Department of Commercial Tax
Government of Chhattisgarh

User Guide for
e-Registration of CST

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About Department

The Commercial Tax Department of Chhattisgarh aims to provide faster and easier services to the tax payers. The department has identified following services to be available online for the ease of tax payers, for improving ease of doing business in the state:

Services	Website address
Online registration of VAT, CST, Entry tax, Luxury Tax (LT) , Composition & eReturn	eServices http://cgweb.nic.in/eServices
Online payment of VAT, CST, Entry tax, Luxury Tax (LT) & Composition	http://www.comtax.cg.nic.in/ under eChallan
eRefund of VAT, CST, Entry tax, Luxury Tax (LT) & Composition	http://www.comtax.cg.nic.in/ under eRefund
Verification of dealers, Online Forms, TIN	http://www.comtax.cg.nic.in/ under Dealer Search, Composition Dealer Search, Cancelled Dealer Search, Online form verification, Tax Clearance Certificate

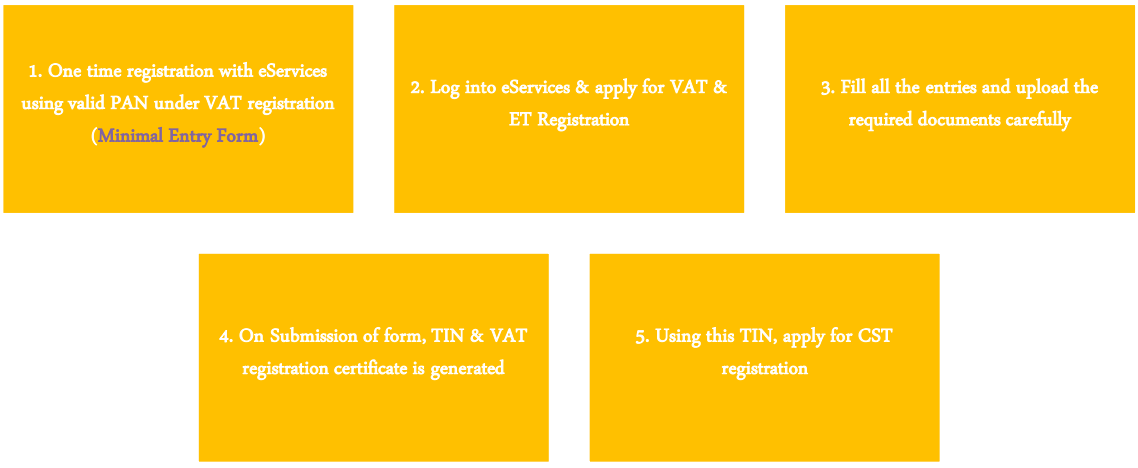
The user guide contains below information regarding each service:

1. General guidelines for Users: Who needs to fill optional/compulsory
2. Complete list of documents required
3. Stepwise process and timeline for online registration of Users
4. Download of the certificates

General Instruction for Online Application

1. Only one TIN will be registered for one PAN id. Users who have applied for Luxury Tax TIN can use the same TIN to register for VAT & other services also.
2. It is mandatory to apply VAT registration, before registering for CST, Entry Tax.

DETAIL PROCESS FOR E-REGISTRATION



Flow of the Online Registration Process

Stage I	Stage II	Stage III
Application Status is "Pending"	**Application status is "Accepted"**	**Application status is "Approved"**
Dealer **1.** Creates login id and password **2.** Applies for VAT, successful submits application **3.** Applies for CST, successful submits application **4.** Fills all relevant information	**Dealer Can** **1.** Submit application **2.** Uploads Documents **3.** Can download provisional TIN	**Dealer Can** 1 Download permanent certificate
Application is pending with Dealer	**CTO** Verifies the document	**CTO** has approved the application

Mandatory enclosures

For Applying VAT & Entry Tax Registration:

1) PAN Card a) Proprietor PAN for Proprietorship firm b) Company/Firm PAN for Company /Partnership Firm c) HUF PAN for HUF applicant.
2) Affidavit of Proprietor/Partner/Director or manager of Company/ Karta of HUF
3) Address Proof of Business Premise
4) Certificate of Incorporation, Article of Association or Memorandum for Company (in case of Limited Company).
5) Photograph of Proprietor, Partner, Karta of HUF (Not Mandatory for Company).
6) Partnership deed or Partnership firm (In case of Partnership Firm).
7) Letter of identification from two registered dealers.
8) Proof of Bank Account.

For CST Registration:

1) CST Registration is granted to only those dealers who are registered under VAT ACT or the dealers who has applied for VAT Registration.
2) No separate mandatory enclosures are required for CST Registration.

