FORM GST REG-26

*[See rule 24(2)]*

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| **Application for Enrolment of Existing Taxpayer** | | | | |
| Taxpayer Details | | | | |
| 1. Provisional ID | |  | | |
| 2. Legal Name (As per Permanent Account Number ) | |  | | |
| 3. Legal Name (As per State/Center) | |  | | |
| 4. Trade Name, if any | |  | | |
| 5. Permanent Account Number of Business | |  | | |
| 6. Constitution | |  | | |
| 7. State | |  | | |
| 7A Sector, Circle, Ward, etc. as applicable | |  | | |
| 7B. Center Jurisdiction | |  | | |
| 8. Reason of liability to obtain Registration | | Registration under earlier law | | |
| 9. Existing Registrations | | | | |
| Sr.  No. | Type of Registration | | Registration Number | Date of Registration |
| 1 | TIN Under Value Added Tax | |  |  |
| 2 | Central Sales Tax Registration Number | |  |  |
| 3 | Entry Tax Registration Number | |  |  |
| 4 | Entertainment Tax Registration Number | |  |  |
| 5 | Hotel And Luxury Tax Registration Number | |  |  |
| 6 | Central Excise Registration Number | |  |  |
| 7 | Service Tax Registration Number | |  |  |
| 8 | Corporate Identify Number/Foreign Company Registration | |  |  |
| 9 | Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number | |  |  |
| 10 | Import/Exporter Code Number | |  |  |
| 11 | Registration Under Duty Of Excise On Medicinal And Toiletry Act | |  |  |

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| 12 | Others (Please specify) | | | | |  | | |  | | |
| 10. Details of Principal Place of Business | | | | | | | | | | | |
| Building No. /Flat No. | |  | | | | | Floor No | |  | | |
| Name of the Premises/Building | |  | | | | | Road/Street | |  | | |
| Locality/Village | |  | | | | | District | |  | | |
| State | |  | | | | | PIN Code | |  | | |
| Latitude | |  | | | | | Longitude | |  | | |
| Contact Information | | | | | | | | | | | |
| Office Email Address | |  | | | | | OfficeTelephone Number | | | |  |
| Mobile Number | |  | | | | | Office Fax No | | | |  |
| 10A. Nature of Possession of Premises | | | (Own; Leased; Rented; Consent; Shared) | | | | | | | | |
| 10B. Nature of Business Activities being carried out | | | | | | | | | | | |
| Factory / Manufacturing | | Wholesale Business | | | | | Retail Business | Warehouse/Depot | | | |
| Bonded Warehouse | | Service Provision | | | | | Office/Sale Office | Leasing Business | | | |
| Service Recipient | | EOU/ STP/ EHTP | | | | | SEZ | Input Service Distributor (ISD) | | | |
| Works Contract | | Others (Specify) | | | | |  |  | | | |
| 11. Details of Additional Places of Business | | | | | | | | | | | |
| Building No/Flat No | |  | | | | | Floor No | |  | | |
| Name of the Premises/Building | |  | | | | | Road/Street | |  | | |
| Locality/Village | |  | | | | | District | |  | | |
| State | |  | | | | | PIN Code | |  | | |
| Latitude (Optional) | |  | | | | | Longitude(Optional) | |  | | |
| Contact Information | | | | | | | | | | | |
| Office Email Address | |  | | | Office Telephone Number | | | | |  | |
| Mobile Number | |  | | | Office Fax No | | | | |  | |
| 11A.Nature of Possession of Premises | | | | (Own; Leased; Rented; Consent; Shared) | | | | | | | |
| 11B.Nature of Business Activities being carried out | | | | | | | | | | | |
| Factory / Manufacturing | | Wholesale Business | | | | | Retail Business | Warehouse/Depot | | | |
| Bonded Warehouse | | Service Provision | | | | | Office/Sale Office | Leasing Business | | | |
| Service Recipient | | EOU/ STP/ EHTP | | | | | SEZ | Input Service Distributor (ISD) | | | |
| Works Contract | | Others (Specify) | | | | |  |  | | | |
| Add More -------- | | | | | | | | | | | |
| 12. Details of Goods/ Services supplied by the Business | | | | | | | | | | | |



