

What an Indian GST Number Tells You About a Supplier

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An Indian GST number (GSTIN) shows the state a business is registered in, carries its PAN, which is also its export code, and once looked up shows whether it is active and able to export. It proves a registered business exists, not that it makes your product.

Key takeaways

- Characters 3 to 12 of a GSTIN are the PAN, and the export code (IEC) is the same PAN.
- The state code should match where your goods will be made, or the supplier should explain why not.
- A composition-scheme registrant can't export under that registration.
- Six missed monthly returns in a row can lead to cancellation, so filing gaps are a real warning.
- The factory tick on the GST record is self-declared, so capacity and quality still need a visit or an inspection.

An Indian GST number (GSTIN) tells you which state the business is registered in, gives you its PAN, the tax identity that links its export code and other records, and, once you look it up, whether it is active and whether it can export at all. It doesn't prove the supplier makes anything. Read it right and it takes about five minutes to learn whether the business in front of you is the one it says it is.



Most advice stops at "ask for the GST number". That's like asking for a passport and not opening it. This post opens it, character by character, with one worked example. The caveat - I'm keeping this to the number itself. The full set of checks across every Indian record is on [supplier signals](#) and [how to check a supplier yourself](#).

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- 01 Characters 3 to 12 of a GSTIN are the business's PAN, and its export code (IEC) is the same PAN. So one GST number lets you run the export-code lookup. (*CGST Rules, rule 10(1), Foreign Trade Policy 2023, para 2.05*)**
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02 A composition-scheme GST registrant can't export under that registration, because exports count as inter-state supply and composition taxpayers can't make it. (CGST Act s.10(2)(c), IGST Act s.7(5)(a))

03 A regular filer that misses six months of returns in a row can have its registration cancelled, so filing gaps on the public table are a real warning, not untidy books. (CGST Rules, rule 21)

What we don't know yet

- The official meaning of characters 13 and 14. The rule only says "entity code", so we don't read anything into them.

1. The 15 Characters, Split Up

A GSTIN is built from a fixed recipe in India's GST rules – two characters of state code, ten of PAN, two of "entity code" and one check character (CGST Rules, rule 10(1)). Here's a made-up one so you can see it. It's fictional and won't match any real business.

33ABCDE1234F1Z5

- **33** is the state. Commercial GST code lists give 33 for Tamil Nadu, 07 for Delhi, 27 for Maharashtra, 24 for Gujarat and 09 for Uttar Pradesh. Check the state name on the portal result rather than trusting a list.
- **ABCDE1234F** is the PAN, the business's income-tax identity.
- **1Z** is the entity code. We don't interpret it.
- **5** is a check character, there to catch typos.

That's it. No magic, but the state code and the PAN do a lot of work, as you'll see.

2. The State Should Match The Factory

GST is registered state by state. A business registers in each state it supplies from ([CGST Act s.22 and s.25](#)). So a knitwear unit shipping out of Tiruppur should have a Tamil Nadu GSTIN starting 33.

What if the "Tiruppur factory" sends you a GSTIN starting 07, a Delhi number? Don't panic. There are three ordinary explanations - the company also has a Tamil Nadu registration it didn't send you, the factory belongs to a partner who does the making, or it's a Delhi office that buys from Tiruppur. All three are legitimate ways to do business. You just want to know which one you're dealing with, so ask for the GSTIN that covers the address where your goods will be made. A big-city address on its own isn't proof of a trader either, as [is a city address a trader sign?](#) explains.

3. The PAN Is The Thread Through Everything

This is the bit hardly anyone uses. India's export code (IEC) is the same as the business's PAN, and only one IEC is issued per PAN ([Foreign Trade Policy 2023, para 2.05](#)). So you don't need to ask for the export code separately. Take characters 3 to 12, add the first three letters of the legal name, and run DGFT's free [View Any IEC](#) lookup.

The PAN also tells you whether all the paperwork belongs to one legal person. The legal name should be identical on the GST record, the export code, the company register and the bank account on the invoice. A trade name that differs is normal. A legal name that changes from record to record is a question. If the IEC shows as deactivated or denied, read [what those two statuses mean](#) before you worry.

4. What The Public Search Shows

Put the number into the free [GST taxpayer search](#) (a captcha, no login). According to the GSTN user manual, you'll see the legal and trade names, status, effective date of registration, constitution of business (company, partnership, proprietor), principal place of business, the kind of activity at each premises, and a table of every return filed with its filing date.

Four fields are worth your time -

Taxpayer type. Regular or composition. This one decides whether the business can export. A composition taxpayer can't make inter-state supplies, and exports count as inter-state ([CGST Act s.10\(2\)\(c\)](#), [IGST Act s.7\(5\)\(a\)](#)). If a composition supplier quotes you FOB, somebody else will be the exporter. That's often a small maker shipping through a merchant exporter, which is fine. Ask whose IEC and whose shipping bill.

Status. Active, suspended or cancelled. A cancelled registration is one of the few things that ends a conversation on its own.

