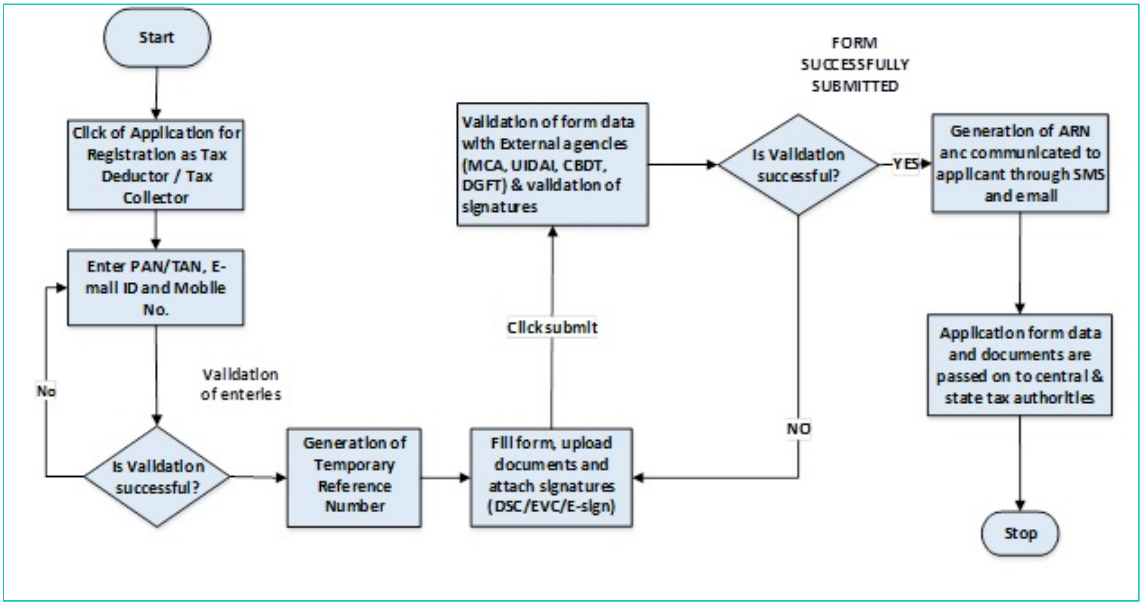
Manual > Tax Deductor at Source

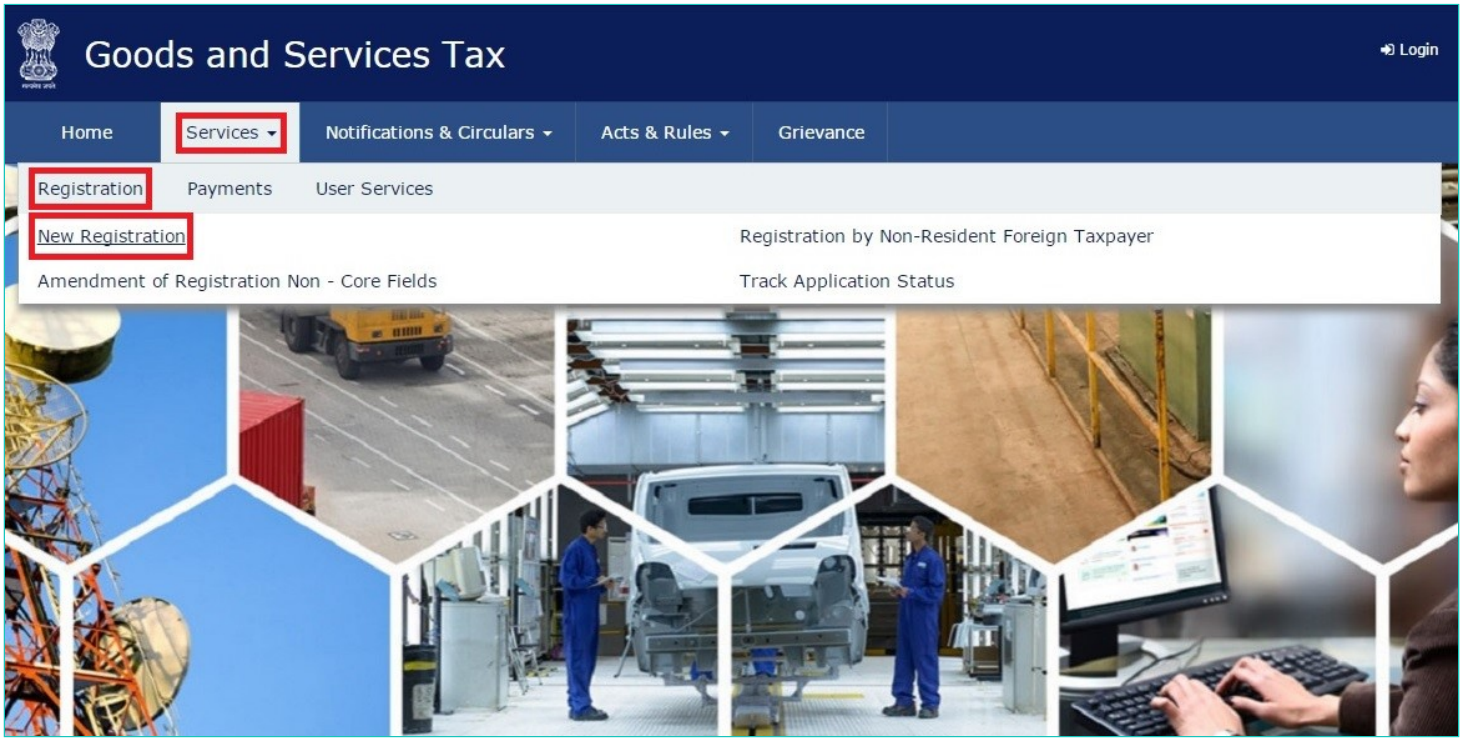
How can I apply for Registration as Tax Deductor at Source?



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.

