

INTRODUCTION TO GST

OVER VIEW OF GST PORTAL- PART-2

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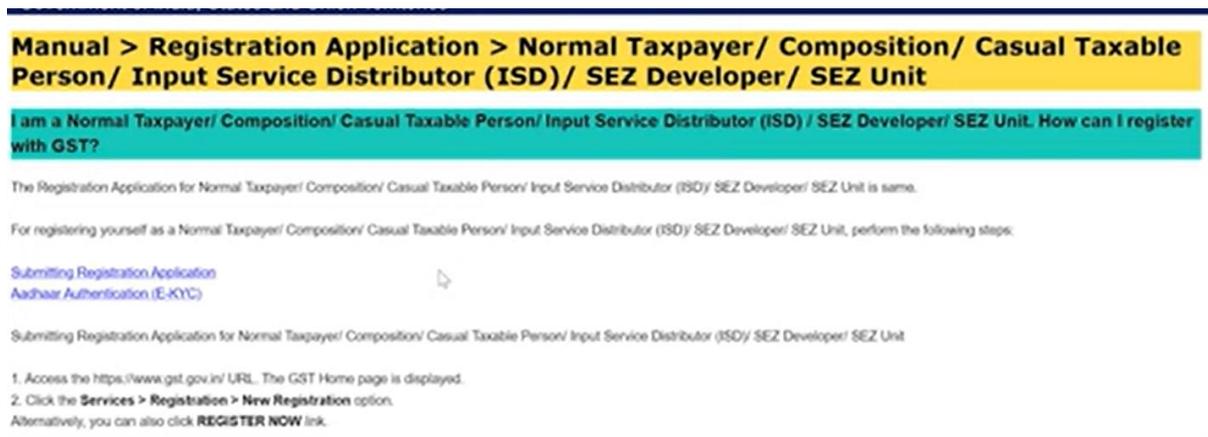
Management

The Institute of Cost Accountants of India, Kolkata

Week 09

Lecture 33

We have seen in this video how we can go for registration under GST for new business or for our own business or for our client's business.



The screenshot shows the GST portal registration process. At the top, there is a yellow navigation bar with the text: **Manual > Registration Application > Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit**. Below this is a teal header with the text: **I am a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit. How can I register with GST?**. The main content area is white and contains the following text: "The Registration Application for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit is same." followed by "For registering yourself as a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit, perform the following steps:". There are two blue links: "Submitting Registration Application" and "Aadhaar Authentication (E-KYC)". Below these links is the text: "Submitting Registration Application for Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit". At the bottom, there are two numbered steps: "1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed." and "2. Click the **Services > Registration > New Registration** option. Alternatively, you can also click **REGISTER NOW** link."

You can also go through this user manual. It is given in bullet points about the registration process of any business house under GST. It has given a complete manual for the help of people like us, those who want to go for registration at GST portal. Another video is available to us regarding Aadhaar authentication under GST. Because when GST was introduced with effect from first July, Aadhaar authentication was not there for registration purposes, but later on government think on that and now Aadhaar authentication for business houses means for people those are responsible running the business like directors in the case of companies, promoters and partners in the case of partnership firms and sole proprietorship for individual purposes, and they are supposed to give or do their Aadhaar authentication when they are applying for registration. So, people those are responsible for business i.e. as I told you the

directors, promoters, partners, managing trustees in case of trusts and so on. These people are supposed to go through Aadhaar authentication on GST portal. This video talks about with you the procedure of how one can go for Aadhaar authentication because it helps us to have registration well in time without any further delay. Otherwise, there will be a delay in registration number and you may take up to 30 days. If you have Aadhaar authentication, you may get a registration within seven days. So that is the benefit of Aadhaar authentication.

Manual_Aadhaar_Authentication_for_Normal_Taxpayer

I am a normal taxpayer and have registered on the GST portal. How should I complete the Aadhaar verification process?

