

SOLE PROPRIETORSHIP CONCERN

MEANING:

A Sole Proprietorship concern can be defined as a kind of business that is owned, controlled and operated by an individual. It is the simplest form of business under which one can operate a business. Sole Proprietorship Concern is not a separate legal entity apart from its owner. A sole proprietorship can operate under the name of its owner or it can do business under a Trade name as per his own choice.

A Sole Proprietorship Concern is a popular business form due to its simplicity, ease of setup, and nominal cost. A sole proprietor need only register his or her name and secure local licenses, and the sole proprietor is ready for business. A distinct disadvantage, however, is that the owner of a sole proprietorship remains personally liable for all the business's debts. So, if a sole proprietor business runs into financial trouble, creditors can bring lawsuits against the business owner. If such suits are successful, the owner will have to pay the business debts with his or her own money. However, the profits of the sole proprietorship are also the profits of the owner, as all profits flow directly to the business's owner.

ADVANTAGES AND DISADVANTAGES:

ADVANTAGES:

1. Beginning a sole proprietorship is easy. Unlike other business structures, starting a sole proprietorship requires less paperwork and time to create a legal sole proprietorship, thus making them popular with small business owners.
2. It is cheap to start a sole proprietorship. Where other business structures have increased fees and filings to open for business, sole proprietorships tend to be affordable models to start and maintain.
3. There are some tax benefits for a sole proprietorship. Instead of the business having to file its own tax return, sole proprietors claim businesses gains and losses on their own individual tax return. Also, the sole proprietorship is taxed using individual income tax rates rather than corporate making it simpler and cheaper to comply with your tax obligations.
4. Sole proprietors can employ others and grow their business. Sole proprietorships can hire others and enjoy the tax benefits from doing so. Additionally, spouses of the owner can work for the sole proprietorship without being declared as an employee.

5. Owners have complete and direct control over all decision making. Because the owner is the business, the owner makes all decisions for the business rather than sharing power with a partner or corporate board. This allows owners the freedom to drive the business in the direction they desire.

DISADVANTAGES:

1. **Owners are fully liable.** If business debts become overwhelming, the individual owner's finances will be impacted. When a sole proprietorship fails to pay its debts, the owner's home, savings, and other individual assets can be taken to satisfy those debts.

2. **Limited Resources**

Resources of a sole proprietor are limited to his savings and borrowings from the relatives.

- Banks also hesitate or deny giving the long term loans or extend the limit of long term loans due to the weak financial position of the business.
- Lack of all these resources results in hindrance in the growth of the sole proprietorship business
- Above mentioned are the reason why the business generally remains small.

3. **Life of a Business Concern**

- The owner and its business is the same entity and due to lack of successor or heir, the life of the business is limited.
- Due to death, insolvency, illness of a proprietor gives a detrimental impact on the business which results in closure of the business.

4. **Limited Managerial Ability**

- The sole proprietor has to accept all the responsibilities to carry out its business.
- Sometimes the proprietor has to perform all the managerial functions like sales, purchase, marketing, selling, dealings with clients, etc.
- He may not be able to employ and retain aspiring employees.

PROCESS OF REGISTRATION OF SOLE PROPRIETORSHIP CONCERN:

Being an informal form of business structure, there are no specific approvals required to start the business. However, following registrations are needed to form a Sole Proprietorship Concern:

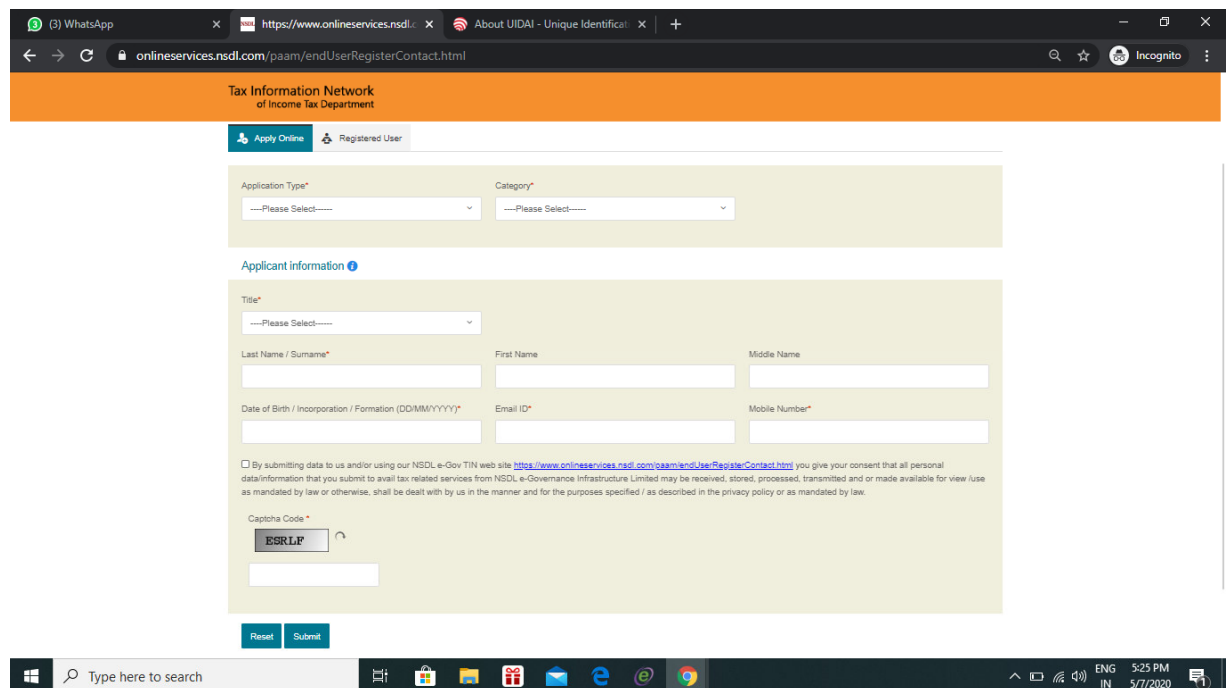
1. PAN Card:

To start any form of business, PAN Card of the person is mandatorily required. As per the latest guidelines of the Income Tax Department, PAN card of an Individual can be applied online through nsdl portal. The documents required for PAN application are:

1. Aadhar Card as issued by Unique IDentification Authority of India (UIDAI).
- OR
1. 10th Marksheet or SSC Certificate as proof for Date of Birth
 2. Copy of Ration Card bearing the name of the individual as Address proof.

Steps of Registration:

1. Go to url-<https://www.onlineservices.nsd.com/paam/endUserRegisterContact.html>



The screenshot shows the registration form on the NSDL e-Gov TIN web portal. The page title is "Tax Information Network of Income Tax Department". The form is titled "Apply Online" and "Registered User". It contains the following fields:

- Application Type* (Dropdown menu)
- Category* (Dropdown menu)
- Applicant information (Section header)
- Title* (Dropdown menu)
- Last Name / Surname* (Text input)
- First Name (Text input)
- Middle Name (Text input)
- Date of Birth / Incorporation / Formation (DDMMYYYY)* (Text input)
- Email ID* (Text input)
- Mobile Number* (Text input)
- Consent checkbox: "By submitting data to us and/or using our NSDL e-Gov TIN web site <https://www.onlineservices.nsd.com/paam/endUserRegisterContact.html> you give your consent that all personal data/information that you submit to avail tax related services from NSDL e-Governance Infrastructure Limited may be received, stored, processed, transmitted and/or made available for view / use as mandated by law or otherwise. shall be dealt with by us in the manner and for the purposes specified / as described in the privacy policy or as mandated by law."
- Captcha Code* (Image with text "ESRLP")
- Reset and Submit buttons

2. Fill in the basic details in the Application Form like-

- Select Application Type- whether new application or application for change in existing PAN data

- Select Category of Application-Individual / AOP/BOI/Firm/ Company
- Select Title- Shri / Smt. / Kumari
- Fill in the details regarding Name
- Fill in the Details- Date of Birth, Email ID, Mobile Number
- Click on accepting the terms and conditions of NSDL and Submit after entering the CAPTCHA code.

