

# GST Registration –Law and Process

**ICMAI**  
**Advanced GST Course**  
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# Agenda Points



Introduction to GST Registration

● **Liability to Register**

● **Situations demanding Compulsory Registration**

● **Process of Registration - Walkthrough**

● **Aadhar Authentication or e-KYC for existing taxpayers**

● **Queries and discussion**

# REGISTRATION



State Code		PAN										Entity Code	BLANK	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

# WHY REGISTRATION IS REQUIRED?

FOR IDENTIFICATION  
OF TAX PAYERS

ENSURING TAX  
COMPLIANCE

REGISTRATION  
LEGALLY  
RECOGNIZES A  
PERSON AS SUPPLIER  
OF GOODS / SERVICE  
& AUTHORIZES HIM  
TO COLLECT TAX  
FROM CUSTOMERS &  
PASS ON THE CREDIT  
TO THE PURCHASER  
/ RECEPIENT

IN NUTSELL, THERE  
IS SEAMLESS FLOW  
OF ITC FROM  
SUPPLIER TO  
RECEPIENT

# Aadhar Authentication or e-KYC for Existing Taxpayers

## **Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal**

GSTN has issued an advisory on 6<sup>th</sup> Jan 21 for existing taxpayers to complete Aadhar Authentication or e-KYC.

Functionality for Aadhaar Authentication and e-KYC **where Aadhaar is not available**, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers.

### **A. Category of Taxpayers for whom the functionality is available:**

1. Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers),
2. Input Service Distributors (ISD); and
3. Composition taxpayers

### **B. Below category of taxpayers who are not required to undertake Aadhar Authentication or e-KYC -**

1. Government Departments,
2. Public Sector Undertakings,
3. Local Authorities; and
4. Statutory Bodies

# Aadhar Authentication or e-KYC for Existing Taxpayers

## Aadhaar Authentication or e-KYC – Introduction

It is a process of authentication of the Aadhar details provided while obtaining registration and if the Aadhar details are not provided then by submitting other documentary details for verification process.

a. If Aadhar number is available:

The Primary Authorized signatory and one person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication

b. If Aadhar number is not available:

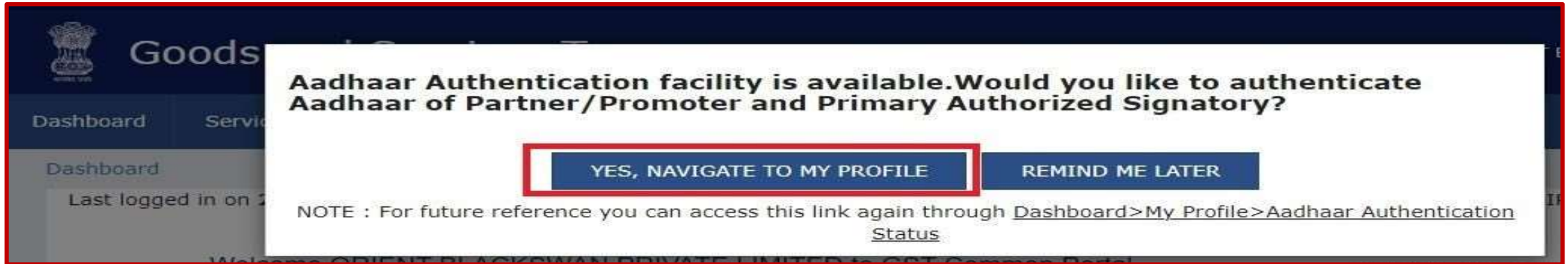
The taxpayers can upload any of the following documents to undergo e-KYC

- ✓ Aadhaar Enrolment Number
- ✓ Passport
- ✓ EPIC (Voter ID Card)
- ✓ KYC Form
- ✓ Certificate issued by Competent Authority
- ✓ Others

# Aadhar Authentication or e-KYC for Existing Taxpayers

## Process for completion of Aadhar Authentication/ e-KYC on GSTN Portal:

When an existing registered taxpayer logs in to GSTN Portal, a pop-up with Question will be shown **“Would you like to authenticate Aadhaar of the Partner/Promotor and Primary Authorized Signatory”** with the two options “Yes, navigate to My Profile” and “Remind me later”.