Aadhaar authentication is based on constitution of business (COB). The following table explains and lists the Aadhaar authentication for different constitution of business:

S.No.	Constitution of Business	Nature of Person	Aadhaar Authentication Required
1	Proprietorship Concern	Proprietor	Yes (only 1 Proprietor = Primary Authorized Signatory)
		Authorized Signatory	Authorized Signatory)
2	Partnership Firm	Partners	Yes (only 1 Partner = Primary Authorized Signatory)
		Authorized Signatory	Authorized Signatory)
3	HUF	Karta	Yes (1 Karta = Primary Authorized Signatory)
		Authorized Signatory	
4	Company (Public, Private, Unlimited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Directors	One Director only
5	Company (Foreign Limited)	Authorized Signatory	Yes (Primary Authorized Signatory)
		Authorized Person in charge in India	Yes
6	Limited Liability Partnership	Designated Partners	One partner only
		Authorized Signatory	Yes (Primary Authorized Signatory)
		Members of Managing Committee	One member only

There is a manual also given how we can go through Aadhaar authentication verification when we are applying for GST registration number at GST portal. Let us see how this video runs and tell us about Aadhaar authentication under GST process.



In this video, we will learn about Aadhaar Authentication or EKYC for persons applying for registration as normal taxpayers on the GST portal. Hope you have watched the Part A and Part B of the registration videos and have furnished information till State Specific Information tab. This video will introduce you to the process of Aadhaar Authentication or EKYC for GST registration with which filing of your registration application will be complete.

Let's begin with Aadhaar Authentication. Please note that Aadhaar Authentication can only be undergone by Indian citizens and is not required for foreign nationals.

- Login using the temporary reference number which was generated on submitting Part A of the registration application.
- Enter the OTP and proceed. My Saved Application page is displayed.
- However, if you are already logged in, you can access My Saved Application page from the dashboard.
- As the application is not submitted yet, the status shows as Draft. Go ahead and click the Edit icon.
- Click the Aadhaar Authentication tab. Please note that Aadhaar authentication is selected as Yes by default.
- Note that the requirement of undergoing Aadhaar authentication is dependent upon the constitution of business.
- The table on screen explains and lists the Aadhaar authentication requirements for different types of constitution of business.

S no.	Constitution of Business	Status of the Stakeholders	Person required to undergo mandatory Aadhaar Authentication	Requirements
1.	Proprietorship Concern	Proprietor	Primary Authorized Signatory	Primary Authorized Signatory (if other than proprietor) and Proprietor
2.	Proprietorship Firm	Proprietor	Primary Authorized Signatory	Primary Authorized Signatory (if other than partner) and one of the Partners
3.	HUF	Karta	Primary Authorized Signatory	Primary Authorized Signatory (if other than Karta) and Karta
4.	Company (Public, Private, Unlimited)	Director	Primary Authorized Signatory	Primary Authorized Signatory (if other than Director) and one of the Directors
5.	Company (Foreign Limited)	Director (Not mandatory if Director is not citizen / resident of India)	Primary Authorized Signatory	Primary Authorized Signatory and one of the Directors who is citizen / resident of India. Aadhar authentication of Primary Authorised Signatory alone will suffice if he/she also happens to be a Director or all the Directors happen to be non-citizens / residents of India.
6.	Limited Liability Partnership	Director	Primary Authorized Signatory	Primary Authorized Signatory (if other than Director) and one of the Directors
7.	Society/Club/Trust/ Association of Person	Member	Primary Authorized Signatory	Primary Authorized Signatory (if other than Member) and one of the members
8.	Other	Member	Primary Authorized Signatory	Primary Authorized Signatory (if other than Member) and one of the members

- In case you opt for Aadhaar authentication of promoters or partners, authorized signatories, select at least one person from the list displayed for Aadhaar authentication and click Save and Continue.
- In case the promoter or partner and primary authorized signatory are the same, only one needs to be verified. If they are different, then both have to be verified.
- Please verify that the email address and mobile number of promoter or partner and primary authorized signatory are correct.

