

GST Registration Checklist

FOR PROPRIETORS, LLPS, PRIVATE LIMITED COMPANIES & PARTNERSHIPS

Eligibility triggers

- Aggregate turnover crossed ■40 lakh (goods) or ■20 lakh (services) in a financial year
- You supply goods or services inter-state (across states)
- You sell on marketplaces like Amazon, Flipkart, Meesho, Myntra, Ajio
- You are an e-commerce operator or aggregator (Swiggy, Zomato, UrbanCompany)
- You are a casual taxable person or non-resident taxable person
- You are voluntarily registering to claim Input Tax Credit (ITC)

Documents required — proprietor

- PAN card of proprietor
- Aadhaar card of proprietor
- Latest passport-size photograph (JPG, < 100 KB)
- Bank statement / cancelled cheque / passbook first page
- Address proof of principal place of business (electricity bill / rent agreement + NOC)
- Email ID and mobile number linked to Aadhaar for OTP

Documents required — company / LLP / partnership

- PAN of the entity
- Certificate of incorporation / LLP agreement / partnership deed
- PAN & Aadhaar of all directors / partners / designated partners
- Board resolution or authorisation letter for the primary authorised signatory
- Digital Signature Certificate (Class 3) of the authorised signatory
- Address proof of principal place of business — recent utility bill (< 2 months old)

Step-by-step process

- Generate a TRN (Temporary Reference Number) on gst.gov.in
- Complete Part-B of Form REG-01 within 15 days
- Upload documents; digitally sign or Aadhaar-authenticate
- Respond to any query raised by the officer within 7 working days
- Receive GSTIN certificate (Form REG-06) — usually within 3-7 working days

Post-registration setup

- Enable e-invoicing if turnover exceeds ₹5 crore
- Configure HSN / SAC codes correctly in your invoicing software
- Add authorised representative & GST practitioner details
- Set filing calendar for GSTR-1, 3B and quarterly / annual returns
- Display GSTIN on your website, invoice header & signage at premises

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.