



No one prepares you better for GST Practice than IIGST

How to Register as a GST Practitioner?

Before you can begin to help your clients, you need to register yourself as a GST Practitioner. Here are the steps you need to follow for the same...

The GST migration process is currently in full flow. Almost 80 to 90 lakh businesses are going to register on the GST portal before the window closes.

Many businesses who are unaware of the processes and the procedures required for filing the GST returns and uploading invoices would look for a professional through whom they can get this done. Section 48 of the CGST Act provides for the eligibility, conditions and the procedure for a person to be a registered GST practitioner. A registered business can authorize the GST practitioner to file returns on his behalf.

Basic Conditions for Becoming a GST Practitioner

These are the conditions required for becoming a GST practitioner:

1. They should be a Citizen of India
2. They should be of sound mind
3. They should be not be adjudged as an insolvent
4. They should be not be convicted of an offense with imprisonment of 2 years or more

Qualifications for Becoming a GST Practitioner

The following people can become GST practitioners:

1. A retired officer of the Commercial Tax Department of any State Government or of the CBEC who has worked in a post of Group-B (or higher) gazetted officer for a minimum period of two years
2. A Tax Return Preparer or a Sales Tax Practitioner registered for a period of not less than 5 years
3. A graduate or postgraduate in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University or a recognized Foreign University
4. A Chartered Accountant, Cost Accountant or a Company Secretary



Duties of a GST Practitioner

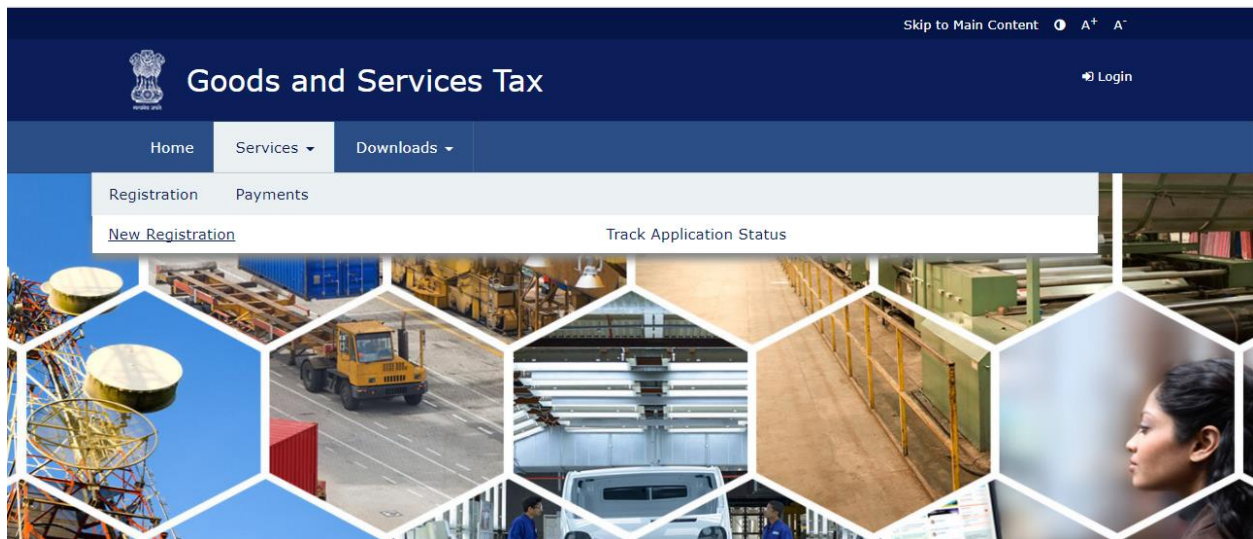
A GST practitioner will fulfill the following duties on behalf of their clients:

- (a) file GSTR 1 and GSTR 2
- (b) furnish GSTR 3 and GSTR 9
- (c) make deposit for credit into the electronic cash ledger
- (d) file a claim for refund (after confirmation from registered person)
- (e) file an application for amendment or cancellation of registration (after confirmation from registered person)
- (f) appear as an authorised representative

Process of Registering as a GST Practitioner

Step 1 – Go to www.gst.gov.in

Step 2 – Go to Services – Registration. Click on ‘New Registration’



The page for new registrations

Step 3 – This will take you to the ‘New Registration’ page.

