

Registration of GST Practitioner

1. Who is a GST Practitioner?

GST Practitioner is a tax professional who can prepare returns and perform other activities on the basis of the information furnished to him by a taxable person. However, the legal responsibility of such filings remains with the Taxpayer. For this purpose, GST Practitioners (GSTP) are required to be enrolled with Centre or State Authority. CA, CS, CMA, Advocates, Retired Government Officials, and Graduates are eligible to apply for registration. In addition, GSTPs can be appointed Authorized Representatives who can act on the behalf of the taxpayers and represent them before tax authorities.

2. Can I file Returns for my client if I am not registered?

It is recommended that you register as a GST Practitioner at the GST Portal.

3. Are there any preconditions before I can enroll on the GST Portal as a GST Practitioner?

A GST Practitioner must fulfill the following conditions he/she can enroll on the GST Portal:

1. Applicant must have a valid PAN Card
2. Applicant must have a valid mobile number
3. Applicant must have a valid e-mail ID
4. Professional address
5. Applicant must have the prescribed documents and information on all mandatory fields as required for Enrolment
6. Applicant must fulfill the eligibility criteria of GST Practitioner.

4. What are the eligibility criteria an applicant must fulfill for becoming a GST Practitioner/enrolling on the GST Portal as a GST Practitioner?

- Chartered Accountant holding COP
- Chartered Accountant without COP
- Company Secretary holding COP
- Company Secretary without COP
- Cost and Management Accountant holding COP
- Cost and Management Accountant without COP
- Advocate
- Graduate or Postgraduate degree in Commerce
- Graduate or Postgraduate degree in Banking
- Graduate or Postgraduate degree in Business Administration
- Graduate or Postgraduate degree in Business Management
- Degree examination of any recognized Foreign University recognized by any Indian University as equivalent to degree examination
- Retired Government Officials

5. I started to fill the Registration Application for GST Practitioner but was not able to complete it. Can I save my Registration Application?

Yes, you can save your Registration Application up to 15 days from the day your TRN was generated upon successful submission of PART- A of the Registration Application.

6. What do I do after submitting my Registration Application?

The Registration Application submitted by you will be processed by Tax Officer. Once your Registration Application is approved by the concerned Tax Official, your GSTP ID will be generated by the system along with a temporary password for first-time login and the same will be communicated to you your registered e-mail address. ARN status will also be changed to 'Approved'. Enrolment Certificate will be available at the Dashboard of the GSTP for view, print and download.

In case of rejection, Rejection Order will get generated and communicated to you. ARN status will be changed to 'Rejected'. Intimation of Rejection will be sent to the applicant who filed the application for the enrolment of GSTP via email and SMS on his registered email address and mobile number respectively. Rejection Order will be available at the Dashboard of the GSTP for view, print and download

7. Do I need to register separately in each State and Union Territory?

Single Enrolment shall be sufficient for practicing on all India basis. No separate registrations are required for other States or Centre. However, the you are free to apply for another registration in other state if you have a Profession Address in that state.