- The Aadhaar validation link will be sent on the email address and mobile number provided while filling up the registration application.
- Now, submit the application with DSC or EVC.
- To register DSC, click on Register or Update DSC under User Services.
- If you are submitting the application using EVC, you will be required to enter an OTP for authentication. The OTP will be sent to the email address and mobile number of the authorized signatory selected by you. Click on Proceed button after reading the warning message.
- You will receive a success message on the portal.
- Note that the Aadhaar authentication needs to be completed within 15 days from the date of generation of TRN.
- ARN will be generated immediately after the Aadhaar authentication is successful. In case the Aadhaar authentication fails, then also ARN will be generated immediately afterwards.
- However, if Aadhaar authentication is not attempted within the given timeline, ARN will be generated after expiry of 15 days from the date of generation of TRN.
- The process of filing of application for new registration would be complete once the ARN is generated successfully.
- Now, check your email or the SMS received on your mobile and click on the Click Here hyperlink.
- You will be redirected to complete your Aadhaar authentication. Select either VID or Aadhaar to proceed further.
- Enter your virtual ID or Aadhaar number and click the Validate Aadhaar Number button. You will receive an OTP on the mobile number linked to your Aadhaar.
- Enter the OTP and click the Validate OTP button.
- Once the validation is complete, a success message will be displayed on the screen. You will also receive a message confirming the successful verification of your Aadhaar number on your email address and mobile number. OTP remains valid for 10 minutes.
- In case you enter wrong OTP, the portal will return a message that you have entered wrong OTP.
- You will then be required to generate another OTP by clicking on Resend OTP.
- In case you do not have Aadhaar, you have to opt for EKYC for completing the registration process. For this, you will need to select No for Aadhaar authentication.

Please note that Aadhaar Enrollment ID is mandatory for EKYC and as you have not opted for Aadhaar authentication, your registration application will be subject to site verification. Click OK to continue.

- You can upload EKYC documents for primary authorized signatory and at least one promoter or partner.
- In absence of Aadhaar, EKYC is mandatory where Aadhaar enrollment ID with one additional document as notified will be required to be uploaded.
- Note, the file should be in PDF or JPEG format only and the size should be as specified on the portal.
- Also, make sure that the EKYC documents selected for upload have your name as spelt in PAN.
- Note, you can click the delete button to delete the uploaded documents if required.
- Click save and continue to submit the EKYC documents and move on to the verification tab.
- Now, submit the application with DSC or EVC. You will receive a success message on the portal.

The process of filing of application for new registration would be complete once the ARN is generated successfully. You can subsequently track your registration application on the GST portal by navigating to services, track application status, selecting registration option from module drop-down, and entering the ARN or SRN in the field and clicking Search. SRN is Service Request Number. This number is generated when you apply for GST registration through the MCA portal. This concludes the three-part series on filing of application for new registration including Undergoing Aadhaar Authentication or EKYC.

So friends, in all these part A, part B and Aadhaar authentication of registration under GST, we have seen the complete process and I hope that now the doubts has been cleared from your mind and you will be able to have a registration for any business or your own business at GST portal. So, there are other manuals or guidelines available to us for composition scheme as already explained in this video for casual taxable person, for input service distributor, for non-resident taxable person, for non-resident online service provider, then all special institutions are having a special character or special feature under GST, then economic zones and tax deducted at source. So, all these people are supposed to get themselves verified at GST portal when they are applying for GST number. This is a complete guide available to us for as far as