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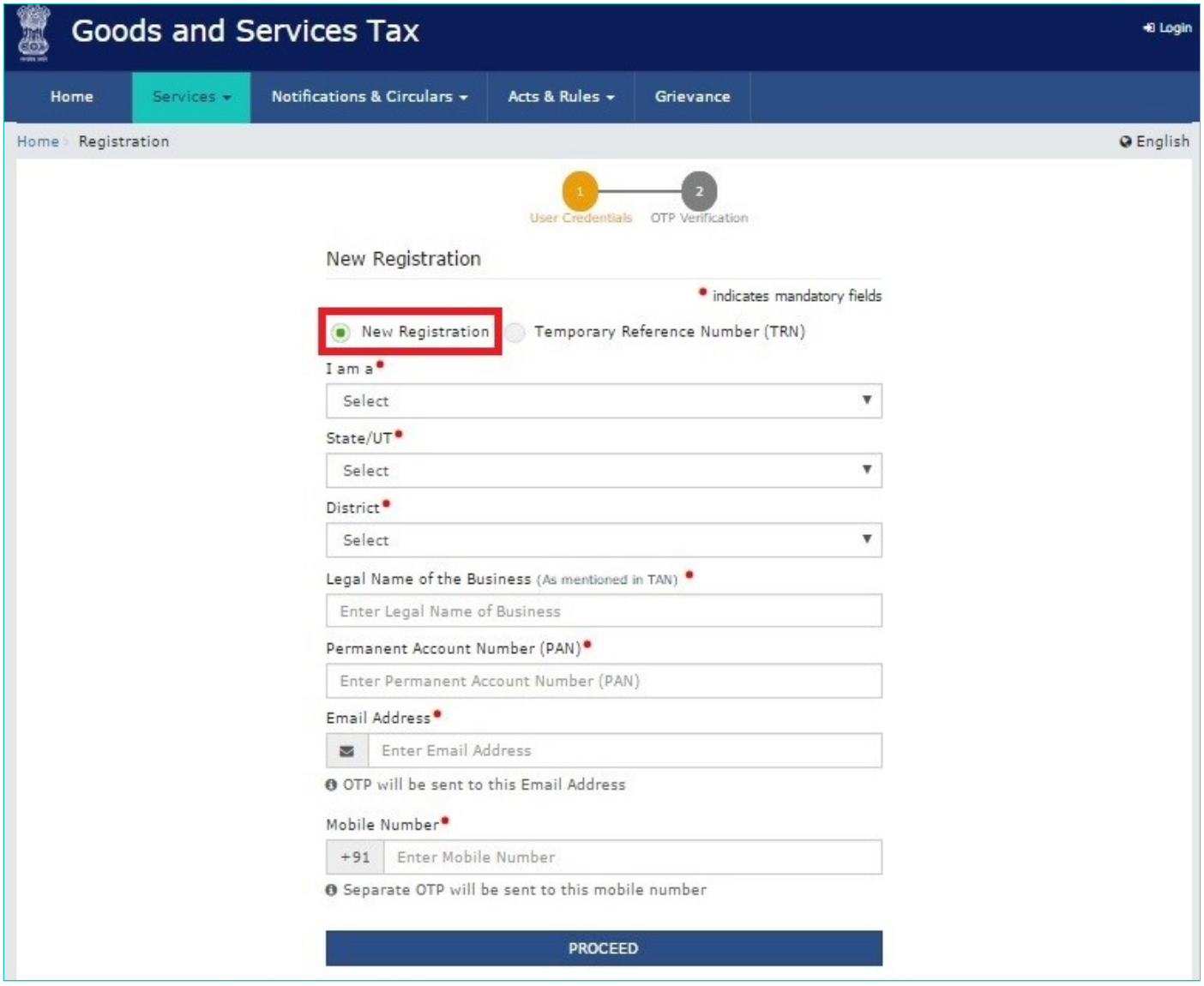
Part A:

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



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

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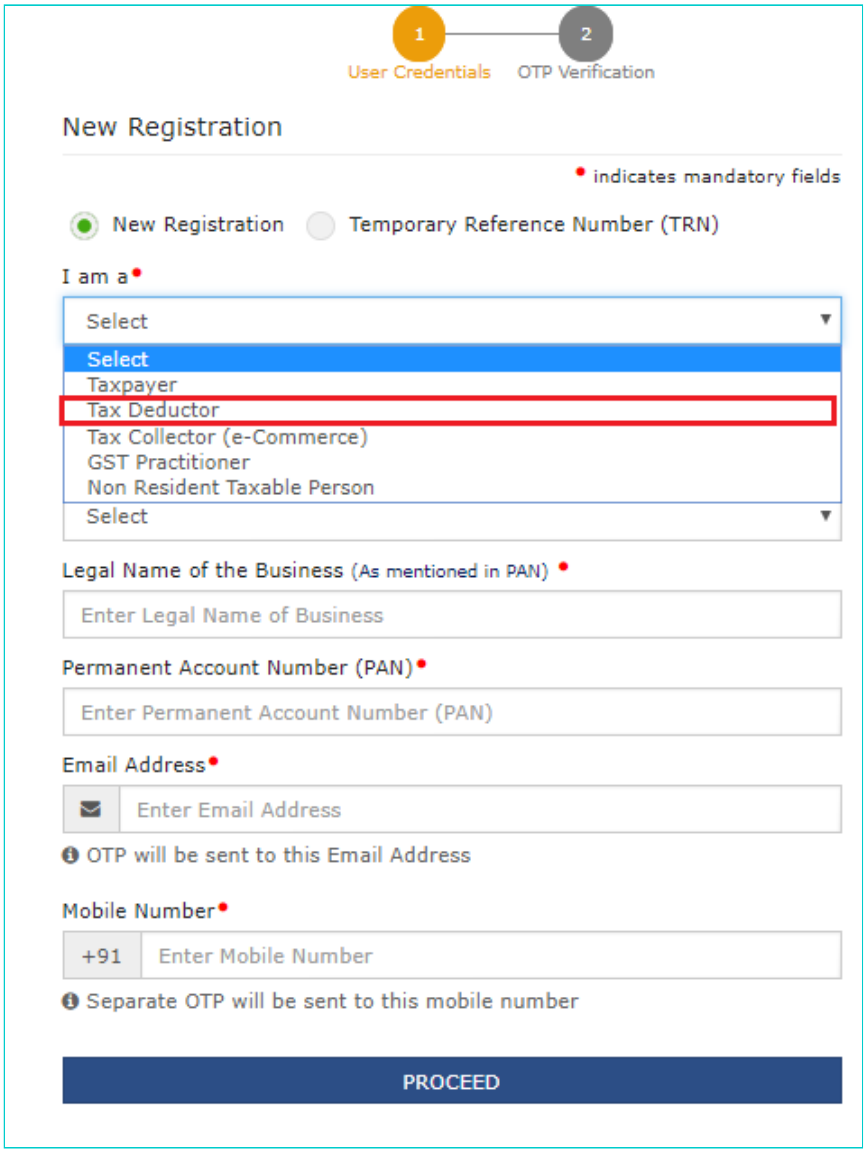

5. In the **I am a** drop down list, select the **Tax Deductor** as the type of taxpayer to be registered.
6. In the **State/UT and District** drop down list, select the state for which registration is required and district.
7. In the **Legal Name of the Tax Deductor (As mentioned in PAN)** field, enter 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.

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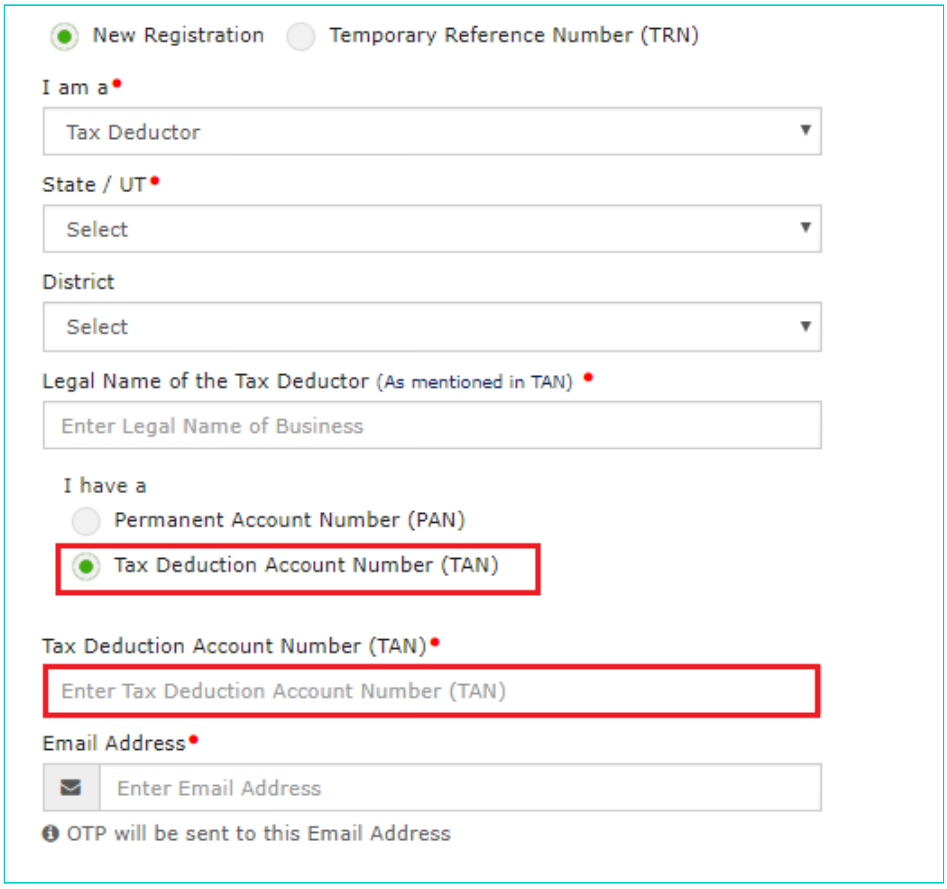

9. In the **Email Address** field, enter the email address of the Primary Authorized Signatory.
10. In the **Mobile Number** field, enter the valid Indian mobile number of the Primary Authorized Signatory.

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.

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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.

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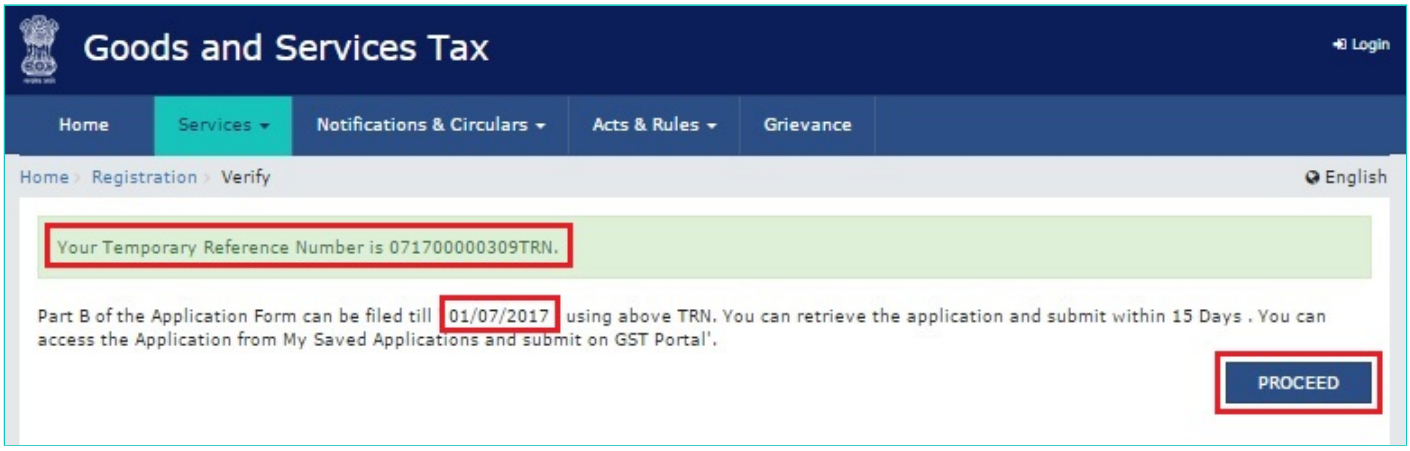
16. The system generated 15-digit Temporary Reference Number (TRN) is displayed.

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.

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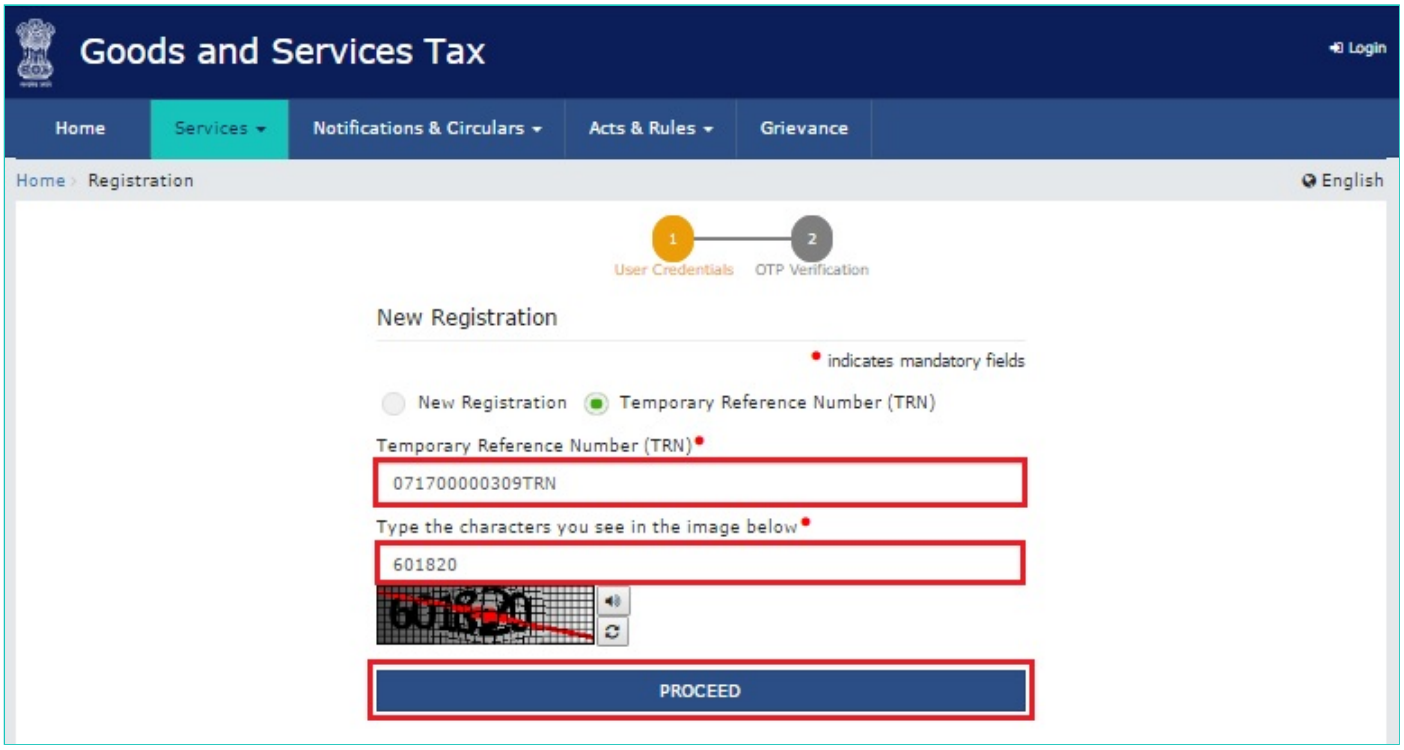

21. In the **Mobile / Email OTP** field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.

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.

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'.

