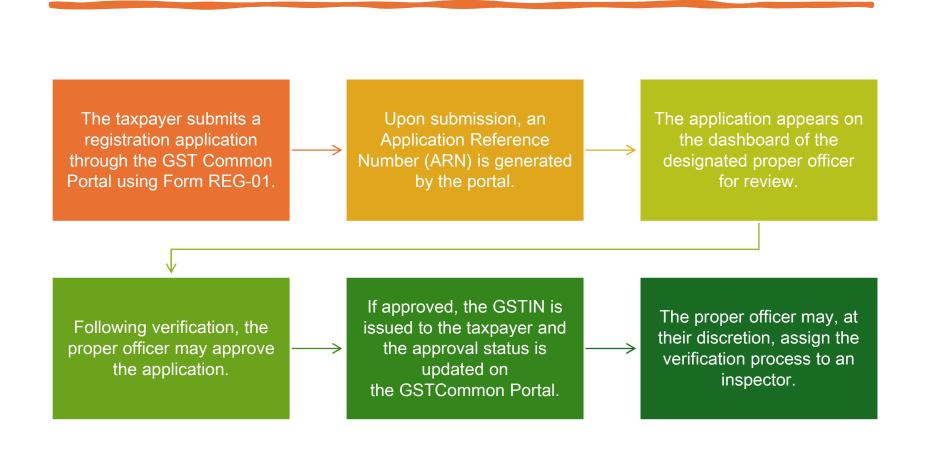
#### **GST REGISTRATION**

Goods and Services Tax (GST) is a unified indirect tax system implemented in India on July 1, 2017, replacing multiple state and central taxes. GST registration is mandatory for businesses whose aggregate turnover exceeds specified thresholds, engages in inter-state supply, or operates as an ecommerce platform. Registered entities are assigned a unique GST Identification Number (GSTIN), enabling them to collect taxes, claim input tax credits, and comply with tax laws. The registration process is conducted online via the official GST portal, simplifying compliance and promoting transparency in the taxation system.

## GST REGISTRATION PROCESS



# A. Documents for Proof of Principal Place of Business(PPOB)

- 1. Owned Premises
- Upload any one document from FORM GST REG-01:
- · Latest Property Tax receipt
- · Municipal Khata copy
- · Electricity bill of the owner
- · Or similar documents (e.g., water bill)
- Only one document required; no physical/original documents or additional documents should be demanded.

- 2. Rented/Leased Premises
- Upload valid Rent/Lease Agreement and any one ownership proof from the list.
- Do not ask for lessor's PAN, Aadhaar, or photos.
- · If Rent/Lease Agreement is:
- · Not registered: Add lessor's ID proof.
- Registered: Ownership proof + rent agreement is sufficient. No ID proof needed.
- If utility bill is in tenant's name: Accept with rent agreement; no lessor's documents required.

- 3. Premises Owned by Spouse/Relative (Consent Use)
- Consent letter
- Owner's ID proof
- Any one ownership document (e.g., Property Tax receipt, Electricity Bill)
- · No other document required from the applicant.

. Shared F	Premises

- If Rent/Lease Agreement is available:
- Follow same rules as rented premisesabove.
- If no Rent/Lease Agreement:
- Upload consent letter, consenter's IDproof, and any one ownershipdocument.

#### 5. No Agreement Cases

- Affidavit on non-judicial stamp paper(executed before Magistrate/Notary)
- Any possession proof (e.g., Electricity Billin applicant's name)

6. Special Economic Zones

• Upload required Govt. documents or SEZcertificates.

### B. Constitution of Business

#### Partnership Firm

- Upload Partnership Deed as proof.
- No need to submit:
- Udhyam Certificate
- MSME Certificate
- Trade license
- Shop establishment certificate

2. Other Entities (Society, Trust, Club,Govt. Dept., AOP, BOI, StatutoryBody, etc.)

 Upload appropriate RegistrationCertificate or Proof appropriate RegistrationCertificate or Proof ofConstitution.