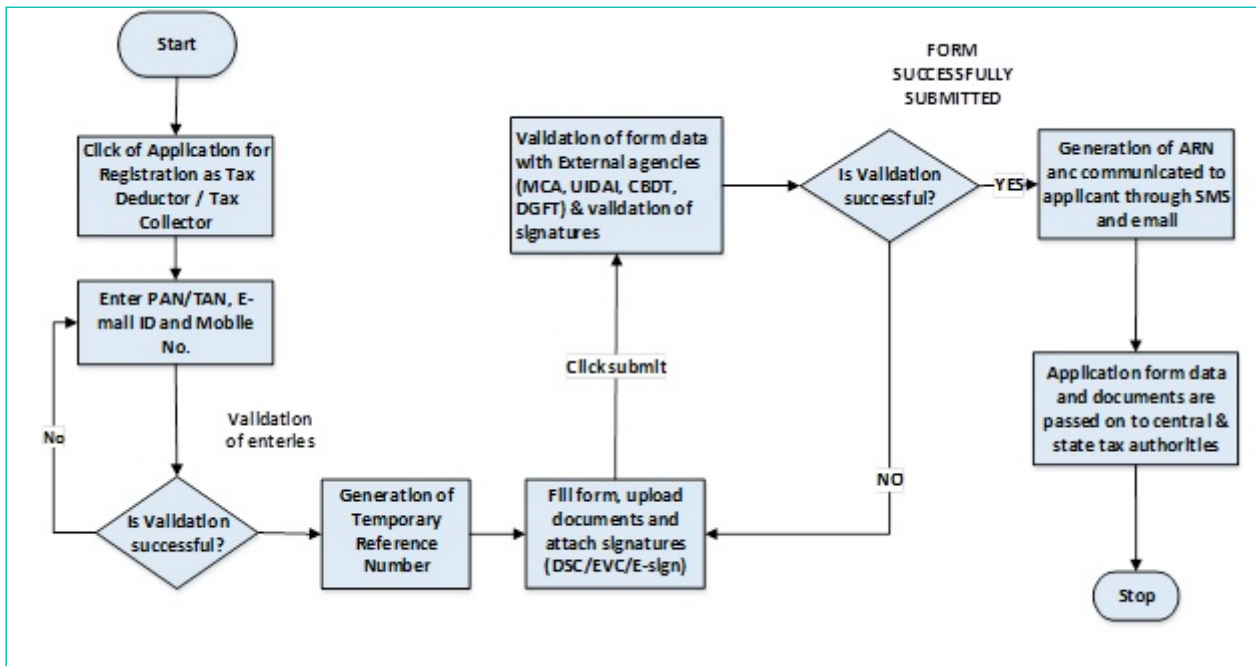


Manual > Tax Deductor at Source

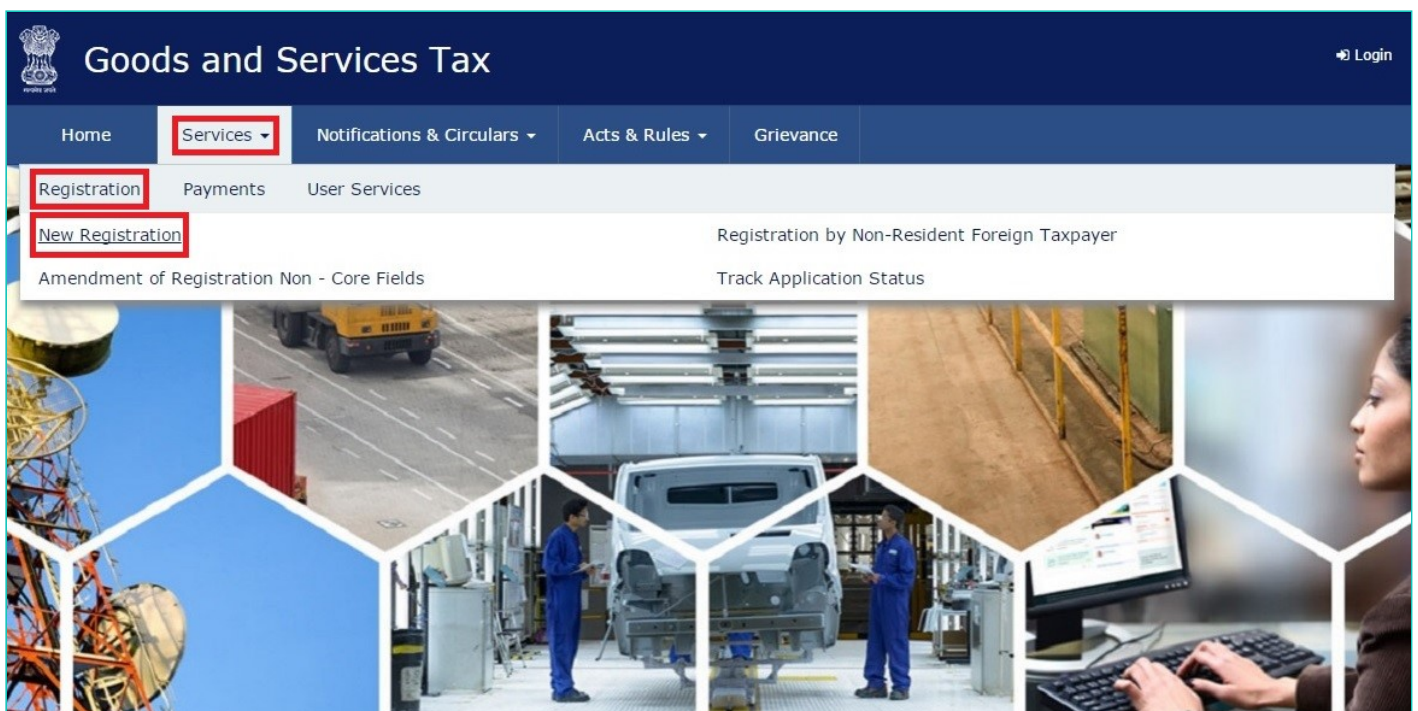
How can I apply for Registration as Tax Deductor at Source?



What are the steps involved in applying for Registration as a Tax Deductor on the GST Portal?

For registering yourself as a Tax Deductor on the GST Portal, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The **GST Home page** is displayed.
2. Click the **Services > Registration > New Registration** option.



The Application form is divided into two parts as Part A and Part B.

Part A:

3. The New Registration page is displayed. Select the **New Registration** option.

Goods and Services Tax Login

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration English

1 — 2
User Credentials — OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •

State/UT •

District •

Legal Name of the Business (As mentioned in TAN) •

Permanent Account Number (PAN) •

Email Address •

📧 OTP will be sent to this Email Address

Mobile Number •

📧 Separate OTP will be sent to this mobile number

PROCEED

4. In the **I am a** drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.

1 — 2
 User Credentials OTP Verification

New Registration

• indicates mandatory fields

New Registration
 Temporary Reference Number (TRN)

I am a •

Select ▼

Select

Taxpayer

Tax Deductor

Tax Collector (e-Commerce)

GST Practitioner

Non Resident Taxable Person

Select ▼

Legal Name of the Business (As mentioned in PAN) •

Enter Legal Name of Business

Permanent Account Number (PAN) •

Enter Permanent Account Number (PAN)

Email Address •

✉ Enter Email Address

i OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

i Separate OTP will be sent to this mobile number

PROCEED

5. In the **I am a** drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.

6. In the **State/UT and District** drop down list, select the state for which registration is required and district.

7. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter the legal name of your Tax Deductor as mentioned in the PAN database.