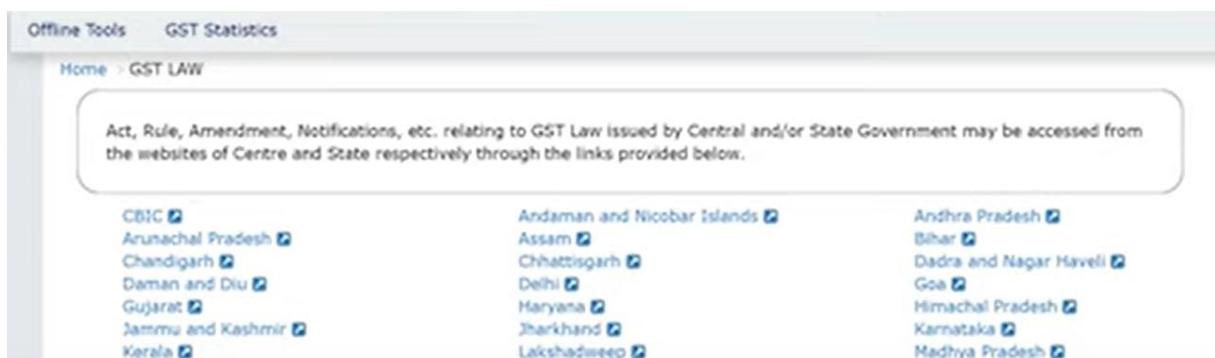
GST registration is concerned. And later when you have submitted your application you can always have a track of your application, what is the status and if there is any notice or order issued by assessing authority as far as GST registration is concerned or for the application, or if they need some further information/document from your side they will always send you intimation and through this tracking application you can have that assess you can see what is the status of the application.

When we move further in service window over here in registration part, new registration we have already applied, track application status you can always have here by mentioning your ARN number.



The screenshot shows a web interface for tracking application status. At the top, it says "Track Application Status". Below that, there are two radio buttons: "ARN" (which is selected with a green dot) and "SRN/TRN". Underneath, there is a text input field with the placeholder text "Enter ARN" and a blue button labeled "SEARCH".

It means your Application Reference Number which you applied for at the time of first part A. You can search over here what is the status of your application. This service is available for registration purposes and apart from that here we have GST laws.



All GST laws, amendments thereto, and because we have one CGST applicable across India also we have state-wise GSTs. So, state-wise GST, if you want to refer any state GST you can go to that link and have the access to that link. GST act means state GST Act. So, these laws

are available to us and it says in this option we have Acts, Rules, Amendments, Notifications related to GST law, issued by central government or the state governments or as the case may be. So, you can always have updated tax laws over here for your practice or for your consultancy.

So here again when we talk about this window of downloads. So here 'offline tool'; sometimes it happens that we have to use offline tools for filing documents or filing returns especially in case of GSTR-09 or GSTR-9C. We use offline tools for filing returns. So, you can download offline tools from over here and later on after creating some file you can upload the data to GST portal.

Here information about GST statistics is available for the financial years 17-18, how many GSTR-3B were filed, GSTR-01 were filed, tax collections, statement of IGST, GST import on IGST and all these things.

GST Statistics

Financial Year	Registration	Return		Tax Collection			E-Way Bill
		GSTR-3B	GSTR-1	Tax Collection on GST Portal	Settlement of IGST to State/UTs	IGST on Import	
2017-2018		↓	↓	↓	↓	↓	
2018-2019		↓	↓	↓	↓	↓	↓
2019-2020		↓	↓	↓	↓	↓	↓
2020-2021	↓	↓	↓	↓	↓	↓	↓
2021-2022		↓	↓	↓	↓	↓	↓
2022-2023		↓	↓	↓	↓	↓	↓
2023-2024		↓	↓	↓	↓	↓	↓
Yearwise Pre-GST regime revenue from taxes subsumed in GST							↓

This is the basic information about the data being handled by this GST portal, how many registrations are there year-wise, data is available to us. This can be seen from here and how many e-way bills have been generated so far through this GST portal. It helps a lot to learn about GST portal.

Coming back to the service sector, if you go through this service after registration, there is a window for payments.