3. E-Registration Steps in Detail

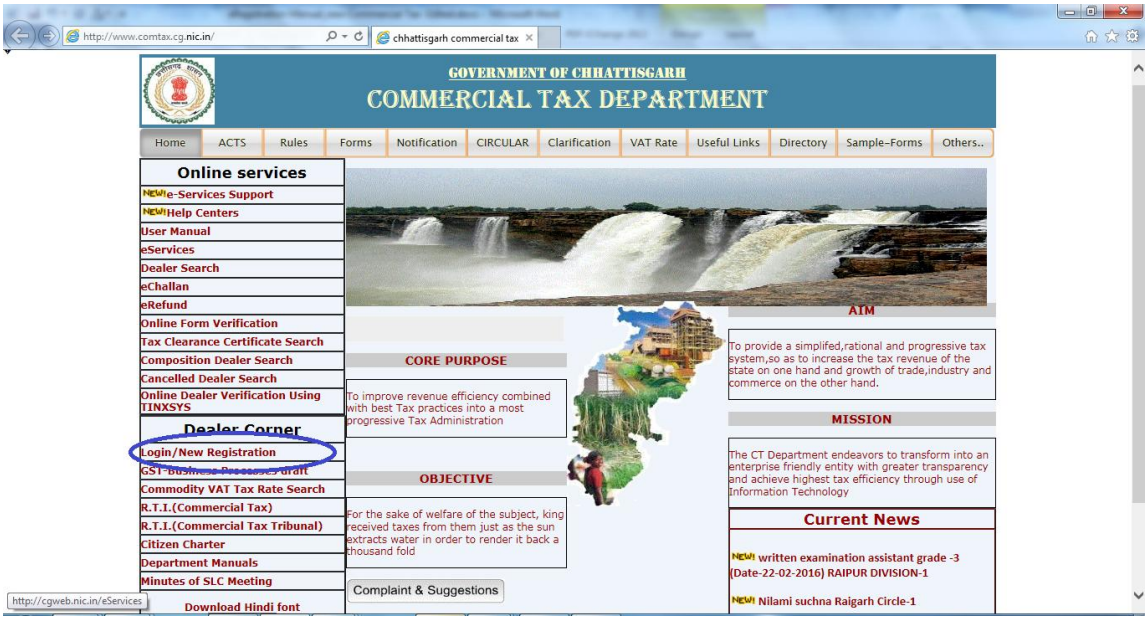
1 Registration of New Users (Creating login details)

The registration of users for availing online facility for VAT and CST are available on online portal e-Services. Through this step the users will create their user id.

1.1 Reaching the e-Services page

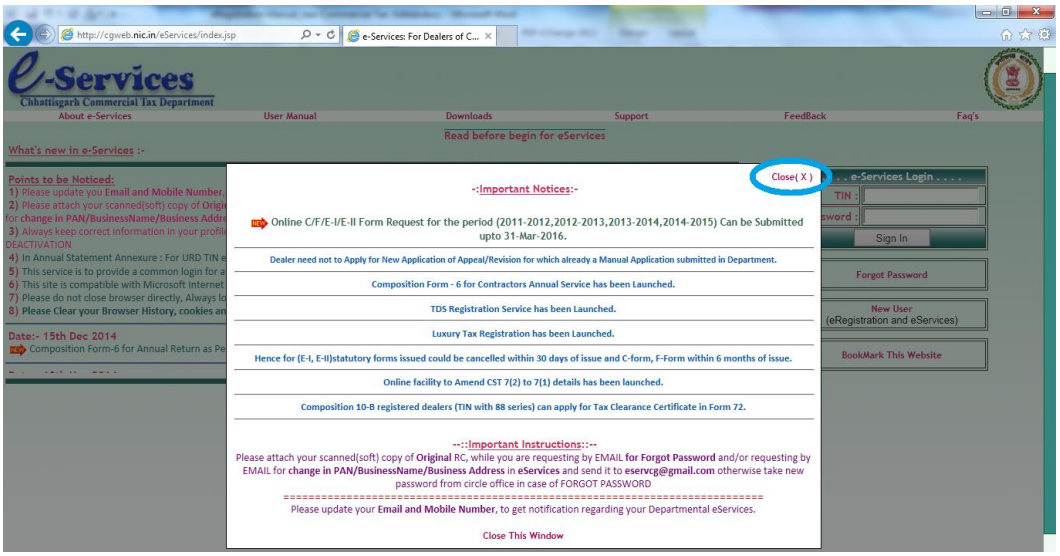
I. Home Page

Go to Home page of Commercial Tax Department (Chhattisgarh) at (http://www.comtax.cg.nic.in/)