8. In the **Permanent Account Number (PAN)** field, enter PAN number.

Note:

- In case you don't have PAN, you can apply for PAN. To do so, click the **here** link.
- Legal Name of the Tax Deductor and PAN /TAN will be validated against the CBDT database. TDS applicants who do not have a PAN can select TAN and enter their TAN.

New Registration Temporary Reference Number (TRN)

I am a •

Tax Deductor ▼

State / UT •

Select ▼

District

Select ▼

Legal Name of the Tax Deductor (As mentioned in TAN) •

Enter Legal Name of Business

I have a


Permanent Account Number (PAN)


Tax Deduction Account Number (TAN)

Tax Deduction Account Number (TAN) •

Enter Tax Deduction Account Number (TAN)

Email Address •

 Enter Email Address

 OTP will be sent to this Email Address

9. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.

10. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

Note: Different One Time Password (OTP) will be sent on your email address and mobile number you just mentioned for authentication.

11. In the **Type the characters you see in the image below** field, enter the captcha text.

12. Click the **PROCEED** button.

1 — 2
User Credentials OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •

Tax Deductor ▼

State/UT •
Select ▼

District •
Select ▼

Legal Name of the Tax Deductor (As mentioned in PAN) •
Enter Legal Name of Business

I have a

Permanent Account Number (PAN)
 Tax Deduction Account Number (TAN)

Permanent Account Number (PAN) •
Enter Permanent Account Number (PAN)

• If you don't have PAN, Click here to apply

Eg: A B C D E F I J K L M N O P Q R S T U V W X Y Z

Email Address •
Enter Email Address

• OTP will be sent to this Email Address

Mobile Number •
+91 Enter Mobile Number

• Separate OTP will be sent to this mobile number

Type the characters you see in the image below •

Enter Captcha

PROCEED

After successful validation, you will be directed to the OTP Verification page.

13. In the **Mobile OTP** field, enter the OTP you received on your mobile number entered in PART-A of the form. OTP is valid only for 10 minutes.

14. In the **Email OTP** field, enter the OTP you received on your email address entered in PART-A of the form. OTP is valid only for 10 minutes.

Note: OTP sent to mobile number and email address are separate. In case OTP is invalid, try again by clicking the Click here to resend the OTP link. You will receive the OTP on your registered mobile number or email ID again. Enter both the newly received OTPs again.

15. Click the **PROCEED** button.

16. The system generated 15-digit Temporary Reference Number (TRN) is displayed.

Note: You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Note that below the TRN the expiry date of the TRN will also be mentioned.

17. Click the **PROCEED** button.

Alternatively, you can also click **Services > Registration > New Registration** option and select the Temporary Reference Number (TRN) radio button to login using the TRN.

PART B:

18. In the **Temporary Reference Number (TRN)** field, enter the TRN generated.

19. In the **Type the characters you see in the image below** field, enter the captcha text.

20. Click the **PROCEED** button. The Verify OTP page is displayed. You will receive same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step.

Goods and Services Tax Login

Home **Services** Notifications & Circulars Acts & Rules Grievance

Home > Registration English

1 — 2
 User Credentials OTP Verification

New Registration • indicates mandatory fields


New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

071700000309TRN

Type the characters you see in the image below •

601820



PROCEED

21. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

Note: OTP sent to mobile number and email address are same. In case OTP is invalid, try again by clicking the **Click here to resend the OTP** link. You will receive the OTP on your registered mobile number or email ID again. Enter the newly received OTP again.

Goods and Services Tax Login

Home **Services** Notifications & Circulars Acts & Rules Grievance

Home > Registration > Verify English

✓ — 2
 User Credentials OTP Verification

Verify OTP • indicates mandatory fields

Mobile / Email OTP •

22. The **My Saved Application** page is displayed. Under the Action column, click the **Edit** icon (icon in blue square with white pen).

Note:

- Notice the expiry date shown below in the screenshot. If the applicant doesn't submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
- The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
26/09/2017	GST REG-07	Application for Registration as Tax Deductor at source	11/10/2017	Draft	

Track Application Status

You do not have any submitted applications

The Registration Application form with various tabs is displayed that must be filled sequentially.

