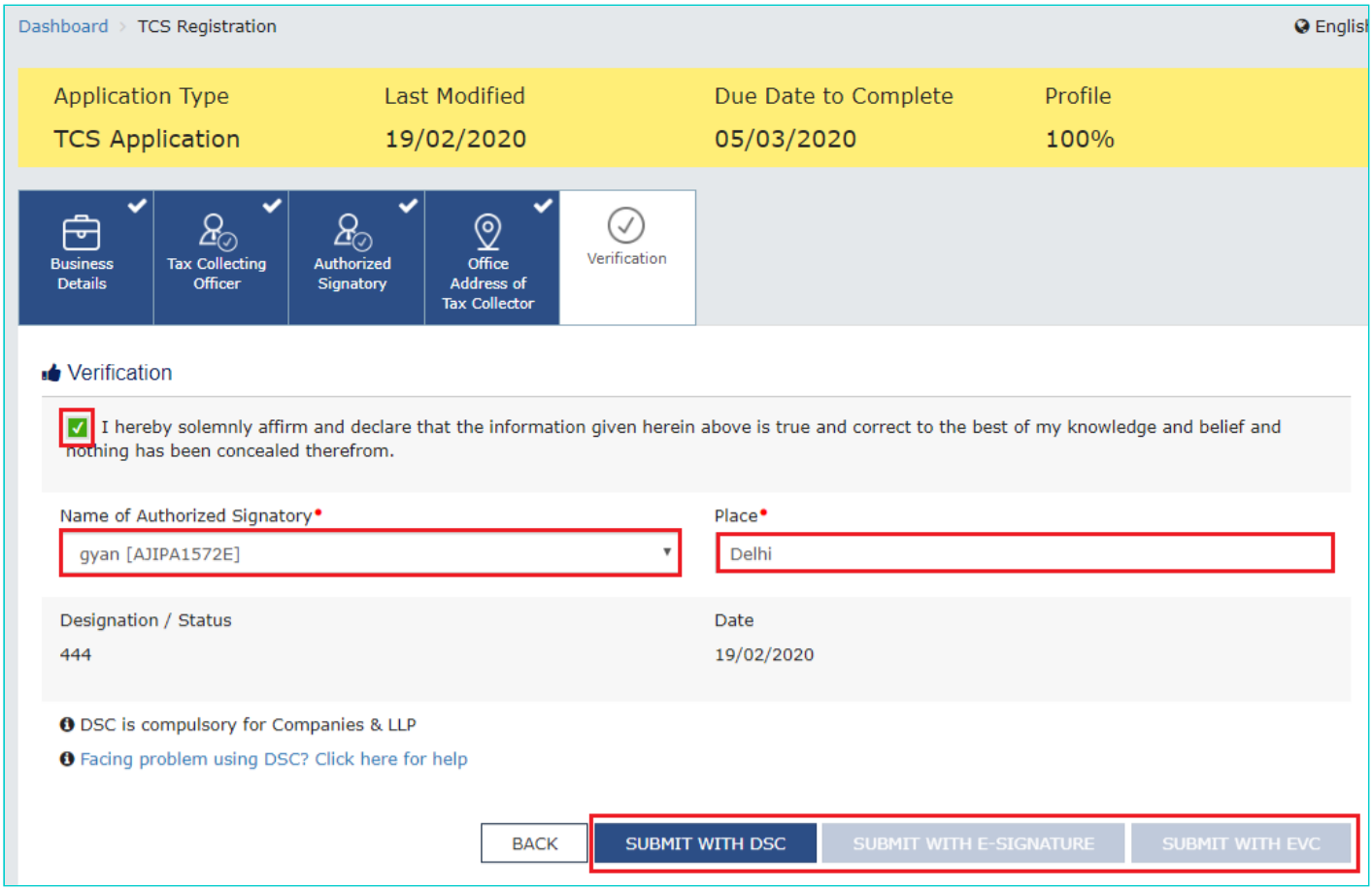
Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.



Verification tab:

This tab page displays the details of the verification for authentication of the details submitted in the form.

a) Select the **Verification** checkbox.
b) In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.
c) In the **Place** field, enter the place where the form is filed.
d) After filling the registration application, you need to digitally sign the application.
Note: After submission, you cannot make any changes to your application.



In Case of DSC:

e) Click the **SUBMIT WITH DSC** button.
f) Click the **PROCEED** button.
g) Select the certificate and click the **SIGN** button.
Note: To view the details of your DSC, click the **View Certificate** button.
h) Select the certificate and click the **SIGN** button.

In Case of EVC:

e) Click the **SUBMIT WITH EVC** button.
f) Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

SUCCESS

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes