

GST System Project: FAQs: GST Practitioner

Goods and Services Tax Network

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Revision History

Version	Date	Author	Reviewer	Approver	Comments
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1.0	16/06/2017	Tanmay Sahay	Deepika Dhawan	Snigdha Tayal	Delivered to GSTN

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1. Introduction

1.1 Scope of the document

This document covers the FAQs for when a GST Practitioner files an application for Enrolment as a GST Practitioner under the provisions of GST Act.

1.2 Purpose of the document

This document will be hosted on the Help section of the GST System Portal, in HTML format. The document will help the users of the GST System Portal to understand and easily use the GST System Portal.

1.3 Intended Audience for this document

This document is intended for use by the GST Services team for validation of content and for Infosys Training team to design HTML based user manual.

2. Registration of GST Practitioner

2.1 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.

2.2 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.

2.3 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

2.4 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

2.5 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.

2.6 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

2.7 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.

3. Collaborations and dependencies

3.1 Collaborations

Sr.	Collaboration required with
1.	Domain Team
2.	Services Team

3.2 Dependencies

Sr.	Modules	Reference/ Functionalities
1	SRS	
2	SIT environment readiness for verification of content with application	
3	UAT completion	

4. Assumptions and constraints

4.1 Assumptions

Sr.	Assumption
1	Post UAT completion , the training content will be verified with the UAT environment

4.2 Constraints

Sr.	Constraint
1	Content cannot be finalized before the UAT completion

5. Glossary

Sl. No	Term / Acronym	Description
1	API	Application Program Interface
2	ARN	Application Reference Number
3	B2B	Business to Business
4	B2C	Business to Consumer
5	BO	Back Office
6	BRN	Branch Receipt Number
7	CBDT	Central Board of Direct Taxes
8	CBEC	Central Board of Excise & Customs
9	CC	Credit Card
10	CIN	Challan Identification Number
11	CPIN	Common Portal Identification Number
12		
13	DC	Debit Card
14	DSC	Digital Signature Certificate
15	e-FPB	Electronic Focal Point Branch
16	EOD	End of the Day
17	FC	Facilitation Centre
18	FO	Front Office
19		Government department unique ID where department does not have GSTIN
20	GSP	GST Suvidha Providers
21	GSTIN	Goods and Services Taxpayer Identification Number
22	GSTN	GST Network
23	HSN	Harmonized System of Nomenclature for goods

Sl. No	Term / Acronym	Description
24	M	Tax Period
25	M+1	Month succeeding the tax period
26	MCA	Ministry of Corporate Affairs
27	OTP	One Time Password
28	PAN	Permanent Account Number
29	POS	Place of Supply of Goods or Services – State code to be mentioned
30	SAC	Service Accounting Code
31	UIN	Unique Identity Number for UN Bodies / Embassies / Other Notified Persons
32	UIDAI	Unique Identification Authority of India

6. Appendices

6.1 Open items

The following table lists all the open items in this document:

ID	Item	Responsibility	Status
1			
2			
3			
4			
5			
6			
7			
8			

Table 1. Open Items

6.2 Comments Matrix

Since there is no formal tool finalized currently for logging comments on various document deliverables, Comments Matrix is being put here to ensure comments are being tracked and resolved. Once a formal tool is identified, this process might change for future deliverables.

S. No.	GSTN Review Comments	Date Raised	Infosys Remarks
1			
2			

Table 2. Comments Matrix

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