II. Dealer Corner

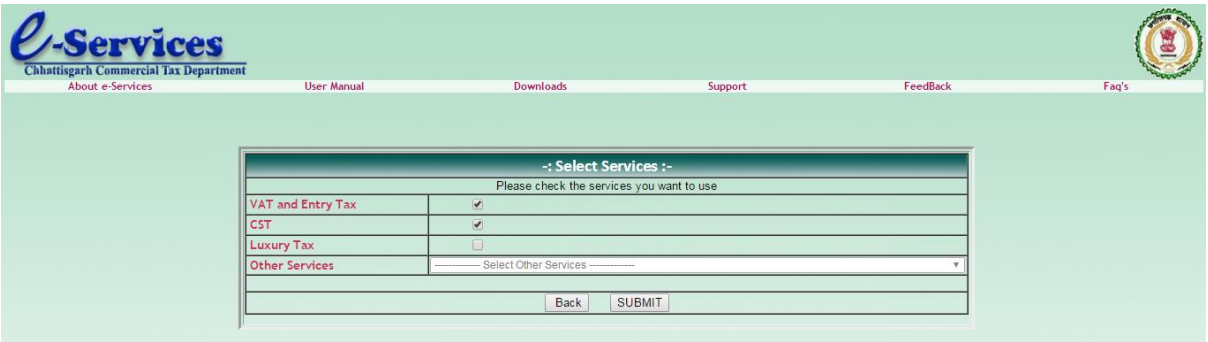
Under “Dealer Corner” go to **LOGIN/NEW REGISTERATION** (http://cgweb.nic.in/eServices/)



1.2 Create new user ID and password

III. New User Registration

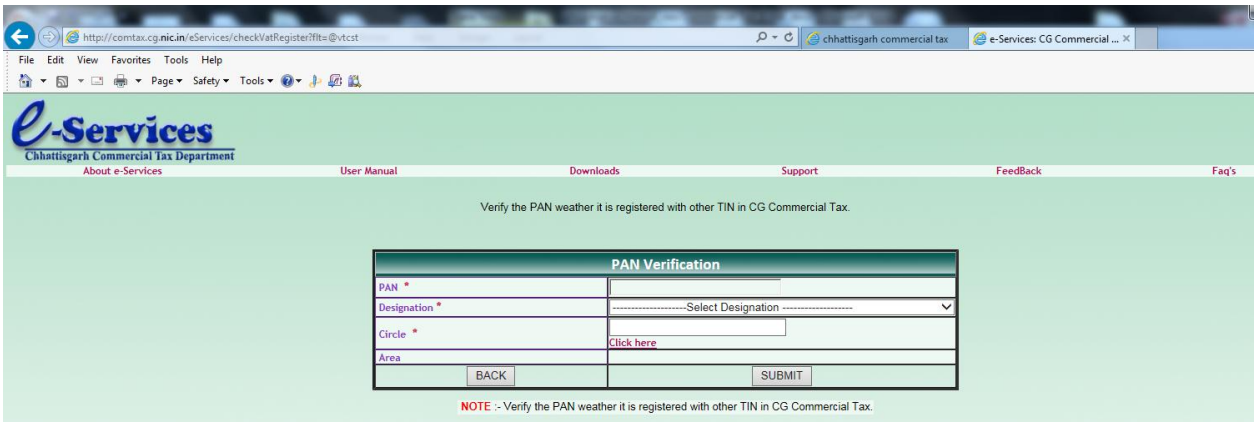
Go to New User Registration . Select "Apply for new TIN".



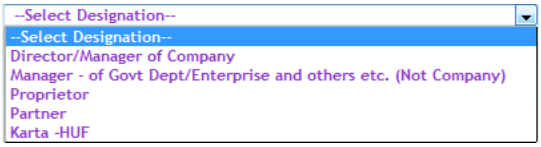
Instruction

a) For CST: If you want to apply CST, select VAT and Entry Tax with CST

IV. Valid PAN

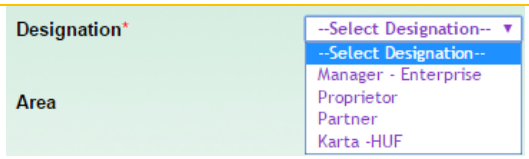


Enter PAN which will be registered for generating the new TIN. Press "Check" to know the validity of PAN.
Select Designation



- If you are applying for Company choose **Director/Manager of Company**
- If you are applying for Govt. Organization choose **Manager-of Govt. Dept./Enterprise and others etc.(Not Company)**
- If you are an owner of your business firm, choose **Proprietor**
- If you are a partner applying for your partnership firm , choose **Partner**
- If you are a Karta of Hindu Undivided Family, choose **Karta-HUF**

A. If Composition(10-B) application - The designation list appears as follows:



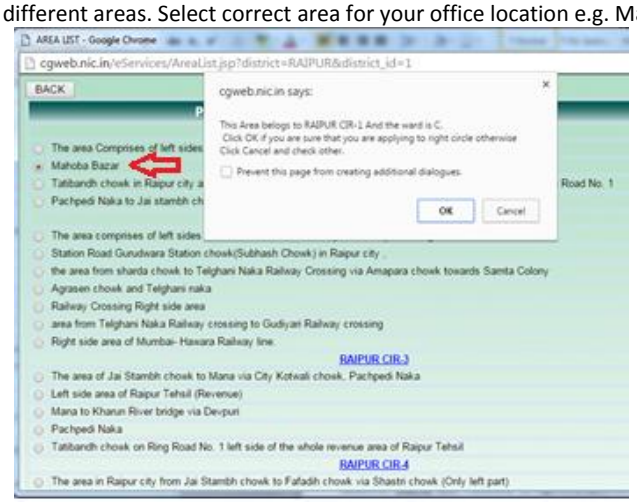
- If you are applying for Company choose **Director/Manager of Company**
- If you are an owner of your business firm, choose **Proprietor**

