

E-commerce & Aggregator Business Setup Checklist

SELLING ON AMAZON, FLIPKART, MEESHO, SWIGGY, ZOMATO, URBANCOMPANY

Choose your entity

- Sole proprietorship — quickest, but weakest liability protection
- One Person Company (OPC) — solo founder with limited liability
- LLP or Private Limited — best for investor funding & multi-founder brands

Statutory registrations (mandatory)

- PAN of the business entity
- GST registration (mandatory for marketplace sellers regardless of turnover)
- Current bank account in the entity's name
- MSME / Udyam registration (free — unlocks MSME benefits)
- Shops & Establishment registration (state-wise)

Category-specific licences

- FSSAI licence — if selling food, beverages, groceries (Basic / State / Central)
- Drug licence — pharmaceuticals & supplements
- BIS certification — for electronics, appliances, toys
- Import-Export Code (IEC) — if importing inventory or exporting orders
- Trademark registration — protect brand name & logo across classes 9, 35 & 41

Marketplace onboarding documents

- GST certificate
- PAN of the business
- Cancelled cheque / bank passbook
- Address proof of principal place of business
- Signature / logo image files (specific pixel sizes per marketplace)
- Category-approval documents (FSSAI, BIS, etc.) as applicable

Ongoing compliance

- Monthly GSTR-1 & GSTR-3B; annual GSTR-9

- TCS reconciliation with marketplace TCS deducted
- Inventory & returns accounting — always on FIFO
- TDS on marketplace commissions under section 194-O
- Annual ITR filing and audit if turnover exceeds ₹1 crore (or ₹10 crore with < 5% cash)

This checklist is provided for educational purposes by My First CA. For hand-holding, book a free 20-minute consultation with a qualified CA — call +91 9667512380 or visit www.myfirstca.in.