**FAQs On Goods & Services Tax**

**3. Registration**

**Q 36. At the time of registration will the assessee have to declare all his places of business?**

Ans. Yes. The principal place of business and place of business have been separately defined under section 2(78) & 2(75) of MGL respectively. The taxpayer will have to declare the principal place of business as well as the details of additional places of business in the registration form.

**Q 37. Is there any system to facilitate smaller dealers or dealers having no IT infrastructure?**

Ans. In order to cater to the needs of taxpayers who are not IT savvy, following facilities shall be made available:-

Tax Return Preparer (TRP): A taxable person may prepare his registration application /returns himself or can approach the TRP for assistance. TRP will prepare the said registration document / return in prescribed format on the basis of the information furnished to him by the taxable person. The legal responsibility of the correctness of information contained in the forms prepared by the TRP will rest with the taxable person only and the TRP shall not be liable for any errors or incorrect information.

Facilitation Centre (FC): shall be responsible for the digitization and / or uploading of the forms and documents including summary sheet duly signed by the Authorized Signatory and given to it by the taxable person. After uploading the data on common portal using the ID and Password of FC, a print-out of acknowledgement will be taken and signed by the FC and handed over to the taxable person for his records. The FC will scan and upload the summary sheet duly signed by the Authorized Signatory.

**Q 38. Is there any facility for digital signature in the GSTN registration?**

Ans. Taxpayers would have the option to sign the submitted application using valid digital signatures (if the applicant is required to obtain DSC under any other prevalent law then he will have to submit his registration application using the same). For those who do not have a digital signature, alternative mechanisms will be provided in the GST Rules on Registration.

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