If you are a partner applying for your partnership firm , choose **Partner**

Circle

Choose Circle by selecting 1. DISTRICT and then 2. Area where your office is located.
E.g. if the registered office is located in "Raipur"

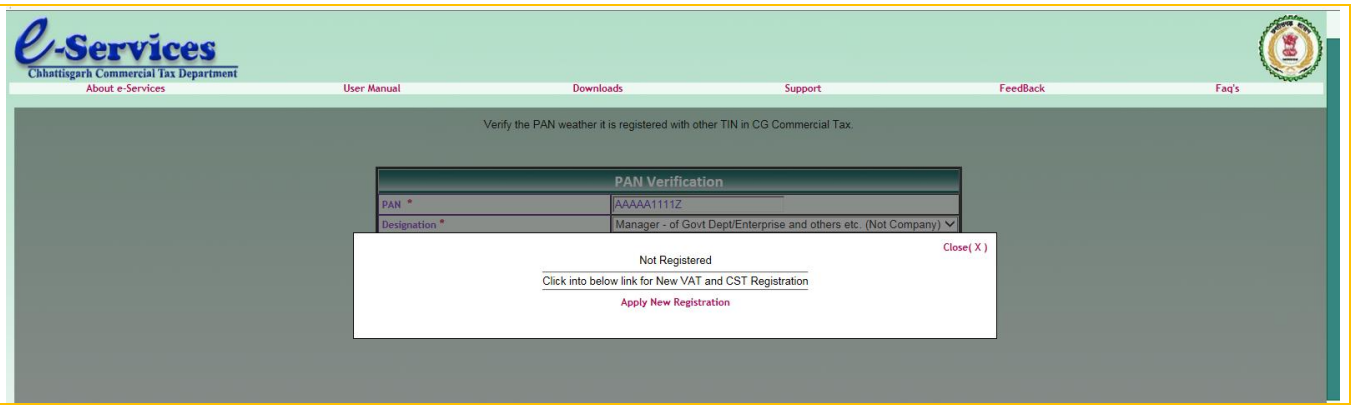
A new window opens up displaying different areas. Select correct area for your office location e.g. Mahoba Bazar



Select OK

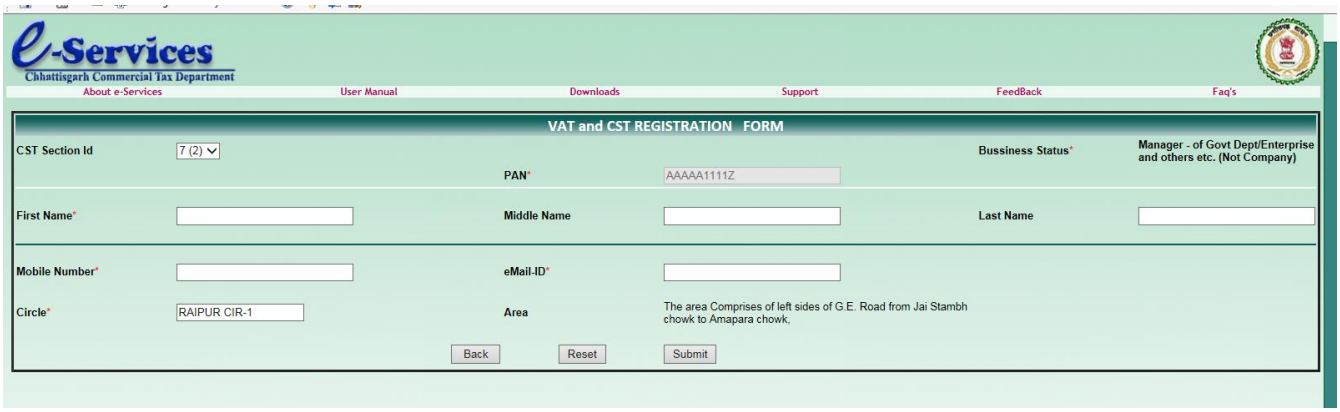
V. Validate Pan

A valid PAN (which has not registered for any other e-Services of Commercial Tax department) can be registered. Click "Apply New Registration".



VI. Filling Applicant's Minimal Entry Form".

- A new page opens up for filling the details of the applicant. Fill in the correct details in the Applicant's Minimal Entry Form".
- Instructions are given below to fill the form
- After filling details correctly please recheck the form and press **"Submit"**
  OR
- If you want to fill information again, press Reset.