If you click **“Remind me later”** pop up will be closed and user can navigate anywhere on the GST portal

If you click **“Yes, Navigate to My Profile”**, system will navigate to My Profile.

In **MY PROFILE**, a new tab **“Aadhaar Authentication status”** has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent. You need to provide aahar number and an SMS & email OTP shall be sent for the authentication.

# Aadhar Authentication or e-KYC for Existing Taxpayers

If same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email
<input type="checkbox"/>						
<input type="checkbox"/>						

SEND VERIFICATION LINK



# Aadhar Authentication or e-KYC for Existing Taxpayers

## Care to be taken –

It has been observed that in few cases the citizenship of authorised signatory/ Promoter is defaulted to “NO” i.e. not a citizen of India and hence Aadhar verification is disabled. If you observe that in your case, please take a screenshot and raise a grievance on GSTN portal (to rectify the error).

On the My profile page, in addition to **SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS** option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. **In this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official.**

**On successful Authentication of Aadhar or EKYC-** on successful authentication system shall show a success message.



## **SECTION 22: PERSON LIABLE FOR REGISTRATION**

**THOSE WHO EXCEEDS  
THRESHOLD LIMIT**

- Refer next slide on threshold for supplier of goods and provider of services

**WHO ARE REGISTERED  
UNDER EARLIER LAWS**

- Shall be liable to be registered under GST

**TRANSFER OF BUSINESS ON  
ACCOUNT OF SUCCESSION**

- TRANSFEREE LIABLE TO BE REGISTERED FROM THE DATE OF SUCCESSION OF BUSINESS

**AMALGAMATION /  
DEMERGER BY ORDER OF HC**

- TRANSFEREE LIABLE TO BE REGISTERED FROM THE DATE ON WHICH ROC ISSUES CERTIFICATE OF INVOICE

## **SECTION 22: PERSON LIABLE FOR REGISTRATION**

<b>Type of Supply</b>	<b>Upto 31<sup>st</sup> Jan 2019</b>		<b>w.e.f 01<sup>st</sup> Feb 2019</b>		<b>w.e.f 01<sup>st</sup> Jan 2020</b>	
	<b>Normal States/ UT</b>	<b>Special Category State</b>	<b>Normal States/ UT</b>	<b>Special Category State (SCS)</b>	<b>Normal States/ UT</b>	<b>Special Category State</b>
<b>Only Goods</b>	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs, if opted by the SCS	Amount not exceeding 40 lakhs if opted by the States*	Amount not exceeding 20 lakhs, if opted by the SCS
<b>Services/ Goods &amp; Services</b>	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS

## **SECTION 22: PERSON LIABLE FOR REGISTRATION**

- Registration is required in the State from which he makes taxable supply.
- GST is destination based tax, tax goes to the “**destination**” State but registration is in the “**Origin State**”.
- Person registered / licensed under **erstwhile law** on day immediately preceding the **appointed date**.
- **Transfer of Business –Transferee to obtain registration in case of**
  - Sale
  - Succession
  - Amalgamation or De-merger

# **SECTION 22: PERSON LIABLE FOR REGISTRATION**

**Aggregate Turnover (on All India Basis)** – Value of all Taxable Supplies + Exempt Supplies + Export of Goods/Services + Inter State Supplies under Same PAN (Inter State Stock Transfer) – (CGST/ SGST/ UTGST/ IGST/ Cess) but excludes Supplies received under RCM