On the top of the page, there are five tabs as **Business Details, Drawing and Disbursing Officer, Authorized Signatory, Office Address of Tax Deductor and Verification**. Click each tab to enter the details.

Home > TDS Registration English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	26/09/2017	11/10/2017	15%

Business Details

Drawing and Disbursing Officer

Authorized Signatory

Office Address of Tax Deductor

Verification

Applicant Details • indicates mandatory fields

Legal Name of the Tax Deductor ANGAD JASBIRSINGH ARORA	Email Address khushboo_05@infosys.com	Mobile Number 8767187671
Permanent Account Number (PAN) AJIPA1572E	Type of Registration Tax Deductor	
Trade Name <input type="text" value="Trade name"/>	Constitution of Business • <input type="text" value="Select"/>	
Date of Liability to Deduct Tax • <input type="text" value="26/09/2017"/>		

Jurisdiction Details

Name of the State Karnataka	State Jurisdiction • VAT Sub Office	District • <input type="text" value="Bengaluru (Bangalore) Urban"/>
Sector / Circle / Ward /Charge / Unit • <input type="text" value="Select"/>		
Center Jurisdiction Refer the link for Center Jurisdiction		
Commissionerate Code • <input type="text" value="Select"/>	Division Code • <input type="text" value="Select"/>	Range Code • <input type="text" value="Select"/>

Business Details tab:

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

a) In the **Trade Name** field, enter the trade name of your business.

Note: Trade name of the business is different from the legal name of the business.

b) In the **Constitution of Business** drop-down list, select the type of constitution of your business. This will be validated with the CBDT Database for a match with the PAN entered in Part A of the form.

c) In the **District** drop-down list, select the district of your business.

d) In the **Sector/ Circle / Ward/ Charge/ Unit** drop-down list, select the appropriate choice.

e) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.


f) Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.


Drawing and Disbursing Officer tab:


This tab page displays the details of Drawing and Disbursing Officer or person responsible for deducting tax/ collecting tax.


Home > TDS Registration English


Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	26/09/2017	11/10/2017	58%


Business Details ✓


Drawing and Disbursing Officer


Authorized Signatory


Office Address of Tax Deductor


Verification

Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax • indicates mandatory fields

Personal Information

Name of Person

First Name •	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Name of Father

First Name •	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Date of Birth •

Mobile Number •

Email Address •

Gender •

Male Female Others

Telephone Number (with STD Code) •

STD	<input type="text" value="Enter Telephone Number"/>
-----	---

Identity Information

Designation / Status •	Director Identification Number	Are you a citizen of India?
<input type="text" value="Enter Designation"/>	<input type="text" value="Enter DIN Number"/>	<input checked="" type="radio"/> Yes <input type="radio"/> No
Permanent Account Number (PAN) •	Passport Number (In case of Foreigner)	Aadhaar Number
<input type="text" value="Enter Permanent Account Number (PAN)"/>	<input type="text" value="Enter Passport Number"/>	<input type="text" value="Enter Aadhaar Number"/>

❗ If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. *

Enter Building No. / Flat No. / Door No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street *

Enter Road / Street / Lane

City / Town / Locality / Village *

Enter Locality / Area / Village

State *

Select

District *

Select

PIN Code *

Enter PIN Code

Document Upload

Upload Photograph (of person whose information has been given above) *

❗ Only JPEG file format is allowed

❗ Maximum file size for upload is 100 KB

Choose File

No file chosen

OR

TAKE PICTURE

❗ You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory

No

BACK

SAVE & CONTINUE

- In the **Personal Information** section, enter the personal details of the Drawing and Disbursing Officer like name, father's name, date of birth, telephone number, email address and gender.
- In the **Identity Information** section, enter the official information of the Drawing and Disbursing Officer like designations and PAN.
- In the **Residential Address** section, enter the address details of the Drawing and Disbursing Officer. Based on the State selected, select the district and enter the corresponding pin code.
- In the **Document Upload** section, click the Choose file button. Navigate and select the photograph of the Drawing and Disbursing Officer.