So payments means when you are in a process of payment of taxes means you have tax liability and you want to pay tax after adjustment of your ITC. Here, Create Chalan. So, when you want to pay tax by cash means through bank, through NEFT, RTGS, whatever you call it, you have to enter here GST number and then proceed and Chalan will be generated. We'll see that also when I will log in for some case 'live' and it will be easy for you to understand the things. Payments can be done from this window. Track your payment status. If there are any grievances against this payment process you can always have option to launch complaint over here to the person who is responsible for this and your problem will be sorted out. GST law I have told you. Then downloads. So here offline tool and GST statistics already I have mentioned.

Then Search Taxpayer. If you want to make out some information you want to search for particular supplier or the vendor, you can always by putting their GST number, you can see what is their status, whether they are regular in compliances. If they are having any default and if any order is issued to them and if their registration number is cancelled. So accordingly, you can proceed with that particular taxpayer if he is GST compliance. Otherwise, you should avoid such type of cases such type of suppliers because later on they will create problem for you.

Help and taxpayer facility we were looking for just when we are seeing these videos. So, we'll go again to this window and see here 'Free accounting and billing services' are available, so you can download them, you can see how these accounting soft-wares are available and how they can help us. Then GST Suvidha providers. What is the concept of GST Suvidha provider and how they help us to execute the GST laws. Then GST knowledge portal is there, grievances registration portal is there. And there are some errors or we have faced some errors since GST portal is running. And if there is some error and what is the possible solution, that list is given over here. You can go through if error is there at your screen. You can always refer this window and you can find out the possible solution for that.

Then video FAQ and manuals are there in this window. System requirement guidelines are given over here. You can always have whenever you are dealing with GST portal. There must be some configuration in your system also because soft-wares are updated on daily basis. So latest configuration of your computer is necessary while dealing with GST portal.

Then GST in media. It talks about all information or the initiatives taken by GST. And then grievances nodal offices are available over here. How you can file your complaints with this portal, that you can exercise.

 Instructions to Download and Print	Learn how to download and print FAQs and Manual.
 File Returns	Learn how to file returns.
 GST Offline Tools	Learn how to upload invoices through GST Offline Tool to file returns.
 Input Tax Credit (ITC)	Learn how to view and file ITC Forms.
 Register with GST	Know how to register with GST as a taxpayer or generate a User ID on temporary basis.
 Enroll/ Function as a GST Practitioner	Learn to enrol as a GST Practitioner and accept or reject a taxpayers' request.

Here again you will see, we have first window, 'File of Returns' which is important for all of us, because on monthly basis we have to file our returns. We can see from here how returns can be filed. Then GST offline tools and their uses, and how we can download it and how it will be used for the uploading of data on GST portal. It will help us to know from here input tax credits which are very important from business point of view, as they have a direct impact on our working capital, so you can see from here how input tax credit formats can be used and can be helpful for us for business purposes or to meet our tax liability. Then registration part we have already done.

Then Enroll functions as a GST practitioner. If you need to enroll yourself as a GST practitioner, what is the procedure for that under GST, because after going through this course of NPTEL if you want to be a GST practitioner under law also, so there is some formalities, there is some test/exams also, so you can go through this process and you can become an official tax practitioner. By having registration with GST authorities and you can practice as a

GST consultant. It is a good initiative of the government and it is an employment generating scheme of the government.

Then advanced rulings are not concerned with you because it is advanced stages where litigation starts. So, if have any interest, if you develop such type of interest, you can always have this video or manual and learn a lot about GST litigation. Then authenticate using DSC and EVC. Since GST is IT based tax structure, so there is no need to file any document with authority either online or offline and whatever document, whatever data you are uploading, it must be authenticated by responsible person from the business side. So, we have two options. One is your digital signatures certificate and you have to attach the certificate with your document at appropriate place and you can file your returns or file your invoices and so on. And if you don't have digital signatures certificate with you, then you always have an OTP system. Through OTP system, you will get OTP at your mobile or email registered with the GST authorities. And by putting that OTP, you can always have option to upload your information, upload your returns or upload your invoices to GST portal.

Then view taxpayer's dashboard. So how the taxpayer's dashboard (means if I am a taxpayer, I am registered with GST portal, so how taxpayer's dashboard) looks like? That can be seen from here and you can have a better understanding. Then making payments. We can learn from here.