The screenshot shows the 'Tax Information Network of Income Tax Department' registration page. The browser address bar shows 'onlineservices.nsd.com/paam/endUserRegisterContact.html'. The page has an orange header with the text 'Tax Information Network of Income Tax Department'. Below the header, there are two tabs: 'Apply Online' (active) and 'Registered User'. The form is divided into several sections:

- Application Type***: A dropdown menu with 'New PAN - Indian Citizen (Form 49A)' selected.
- Category***: A dropdown menu with 'INDIVIDUAL' selected.
- Applicant information**: A section with a blue header and an information icon. It contains:
 - Title***: A dropdown menu with 'Shri' selected.
 - Last Name / Surname***, **First Name**, and **Middle Name**: Three text input fields.
 - Date of Birth / Incorporation / Formation (DD/MM/YYYY)***, **Email ID***, and **Mobile Number***: Three text input fields.
- Consent**: A checked checkbox with the text: 'By submitting data to us and/or using our NSDL e-Gov TIN web site <https://www.onlineservices.nsd.com/paam/endUserRegisterContact.html> you give your consent that all personal data/information that you submit to avail tax related services from NSDL e-Governance Infrastructure Limited may be received, stored, processed, transmitted and/or made available for view/use as mandated by law or otherwise, shall be dealt with by us in the manner and for the purposes specified / as described in the privacy policy or as mandated by law.'
- Captcha Code ***: A CAPTCHA image showing 'ESRLP' and a text input field containing 'ESBLE'.
- Buttons**: 'Reset' and 'Submit' buttons at the bottom of the form.

The Windows taskbar at the bottom shows the search bar, task view, and system tray with the date '5/7/2020' and time '5:31 PM'.

3. A Temporary Application number is generated after submitting the above details, thereafter by clicking on Continue button, fill the other details as applicable. The screenshots are as under:

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANISH BANSAL
Temporary Token number: 0057160988

Tax Information Network

of Income Tax Department

Online PAN application

Application Type: **New PAN - Indian Citizen (Form 49A)**
 Category: **INDIVIDUAL**

[Save Draft](#)

Guidelines

Personal Details

Contact & other details

AO Code

Document details

How do you want to submit your PAN application documents?

Submit digitally through e-KYC & e-Sign (Paperless)
 Submit scanned images through e-Sign
 Forward application documents physically

Important instructions for paperless PAN application through e-KYC / e-Sign -

- To avail e-KYC / e-Sign Services, Aadhaar is mandatory and details given in Aadhaar should be exactly matched with applicant's Full name, Date of Birth and Gender as mentioned in this application form to authenticate Aadhaar.
- Once authentication of Aadhaar is successful then one time password (OTP) would be sent on your mobile number/email ID linked with your Aadhaar to generate Aadhaar Based e-Sign.
- To check registered mobile number/email ID in Aadhaar, please visit at <https://resident.uidai.gov.in/verify-email-mobile>.
- In e-Sign Service, applicant needs to upload Photo, Sign and supporting document as per prescribed format.
- In e-KYC & e-Sign (Paperless), no need to upload Photo, Sign and supporting document. The photograph used in Aadhaar card would be printed in PAN card.
- e-KYC & e-Sign (Paperless) and e-Sign facility is not available for Minor applicants and other categories of applicants as provided u/s 180 of Income-tax Act, 1961 where Representative Assessee is appointed by the applicant.

Whether Physical PAN Card is required?

Yes Fees Applicable
 No** Fees Applicable

**** Important Note:** As you have selected for not availing physical PAN Card, your email ID will be required mandatorily. You will receive only digitally signed e-PAN Card at the email ID given in your application.

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANISH BANSAL
Temporary Token number: 0057160988

Tax Information Network

of Income Tax Department

Aadhaar Number (Only for Individual) EID Number (If Aadhaar Number is not allotted-Only for Individual)

Enter Aadhaar last four digits.

XXXXXX

I hereby agree that my photograph as available in Aadhaar shall be printed on the PAN Card.*

Please Select

Note: If you do not wish your photograph as per Aadhaar to be printed on PAN Card, opt for e-Sign & physically mode of submission.

Name as per Aadhaar

Full Name of the Applicant

Title*

Shri

Last Name / Surname* First Name Middle Name

Name that you would like printed on PAN card

Date of Birth / Incorporation / Formation* Gender (Only for individual)*

09/09/1988 Please Select

Registration Number

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANSH BANSAL
Temporary Token number: 0057160988

Tax Information Network
of Income Tax Department

Registration Number

Have you ever been known by any other name?
 Yes No

Details of Parents (Applicable only for Individual applicants)

Whether mother is a single parent and you wish to apply for PAN by furnishing the name of your mother only? Yes No
(Please tick as applicable)
 If yes, please fill in mother's name in the appropriate space provided below.

Father's Name (Even married women should fill in father's name only)

Father's Last Name / Surname* Father's First Name Father's Middle Name

Mother's Name (Optional)

Mother's Last Name / Surname Mother's First Name Mother's Middle Name

Parents name to be printed on the PAN Card [?](#)

Father's Name Mother's Name

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANSH BANSAL
Temporary Token number: 0057160988

Online PAN application
 Application Type: New PAN - Indian Citizen (Form 49A)
 Category: INDIVIDUAL

Guidelines
 Personal Details
 Contact & other details
 4 AD Code
 5 Document details

Source of Income*

Please tick as applicable

Salary
 Income from Business / Profession

Income from House property
 Income from Other sources
 Capital Gains

No income

Address for communication*

Please tick as applicable Residence Office

Important instructions for paperless PAN application through e-KYC (Only For Individual):
 1. The address used in Aadhaar card would be used in PAN application as residence address and no need to fill residential address.
 2. PAN card will be dispatched at address mentioned in Aadhaar.
 3. If length of address as per Aadhaar database exceeds the length as specified by Income Tax Department then you will not be able to avail e-KYC service.

Residence Address

Flat / Room / Door / Block No.
 Name of Premises/Building/Village
 Road/Street/Lane/Post Office

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANISH BANSAL
Temporary Token number: 0057160988 -

Tax Information Network
of Income Tax Department

Residence Address

| | | |
|-----------------------------------|-----------------------------------|------------------------------|
| Flat / Room / Door / Block No. | Name of Premises/Building/Village | Road/Street/Lane/Post Office |
| Area/Locality/Taluka/Sub-Division | Town/City/District | Country Name |
| State/Union Territory | Pin Code | Zip Code |

Office Address

| | | |
|-----------------------------------|-----------------------------------|------------------------------|
| Name of Office | | |
| Flat / Room / Door / Block No. | Name of Premises/Building/Village | Road/Street/Lane/Post Office |
| Area/Locality/Taluka/Sub-Division | Town/City/District | Country Name |
| State/Union Territory | Pin Code | Zip Code |

Telephone Number & Email ID details*

| | | |
|-------------------------|-----------------|---------------------------|
| Country code (SD code)* | Area / STD Code | Telephone / Mobile Number |
|-------------------------|-----------------|---------------------------|

ENG IN 5:37 PM 5/7/2020

onlineservices.nsdli.com/paam/endUserLogin.html?type=B
GAURANISH BANSAL
Temporary Token number: 0057160988 -

Tax Information Network
of Income Tax Department

| | | |
|-----------------------------------|--------------------|--------------|
| Area/Locality/Taluka/Sub-Division | Town/City/District | Country Name |
| State/Union Territory | Pin Code | Zip Code |

Telephone Number & Email ID details*

| | | |
|-------------------------|-----------------|---------------------------|
| Country code (SD code)* | Area / STD Code | Telephone / Mobile Number |
| --- Select --- | | 999088844 |

Email ID
CAKUMMITAL@GMAIL.COM

Representative Assessee

Appointing Representative Assessee?
 Yes No

Back Next

Copyright © 2016 | NSDL e-Governance Infrastructure Limited (NSDL e-Gov).
Page last modified on: February 26, 2016

ENG IN 5:37 PM 5/7/2020

Browser tabs: (3) WhatsApp, https://www.onlineservices.nsdli.com, About UIDAI - Unique Identificati...