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| Sr. No. | Description of Goods | | | | | | | | | HSN Code | | |
|  |  | | | | | | | | |  | | |
|  |  | | | | | | | | |  | | |
| Sr. No. | Description of Services | | | | | | | | | HSN Code | | |
|  |  | | | | | | | | |  | | |
|  |  | | | | | | | | |  | | |
| 13. Total Bank Accounts maintained by you for conducting Business | | | | | | | | | | | | |
| Sr. No. | Account Number | Type of Account | | IFSC | | Bank Name | | | | | Branch Address | |
|  |  |  | |  | |  | | | | |  | |
|  |  |  | |  | |  | | | | |  | |
| 14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. | | | | | | | | | | | | |
| Name | | <First Name> | | <Middle Name> | | | | | <Last Name> | | | <Photo> |
| Name of Father/Husband | | <First Name> | | <Middle Name> | | | | | <Last Name> | | |
| Date of Birth | DD/ MM/ YYYY | Gender | | | | | <Male, Female, Other> | | | | |  |
| Mobile Number | |  | | Email Address | | | | |  | | |  |
| Telephone Number | |  | |  | | | | |  | | |  |
| Identity Information | | | | | | | | | | | | |
| Designation |  | Director Identification Number | | | | | | | |  | | |
| Permanent Account Number |  | Aadhaar Number | | | | | | | |  | | |
| Are you a citizen of India? | | | <Yes/No> | | Passport Number | | | | |  | | |
| Residential Address | | | | | | | | | | | | |
| Building No/Flat No | | |  | | Floor No | | | | |  | | |
| Name of the Premises/Building | | |  | | Road/Street | | | | |  | | |
| Locality/Village | | |  | | District | | | | |  | | |
| State | | |  | | PIN Code | | | | |  | | |
| 15. Details of Primary Authorised Signatory | | | | | | | | | | | | |
| Name | | <First Name> | | <Middle Name> | | | | | <Last Name> | | | <Photo> |
| Name of Father/Husband | | <First Name> | | <Middle Name> | | | | | <Last Name> | | |
| Date of Birth | | DD / MM / YYYY | | Gender | | | | <Male, Female, Other> | | | |
| Mobile Number | |  | | Email Address | | | | |  | | |
| Telephone Number | |  | | | | | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Identity Information |  | | | | | | | |
| Designation |  | | Director Identification Number | | | |  | |
| Permanent Account Number |  | | Aadhaar Number | | | |  | |
| Are you a citizen of India? | <Yes/No> | | | Passport Number | |  | | |
| Residential Address | | | | | | | | |
| Building No/Flat No | |  | | Floor No | |  | | |
| Name of the Premises/Building | |  | | Road/Street | |  | | |
| Locality/Village | |  | | District | |  | | |
| State | |  | | PIN Code | |  | | |
| Add More --- | | | | | | | | |
| List of Documents Uploaded  *A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)* | | | | | | | | |
| 16. Aadhaar Verification  I on behalf of the holders of Aadhaar numbers provided in the form, give consent to ―Goods and Services Tax Network‖ to obtain details from UIDAI for the purpose of authentication. ―Goods and Services Tax Network‖ has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication. | | | | | | | | |
| 17. Declaration  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.  Digital Signature/E-Sign | | | | | | | | |
| Name of the Authorised Signatory |  | | | | Place | | |  |
| Designation of Authorised Signatory |  | | | | Date | | |  |

# Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the common portal by validating his e-mail address and mobile number.
2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in**FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:
3. Authorisation Form:-

For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory) I ---

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>**>**

2.

3.

hereby solemnly affirm and declare that <<name of the authorised signatory>> to act as an authorised signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed/ is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No. Full Name Designation/Status Signature 1.

2.

Acceptance as an authorised signatory

I <<(Name of the authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory Designation/Status

Date

Place

# Instructions for filing online form

* + Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
  + Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
  + E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
  + Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
  + Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
  + Applicant need to upload scanned copy of the declaration signed by theProprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified.Documents required to be uploaded as evidence are as follows:-

|  |  |
| --- | --- |
| 1. | Photographs wherever specified in the Application Form (maximum 10)  Proprietary Concern – Proprietor  Partnership Firm / Limited Liability Partnership – Managing/ Authorised  Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)  Hindu Undivided Family – Karta  Company – Managing Director or the Authorised Person Trust – Managing Trustee  Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)  Local Body – Chief Executive Officer or his equivalent  Statutory Body – Chief Executive Officer or his equivalent Others – Person in Charge |
| 2. | Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc. |
| 3. | Proof of Principal/Additional Place of Business:   1. For Own premises –   Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.   1. For Rented or Leased premises –   A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.   1. For premises not covered in (a) and (b) above –   A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded. |
| 4 | Bank Account Related Proof:  Scanned copy of the first page of Bank passbook / one page of Bank Statement  Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details. |
| 5 | For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified. |

* + After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

|  |  |
| --- | --- |
| Constitution of Business | Person who can digitally sign the application |

|  |  |
| --- | --- |
| Proprietorship | Proprietor |
| Partnership | Managing / Authorised Partners |
| Hindu Undivided Family | Karta |
| Private Limited Company | Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer |
| Public Limited Company | Managing / Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer |
| Society/ Club/ Trust/ AOP | Members of Managing Committee |
| Government Department | Person In charge |
| Public Sector Undertaking | Managing / Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer |
| Unlimited Company | Managing/ Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer |
| Limilted Liability Partnership | Designated Partners |
| Local Authority | Chief Executive Officer or Equivalent |
| Statutory Body | Chief Executive Officer or Equivalent |
| Foreign Company | Authorised Person in India |
| Foreign Limited Liability Partnership | Authorised Person in India |
| Others | Person In charge |

* + Application is required to be mandatorily digitally signed as per following :-

|  |  |  |
| --- | --- | --- |
| Sl. No | Type of Applicant | Digital Signature required |
| 1. | Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company  Limited Liability Partnership Foreign Company  Foreign Limited Liability Partnership | Digital Signature Certificate(DSC) Class 2 and above |
| 2. | Other than above | Digital Signature Certificate class 2 and above  e-Signature |

*Note :- 1. Applicant shall require to register their DSC on common portal.*

1. *e-Signature facility will be available on the common portal for Aadhar holders.*

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the common portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <………>.

Form Number Form Description : Date of Filing

Taxpayer Trade Name

Taxpayer Legal Name Provisional ID Number

: <…….-……>

<Application for Enrolment of Existing Taxpayers>

:

:

:

:

<DD/MM/YYYY>

<Trade Name>

<Legal Name as shared by State/Center>

<Provisional ID Number>

*It is a system generated acknowledgement and does not require any signature*