Business Registration Checklists

Documents and steps for registering every common form of business in India — proprietorship to private limited. Tick items off as you gather them.

1. Sole Proprietorship

Simplest form — no separate legal entity; owner and business are one.

- [ ] PAN and Aadhaar of the proprietor
- [ ] Choose a trade name and check availability (no central registry — verify trademark conflicts)
- [ ] GST registration, if applicable
  Mandatory above ₹40 lakh turnover for goods / ₹20 lakh for services, or for inter-state supply and e-commerce sellers
- [ ] Shops & Establishments registration
  Karnataka: register under the Karnataka Shops and Commercial Establishments Act within 30 days of commencement
- [ ] MSME Udyam registration (recommended)
  Free; unlocks priority-sector lending, subsidies and protection against delayed payments
- [ ] Current account with a bank
  Banks typically ask for two proofs of business existence (GST/Udyam/S&E; certificate)
- [ ] Professional Tax enrolment (PT-EC)
  Karnataka: annual enrolment for the proprietor; registration (PT-RC) if employees are hired
- [ ] Trade licence from local municipality, if applicable
  Required for shops, eateries and specified trades

For guidance only — not professional advice. See disclaimer on the last page. © 2026 Dhee Compliance (OPC) Pvt Ltd

2. Partnership Firm

Governed by the Indian Partnership Act, 1932. Registration is optional but strongly recommended — unregistered firms cannot sue in their own name.

- [ ] Draft and execute a Partnership Deed on stamp paper
  Capital, profit-sharing ratio, roles, interest/remuneration clauses (align with income-tax deduction limits)
- [ ] PAN and Aadhaar of all partners
- [ ] PAN application for the firm
- [ ] Registration with the Registrar of Firms (recommended)
  Form and fee vary by state; Karnataka filings go to the jurisdictional Registrar
- [ ] Registered office proof + NOC from owner
- [ ] GST registration, if applicable
  Same thresholds as proprietorship
- [ ] Shops & Establishments registration and PT enrolment
- [ ] MSME Udyam registration (recommended)
- [ ] Current account in the firm's name
- [ ] TAN, if the firm will deduct TDS
  Required once payments cross TDS thresholds — rent, contractors, professional fees, salaries

3. Limited Liability Partnership (LLP)

Limited liability with lighter compliance than a company. Governed by the LLP Act, 2008; incorporated on the MCA portal.

- [ ] Digital Signature Certificates (DSC) for all designated partners
  Class 3 DSC required for MCA filings
- [ ] DIN / DPIN for designated partners
  Allotted through the FiLLiP incorporation form
- [ ] Name reservation via RUN-LLP
  Check MCA name availability and trademark conflicts first
- [ ] File FiLLiP (incorporation form) with registered office proof and NOC
- [ ] Execute and file the LLP Agreement — Form 3 within 30 days of incorporation
  Delay attracts additional fees of ₹100/day
- [ ] PAN and TAN (allotted with incorporation)
- [ ] GST registration, if applicable
- [ ] Current account in the LLP's name
- [ ] Shops & Establishments registration and PT enrolment/registration
- [ ] MSME Udyam registration (recommended)

For guidance only — not professional advice. See disclaimer on the last page. © 2026 Dhee Compliance (OPC) Pvt Ltd
+91 63609 84154 · info@dheeopc.com · Malleshwaram, Bangalore – 560003

4. Private Limited Company / One Person Company (OPC)

Separate legal entity under the Companies Act, 2013. Incorporated through the integrated SPICe+ process on MCA. OPC needs only one shareholder plus a nominee.

- [ ] DSC for all proposed directors and subscribers
- [ ] Name reservation — SPICe+ Part A
  Two proposed names; check trademark and MCA databases
- [ ] SPICe+ Part B with e-MoA (INC-33) and e-AoA (INC-34)
  DIN for up to three directors allotted within the form
- [ ] AGILE-PRO-S — EPFO, ESIC, GST (optional), bank account and PT registration in one form
- [ ] Registered office proof, utility bill and owner NOC
- [ ] OPC only: consent of nominee in Form INC-3
- [ ] Certificate of Incorporation with PAN and TAN
- [ ] Open bank account and deposit subscription money
- [ ] File INC-20A (declaration of commencement of business) within 180 days
  Mandatory before commencing business or borrowing; penalty for default
- [ ] Issue share certificates within 60 days and pay stamp duty
- [ ] Appoint first statutory auditor within 30 days of incorporation
  By the Board; ratified at first AGM
- [ ] Statutory registers, minutes books and letterheads with CIN

5. Public Limited Company

For businesses planning to raise capital from the public; minimum 3 directors and 7 shareholders.

- [ ] All private limited steps above, with public-company MoA/AoA
- [ ] Minimum 3 directors, 7 subscribers; DSC and DIN for each
- [ ] Higher authorised capital as planned; stamp duty accordingly
- [ ] Post-incorporation: INC-20A, auditor appointment, registers
- [ ] SEBI / listing compliances apply only if shares are offered to the public

For guidance only — not professional advice. See disclaimer on the last page. © 2026 Dhee Compliance (OPC) Pvt Ltd
+91 63609 84154 · info@dheeopc.com · Malleshwaram, Bangalore – 560003

6. Trust / Society / Section 8 Company (Not-for-profit)

Choose the vehicle based on control, governance and funding plans.

- [ ] Draft trust deed / memorandum & rules / Section 8 MoA-AoA
  Objects clause determines tax exemption eligibility
- [ ] Register: trust deed with jurisdictional Sub-Registrar; society with Registrar of Societies; Section 8 via SPICe+ with licence
- [ ] PAN for the entity
- [ ] Income-tax exemption registrations (erstwhile 12A/12AB and 80G)
  Now governed by the Income-tax Act, 2025 — apply through the e-filing portal; renewals are time-bound
- [ ] Darpan registration (for government grants) and FCRA (for foreign contributions)
- [ ] Books of account and audit arrangements from year one

7. Hindu Undivided Family (HUF)

A tax-efficient structure available to Hindu, Sikh, Jain and Buddhist families; comes into existence by operation of law.

- [ ] Execute an HUF declaration / creation deed
  Records the karta, coparceners and initial corpus
- [ ] PAN application for the HUF
- [ ] Bank account in the HUF's name
- [ ] Seed the corpus carefully
  Gifts to HUF above ₹50,000 from non-members are taxable; clubbing provisions apply to transfers by members
- [ ] GST/other registrations if the HUF runs a business

Important disclaimer

• This checklist is a general guide prepared by Dhee Compliance (OPC) Pvt Ltd for information and awareness purposes only. It does not constitute professional, legal or tax advice and does not create a client relationship.

• Thresholds, forms, due dates and legal references are as understood in July 2026, including references to the Income-tax Act, 2025 (in force from 1 April 2026) and the Labour Codes (in force from 21 November 2025). Laws and limits change frequently — always verify the current position before acting.

• Applicability depends on the specific facts of each business — entity type, state of operation, turnover, sector and activities. Items listed may not be exhaustive for your situation, and additional sector-specific registrations or compliances may apply.

• Dhee Compliance (OPC) Pvt Ltd accepts no liability for any loss arising from reliance on this document. Please consult us or a qualified professional for advice specific to your circumstances.

Need help with any item on this checklist? Every engagement starts with a free consultation — call +91 63609 84154, WhatsApp us, or write to info@dheeopc.com.