Address bar: onlineservices.nsdli.com/paam/endUserLogin.html?type=B

Tax Information Network of Income Tax Department

GAURANISH BANSAL
Temporary Token number: 0057160988 -

Online PAN application

Application Type: New PAN - Indian Citizen (Form 48A)
Category: INDIVIDUAL

[Save Draft](#)

Progress bar: Guidelines (checked), Personal Details (checked), Contact & other details (checked), AO Code (active), Document details (5)

Area code* [] AO type* [] Range code* [] AO No.* []

For help on AO code, select from the following

Indian Citizens NRIs and Foreign Citizens Defence Employees Government Category

Choose AO Code

[4]

Windows taskbar: Type here to search, 5:37 PM 5/7/2020

Browser tabs: (3) WhatsApp, https://www.onlineservices.nsdli.com, About UIDAI - Unique Identificati...

Address bar: onlineservices.nsdli.com/paam/endUserLogin.html?type=B

Tax Information Network of Income Tax Department

GAURANISH BANSAL
Temporary Token number: 0057160988 -

Area code* [] AO type* [] Range code* [] AO No.* []

For help on AO code, select from the following

Indian Citizens NRIs and Foreign Citizens Defence Employees Government Category

Choose AO Code

[]

[Back](#) [Next](#)

Windows taskbar: Type here to search, 5:38 PM 5/7/2020

Tax Information Network
of Income Tax Department

GAURANSH BANSAL
Temporary Token number: 0057160988 -

Online PAN application
Application Type: New PAN - Indian Citizen (Form 49A)
Category: INDIVIDUAL

Save Draft

Guidelines Personal Details Contact & other details AO Code Document details

Documents submitted as Proof of Identity (POI), Proof of Address (POA) and Proof of Date of Birth (DOB)*

I/We have enclosed
Proof of identity Proof of address Proof of date of birth
AADHAAR Card issued by the Unique Identification ... AADHAAR Card issued by the Unique Identification ... AADHAAR Card issued by the Unique Identification ...

Declaration
Declaration*
I/We GAURANSH BANSAL, the applicant, in the capacity of
----- Select -----
do hereby declare that what is stated above is true to the best of my/our information and belief.
Place* Date
05/07/2020

Back Submit

4. After final submission of application, you will be supposed to upload the documents regarding proof of DOB and address proof on the portal and Application number shall be generated and sent to your mail ID.

5. After 10 days of successful submission of your application, your PAN number will be communicated to you on your email ID and your physical copy of PAN Card will be sent through courier to your communication address as mentioned in your application.

2. TAN

TAN is required for deduction of TDS and deposit of the same to the credit of the Government. The application fee for TAN is Rs. 55.00 + GST i.e. Rs. 65.00. The steps for submission of application is as under:

Re: Remove partner m.no.0866 x InBox (2) - noreply@gyanshre x InBox (1,159) - info@gyanshre x Article on Sole Proprietorship x TAN Application

tin.tin.nsdli.com/tan/form49B.html

(c) Your acknowledgment and demand draft, if any, should reach NSDL within 15 days from the date of online application.
 (d) Application will be processed only on receipt of duly signed acknowledgment and realisation of payment.

Contact Us

For more information
 - Call PAN/TDS Call Centre at 020 - 27218080; Fax: 020 - 27218081
 - e-mail us at: tininfo@nsdl.co.in
 - SMS NSDLTAN <space> Acknowledgement No. & send to 57575 to obtain application status.
 - Write to: NSDL e-Governance Infrastructure Limited, 5th floor, Mantri Sterling, Plot No. 341, Survey No. 997/8, Model Colony, Near Deep Bunglow Chowk, Pune - 411016

Click here for detailed [Instructions](#). (Please [click here](#) for Instructions in Hindi language)

Apply for New TAN

Individual / Hindu Undivided Family (karta) Select

Apply for New TAN (for DSC users)

[Pre-requisites to apply for DSC application](#)

1. Please download the utility and install [Click here](#)
 2. [Click here](#) if the utility already downloaded

-- Category of Deductors -- Select

© Copyright 2010 | NSDL e-Governance Infrastructure Limited (NSDL)

Windows Taskbar: Type here to search, 7:26 PM 5/7/2020

Re: Remove partner m. x InBox (2) - noreply@gj x InBox (1,159) - info@gj x Article on Sole Propriet x Request For TAN x tan application - Google x

tin.tin.nsdli.com/tan2/servlet/NewTanApp

Form No. 49B
 [See section 203A and rule 114A]
 Form of application for allotment of Tax Deduction and Collection Account Number under Section 203A of the Income Tax Act, 1961
 To avoid mistake(s), please refer instructions and [instructions](#)

Don't know AO details? [Click here](#)

| | |
|------------------------------------|--|
| Assessing Officer Code (TDS / TCS) | |
| Area code | |
| AO Type | |
| Range Code | |
| AO Number | |

Sir,
 Whereas I/we am/are liable to deduct/collect or deduct tax and collect tax in accordance with Chapter XVII under the heading 'B - Deduction at source' or 'BB - Collection at source' of the Income-tax Act, 1961; And whereas no Tax Deduction Account Number/Tax Collection Account Number or Tax Deduction Account Number and Tax Collection Account Number has been allotted to me/us; I/We give below the necessary particulars:

(a) Central/ State Government
 Select appropriate category: Central Government / State Government / Local Authority(Central Government) / Local Authority(State Government)

Name of Office
 Name of Organisation
 Name of Department
 Name of Ministry
 Designation of the person responsible for making payment/collecting tax

(b) Statutory /Autonomous Bodies
 Select appropriate category: Statutory Body / Autonomous Body

Name of Office
 Name of Organisation
 Designation of the person responsible for making the payment/collecting tax

(c) Company [This column is applicable only if single TAN is applied for the whole company.If separate TAN is applied for different division/branches, please fill details in (d) Branch /Division of a Company only]
 Select appropriate category: Central Government Company / Corporation established by Central Act / State Government Company / Corporation established by State Act / Other Company

Title (M/s) tick if applicable
 Name of Company
 Designation of the person responsible for making the payment/collecting tax

(d) Branch/Division of a Company:
 Select appropriate category: Central Government Company / Corporation established by Central Act / State Government Company / Corporation established by State Act / Other Company

Title (M/s) tick if applicable
 Name of Company

Windows Taskbar: Type here to search, 7:32 PM 5/7/2020

tin.tin.nsdsl.com/tan2/servlet/NewTanApp

(e) Individual / Hindu Undivided Family (Karta) [For branch of Individual business/Hindu Undivided Family (Karta), please select category Branch of Individual Business (Sole proprietorship concern) / Hindu Undivided Family (Karta) and fill details in 1(f)]

Select appropriate category: Individual Hindu Undivided Family (Karta)

Title (In case of Individuals only) Shri Smt. Kumari

Last Name/ Surname _____

First Name _____

Middle Name _____

(f) Branch of Individual Business (Sole proprietorship concern) / Hindu Undivided Family (Karta)
Branch of individual business - Branch of Hindu Undivided Family

Title (In case of Individuals only) Shri Smt. Kumari

Last Name/ Surname _____

First Name _____

Middle Name _____

Name / Location of Branch _____

(g) Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person: (for branch of firm / AOP / AOP (trust) / BOI / Artificial Juridical Person, please fill details in (h) only.)