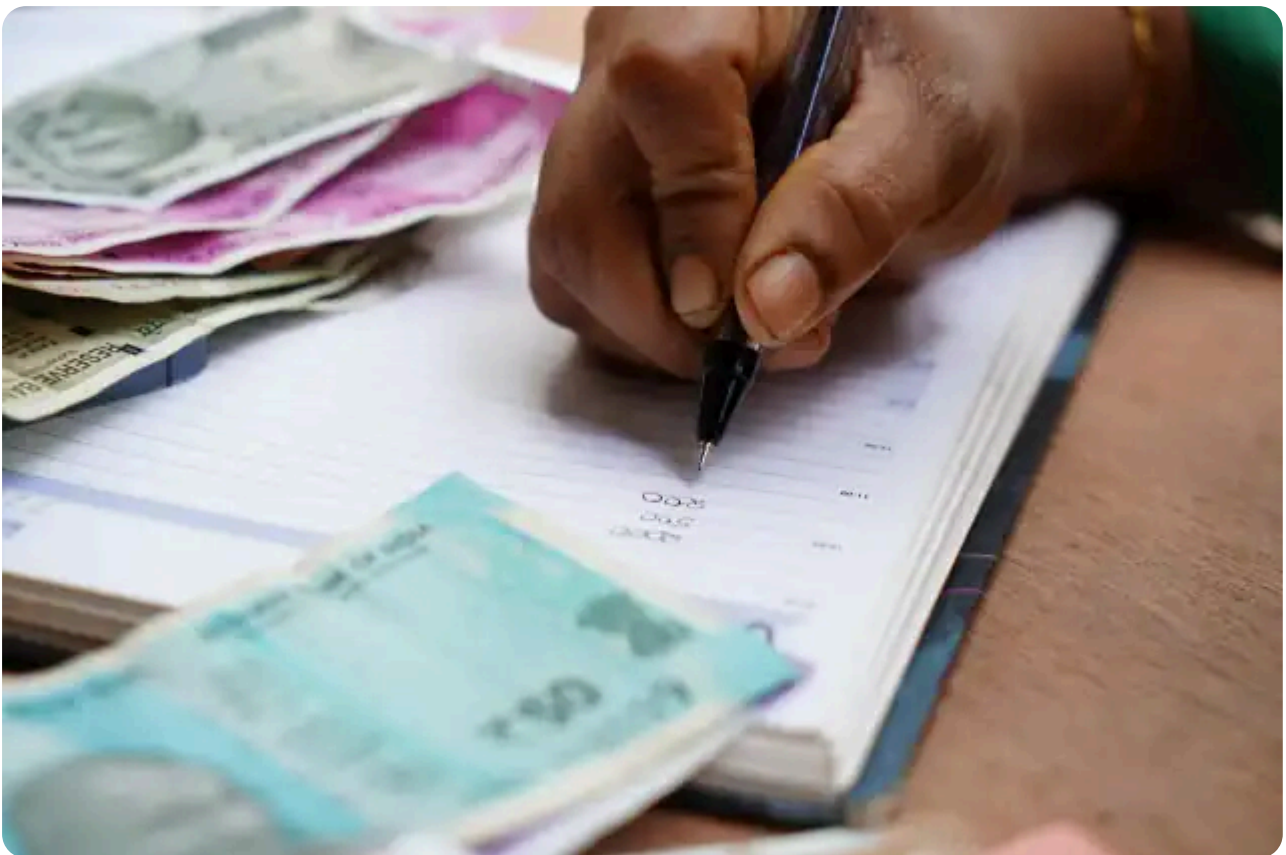
Effective date. It's the date the business became liable for GST, not the date it was founded, and GST itself only started in July 2017. A firm claiming "since 1985" with a 2024 GSTIN may have restructured, which is common in family businesses. Ask what the older entity was called.

The filing table. Monthly filers who miss six months in a row, or quarterly filers who miss two quarters, are in cancellation territory ([CGST Rules, rule 21](#)). Check the filing frequency first, though. A quarterly filer isn't skipping months. And when many periods share one filing date, the business caught up in one sitting, which is worth a polite question.

5. The Worked Example

The five-minute check, in order:

1. Read the first two characters and confirm the state matches where your goods will be made.
2. Put the GSTIN into the free GST taxpayer search and note the taxpayer type, status, effective date and filing table.
3. Take characters 3 to 12 (the PAN) and run DGFT's View Any IEC lookup.
4. Check the legal name is identical on the GST record, the export code and the bank account on the invoice.



Say a buyer in Auckland gets a quote from "a Tiruppur knitwear manufacturer". The GSTIN starts 33, so Tamil Nadu, good. The portal shows a private company, regular taxpayer, active since 2018, factory and manufacturing ticked at a Tiruppur address, and unbroken monthly filing for the last two years. The buyer takes characters 3 to 12 into the IEC lookup and finds an active code under the same legal name.

What has she learned? That this is one real, functioning, registered business in the right state, able to export under its own name. What hasn't she learned? Whether it makes the goods. The factory tick on GST is self-declared, and nobody inspected the floor before it was ticked (GSTN registration manual). Capacity, quality and who sews her order are still open, and those need a visit, a video walk-through or an inspection.

That's the honest limit of a GST number. It's a strong "this business exists and is what it says on paper" check, and a weak "they make it" check.

6. What A GSTIN Can't Tell You

It can't tell you quality, capacity or whether the work goes out to partner units. Job work is normal in Indian clusters and isn't a red flag on its own ([job work and subcontracting in India](#)). It also can't prove the person emailing you works for the business, so match the bank account name on the invoice to the GST legal name, and confirm any change of bank details by phone.

If you want someone to run the deeper checks, including the logged-in GST view that only an Indian GST-registered user can see, [SourcingSync](#) does that work. Otherwise, start with the number. It's free and it takes five minutes.

Questions Buyers Ask

Can a foreign buyer check a GST number without an Indian account? ^

Yes. The basic taxpayer search is public with a captcha. The richer view (directors, turnover band, e-way bill history) needs a login by an Indian GST-registered user.

Is a GST number enough to prove a supplier is real? v

The supplier says it's too small to need GST. Is that right?



What does the "factory/manufacturing" tick prove?