Note: Ensure that your photograph is in JPEG format and the file size is less than 100 KB.

- In case Drawing and Disbursing Officer is the Primary Authorized Signatory, select the checkbox for Also **Authorized Signatory** and details will be auto-populated in the Authorized Signatory tab.
- Click the **SAVE & CONTINUE** button. You will notice a blue tick on the Drawing and Disbursing Officer section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Authorized Signatory tab:

This tab page displays the details of the authorized signatory. You can enter details of up to 10 authorized signatories. If you selected the Drawing and Disbursing Officer as the Authorized Signatory, the system will skip this section and details of Drawing and Disbursing Officer will be auto populated.

If you did not select 'Also Authorized Signatory' in previous **Drawing and Disbursing Officer tab**, enter all the details of the authorized signatory and click **SAVE AND CONTINUE** at the bottom of the screen.

Home > TDS Registration English

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	26/09/2017	11/10/2017	91%

Business Details ✓

Drawing and Disbursing Officer ✓

Authorized Signatory

Office Address of Tax Deductor

Verification

• indicates mandatory fields

Details of Authorized Signatory

Primary Authorized Signatory

Personal Information

Name of Person

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Name of Father

First Name *	Middle Name	Last Name
<input type="text" value="Enter First Name"/>	<input type="text" value="Enter Middle Name"/>	<input type="text" value="Enter Last Name"/>

Date of Birth *	Mobile Number *	Email Address *
<input type="text" value="DD/MM/YYYY"/>	+91 <input type="text" value="Enter Mobile Number"/>	<input type="text" value="Enter Email Address"/>

Gender *	Telephone Number (with STD Code) *
<input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	STD <input type="text" value="Enter Telephone Number"/>

Identity Information

Designation / Status *	Director Identification Number	Are you a citizen of India?
<input type="text" value="Enter Designation"/>	<input type="text" value="Enter DIN Number"/>	<input checked="" type="radio"/> Yes

Permanent Account Number (PAN) *	Passport Number (In case of Foreigner)	Aadhaar Number
<input type="text" value="Enter Permanent Account Number (PAN)"/>	<input type="text" value="Enter Passport Number"/>	<input type="text" value="Enter Aadhaar Number"/>

• If you provide your Aadhaar here, you can sign your forms/returns using e-Sign based on Aadhaar without requirement of Digital Signature.

Residential Address

Building No. / Flat No. *	Floor No.	Name of the Premises / Building
<input type="text" value="Enter Building No. / Flat No. / Door No."/>	<input type="text" value="Enter Floor No."/>	<input type="text" value="Enter Name of Premises / Building"/>

Road / Street *	City / Town / Locality / Village *
<input type="text" value="Enter Road / Street / Lane"/>	<input type="text" value="Enter Locality / Area / Village"/>

State *	District *	PIN Code *
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Enter PIN Code"/>

Document Upload

Upload Photograph (of person whose information has been given above) *

• Only JPEG file format is allowed

• Maximum file size for upload is 100 KB

Maximum file size for uploads is 200 KB

Choose File No file chosen

i You can use your device camera to take selfie photograph.

BACK

SHOW LIST






ADD NEW

SAVE & CONTINUE

Office Address of Tax Deductor tab:

This tab page displays the details of the office address of Tax Deductor.