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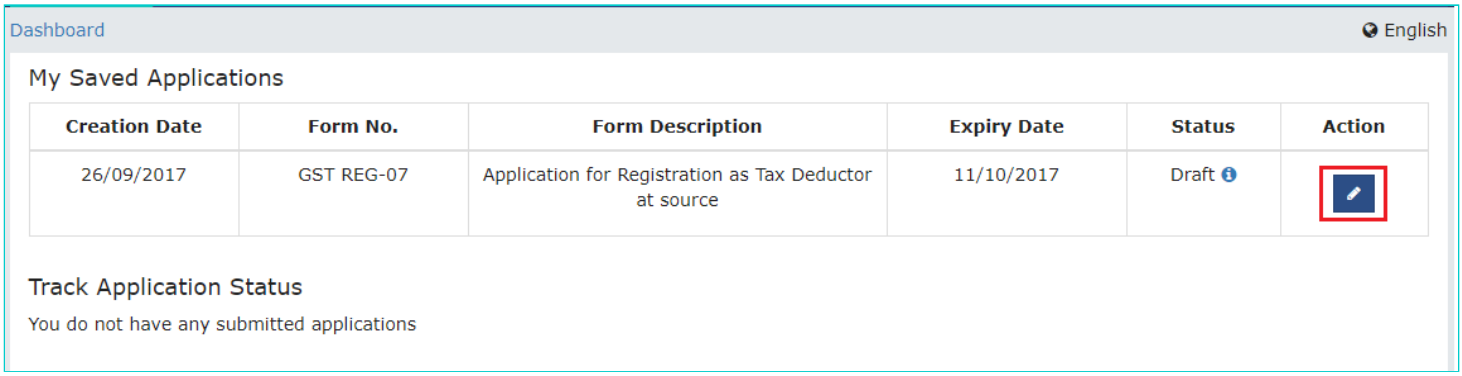

The Registration Application form with various tabs is displayed that must be filled sequentially.

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.

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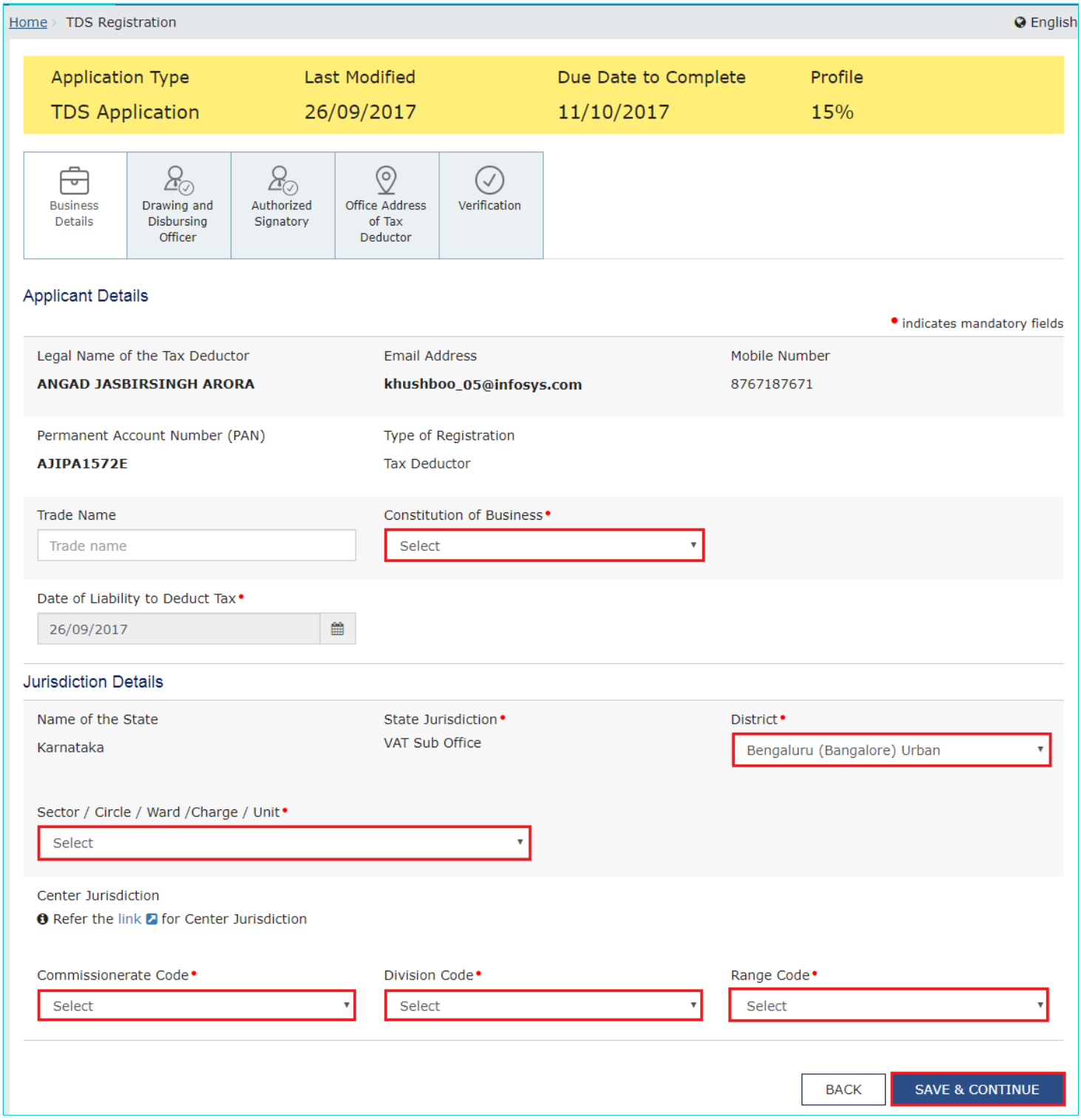

Business Details tab:

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.

