



M/s PRANJAL JOSHI & CO
CHARTERED ACCOUNTANTS

Office No. 9, Suvan Apartments, Opp. Jog High School, HDFC Bank Building, Mayur Colony, Kothrud, Pune – 411 038. Tel – 020 – 25 43 02 76, Mob: 98500 35736, pranjal@capranjaljoshi.com

Registrations you need to have for your Start Up

Registration requirements for Start Ups are governed by following factors –

- A. Nature of Constitution
- B. Location of Registered Place of Business'
- C. Nature of transactions (Goods, services, both, domestic or cross border)
- D. Number of Employees
- E. Level of transactions

Here is the list of registrations one needs to obtain before commencing business activities for Start Ups

Common Registrations (generally required by all Start Ups)

Sr No	Nature of Registration	Particulars
01	Constitution Registration	Depending upon the Constitution selected for your start up viz. Sole Proprietary Concern, Partnership Firm, LLP, Company etc. one needs to obtain such first registration under the respective statute.
02	Permanent Account Number (PAN) under Income Tax and TAN	Except for proprietary concerns, all other constitutions shall be required to obtain PAN from Income Tax Department. Tax Deduction Account Number (TAN) may also be required.
03	Shop Act Registration	Depending upon the location of your registered office (state), Start Up need to obtain Shop and Establishment Registration for example - for Maharashtra registration must be obtained under Bombay Shops and Establishments Act, 1948, for place of business located in Karnataka registration must be obtained under Karnataka Shops & Commercial Establishments Act, 1962, etc. In some cases, where the address is located under the preview of Grampanchayat, then No Objection Certificate (NoC) from Grampanchayat may be required.
04	Profession (Employment Tax Registration)	Some states in India have enacted legislation requiring Profession Tax (Employment Tax) registration. Such registration may be of 2 types – a. For entity on its own account' b. For entity as Employer



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		Depending upon the requirements of such legislation and necessity registration under Profession Tax must be obtained.
05	Goods and Service tax (GST) Registration	Although GST registration requirement is mandatory only after crossing turnover of Rs 20 Lacs (Rs 10 Lacs in few states), in many cases, GST registration is must as it is one of the key documents demanded by customers for vendor registration. As such, Start Up can voluntarily register under GST regime.
06	Import Export Code (IEC Code)	If your Start Up will be engaged in Import Export Activities, then IEC Code registration is also necessary requirement.
07	MSME Registration – also called as Udyog Aadhar	Depending upon the requirement, Start Up may also need to obtain MSME Registration. It helps in protecting against delayed payments from its customers.

All above are common registrations which are required to be obtained by almost all Start Ups.

Apart from above, some Special registrations are also required depending upon the nature of set up and nature of business.

For example – FDA (Food and Drug license) registration is required if nature of your business is related to Food, Drug, Cosmetics or Drug control labs etc,

Provident Fund and ESI Registration required if the number of employees crosses prescribed limit.

Industrial Licenses or Pollution control certificates required in some cases.