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	26/09/2017	11/10/2017	91%

 Business Details ✓	 Drawing and Disbursing Officer ✓	 Authorized Signatory ✓	 Office Address of Tax Deductor	 Verification
--	--	--	--	--

Office Address of Tax Deductor

• indicates mandatory fields

Address

Building No. / Flat No. • Enter Building No. / Flat No. / Door No.	Floor No. Enter Floor No.	Name of the Premises / Building Enter Name of Premises / Building
Road / Street • Enter Road / Street / Lane	City / Town / Locality / Village • Enter Locality / Area / Village	
State • Karnataka	District • Bengaluru (Bangalore) Urban	PIN Code • Enter PIN Code
Latitude []	Longitude []	

Contact Information

Office Email Address • khushboo_05@infosys.com	Office Telephone Number (with STD Code) STD [] Enter Telephone Number []	Mobile Number • +91 [] 8767187671
Office FAX Number (with STD Code) STD [] Enter Fax Number []		
Have you obtained any other registrations under GST in the same State? <input checked="" type="radio"/> No	IEC (Importer Exporter Code), if applicable []	

Nature of possession of premises •

Please Select

Select

Document Upload

Proof of Address of Tax Deductor •

Select

• File with PDF or JPEG format is only allowed.

• Maximum file size for upload is 1 MB

Choose File No file chosen

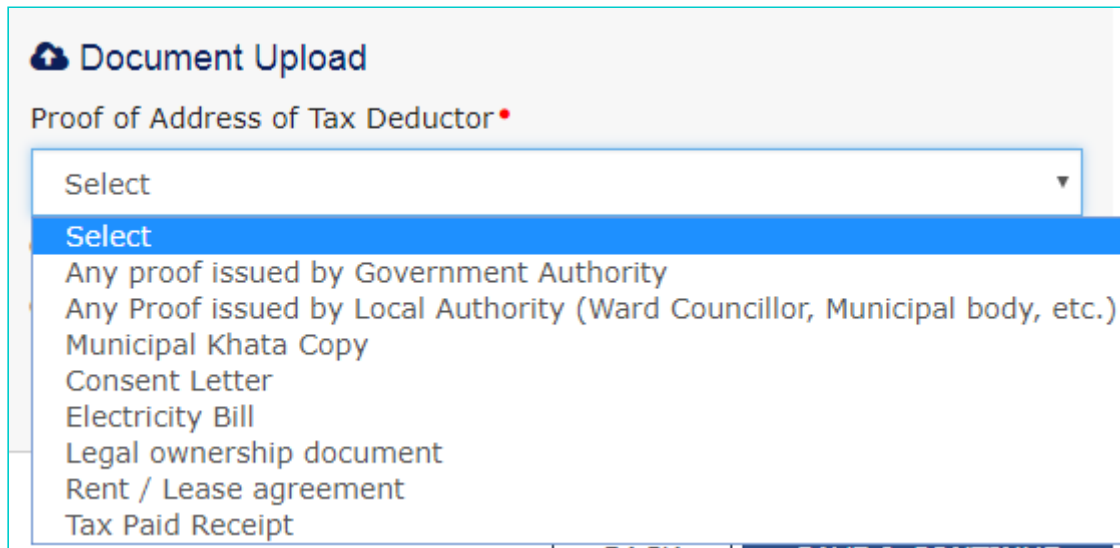
BACK

SAVE & CONTINUE

- In the **Address** section, enter the address details of the principal place of business. Based on the District selected enter the corresponding pin code.
- In the **Contact Information** section, enter the official contact details like Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- Select **Yes** in case you have obtained any other registrations under GST in the same State.
- In the **Nature of Possession of Premises** drop-down list, select the nature of possession of premises.

e) In the **Document Upload** section, click the Choose file button. Navigate and select the Proof of address of Tax Deductor.

Note: You can upload PDF or JPEG files with maximum file size for upload of as 1 MB.



The screenshot shows a web interface with a header 'Document Upload' and a sub-header 'Proof of Address of Tax Deductor'. Below the sub-header is a dropdown menu with the text 'Select'. The dropdown menu is open, showing a list of options: 'Select', 'Any proof issued by Government Authority', 'Any Proof issued by Local Authority (Ward Councillor, Municipal body, etc.)', 'Municipal Khata Copy', 'Consent Letter', 'Electricity Bill', 'Legal ownership document', 'Rent / Lease agreement', and 'Tax Paid Receipt'.

