

GST Registration Walkthrough

A plain-language guide to the process, timelines and common pitfalls.

1. Do you need to register?

Registration is compulsory when your aggregate annual turnover crosses the threshold for your category. Some businesses must register whatever their turnover, for example those making inter-state supplies of goods, e-commerce operators and sellers through them, and those required to pay tax under reverse charge. You can also register voluntarily.

Situation	Typical threshold (check current rules)
Supplier of goods (most states)	Rs 40 lakh aggregate turnover in a financial year
Supplier of services (most states)	Rs 20 lakh aggregate turnover in a financial year
Special category states	Lower thresholds apply; confirm for your state
Voluntary registration	Allowed at any turnover, and lets you claim input tax credit

2. Documents to keep ready

- PAN of the business or proprietor, and Aadhaar of the authorised signatory
- Proof of business constitution (partnership deed, certificate of incorporation, where applicable)
- Proof of principal place of business: rent agreement or ownership document, plus a utility bill
- Bank account details: cancelled cheque or first page of the passbook/statement
- Passport-size photographs and identity/address proof of owners, partners or directors
- Authorisation letter or board resolution for the authorised signatory, where applicable
- Active mobile number and email address, which will receive the OTPs

3. Step-by-step on the GST portal

Step	What to do	Details
1	Start Part A	Go to gst.gov.in , choose Services > Registration > New Registration. Enter PAN, mobile and email. OTPs verify both and you receive a Temporary Reference Number (TRN).
2	Fill Part B	Log in with the TRN and complete the application: business details, promoters/partners, authorised signatory, principal and additional places of business, goods and services, and bank details.
3	Upload documents	Attach the documents listed above in the prescribed formats and size limits.
4	Verify and submit	Sign using Aadhaar e-sign, EVC (for proprietors and some others) or DSC (required for companies and LLPs). You then receive an Application Reference Number (ARN).
5	Track and respond	Use the ARN to track status. If the officer raises a query, respond to the notice within the time given, usually 7 working days.
6	Receive your GSTIN	Once approved, the registration certificate can be downloaded from the portal. Display it at your place of business.

4. Typical timeline

If your application is complete, approval commonly takes about a week. A query notice or a physical verification can add time. Plan for two to three weeks if you need a buffer before your first invoice.

5. After registration: what you must do

- Issue GST-compliant tax invoices that carry your GSTIN
- File your returns on time: GSTR-1 for outward supplies and GSTR-3B for the summary return and tax payment, monthly or quarterly depending on your scheme
- Reconcile purchases with GSTR-2B before claiming input tax credit
- Keep books, invoices and records for the period the law requires
- Consider the composition scheme if you qualify and prefer simpler compliance

6. Common pitfalls

Pitfall	How to avoid it
Address proof does not match the application	Use documents that show the same address as entered in the form.
Mobile or email not linked to the owner	Use details the authorised signatory controls; all OTPs and notices go there.
Wrong choice of business activity (HSN/SAC)	Confirm your codes before you submit, since they affect your invoices and returns.
Missing a query notice	Check the registered email and portal regularly after submitting.
Late return filing	Set calendar reminders; late fees and interest add up quickly.

Need a hand? Welto can prepare your documents and guide you through the application. Write to contact@welto.in or visit welto.in/contact.

This walkthrough is general guidance, not legal or tax advice. Thresholds, forms and timelines are updated from time to time, so please verify against the GST portal and current notifications.