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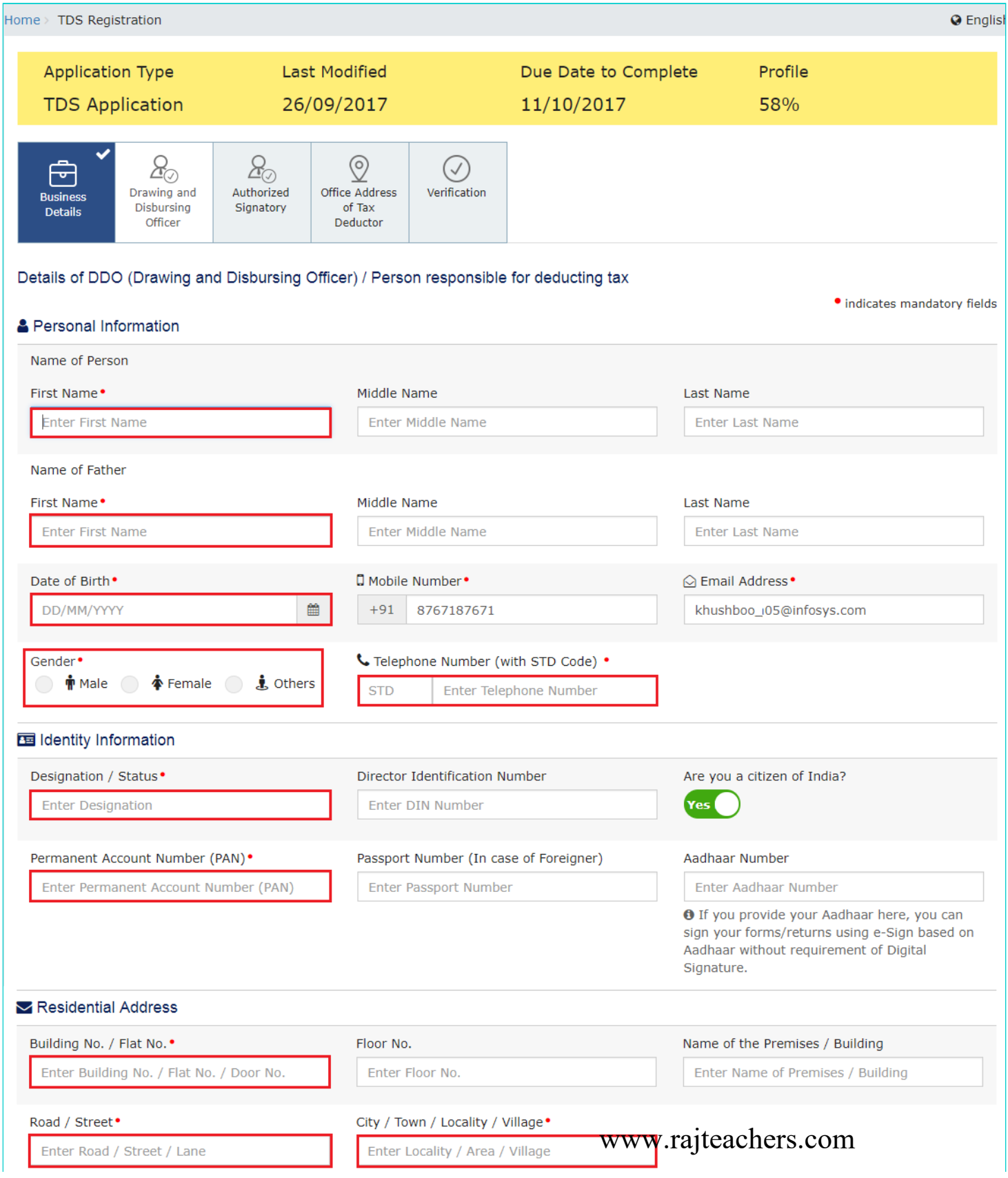
e) In the **Commissionerate Code, Division Code and Range Code** drop-down list, select the appropriate choice.

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.



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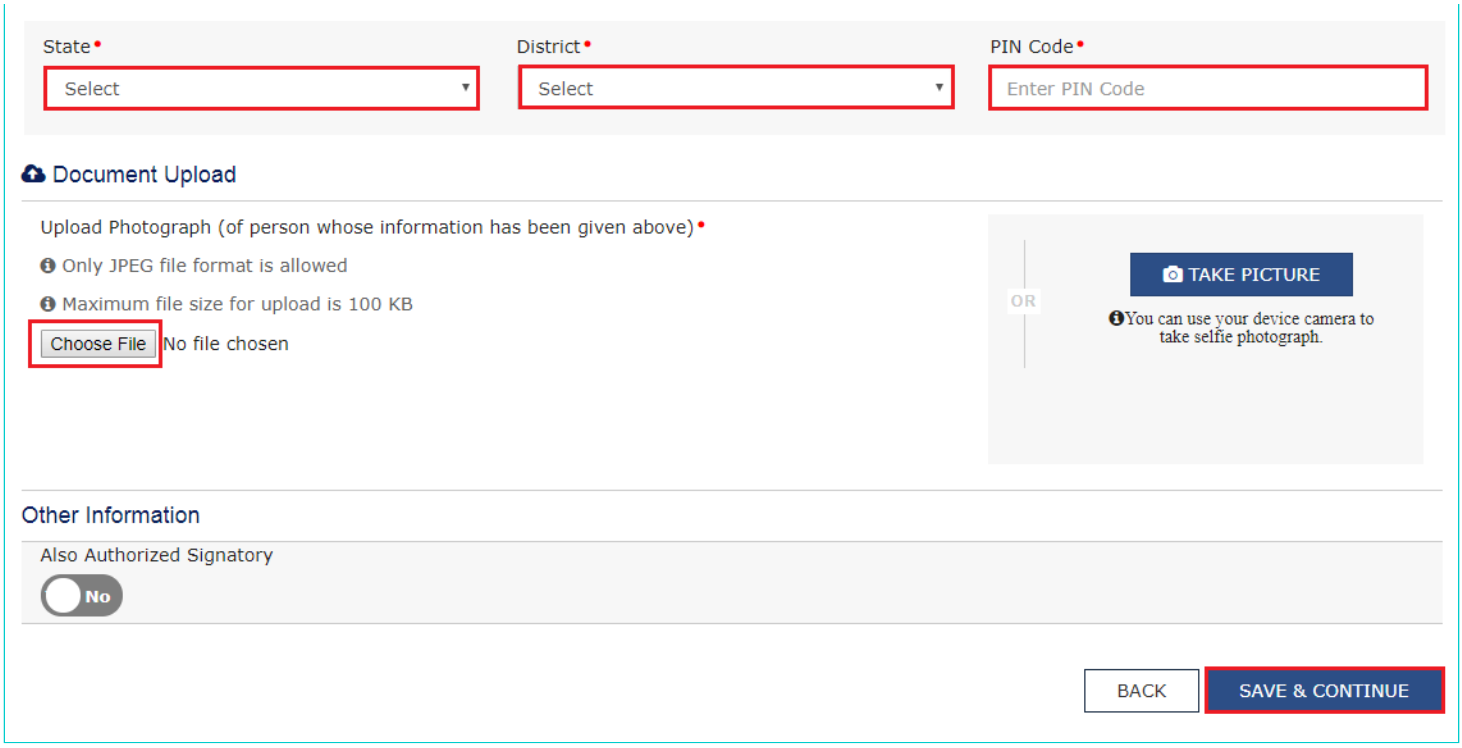
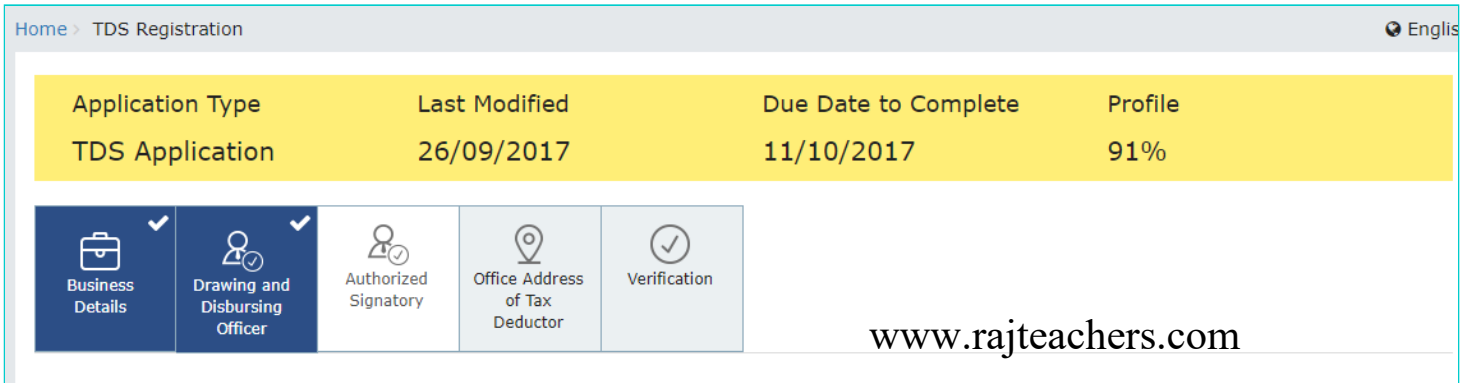


a) In the **Personal Information** section, enter the personal details of the Drawing and Disbursing Officer like name, father's name, date of birth, telephone number, email address and gender.
b) In the **Identity Information** section, enter the official information of the Drawing and Disbursing Officer like designations and PAN.
c) 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.
d) 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.

e) 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.
f) 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.