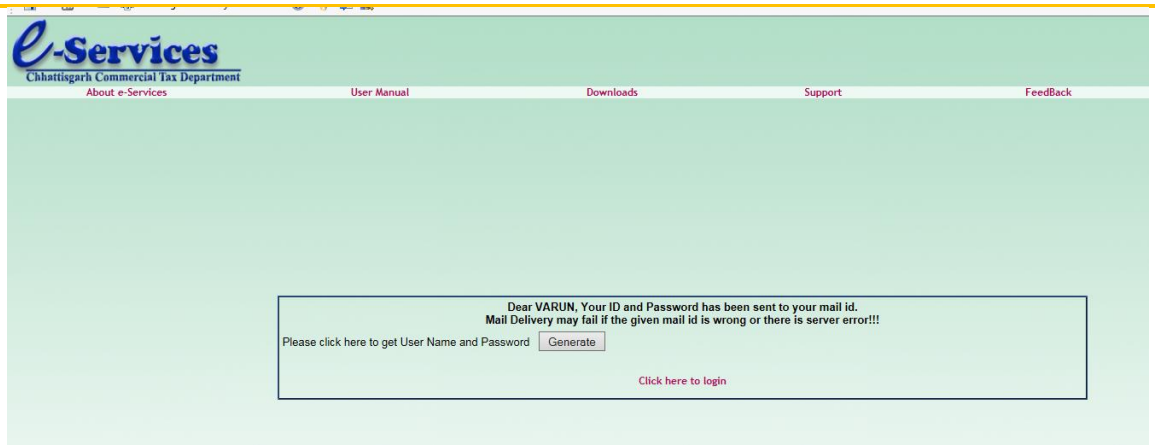


Instructions for filling above "Applicant's Minimal Entry Form" Same instructions to be followed for registration of Luxury Tax TIN. The fields marked with (*) are mandatory.

Applicant's **First Name:** Enter first name of applicant. It is mandatory field and only accepts alphabetic Character (A-Z). **Second Name:** *Enter second name of applicant. It is optional field and only accepts alphabetic Character (A-Z).* **Last Name** Enter Last name of applicant it is *optional field* and only accepts alphabetic Character (A-Z).	**Email id** Please give a valid e-mail id, your password will be mailed to this e.g. abc@xyz.com etc.
Mobile Number Enter Mobile number of applicant it is Optional field and only accepts Numeric (0-9).	

Submitting the "Minimal entry form"

1. If you want to fill all the details again press "Reset", an empty form will open.
2. Recheck all the details entered in the form, if there are no changes, press "Submit".
3. After submitting 'Applicant's Minimal Entry' form, dealer will receive e-mail from the department with details of 'User Id' and 'Password'



4. Use this Id and password to login into [e-Service]

E-Registration of CST

1.3 Steps to Register for CST

CST
Who should apply: • Dealers who purchase goods from outside Chhattisgarh (CG). (Importers) • Dealers who make inter-state sale (Interstate seller)
Reference • Section 7 of the Central Sales Tax Act, 1956. • Rule 3 to 10 of Central Sales Tax Rules 1957.

Before applying CST Registration, kindly Apply for VAT registration. Fill the application for VAT & Entry Tax, after that users can register for CST. For detailed steps kindly refer to User Manual for Registration of the VAT & Entry Tax

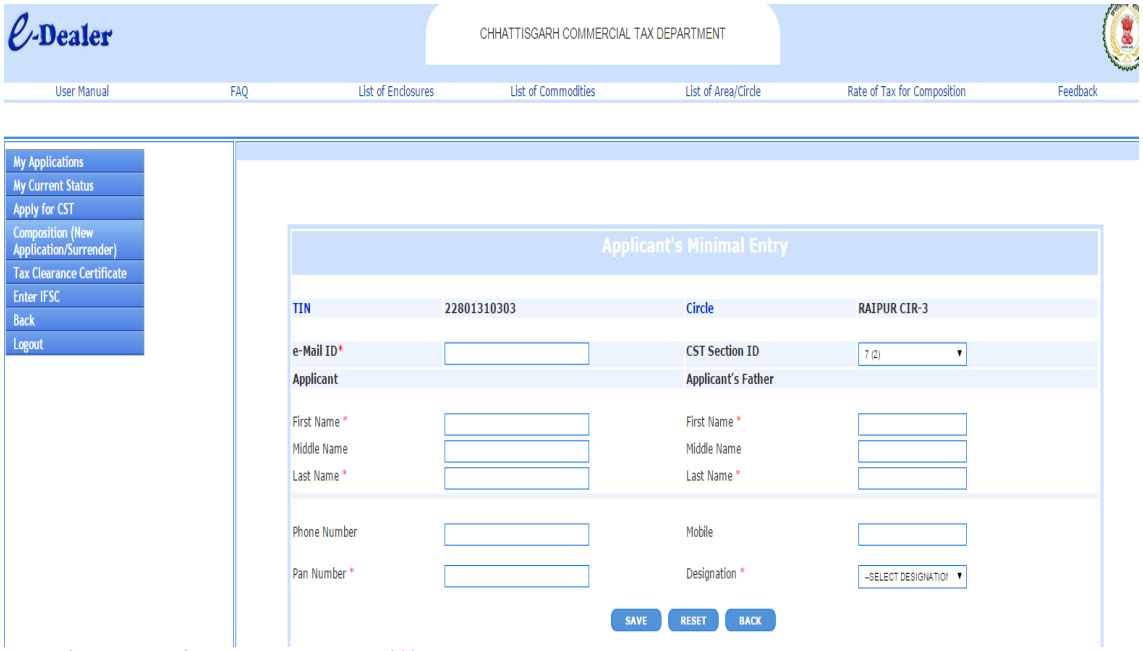
1.3.1 Application Status: Pending (with dealer)

NOTE: CST Registration requires registration for VAT also.