Name _____

(h) Branch of Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person:
Name of Firm / Association of Persons / Association of Persons (Trusts) / Body of Individuals / Artificial Juridical Person: _____

Name / Location of Branch _____

2. Address

Flat / Door / Block No. _____

Name of Premises / Building / Village _____

Road / Street / Lane / Post Office _____

Area / Locality / Taluka / Sub-Division _____

Town / City / District _____

State / Union Territory -- Please Select --

PIN Code _____

Telephone Number _____

STD Code _____ Telephone Number _____

* e-mail IDs

a) _____

b) _____

3. Nationality of Deductor Indian Foreign

4. Permanent Account Number (PAN) (Specify wherever applicable) _____

5. Existing Tax Deduction Account Number (TAN) (if any) _____

tin.tin.nsdsl.com/tan2/servlet/NewTanApp

Name / Location of Branch _____

2. Address

Flat / Door / Block No. _____

Name of Premises / Building / Village _____

Road / Street / Lane / Post Office _____

Area / Locality / Taluka / Sub-Division _____

Town / City / District _____

State / Union Territory -- Please Select --

PIN Code _____

Telephone Number _____

STD Code _____ Telephone Number _____

* e-mail IDs

a) _____

b) _____

3. Nationality of Deductor Indian Foreign

4. Permanent Account Number (PAN) (Specify wherever applicable) _____

5. Existing Tax Deduction Account Number (TAN) (if any) _____

6. Existing Tax Collection Account Number (TCS) (if any) _____

I/We, _____ in my/our capacity as _____ do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

DD MM YYYY

Verified today 05-07-2020 at _____

***Payment Details (select appropriate mode of payment and fill relevant details)**

Demand Draft/Cheque (in favour of NSDL - TIN for ₹ 65)

Demand Draft number _____ dated DD ____ MM ____ YYYY for ₹ 65
Drawn On _____ payable at Mumbai.

Cheque number _____ dated DD ____ MM ____ YYYY for ₹ 65
drawn on _____ Bank, deposited at HDFC Bank, _____ Branch at, _____ location (city/town).

Net Banking (₹ 65) [List of Banks available](#)

SUBMIT

After submission of the application online, a 14 digit application number will be generated on the screen. A person has to save the same and take a printout of the acknowledgement. Signed copy of acknowledgement needs to be sent to NSDL e-Governance Infrastructure Limited, Pune through speed post / registered post / courier within 15 days of submission of online application.

After successful verification of application, NSDL shall issue TAN allotment letter within 10-15 days.

3. Goods and Service Tax (GST)

Any business whose turnover from supply of goods and/ or services exceeds the threshold limit of Rs. 20.00 lakhs needs to apply for GST registration under the provisions of CGST Act, 2007.

Steps involved in GST registration process are as under:

Step 1 : Go to url www.gst.gov.in and click on “Register Now” option.

The screenshot displays the GST.gov.in website interface. The browser address bar shows 'gst.gov.in'. The main content area includes a news section with dates and titles, a 'Taxpayers (Normal/TDS/TCS)' section with a 'Register Now' button, and a 'GST Practitioners' section with a 'Register Now' button. There are also sections for 'Important Dates' and 'Others' containing various GST forms and their due dates.

06/06/2020
Filing NIL Form GSTR-3B through SMS on GST Portal

27/05/2020
Facility for registration of IRP/RPs made available on the GST Portal

03/05/2020
Alert to Taxpayers on fake messages on GST Refund

View all »

How can I Opt for Composition?
How can I use the Returns Offline tool?
How do I apply for refund?

How do I file intimation about voluntary payment?
How to file an appeal?
How do I register with GST?

GST on Youtube

Help Desk Number:
1800-103-4786

Lodge your Grievance using self-service Help Desk Portal

Taxpayers (Normal/TDS/TCS)

Register Now Find a GST Practitioner

GST Practitioners

Register Now Find a Taxpayer

Important Dates

| | | | |
|---------------------|-----------------------|------------------------|----------------|
| GSTR-3B (May, 2020) | Jun27 & Jul12,14 2020 | CMP-06 (Jan-Mar, 2020) | Jul 07th, 2020 |
| GSTR-1 (May, 2020) | Jun 11th, 2020 | GSTR-1 (Apr-Jun, 2020) | Jul 31st, 2020 |
| GSTR-9 (2018-19) | Sep 30th, 2020 | GSTR-9A (2018-19) | Sep 30th, 2020 |
| GSTR-9C (2018-19) | Sep 30th, 2020 | GSTR-4 (2019-20) | Jul 15th, 2020 |

Others:

| | | | |
|--------------------|----------------|---------------------|--|
| GSTR-5 (May, 2020) | Jun 30th, 2020 | GSTR-5A (May, 2020) | Jun 20th, 2020 |
| GSTR-6 (May, 2020) | Jun 30th, 2020 | GSTR-7 (May, 2020) | Jun 30th, 2020 |
| GSTR-8 (May, 2020) | Jun 30th, 2020 | RFD-10 | 18 Months after the end of quarter for which refund is to be claimed |

5:09 PM
6/12/2020

Step 2 : Click on “New Registration” and fill in the details as requested by the portal.

The screenshot shows the 'New Registration' form on the GST portal. The form includes the following fields and options:

- Registration Type:** Radio buttons for 'New Registration' (selected) and 'Temporary Reference Number (TRN)'.
- I am a:** A dropdown menu with 'Taxpayer' selected.
- State / UT:** A dropdown menu with 'Haryana' selected.
- District:** A dropdown menu with 'Select' selected.
- Legal Name of the Business (As mentioned in PAN):** A text input field with the placeholder 'Enter Legal Name of Business'.
- Permanent Account Number (PAN):** A text input field with the placeholder 'Enter Permanent Account Number (PAN)'. Below it, there is a link: 'If you don't have PAN, Click here to apply' and an example: 'Eg: A B C D E 1 2 3 4 X'.
- Email Address:** A text input field with the placeholder 'Enter Email Address'. Below it, there is a note: 'OTP will be sent to this Email Address'.
- Mobile Number:** A text input field with the placeholder '+91 Enter Mobile Number'. Below it, there is a note: 'Separate OTP will be sent to this mobile number'.

The browser's address bar shows 'reg.gst.gov.in/registration/'. The system tray at the bottom indicates the time is 5:09 PM on 6/12/2020.

The screenshot shows the CAPTCHA verification step of the GST registration process. The form includes the following fields and options:

- State / UT:** A dropdown menu with 'Jind' selected.
- Legal Name of the Business (As mentioned in PAN):** A text input field containing 'R/...'.
- Permanent Account Number (PAN):** A text input field containing 'EV...'.
- Example PAN:** 'Eg: A B C D E 1 2 3 4 X'.
- Email Address:** A text input field containing 'R/...'.
- Mobile Number:** A text input field containing '+91 75...'.
- Security Code:** A text input field containing '767950'. Below it is a CAPTCHA image showing a grid of characters with a red line and a speaker icon. A 'PROCEED' button is located below the CAPTCHA.