- Click on New Registration
- In the ‘I am a’ dropdown, select GST Practitioner
- Select the State and District from the dropdown
- Enter Name, PAN, Email Address and Mobile Number



- Enter the captcha code
- Click on 'Proceed'

Goods and Services Tax

Home Services Downloads

Home Registration English

1 User Credentials 2 OTP Verification

New Registration

Indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a

State / UT

District

Name of the GST Practitioner

Permanent Account Number (PAN)

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

Eg: A B C D E 1 2 3 4 X

Email Address

OTP will be sent to this Email Address

Mobile Number

Separate OTP will be sent to this mobile number

Type the characters you see in the image below

PROCEED

After validation, you will be redirected to OTP verification page



Step 4 – Enter the 2 different OTPs received on e-mail and mobile number. Click on ‘Proceed’

Step 5 – This will generate a TRN. Click on ‘Proceed’



Step 6 – Enter TRN and Captcha. Click on ‘Proceed’

The screenshot shows the 'Goods and Services Tax' portal. The navigation bar includes 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The breadcrumb trail is 'Home > Registration'. The page title is 'New Registration'. There are two steps: '1 User Credentials' and '2 OTP Verification'. The 'Temporary Reference Number (TRN)' field contains '07170000308TR'. The captcha field contains '753926'. A 'PROCEED' button is highlighted with a red box.

Step 7 – Enter the OTP received on the registered mobile number and click on ‘Proceed’

The screenshot shows the 'Goods and Services Tax' portal. The navigation bar includes 'Home', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The breadcrumb trail is 'Home > Registration > Verify'. The page title is 'Verify OTP'. There are two steps: '1 User Credentials' and '2 OTP Verification'. The 'Mobile / Email OTP' field is highlighted with a red box. A 'PROCEED' button is highlighted with a red box.



Step 8 – Enter all the details required by this part and upload documents in .pdf and .jpeg format. Click on ‘Submit’ in the Verification page

General Details ✓	Applicant Details ✓	Professional Address ✓	Verification ✓
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Verification

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 Applicant*

Place*

Date*
15/06/2017

There are 2 ways the application can be submitted:

- **DSC** – Submit the application using the DSC token. Make sure emSigner (from eMudra) is installed on your laptop and the DSC is registered on the website
- **EVC and E-signature** – You will receive 2 OTPs, one on the Aadhaar-linked mobile number and the other on the e-mail ID. Enter the OPTs and submit the application

Once the application is submitted a success message will be displayed. You will receive an acknowledgment on your registered e-mail id within 15 days. This will complete your process to register as a GST Practitioner.

To become a GST Practitioner, a person has to clear the examination or qualification parameters set by GST Council of India. IIGST attempts to make you ready for the GST Practitioner through it's rigorous, structured and well researched study modules and Multiple Choice Questions (MCQ) based examination pattern.



IIGST is the best place where you can learn about Goods and Services Tax Act & its practical implementation through both online and offline mode in the most convenient, economical and reliable manner. It is promoted and managed by a group of Chartered Accountants, leading Indirect Taxation Experts and Subject Matter experts from the Industry.

IIGST Philosophy

IIGST aims to Enable, Empower & Engage Taxation community across India by imparting Theoretical and Practical knowledge on Goods and Services Tax (GST) Act and associated laws. IIGST leads the way to educate and upskill taxation professionals, jobseekers and entrepreneurs helping to build a fairer & a more sustainable taxation community.

"education is the most powerful weapon you can use to change the world".

IIGST Mission

- ✓ To provide IIGST participants with a career oriented and job related skill training on GST Act & its practical know-how.
- ✓ To provide an accredited certification the participants who complete the IIGST Assessment and Evaluation process, which is acceptable by the industry and related association's at large.
- ✓ To provide latest and accurate information related to GST Act and its implications to allow easy and better tax compliance.

IIGST Offer

- ✓ Online & Offline GST Learning modules with a comprehensive content in Theory & Practical mode
- ✓ On-Campus GST Training Programmes by renowned Indirect Taxation Experts.
- ✓ Corporate Training Programs, Workshops & Seminars related to GST Act and its implications.
- ✓ GST Certification is awarded to eligible IIGST participant's through below mentioned programs:
 - ✓ GST Foundation Programme
 - ✓ GST Executive Programme
 - ✓ GST Professional Programme