I. Initiate CST application with valid state VAT registration TIN

- Existing Users: For users having VAT registration with CG state they can apply with the link available after approval of their VAT registration.
- For new users: Note for new users, Central registration can only be applied after they have received a valid state VAT TIN.) So please apply for VAT registration first as described in VAT Registration steps.

If you are only VAT dealer then you can also apply for CST application on same TIN. Select Apply for CST Button then form will come and Fill all mandatory fields and click on **SAVE** button.



Instructions to fill above form: Fields with (*) are mandatory

e-mail ID* : Enter valid email id	**CST Section ID:** Select correct CST section ID • Select 7(1) *if your business involves import and export both for outside C.G. state.*

	• Select 7(2) *if your business involve import from outside C. G. state.*
Details of Applicant	**Details of Applicant's Father**
First Name: It is mandatory field and only accepts alphanumeric (A-Z, 0-9 and dot)	**First Name:** It is mandatory field and only accepts alphanumeric (A-Z, 0-9 and dot)
Middle Name: Enter middle name. It is optional field	**Middle Name:** Enter middle name. It is optional field
Last Name: Enter last name. It is mandatory field	**Last Name:** Enter last name. It is mandatory field
Landline Number: Enter valid number (optional field).	**Mobile Number:** Enter valid Mobile number
Age: Enter valid age.	
PAN number: Enter PAN details	**Designation:** Enter valid designation name.

After entering the details click **save**

II. Enter CST dates

III. CST Enclosures and Upload enclosure:

CST Registration is only granted to only those dealers who are registered under VAT ACT or the dealers who have applied for the VAT registration.

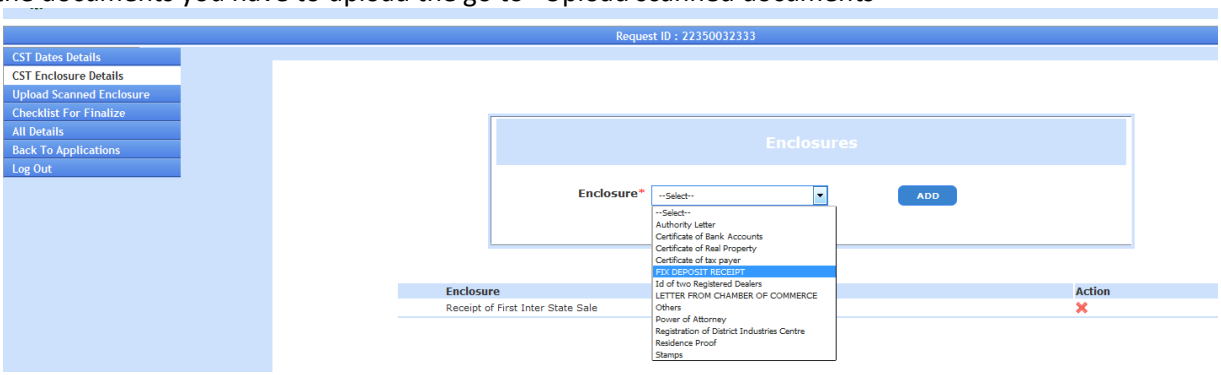
Mandatory documents:

1) For section 7(1) application - then, Receipt of First Inter State Sale required to upload documents.
2) For section 7(2) application - No enclosure is mandatory in case of section 7(2) in CST.
3) Rest are as per suggested by their concerned circle in-charge