The browser's address bar shows 'reg.gst.gov.in/registration/'. The system tray at the bottom indicates the time is 5:10 PM on 6/12/2020.

Step 3: Submit the details and verify the OTP sent on Mobile Number and Email ID provided in the above referred form. After successful verification of OTP, a Temporary Registration number (TRN) will be generated.

The screenshot shows the 'Verify OTP' page on the GST portal. The page has a dark blue header with the 'Goods and Services Tax' logo and navigation links like 'Home', 'Services', 'GST Law', etc. Below the header, there's a progress indicator with two steps: 'User Credentials' (completed, green) and 'OTP Verification' (active, orange). The main content area is titled 'Verify OTP' and contains two input fields: 'Mobile OTP' and 'Email OTP', both marked as mandatory. Below the fields are instructions: 'Enter OTP sent to your mobile number' and 'Enter OTP sent to your Email Address'. A note says 'Please check the junk/spam folder in case you do not get email.' There is a link 'Need OTP to be resent? Click here' and two buttons: 'BACK' and 'PROCEED'.

The screenshot shows the success message on the GST portal. The page header is the same as the previous screenshot. The main content area has a green banner that reads: 'You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 062 [redacted] N.' Below the banner, there is a paragraph: 'Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 27/06/2020 ' using this TRN.' A 'PROCEED' button is located at the bottom right of the message area. The footer contains links for 'About GST', 'Website Policies', 'Related Sites', 'Help', and 'Contact Us'.

Step 4: Using the TRN generated above, login into the portal to complete the application for allotment of GSTIN (GST Identification Number).

The screenshot shows the 'New Registration' page on the GST portal. The page title is 'New Registration' and it includes a legend indicating that a red asterisk (*) denotes mandatory fields. There are two radio buttons: 'New Registration' (unselected) and 'Temporary Reference Number (TRN)' (selected). Below this, there is a text input field for the TRN containing '06' followed by a blurred area. A CAPTCHA field contains the number '402658'. A 'PROCEED' button is located at the bottom of the form area. The footer contains navigation links for 'About GST', 'Website Policies', 'Related Sites', 'Help', and 'Contact Us'. The system clock shows 5:14 PM on 6/12/2020.

Step 5: Fill in the business details and other details related to jurisdiction of the business and proceed with the application.

The screenshot shows the 'Business Details' page on the GST portal. The page title is 'Goods and Services Tax' and it includes a 'Logout' link. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help', 'e-Way Bill System', and 'New Return (Trial)'. The 'Business Details' section is active. A summary table shows the following information:

| Application Type | Due Date to Complete | Last Modified | Profile |
|------------------|----------------------|---------------|---------|
| New Registration | 27/06/2020 | 12/06/2020 | 4% |

Below the table, there are icons for 'Business Details', 'Promoter / Partners', 'Authorized Signatory', 'Authorized Representative', 'Principal Place of Business', 'Additional Places of Business', 'Goods and Services', 'State Specific Information', and 'Verification'. The 'Details of your Business' section includes the following fields:

- Legal Name of the Business (with a blurred input field)
- Permanent Account Number (PAN) (with a blurred input field)
- Trade Name (with an input field containing 'Enter Trade Name')
- Constitution of Business (Select Appropriate) (with a dropdown menu showing 'Select')

A 'PROCEED' button is located at the bottom of the form area. The system clock shows 5:14 PM on 6/12/2020.

GST - Registration

reg.gst.gov.in/registration/auth/newappl/business

RAO KUMAR EVBPK0363G

Trade Name: XYZ & ASSOCIATES

Constitution of Business (Select Appropriate): Proprietorship

Name of the State: Haryana

District: Jind

State Jurisdiction: ward

Sector / Circle / Ward /Charge / Unit: Jind Ward 3

Center Jurisdiction (Refer the link for Center Jurisdiction)

Commissionerate: ROHTAK

Division: HISAR

Range: RANGE-11 HISAR

Are you applying for registration as a casual taxable person?

Option For Composition

5:17 PM 6/12/2020

GST - Registration

reg.gst.gov.in/registration/auth/newappl/business

Are you applying for registration as a casual taxable person?

Option For Composition

Reason to obtain registration: Voluntary Basis

Date of commencement of Business: From 06/06/2020

Indicate Existing Registrations

| Type of Registration | Others | Registration No. | Date of Registration |
|-------------------------|----------------|------------------|----------------------|
| Others (Please specify) | Please Specify | | DD/MM/YYYY |

+ ADD X CANCEL

BACK SAVE & CONTINUE

04:49 12:12 99% 04:49/12:12 5:18 PM 6/12/2020

Step 6: Fill in the details of the Proprietor and upload photograph of the Proprietor at the portal.

The screenshot shows the 'GST - Registration' portal at reg.gst.gov.in/registration/auth/newappl/promoters. A yellow header bar displays the following information:

| Application Type | Due Date to Complete | Last Modified | Profile |
|------------------|----------------------|---------------|---------|
| New Registration | 27/06/2020 | 12/06/2020 | 18% |

Below the header is a navigation menu with icons for: Business Details (checked), Promoter / Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, State Specific Information, and Verification.

The main section is titled 'Details of Proprietor' and includes a sub-section 'Personal Information'. A red asterisk indicates mandatory fields. The form contains the following fields:

- Name of Person: First Name (with a red asterisk), Middle Name, Last Name.
- Name of Father: First Name (with a red asterisk), Middle Name, Last Name.
- Date of Birth (with a red asterisk, format DD/MM/YYYY).
- Mobile Number (with a red asterisk, format +91 Enter Mobile Number).
- Email Address (with a red asterisk, format Enter Email Address).

The screenshot shows the 'GST - Registration' portal at reg.gst.gov.in/registration/auth/newappl/promoters. The form is partially filled with the following information:

- OM: Enter Middle Name, PARKASH
- Date of Birth: 11/11/1991
- Mobile Number: +91 750
- Email Address: RAJKI MAIL.COM
- Gender: Male (selected), Female, Others
- Telephone Number (with STD Code): STD, Enter Telephone Number
- Identity Information:
 - Designation / Status: PRG
 - Director Identification Number: Enter DIN Number
 - Are you a citizen of India? (toggle switch is turned on)
 - Permanent Account Number (PAN): EVE
 - Passport Number (In case of Foreigner): Enter Passport Number
 - Aadhaar Number: 997
- Residential Address:
 - Building No. / Flat No.: Enter
 - Floor No.: Enter Floor No.
 - Name of the Premises / Building: Enter Name of Premises / Building
 - Road / Street: Enter
 - City / Town / Locality / Village: Er
 - Country: Select

GST - Registration

reg.gst.gov.in/registration/auth/newappl/promoters

Permanent Account Number (PAN) *

Passport Number (In case of Foreigner)

Aadhaar Number

Declaration *

I on behalf of the holder of Aadhaar number < 997699173198 > give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

Residential Address

Building No. / Flat No. *

Floor No.

