

DOCUMENT CHECKLIST

GST registration documents

Documents needed to register a proprietorship, partnership firm, LLP or company under GST.

For every applicant

- ☐ PAN of the business (the proprietor's PAN, for a proprietorship)
- ☐ Mobile number and email address for OTP verification
- ☐ Nature of business and the main goods or services (HSN / SAC codes, if known)
- ☐ Date business started, or is expected to start

Proprietors, partners, directors and authorised signatory

- ☐ PAN and Aadhaar of each proprietor, partner, designated partner or director
- ☐ Recent passport-size photograph of each
- ☐ Residential address of each
- ☐ Letter of authorisation or board resolution naming the authorised signatory

Proof of constitution

- ☐ **Partnership firm:** partnership deed
- ☐ **LLP:** certificate of incorporation and LLP agreement
- ☐ **Company:** certificate of incorporation, MOA and AOA
- ☐ **Trust or society:** registration certificate and trust deed or bye-laws

Principal place of business

- ☐ Latest electricity bill, property tax receipt or municipal khata copy
- ☐ Rent or lease agreement, if the premises are rented
- ☐ No-objection certificate from the owner, if the premises are shared or owned by a relative
- ☐ Same documents for each additional place of business, if any

Bank details

- ☐ Cancelled cheque, or first page of passbook / bank statement showing the account holder's name, account number and IFSC

Digital signature

- ☐ Class 3 digital signature certificate (DSC) of the authorised signatory, for companies and LLPs

The GST department may ask for more documents during verification, and may require a physical verification of the business premises.