IV. CST Enclosure details & Uploading scanned documents

CST Enclosure Details

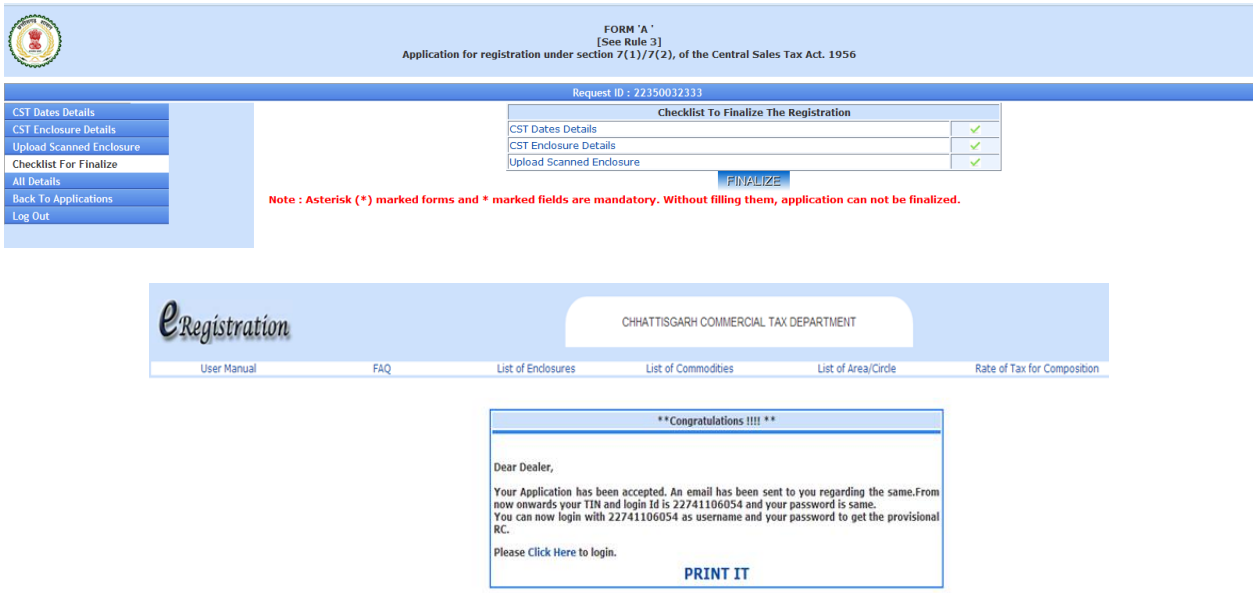
Add in the documents you have to upload the go to "Upload scanned documents"



1.3.2 Application Status Accepted (Provisional Certificate & Form 10)

V. Finalize application

After uploading additional documents you can FINALIZE your application and this will submit the application and application status will changed to accepted



Application status "Accepted"

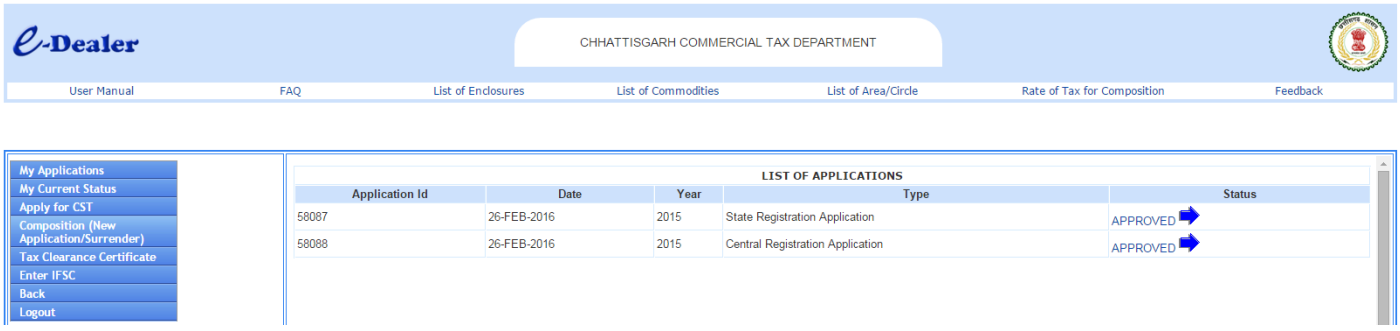
LIST OF APPLICATIONS

Application Id	Date	Year	Type	Status
10735	19-JUN-2014	2014	State Registration Application	APPROVED
10736	19-JUN-2014	2014	Central Registration Application	ACCEPTED