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• indicates mandatory fields

Details of Authorized Signatory

☐ Primary Authorized Signatory

Personal Information

Name of Person

First Name • | Middle Name | Last Name

Enter First Name | Enter Middle Name | Enter Last Name

Name of Father

First Name • | Middle Name | Last Name

Enter First Name | Enter Middle Name | Enter Last Name

Date of Birth • | Mobile Number • | Email Address •

DD/MM/YYYY | +91 Enter Mobile Number | Enter Email Address

Gender • ○ Male ○ Female ○ Others

Telephone Number (with STD Code) •

STD | Enter Telephone Number

Identity Information

Designation / Status • | Director Identification Number | Are you a citizen of India?

Enter Designation | Enter DIN Number | Yes

Permanent Account Number (PAN) • | Passport Number (In case of Foreigner) | Aadhaar Number

Enter Permanent Account Number (PAN) | Enter Passport Number | 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

Enter Building No. / Flat No. / Door No. | Enter Floor No. | Enter Name of Premises / Building

Road / Street • | City / Town / Locality / Village •

Enter Road / Street / Lane | Enter Locality / Area / Village

State • | District • | PIN Code •

Select | Select | 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.

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.

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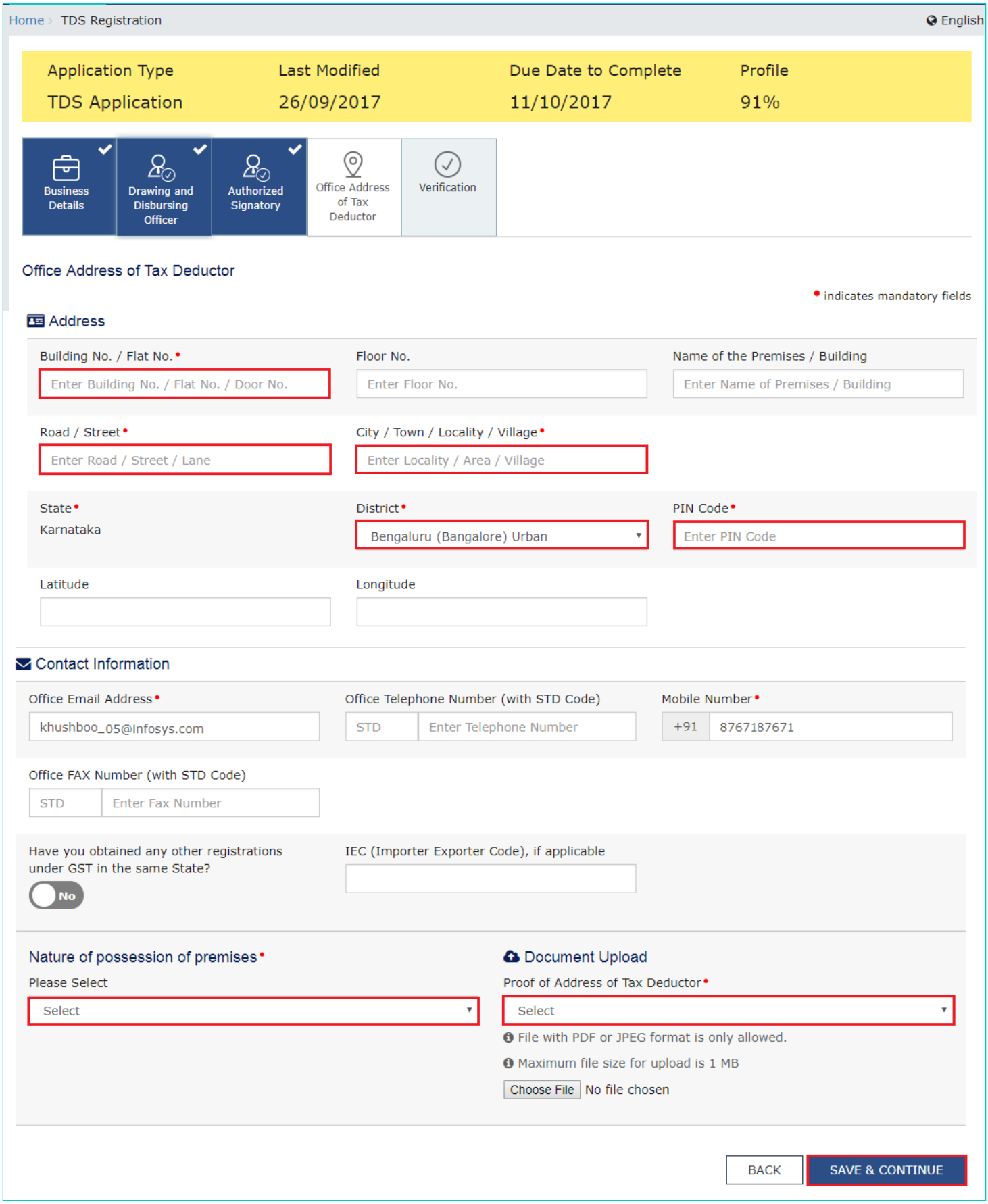

a) In the **Address** section, enter the address details of the principal place of business.
Based on the District selected enter the corresponding pin code.
b) In the **Contact Information** section, enter the official contact details like Email

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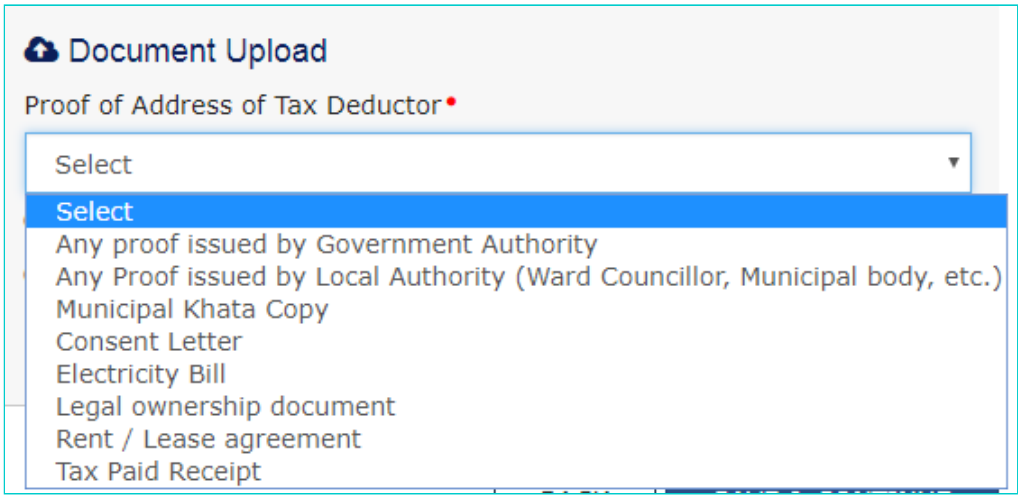
address, telephone number (with STD Code), mobile number field and fax number (with STD Code).

c) Select **Yes** in case you have obtained any other registrations under GST in the same State.

d) 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.