Verification tab:

This tab page displays the details of the verification for authentication of the details submitted in the form.

a) Select the **Verification** checkbox.

b) In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.






c) In the **Place** field, enter the place where the form is filed.

d) After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC) or E-Signature. Submission of application with the details is NOT completed unless DSC or E-Signature is affixed.

Note:

- For E-Sign, you must update your Aadhaar number in the Applicant Details section.
- After submission, you cannot make any changes to your application.

Application Type	Last Modified	Due Date to Complete	Profile
TDS Application	26/09/2017	11/10/2017	97%

 Business Details ✓	 Drawing and Disbursing Officer ✓	 Authorized Signatory ✓	 Office Address of Tax Deductor ✓	 Verification
--	--	--	--	--

Verification

• indicates mandatory fields

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory •

Angad [GDDPS5083K]

Place •

Bangalore

Designation / Status

Manager

Date

26/09/2017

BACK

SUBMIT WITH DSC

SUBMIT WITH E-SIGNATURE

SUBMIT WITH EVC

In Case of DSC:

- Click the **SUBMIT WITH DSC** button.
- Click the **PROCEED** button.

Note:

- Make sure your DSC dongle is inserted in your laptop/ desktop.
- Make sure emSigner (from eMudra) is running on your laptop/ desktop with administrator permissions.

To check if the emSigner is running on your laptop/ desktop, perform the following steps:

- Click the **item tray**.
- Double click the **emSigner** icon.
- Click the **Hide Service button** to minimize the dialog box.

- Select the certificate and click the **SIGN** button.

Note: To view the details of your DSC, click the **View Certificate** button.

Warning

These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2017. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2017

CANCEL PROCEED

h) Select the certificate and click the **SIGN** button.

Goods and Services Tax Digital Signature Signer

Content To Sign

e322305b51fc7e86c6e92d164d23f06f6b85d9e006780b36a9d101b3155f57f4

Select Certificate

Common Name	Issuer Name	Serial No	Expiry Date
AJIPA1572E	SAP SSO User Sub CA	78470550260168771571	01-07-2017

Cancel View Certificate Sign

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In Case of E-Signature:

e) Click the **SUBMIT WITH E-SIGNATURE** button.

f) In the **Please select Service Provider** option, select the appropriate Service Provider.

Note: C-DAC and NSDL are e-sign Service Providers (Both are free of cost).

g) Select the checkbox for declaration.

Note: OTP will be sent to your e-mail address and mobile phone number registered with Aadhaar.

h) Click the **CONTINUE** button.

i) **Verify Aadhaar OTP** screen is displayed. Enter the OTP received on your e-mail address and mobile phone number registered with Aadhaar. Click the **SUBMIT** button.

In Case of EVC:

e) Click the **SUBMIT WITH EVC** button.

f) Enter the OTP sent to email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

The screenshot shows a web application interface with a modal dialog box titled "OTP Verification". The dialog box contains the text "Please enter OTP" above a text input field. Below the input field is a green message box that says "OTP has been sent to your Email and Mobile number registered at the GST portal". At the bottom of the dialog are two buttons: "CLOSE" and "VALIDATE OTP". The background shows a "Verification" section with a checked checkbox and a form for "Name of Authorized Signatory" with the value "Angad [GDDPS5083K]". At the bottom of the page, there are four buttons: "BACK", "SUBMIT WITH DSC", "SUBMIT WITH E-SIGNATURE", and "SUBMIT WITH EVC".

The success message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. **Application Reference Number (ARN)** receipt is sent on your e-mail address and mobile phone number.

The screenshot shows a success message on the GST Portal. The breadcrumb navigation is "Home > TDS Registration" and the language is set to "English". The message is titled "SUCCESS" with a green checkmark icon. The text reads: "Thank you for submission. System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes".