



GST REGISTRATION



About GST

- GST is the sole indirect tax for the entire country which is based on consumption of goods and services.
- The rules and regulations, tax rates are governed by the Goods and Service Tax Council which consists of the finance ministers of Centre and all the states
- Goods & Service Tax rates vary from 0% to 28% depending on the type of service or Nature of Goods Your business is selling

Goods & Service Tax is a new taxation system in India which came into effect from July 1, 2017.

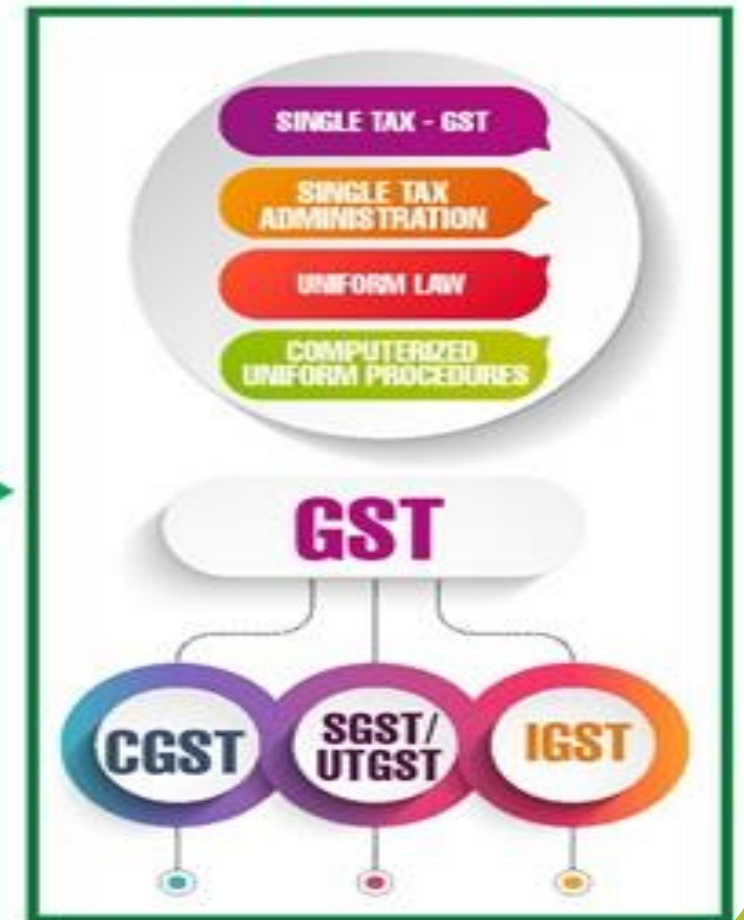
GST has replaced many Indirect Taxes in India

IMPACT OF GST

PRE-GST INDIRECT TAX STRUCTURE IN INDIA



GST STRUCTURE IN INDIA



Goods and Services Tax (GST)

The Impact On Your Household Budget!

Indirect Taxes

Levied by Centre

- › Central Excise duty
- › Duties of Excise
- › Additional Duties of Excise
- › Countervailing Duty (CVD)
- › Special Additional Duty of Customs
- › Service Tax
- › Central Surcharges and Cess (related to good and services)

Levied by State

- › VAT
- › Sales tax
- › Luxury tax
- › Entry tax
- › Entertainment & amusement tax
- › Tax on lotteries, betting & gambling
- › State Surcharges and Cess (related to good and services)

GST

0%

5%

12%

18%

28%

- › Fresh meat
- › Fish
- › Eggs
- › Vegetables
- › Fresh fruits
- › Milk
- › Paneer
- › Curd
- › Unbranded Natural honey
- › Unbranded flour

- › Frozen food
- › Fish fillet
- › Prawns
- › Cream
- › Skimmed milk powder
- › Yoghurt
- › Kephir
- › Branded paneer
- › Coffee, tea
- › Spices

- › Butter
- › Ghee
- › Animal fat
- › Sausages
- › Soya milk drinks
- › Cheese
- › Medicines
- › Fruit juices
- › Bhujia, namkeen
- › Tooth powder

- › Flavoured refined sugar
- › Biscuits
- › Pasta
- › Cornflakes
- › Pastries & cakes
- › Jams
- › Sauces
- › Soups
- › Ice-cream
- › Toothpaste

- › Chewing gums
- › White chocolates
- › Cocoa butter
- › Instant Coffee
- › Custard powder
- › Sugar syrups
- › Waffles & wafers (with chocolates)
- › Aerated sweetened water
- › Toiletries
- › Dental floss

(Note: The list of items in the table is indicative. For a comprehensive list visit: <http://www.cbec.gov.in/htdocs-cbec/gst/index>)

Documents Required for GST Registration

FOR Proprietorship Firm Registration

- ✓ PAN card of the owner
- ✓ Aadhaar Card of the owner
- ✓ Photograph of the owner
- ✓ Electricity bill of the premises
- ✓ Letter of Authorisation for signatory
- ✓ Bank statement/ Cancelled Cheque
- ✓ Aadhaar Card of owners/ directors/ partners

Documents Required for GST Registration

FOR PARTNERSHIP/ PRIVATE LIMITED COMPANY

- ✓ PAN card of the company/ partnership
- ✓ PAN card of the Director/ partner
- ✓ Aadhar card of the Director/ partner
- ✓ Photograph of the Director/ partner
- ✓ Electricity bill of the premises
- ✓ Partnership Deed/ Certificate of Incorporation
- ✓ Letter of Authorization