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.

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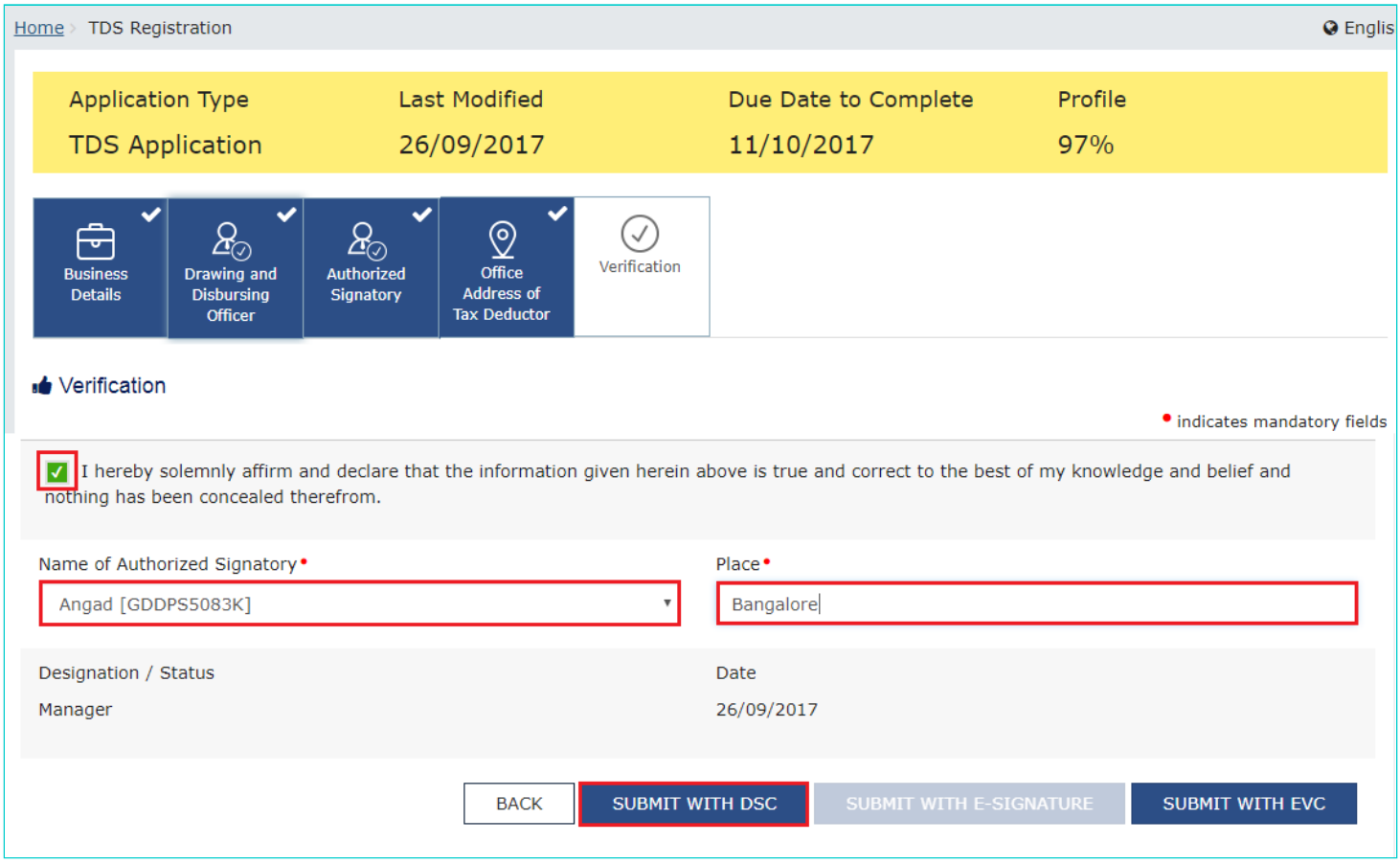

In Case of DSC:

e) Click the **SUBMIT WITH DSC** button.
f) 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:

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

g) Select the certificate and click the **SIGN** button.
Note: To view the details of your DSC, click the **View Certificate** button.

