

FAQs > Registration as Tax Deductor at Source

1. Who needs to register under GST as a TDS?

TDS stands for Tax Deducted at Source (TDS). All Department or establishment of Centre / State Government, Local Authority, Government Agencies & Persons or category of persons notified by Central / State Government Governments, making contractual payments in excess of INR 2.5 Lakhs to suppliers need to register as a TDS under GST. In the GST regime, while making such a payment in excess of INR 2.5 Lakhs, the concerned Department or establishment of Centre / State Government, Local Authority, Government Agencies & Persons or category of persons notified by Central / State Government Governments needs to deduct 1% under CGST Act and 1% under SGST Act; In case of inter-state transactions, 2% (under IGST Act) of the total payable amount and remit it into the appropriate GST account. Credit of such GST payments will be given to the suppliers.

2. How can register as TDS or TCS?

The Registration Application for Tax Deductor/Tax Collector can be filed by the applicant directly by themselves. In GST regime, the registration process is online and any person/entity wishing to register will have to access the GST system for the same.

Any person who wish to get registered as the Tax Deductor/Tax Collector needs to apply in the form prescribed.

3. Are there any preconditions I must fulfill before registering with GST as a TDS?

The preconditions are:

1. Applicant has valid PAN or TAN.
2. Applicant must have a valid mobile number.
3. Applicant must have valid E-mail ID.
4. Applicant must have the prescribed documents and information on all mandatory fields as required for registration.
5. Applicant must have a place of business.
6. Applicant must have an authorized signatory with valid details.

4. Do I get registered automatically after submitting the registration application along with the prescribed documents?

No, Your registration application will be processed and approved by the relevant Tax Officer, only then will you be issued the registration certificate and GSTIN.

5. What is time limit for the Tax Official to process the registration application as TDS?

Tax Official needs to process the registration application as TDS within 3 working days on first time receipt of the application. In case of receipt of the queries, taxpayer needs to respond to the notice for seeking clarifications within 7 working days. Once the taxpayer has responded to the queries, Tax official needs to process the registration application as TDS within 7 working days.

6. How can I track the status of the registration application?

Yes, you can track the status by using the **Registration > Services > Track Application Status** service from the GST Portal.

7. What are the various status of the registration application filed?

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Description	Status
Status of the Form is saved but not submitted	Draft
Status of TRN on generation	Active
Status of TRN on expiry of 15 days and application not submitted	Expired
Status of TRN on successful submission of the application	ARN Generated
Form successfully submitted and ARN generated	Pending for processing
On submission of the application form until ARN is generated	Pending for Validation
In case the validation fails, on submission of the application form until ARN is generated	Validation Error

8. What is ARN?

Application Reference Number (ARN) is generated on submission of the application form. It enables the taxpayer to track the status of the submitted application.

9. Where is ARN received?

Application Reference Number (ARN) receipt is received on the taxpayer's e-mail address and via SMS on mobile phone number.

10. What are various ways to sign the application form?

You can sign the form using DSC/ E-sign/ EVC.

a. Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities. The GST Portal accepts only PAN based Class II and III DSC.

To obtain a DSC, please contact any one of the authorized DSC-issuing Certifying Authorities: http://www.cca.gov.in/cca/?q=licensed_ca.html

b. Electronic Signature (E-Sign)

Electronic Signature (E-Sign) is an online electronic signature service in India to facilitate an Aadhar holder to digitally sign a document.

A One Time Password (OTP) will be sent to mobile phone number that is registered with Aadhar at the time of digitally signing documents at the GST Portal.

c. Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating a OTP. The OTP will be sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

11. Can I obtain multiple registrations in a state on single TAN/ PAN as TDS?

Yes, you can obtain multiple registrations in a state on single TAN/ PAN as TDS.

12. Can I use same mobile number and email ID to fill a separate form with same TAN?

No, you cannot use the same mobile number and email ID to fill a separate form with same TAN. Everytime the combination of mobile number and email ID should be unique.

13. What is Part A and Part B of the application? What is the difference between these two parts?

Through Part A of the application form, Temporary Reference Number (TRN) is generated which is valid for 15 days. To create TRN, you need to provide your basic details viz, email address, mobile number and PAN/ TAN. Once the TRN is generated, same can be used to login to temporary dashboard, access, fill and submit Part B of the application form. Since TRN is valid for 15 days, so you need to submit your saved application within 15 days.

14. What verification is done with Income tax database? What is to be done in case of error?

During Part A, your PAN details are validated. In case of any mismatch of data, you need to correct the data and proceed.

15. What is My Saved applications?

Any/ All applications you have initiated and are in various stages of completion but have not yet been submitted are saved applications. These application will be available for updation and submission up to 15 days from the creation of TRN on the GST Portal.

16. What is the time limit to fill the application? What happens to application after that?

In case the application form is not filled within 15 days, the application data gets purged.

17. What are validations error? How I can see validations error?

When you submit your application online, application data like PAN, TAN, Aadhaar number etc of stakeholders gets validated with external agencies. In case of mismatch of any data, validation error comes. You can check your email to see the validation error.

19. What are the documents the needs to be uploaded while applying for Registration as a TDS?

Document Name	Document Type	Document Size
Proof of Drawing and Disbursing Officer		
Photo of the Drawing and Disbursing Officer	JPG	100 KB
Proof of Appointment of Authorised Signatory		
Photo of the Authorised Signatory	JPG	100 KB
Letter of Authorisation/ Copy of Resolution passed by BoD/ Managing Committee and Acceptance letter	JPG, PDF	100 KB
Proof of Principal Place of business		
<u>Own:</u>	JPG, PDF	Property Tax Receipt - 100

Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document		KB Municipal Khata copy - 100 KB Electricity bill copy - 100 KB
<u>Leased:</u> Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document	JPG, PDF	Rent/ Lease agreement - 2 MB Consent Letter - 100 KB Rent receipt with NOC (In case of no/expired agreement) - 1 MB Legal ownership document - 1 MB
<u>Rented:</u> Rent/ Lease agreement OR Rent receipt with NOC (In case of no/expired agreement) AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document	JPG, PDF	
<u>Consent:</u> Consent letter AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document	JPG, PDF	
<u>Shared:</u> Consent letter AND Property Tax Receipt OR Municipal Khata copy OR Electricity bill copy OR Legal ownership document	JPG, PDF	
<u>Others:</u> Legal ownership document	JPG, PDF	