View ledgers: as we discussed about electronic ledger like electronic credit ledger, electronic cash ledger, electronic liability ledger; so, all ledgers can be understood better at this window and we will be able to have better understanding of the ledgers. We will see live also by logging into some parties account and you can you can see about these ledgers.

Then apply for refunds under GST. Whenever you are having export business you are eligible for refunds of the taxes paid on your inputs. So how we can apply for refunds and what is the procedure for that, detailed explanation is given over here and you can go through it.

Then assessment and adjudication are a part and parcel and important aspect of GST because whenever you are filing your returns, whenever you are filing your invoices, whenever you are filing your documents, all these things are being scrutinized by tax authorities. And if they find any mismatch in your statement or in your documents with actual business done then definitely you will get orders or show cause notices. All the set procedure is there in the GST and if you have interest or you have mindset to go for litigation part under GST you can always have these guidelines and study these guidelines and you can practice as a legal-practitioners also.

Then 'file an appeal' is also online under GST because there is no face-to-face interaction with the department. So, if there is any Appeal you have to file with the tax authorities against their order, they have passed which is not up to mark or you are not satisfied with the order passed by adjudicating authorities. You can always have a chance to challenge their order at higher authorities. So, appeal will be filed online only. This is a complete manual or procedure given over here.

Then how demands and recoveries mean how department can demand taxes from you and how they can recover taxes if you are not paying. That is completely explained over here.

Then also we have a system of audit under GST. The audit can be conducted by department authorities or it can be conducted by independent party also on the recommendation of assessing authority. Audits are also there under GST. So big companies sometimes face audit by GST authorities. Then prosecution and compounding. If during the process of assessment or adjudication or litigation if it is found that the person is guilty of some offenses then the 'prosecution and compounding options are there and court of law will play its role and the fine or penalties and prosecution will be done for that particular defaulter.

Then enforcement system is there in the GST and for your grievances you have option to file your grievances. These all things are available at GST portal under 'Help and Taxpayer Facility', and you can always go through these manuals, videos and can enhance your knowledge and update yourself for GST practice. Because it is an ongoing process you cannot read law in a single day, you cannot learn the procedure or provisions in a single day, you have to continuously study the law on regular on daily basis and only then you can be a good practitioner under GST.

We can see file returns. We have various returns under GST, quarterly return, monthly payments. I mentioned you in my return part that how this scheme came into picture and what is the use of this picture/this scheme where you are supposed to file returns quarterly and paid income tax manually. If you go into this window here, they have given the manual. It's a detailed manual along with FAQs. You can always refer these FAQs and manual. It will help you to see and help you to practice how you can go for this option of quarterly return and monthly payments under GST.

Then preparing and filing of GSTR-01. As we discussed in our return part that is again available over here and we have videos also for preparation of GSTR-01 and GSTR returns which are monthly returns for every person.

File Returns

Quarterly Return and Monthly Payments (QRMP) Scheme

Preparing & Filing Form GSTR-1 and e-Invoice QR Code Verifier Mobile App

Filing Form GSTR-1 - Details of Outward Supplies of Goods or Services by Normal Taxpayer

[User Manual](#) |

[FAQs](#)



Familiarizing with Different Sections of GSTR-1

00:06:33



Adding Invoices to GSTR-1

00:10:49



Filing Nil Form GSTR-1 through SMS by Normal Taxpayer

00:04:00

[Overview of Filing](#) |

[Troubleshooting Errors](#)

Filing Nil Form GSTR-1 Online by Normal Taxpayer

[User Manual](#) |

[FAQs](#)

Importing e-Way Bill Data in Form GSTR-1 by Normal Taxpayer

[User Manual](#) |

[FAQs](#)

We have these videos which talk about, first, the law provisions and then adding invoices to GSTR-01 and filing NIL return if it is there. We can always go through these mall-small videos and we will run these videos for you also.