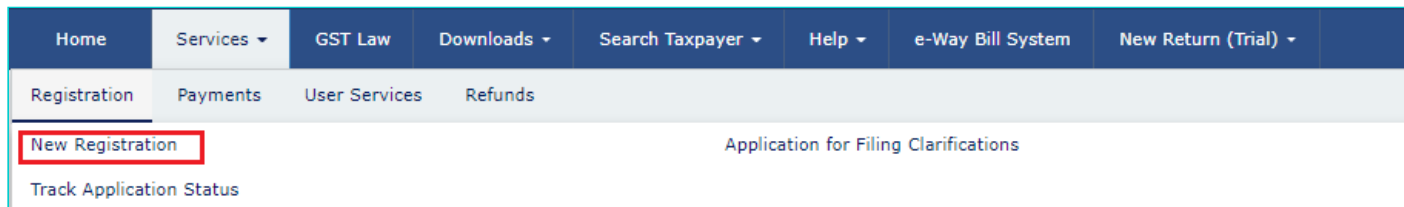# Manual > Tax Deductor at Source

How can I apply for Registration as Tax Deductor at Source?

For registering yourself as a Tax Deductor 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.
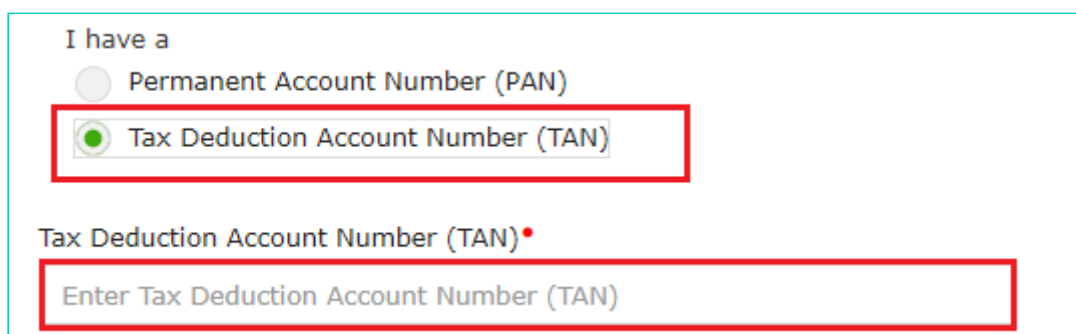
Part A:

2. The New Registration page is displayed. Select the **New Registration** option.

3. In the **I am a** drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.

4. In the **State/UT** drop-down list, select the state for which registration is required.

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

5. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter the legal name of your Tax Deductor 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 Deductor and PAN /TAN will be validated against the CBDT database. TDS applicants who do not have a PAN can select TAN and enter their TAN.

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.

New Registration

• indicates mandatory fields

⦿ New Registration   ◯ Temporary Reference Number (TRN)

I am a•

Tax Deductor ▼

State / UT•

Kerala ▼

ⓘ State selected in Part A, will be the state where you wish to register. Please make your selection carefully.

Legal Name of the Tax Deductor (As mentioned in PAN) •

Enter Legal Name of Business

I have a

⦿ Permanent Account Number (PAN)

◯ Tax Deduction Account Number (TAN)

Permanent Account Number (PAN)•

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

Email Address•

✉	Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number•

+91	Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below•

53430I 🔊 ↻

PROCEED

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.

State	ARN	Date of ARN	Assigned to	Application Type	GSTIN	GSTIN Status	ARN Status and reason if applicable
Madhya Pradesh	AA231020000040R	13-10-2020	CENTER	Normal	NA	NA	Pending for Processing - Task is pending with the Tax Officer. Tax Officer is yet to act on the ARN.
Madhya Pradesh	AA231020000043L	13-10-2020	STATE	Normal	NA	NA	Approved
Chandigarh	AA041020000022P	13-10-2020	STATE	Normal	NA	NA	Pending for Processing - Task is pending with the Tax Officer. Tax Officer is yet to act on the ARN.
Telangana	AA360820000007V	25-08-2020	STATE	Normal	NA	NA	Rejected
Madhya Pradesh	AA231020000027F	12-10-2020	STATE	Normal	NA	NA	Approved

You already have above registrations under GST mapped against PAN. Do you wish to proceed?

CANCEL   PROCEED   DOWNLOAD

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.

Home > Registration > Verify   English

User Credentials   OTP Verification

Verify OTP

• indicates mandatory fields

Mobile OTP •

ℹ Enter OTP sent to your mobile number

Email OTP •

ℹ Enter OTP sent to your Email Address
ℹ Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? Click here

BACK   PROCEED

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.

✓ ——— 2

User Credentials   OTP Verification

Verify OTP

• indicates mandatory fields

Mobile / Email OTP •

❶ Fill OTP sent to Mobile and Email

❶ Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? Click here

BACK   PROCEED

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'.

Dashboard ⊕ English

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
19/02/2020	GST REG-07	Application for Registration as Tax Deductor at source	05/03/2020	Draft ❶	✎

Track Application Status
You do not have any submitted applications

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, Drawing and Disbursing Officer, Authorized Signatory, Office Address of Tax Deductor 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.