Name of the Premises / Building

Road / Street *

City / Town / Locality / Village *

Country *

State *

District

ZIP Code *

Document Upload

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

Only JPEG file format is allowed

Maximum file size for upload is 100 KB

No file

07:04

12:12

5:21 PM 6/12/2020

GST - Registration

reg.gst.gov.in/registration/auth/newappl/promoters

Road / Street *

City / Town / Locality / Village *

Country *

State *

District *

PIN Code *

Document Upload

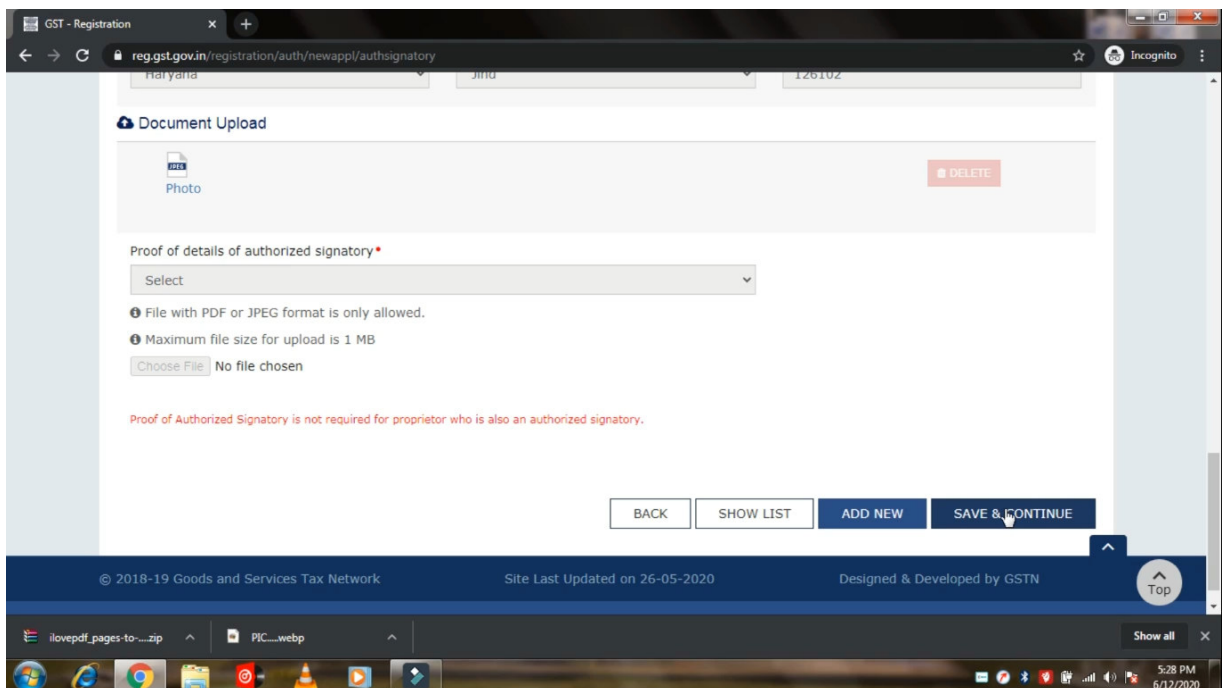
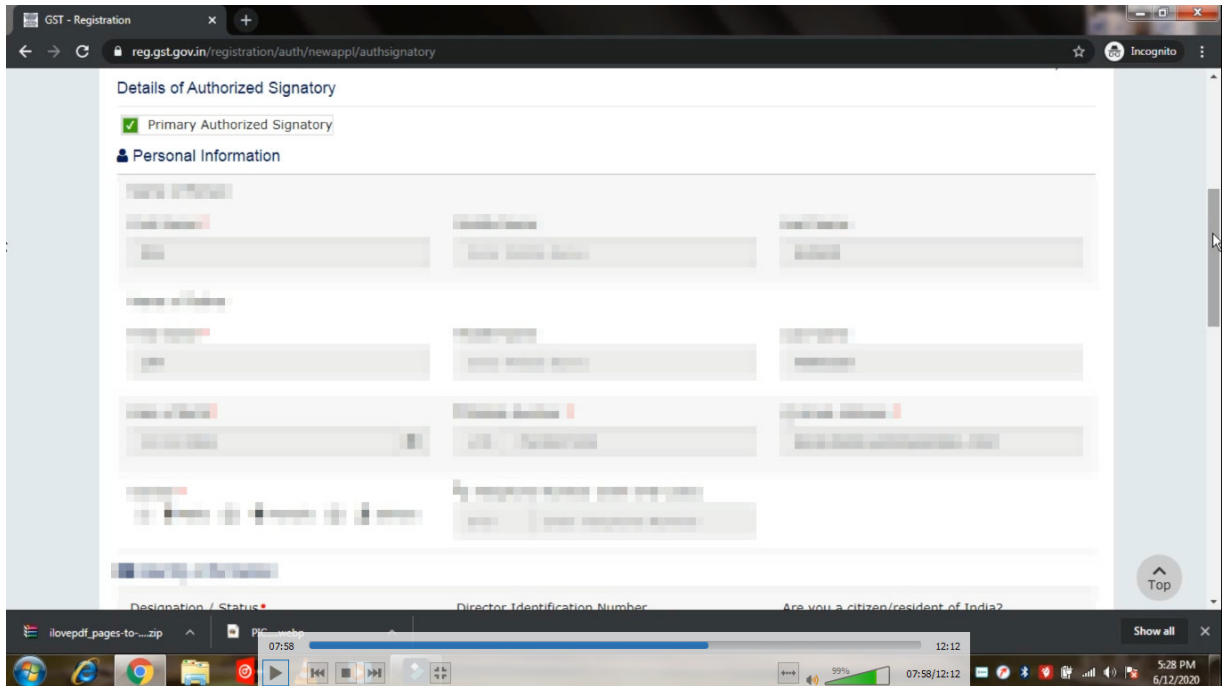
Other Information

© 2018-19 Goods and Services Tax Network Site Last Updated on 26-05-2020 Designed & Developed by GSTN

07:41 12:12 Show all

5:27 PM 6/12/2020

Step 7: In case of Proprietorship concern, the details of the Authorised Signatory are same as of details of Proprietor. Click on Primary Authorised Signatory and details will be autofilled from the previous page.



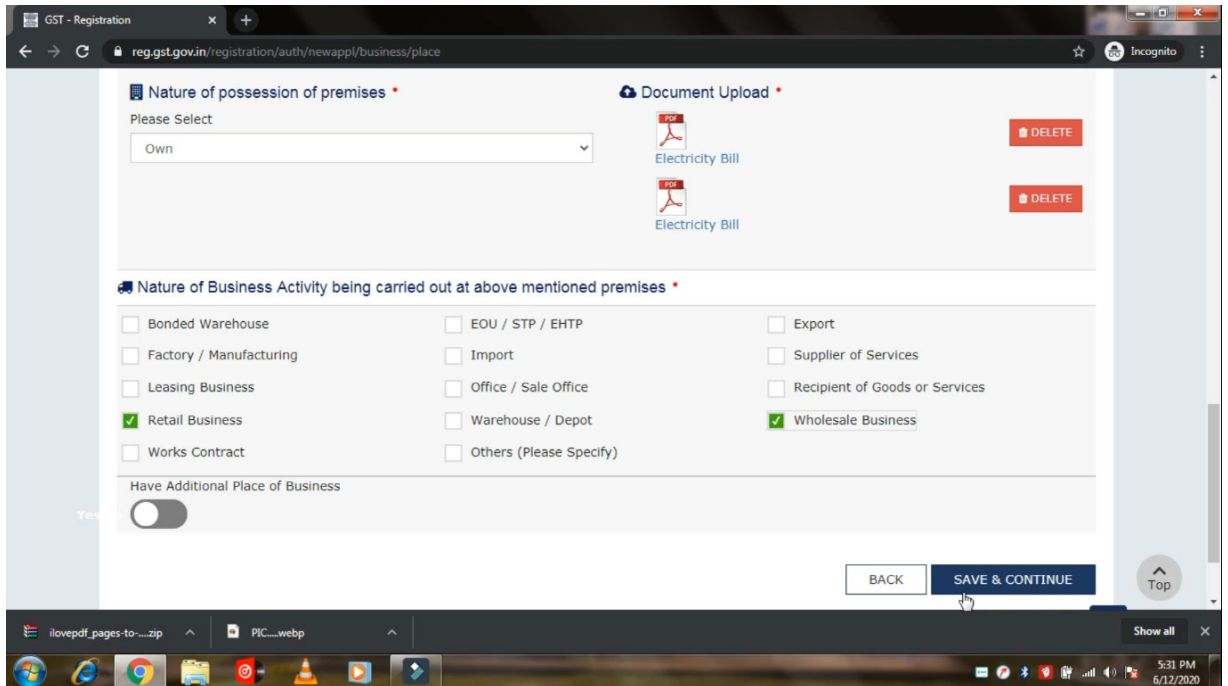
Step 8: Fill in the details regarding Place of business of the proprietor. Also upload documents regarding proof of ownership of the business premises along with details regarding nature of business activity been carried out in the firm.