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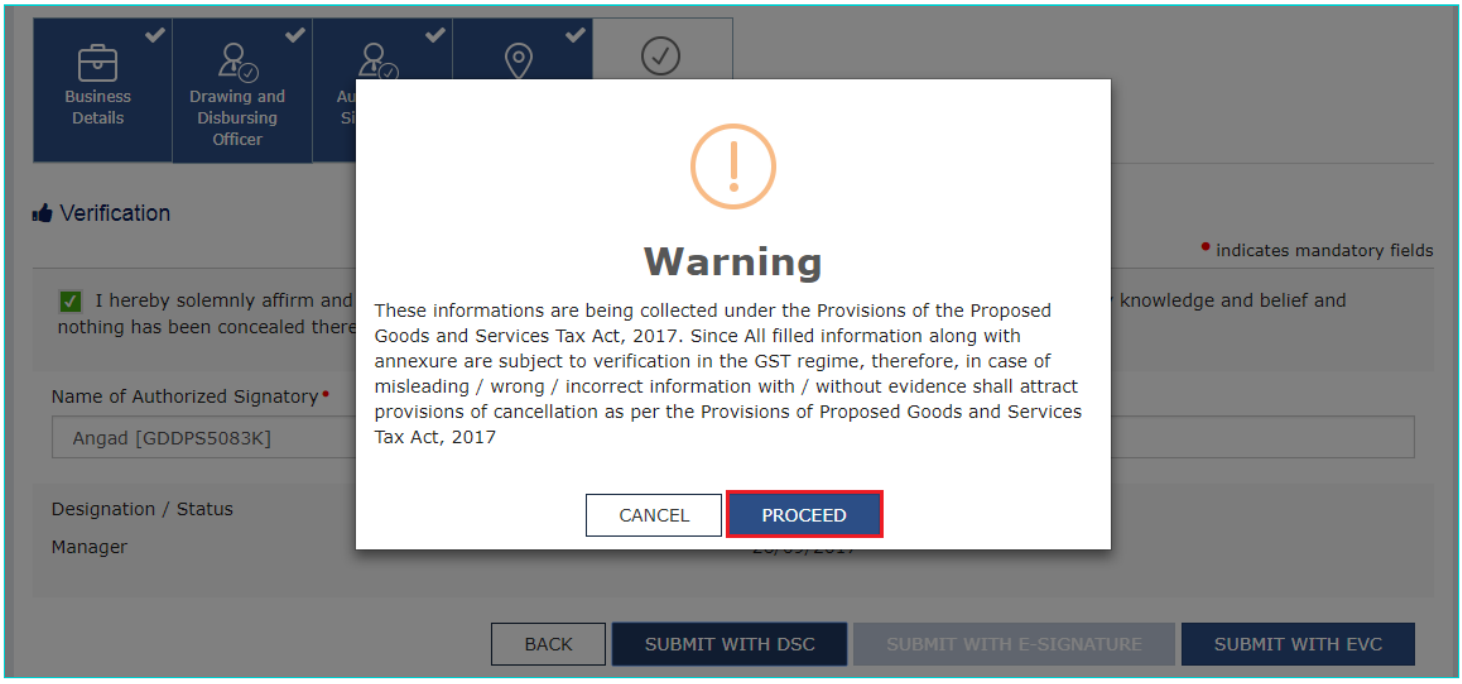
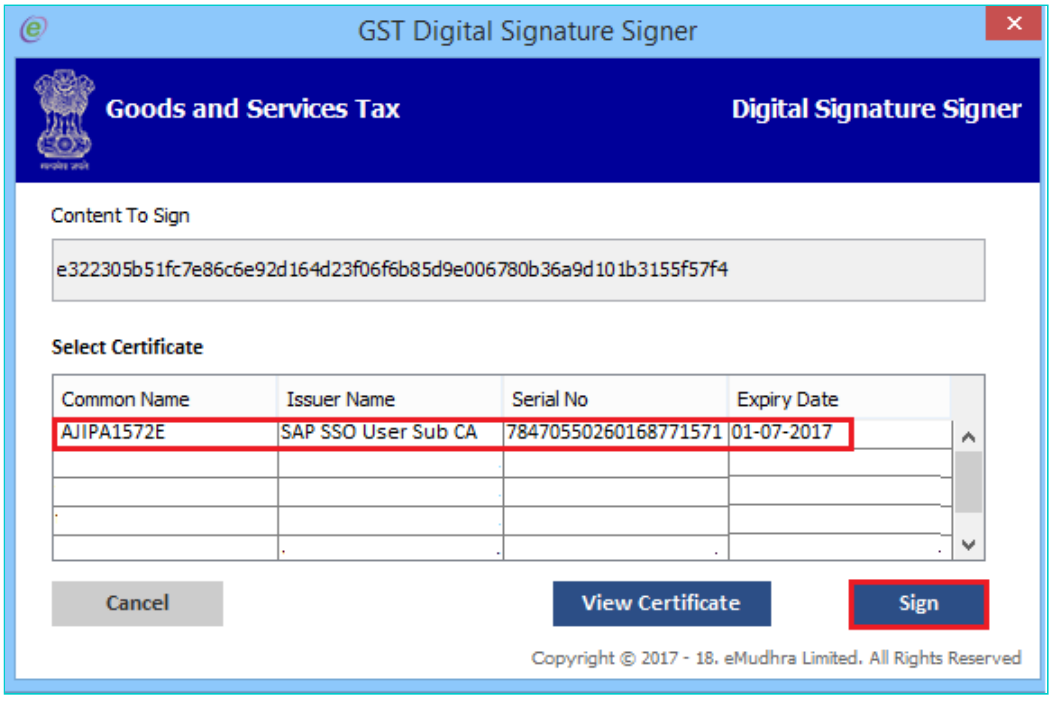


h) Select the certificate and click the **SIGN** button.



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.

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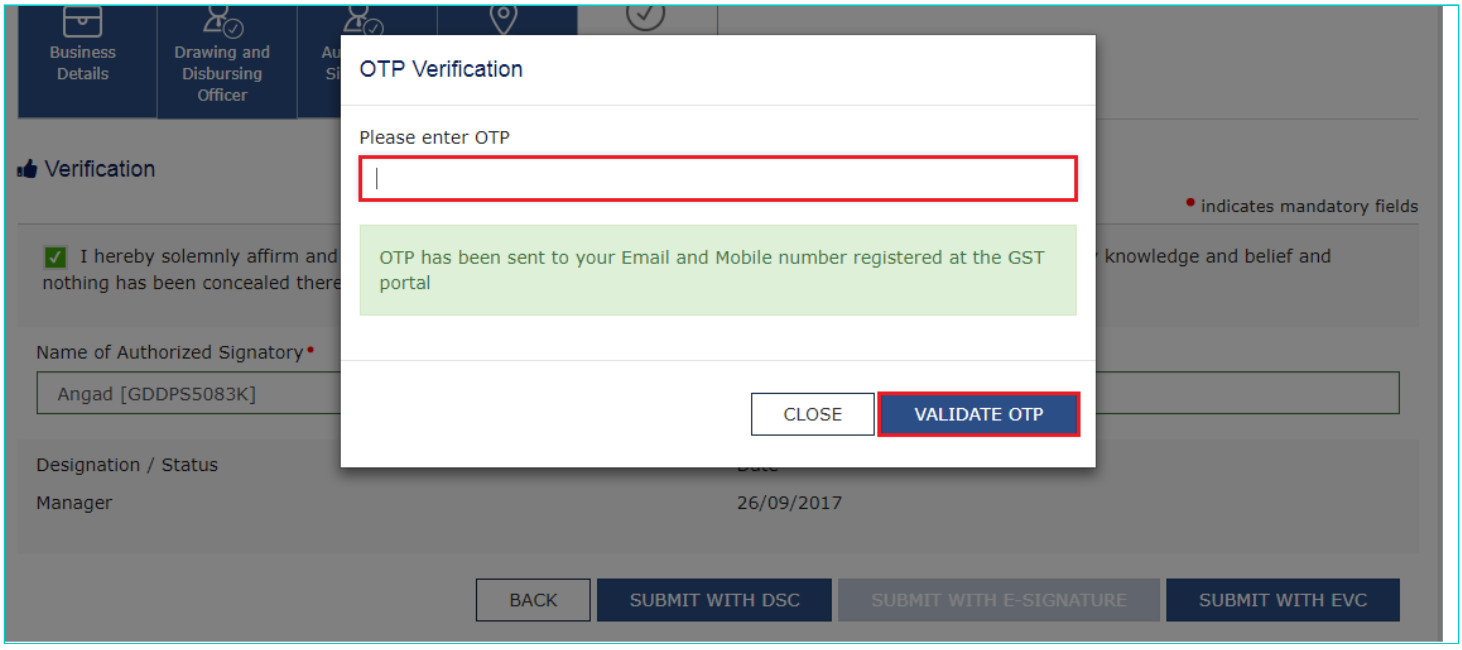
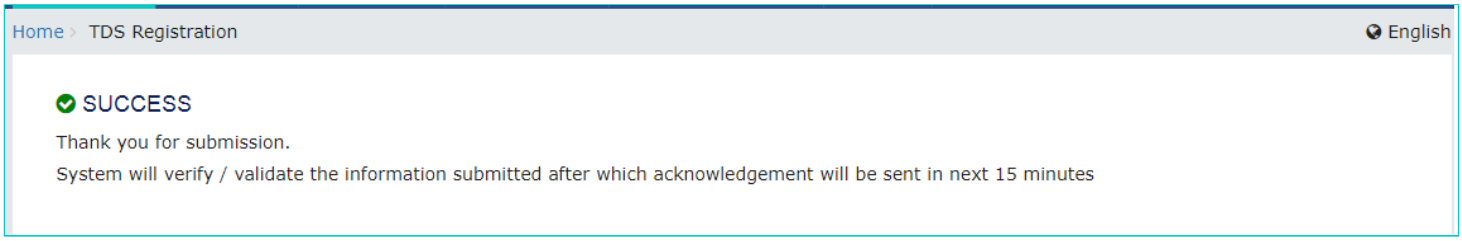
In Case of EVC:

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 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.



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