English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	**19/02/2020**	**05/03/2020**	**15%**

Business Details | Drawing and Disbursing Officer | Authorized Signatory | Office Address of Tax Deductor | Verification

Applicant Details

• indicates mandatory fields

Legal Name of the Tax Deductor	Email Address	Mobile Number
Gyanendra Prakash Dwivedi	gyan34@gmail.com	8933333333

Permanent Account Number (PAN)	Type of Registration
ALYPD6528P	**Tax Deductor**

Trade Name

Trade name, if any

Constitution of Business•

Select ▼

Date of Liability to Deduct Tax•

19/02/2020 📅

Jurisdiction Details

Name of the State	State Jurisdiction•
Karnataka	VAT Sub Office

Sector / Circle / Ward /Charge / Unit•

Select ▼

ⓘ In case you don't have a Principal Place of Business in state, Please select first jurisdiction from dropdown for Center and State.

Center Jurisdiction
ⓘ Refer the link for Center Jurisdiction

Commissionerate Code•

Select ▼

Division Code•

Select ▼

Range Code•

Select ▼

BACK   SAVE & CONTINUE

Drawing and Disbursing Officer tab:

This tab page displays the details of Drawing and Disbursing Officer or person responsible for deducting tax/ collecting tax.

a) In the **Personal Information** section, enter the personal details of the Drawing and Disbursing 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 Drawing and Disbursing Officer like designations and PAN.

c) In the **Residential Address** section, enter the address details of the Drawing and Disbursing 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 Drawing and Disbursing Officer.

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

e) In case Drawing and Disbursing 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.

Dashboard > TDS Registration   🌐 English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	19/02/2020	05/03/2020	58%

| Business Details ✓ | Drawing and Disbursing Officer | Authorized Signatory | Office Address of Tax Deductor | Verification |

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax

• indicates mandatory fields

👤 Personal Information

Name of Person

First Name•	Middle Name	Last Name
Enter First Name	Enter Middle Name	Enter Last Name

Name of Father

First Name•	Middle Name	Last Name
Enter First Name	Enter Middle Name	Enter Last Name

Date of Birth•	📱 Mobile Number•	✉ Email Address•
DD/MM/YYYY 📅	+91 8933333333	gyan34@gmail.com

Gender•	📞 Telephone Number (with STD Code) •
○ 👨 Male ○ 👩 Female ○ 🧍 Others	STD Enter Telephone Number

🆔 Identity Information

Designation / Status•	Director Identification Number	Are you a citizen of India?
Enter Designation	Enter DIN Number	Yes ⬤

Permanent Account Number (PAN)•	Passport Number (In case of Foreigner)	Aadhaar Number
Enter Permanent Account Number (PAN)	Enter Passport Number	Enter Aadhaar Number

ℹ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

✉ Residential Address

Building No. / Flat No.•	Floor No.	Name of the Premises / Building
Enter Building No. / Flat No. / Door No.	Enter Floor No.	Enter Name of Premises / Building

Road / Street•	City / Town / Locality / Village•
Enter Road / Street / Lane	Enter Locality / Area / Village

State•	District•	PIN Code•
Select ▾	Select ▾	Enter PIN Code

☁ Document Upload

Upload Photograph (of person whose information has been given above)•

ℹ Only JPEG file format is allowed

ℹ Maximum file size for upload is 100 KB

📷 TAKE PICTURE

OR

ℹ You can use your device camera to

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 Drawing and Disbursing Officer as the Authorized Signatory, the system will skip this section and details of Drawing and Disbursing Officer will be auto populated.

a) If you did not select 'Also Authorized Signatory' in previous **Drawing and Disbursing 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 Deductor tab:

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

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 Deductor 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 Deductor can mention the name of the State/UT in Part B of the application, in which their 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 Deductor.

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

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	**19/02/2020**	**05/03/2020**	**96%**

Business Details ✔	Drawing and Disbursing Officer ✔	Authorized Signatory ✔	Office Address of Tax Deductor	Verification

Office Address of Tax Deductor

• indicates mandatory fields

🆔 Address

Building No. / Flat No. •	Floor No.	Name of the Premises / Building
Enter Building No. / Flat No. / Door No.	Enter Floor No.	Enter Name of Premises / Building

Road / Street •	City / Town / Locality / Village •	
Enter Road / Street / Lane	Enter Locality / Area / Village	

State •	District •	PIN Code •
Karnataka ▾	Select ▾	Enter PIN Code

Latitude	Longitude	
Enter Latitude	Enter Longitude	

✉ Contact Information

Office Email Address •	Office Telephone Number (with STD Code)	Mobile Number •
gyan34@gmail.com	STD	Enter Telephone Number	+91	8933333333

Office FAX Number (with STD Code)
STD	Enter Fax Number

Have you obtained any other registrations under GST in the same State?

(No)

IEC (Importer Exporter Code), if applicable

Please Enter IEC

Nature of possession of premises •

Please Select

Select ▾

☁ Document Upload

Proof of Address of Tax Deductor •

Select ▾

ℹ File with PDF or JPEG format is only allowed.

ℹ Maximum file size for upload is 1 MB

Choose File No file chosen

BACK   **SAVE & CONTINUE**

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