The screenshot shows the 'Details of Principal Place of Business' form on the GST Registration portal. The form is mostly empty, with a 'Top' button in the bottom right corner. The form fields are as follows:

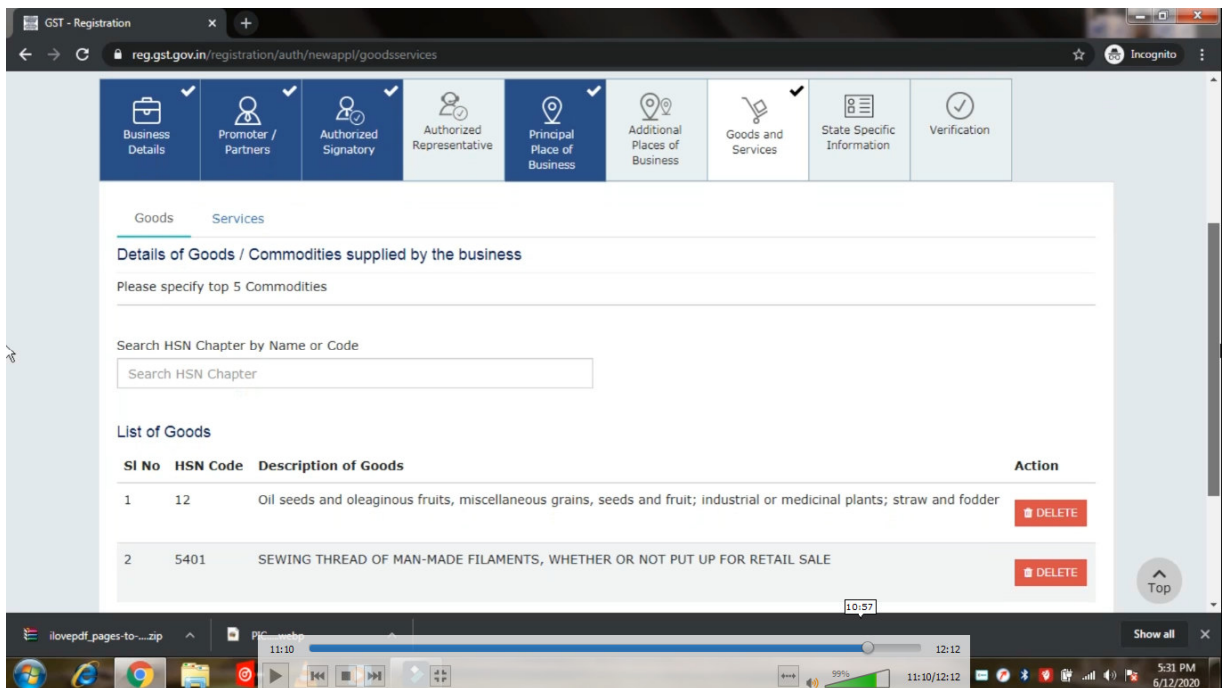
| Details of Principal Place of Business | | |
|---|--|--|
| Address | | |
| Building No. / Flat No. * | Floor No. | Name of the Premises / Building |
| <input type="text" value="Enter Building No. / Flat No. / Door No."/> | <input type="text" value="Enter Floor No."/> | <input type="text" value="Enter Name of Premises / Building"/> |
| Road / Street * | City / Town / Locality / Village * | |
| <input type="text" value="Enter Road / Street / Lane"/> | <input type="text" value="Enter Locality / Area / Village"/> | |
| State | District * | PIN Code * |
| Haryana | <input type="text" value="Select"/> | <input type="text" value="Enter PIN Code"/> |
| Latitude | Longitude | |
| <input type="text" value="Enter Latitude"/> | <input type="text" value="Enter Longitude"/> | |

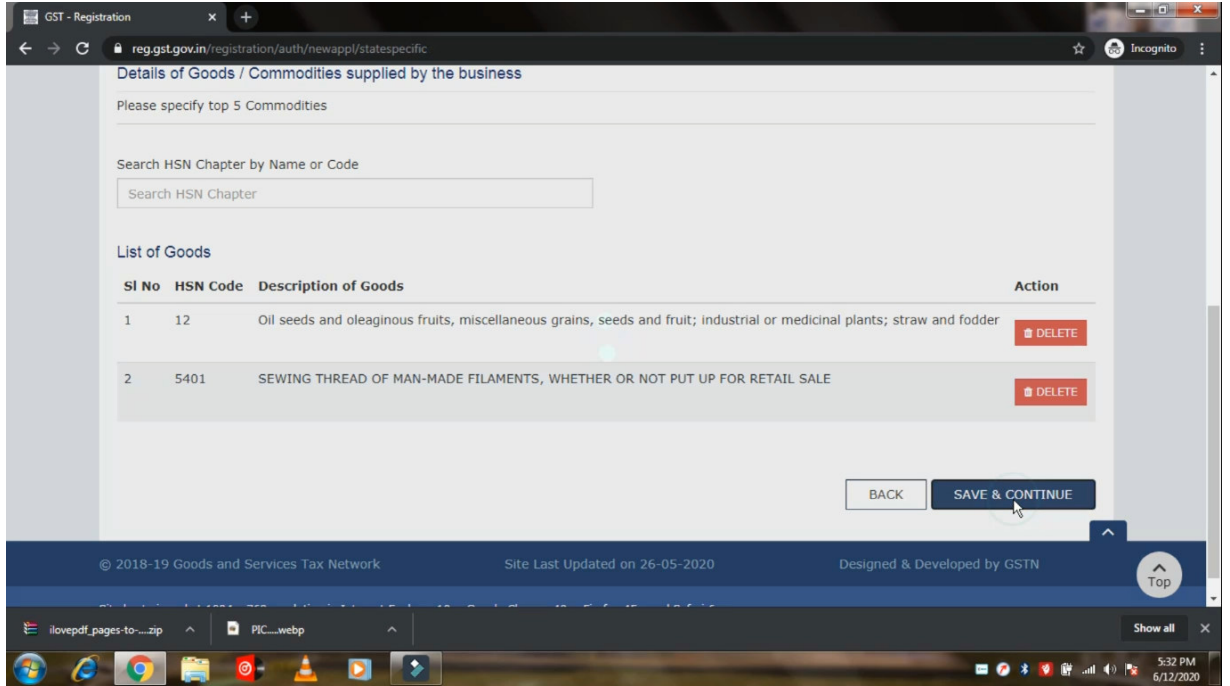
The screenshot shows the 'Details of Principal Place of Business' form on the GST Registration portal, with some fields filled in. The 'Contact Information' section is also visible. The form fields are as follows:

| Details of Principal Place of Business | | |
|--|--|---|
| Address | | |
| Building No. / Flat No. * | Floor No. | Name of the Premises / Building |
| <input type="text" value="3"/> | <input type="text" value="2"/> | <input type="text" value="u"/> |
| Road / Street * | City / Town / Locality / Village * | |
| <input type="text" value="urbi"/> | <input type="text" value="Ji"/> | |
| State | District * | PIN Code * |
| Haryana | <input type="text" value="Jind"/> | <input type="text" value="12"/> |
| Latitude | Longitude | |
| <input type="text" value="Enter Latitude"/> | <input type="text" value="Enter Longitude"/> | |
| Contact Information | | |
| Office Email Address | Office Telephone Number (with STD Code) | Mobile Number |
| <input type="text" value="RAJKUMAR.RAO99@GMAIL.COM"/> | <input type="text" value="STD"/> <input type="text" value="Enter Telephone Number"/> | <input type="text" value="+91 7503827109"/> |
| Office FAX Number (with STD Code) | | |
| <input type="text" value="STD"/> <input type="text" value="Enter Fax Number"/> | | |