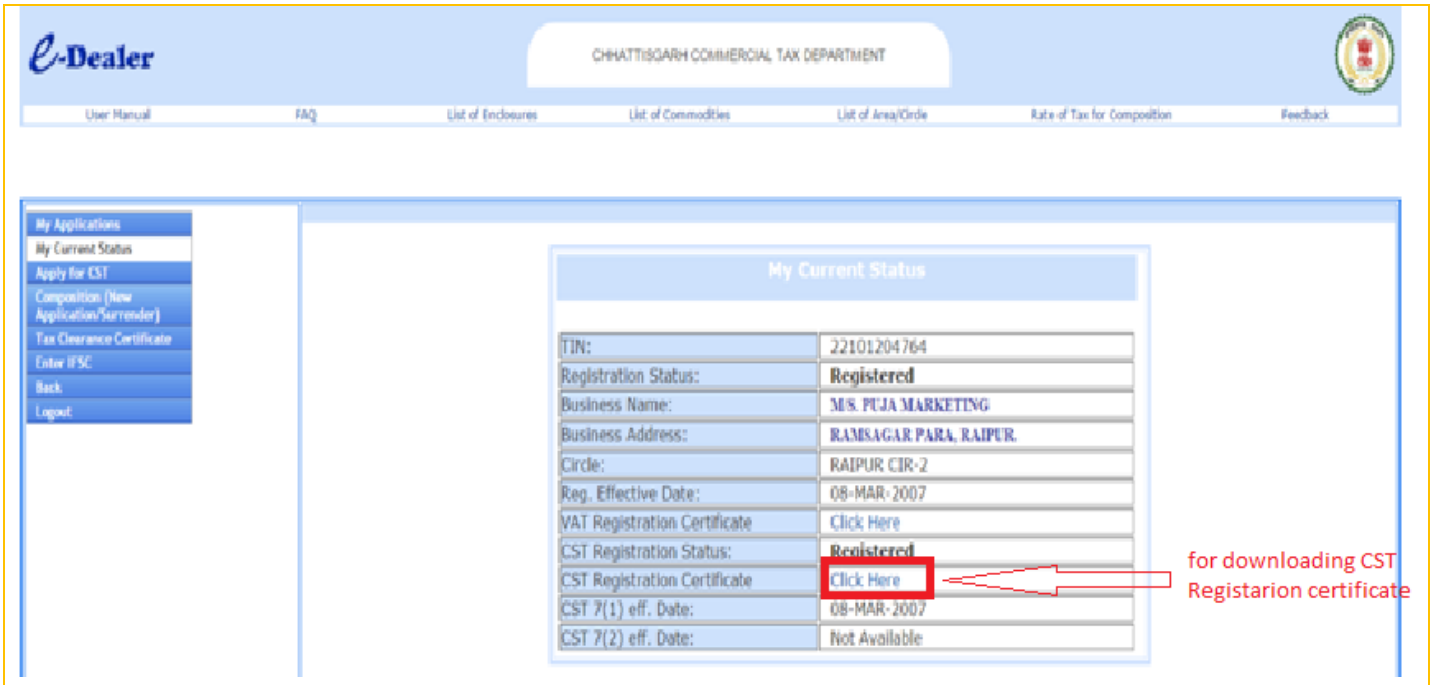
1.3.3 Application Status: Approved (CST Registration Certificate & Feedback)

Upon successful completion of the application, the CST registration gets approved and the status changes to approved.

Application status



After application status changes to approved, go to "My current status", screen will appear as below. You can **download the CST registration certificate** by clicking in front of "**CST Registration Certificate**"



A sample CST Registration certificate is available here.

[See Rule 5 (1)]

Certificate of Registration

No. 22351106996 (Central)

This is to certify OCEAN MODULAR KITCHEN whose principal place business with in the State Chhattisgarh is MAIN ROAD TIKARAPARA HIRA BIKERI KE PASS RAIPUR.

has been registered as a dealer 7 (2) of the Central Sales Tax Act, 1956 in below commodities :-

Wholly

Mainly Those other Goods not included in the commodity list(ALL KINDS OF -WATER PURIFIER,MODULER KITCHEN,MODULER KITCHEN SUTTER,KITCHEN CHEMANI,COOKTOP,MICROWAVE OVEN,HOBS AND ALL KINDS OF FURNITURE.)

Partly

The class(es) of goods specified for the purpose of the sub-section (1) and (3) of section 8 of the said Act follows and the sales of these goods in the course of inter-state trade to the dealer shall be taxable at the in that sub-section subject to the provisions of the sub-section (4) of the said section:-

(a) For resale -
Those other Goods not included in the commodity list ALL KINDS OF -WATER PURIFIER,MODULER KITCHEN,MODULER KITCHEN SUTTER,KITCHEN CHEMANI,COOKTOP,MICROWAVE OVEN,HOBS AND ALL KINDS OF FURNITURE.

(b) For use in the manufacture or processing of the goods for sale-

(c) For use in mining-

(d) For use in the generation or distribution of electricity or any other from of power-

(e) For use in packaging of goods for sale/re-sale-

The dealer manufactures, processes or extracts in mining the following classes of goods or generates or the following form of power, namely:-

The dealer's year of the purpose of 1 APR to 31 MAR

The dealer has no additional place of business/has additional place(s) of business as stated below:-

The Certificate is valid
Under Section 7(1)
Under Section 7(2) 15/05/2016 until cancelled.

Dated
(Seal)

Signed
(Notified Authority)

This is Computer Generated Certificate and Does not require signature.

Rejection of Application

If your application gets rejected, the status of your Application would be change, in case of State Registration and Central Registration.

LIST OF APPLICATIONS

Application Id	Date	Year	Type	Status
10719	14-JUN-2011	2011	State Registration Application	REJECTED
10720	14-JUN-2011	2011	Central Registration Application	REJECTED

After clicking on the status "rejected" the **Rejection Order** button will appear. if you will click the button it will be display rejection letter for VAT Registration only. It will open the letter of rejection

CHHATTISGARH COMMERCIAL TAX DEPARTMENT

Office Name: RAIPUR CIR-1 Print Date: 17-Jul-2014

To,

[redacted]

Subject :- Regarding Rejection of VAT Registration Application.

This is to bring in your kind information that your online application for VAT registration under Chhattisgarh Value Added Tax Act, Form-10 dated 14-06-2011 has been rejected on 22-06-2011 under section 16(4)(c) due to Remarks Not Entered reason.

Employee Name: [redacted]

Designation: Assistant Commissioner