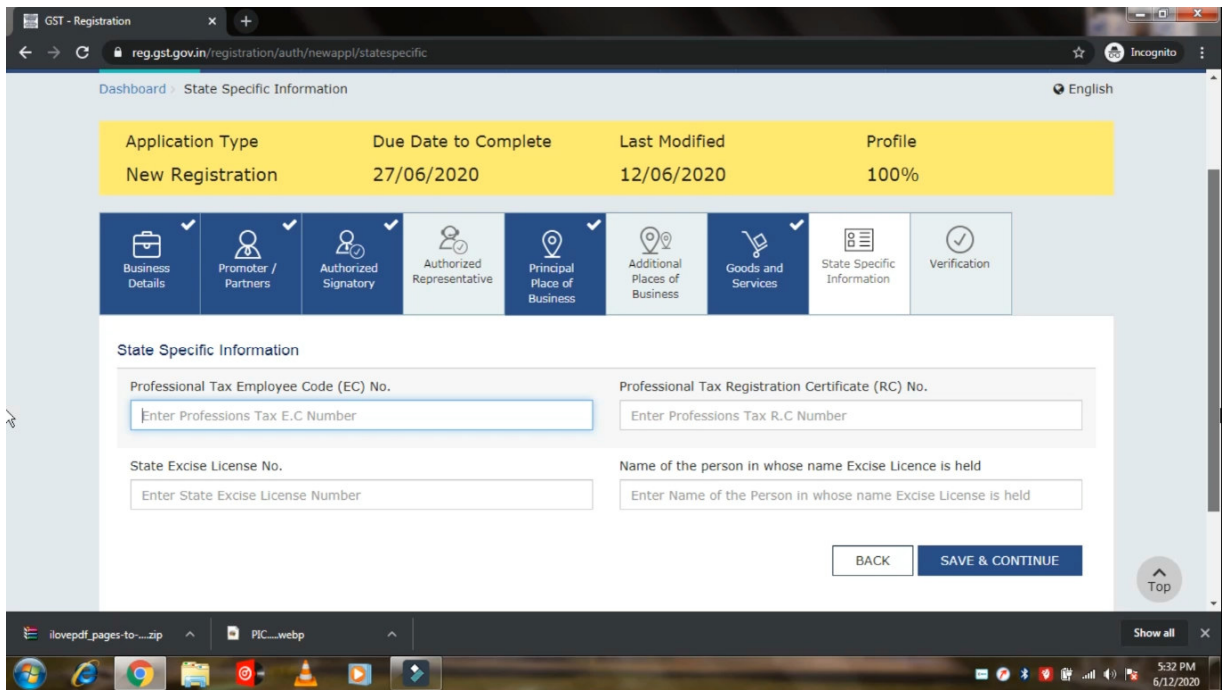


Step 9: Fill in the details regarding goods and / or services supplied by the firm.





Step 10: Enter details regarding state specific registrations / licenses available with the firm.



Step 11: After entering all the details, verify the information entered in the application with the help of either Digital Signature Certificate (DSC) of the proprietor or EVC on the mobile number provided by the proprietor in the application.

GST - Registration

reg.gst.gov.in/registration/auth/newappl/verify

New Registration 27/06/2020 12/06/2020 100%

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business ✓ Goods and Services ✓ State Specific Information ✓ Verification ✓

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Place *

Designation / Status *

Date * 12/06/2020

DSC is compulsory for Companies & LLP

Facing problem using DSC? Click here for help

5:32 PM 6/12/2020

GST - Registration

reg.gst.gov.in/registration/auth/newappl/verify

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business ✓ Goods and Services ✓ State Specific Information ✓ Verification ✓

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Place *

Designation / Status *

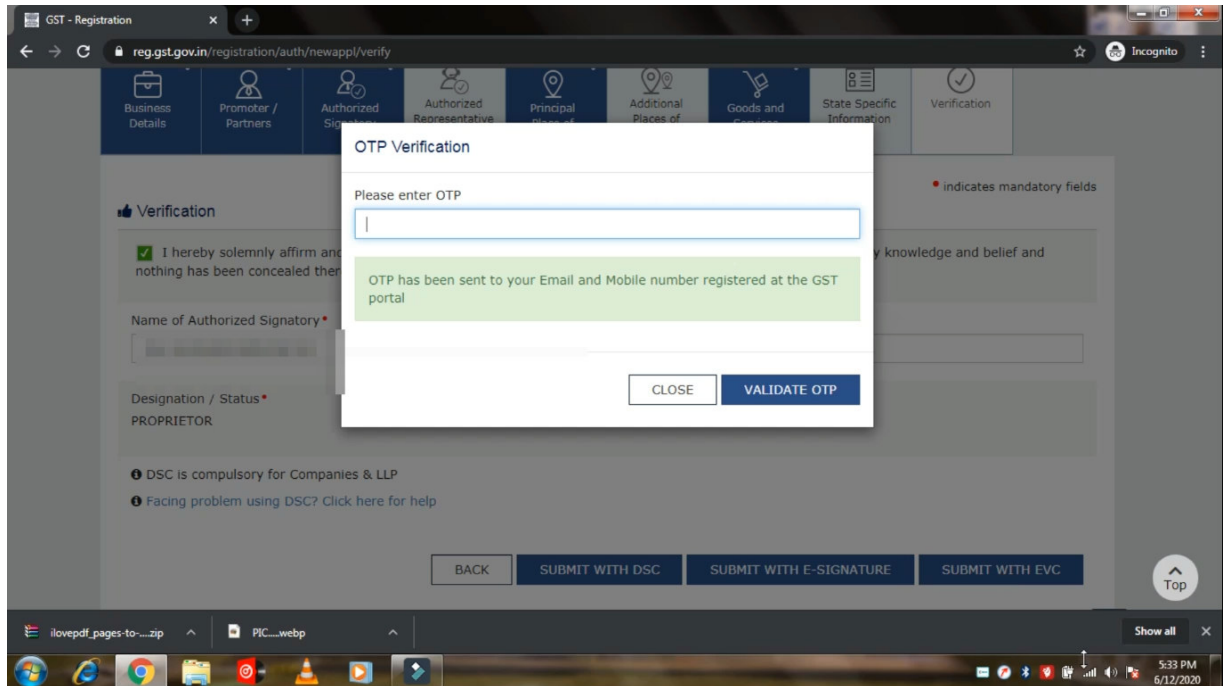
Date * 12/06/2020

DSC is compulsory for Companies & LLP

Facing problem using DSC? Click here for help

BACK SUBMIT WITH DSC SUBMIT WITH E-SIGNATURE SUBMIT WITH EVC

5:33 PM 6/12/2020



After successful submission of the application and preliminary verification of the information, Application Reference Number shall be generated after 15 minutes of submission of GSTIN application.

The GST department shall issue GST registration certificate within 7 days of receipt of application if no discrepancies are found in the application.