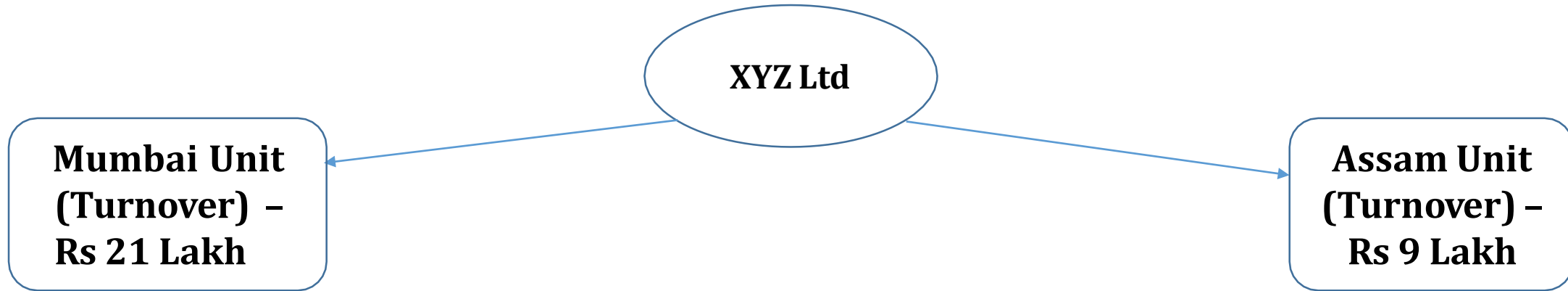
## **AGGREGATE TURNOVER\***

- “aggregate turnover” means the aggregate value of all taxable supplies, exempt supplies, exports of goods or services or both and inter-State
- supplies of persons having the same Permanent Account Number, (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis)
- to be computed on **all India basis**
- but excludes Central tax, State tax, Union territory tax, integrated tax and cess;

## **Special Category States\*\***

- Arunachal Pradesh
- Assam
- Jammu & Kashmir
- Manipur
- Meghalaya
- Mizoram
- Nagaland
- Sikkim
- Tripura
- Himachal Pradesh
- Uttarakhand

# How the Aggregate Turnover calculated?



- Assam unit is a special category state wherein the registration limit is Rs 10 lakhs.
- XYZ Ltd required to take registration in Mumbai Unit due to Aggregate turnover > 20 Lakhs
- **Now, Whether for Assam Unit registration required ?**
- **Ans.** Even though Aggregate Turnover is < 10 Lakhs, registration would be mandatory for Assam Unit by virtue of mandatory registration in Mumbai

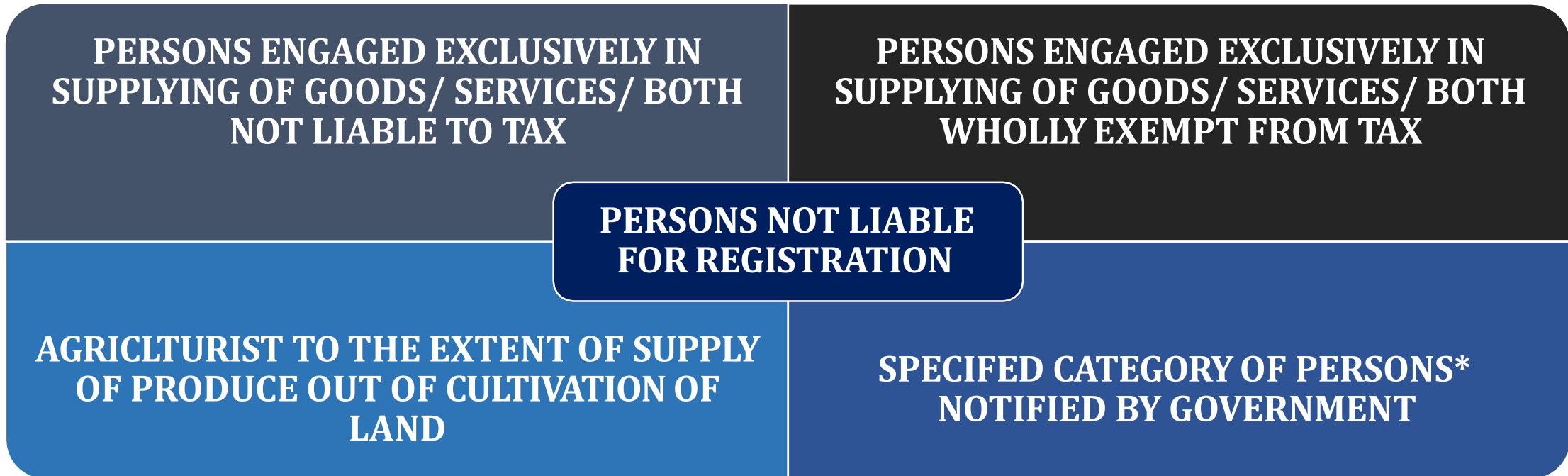


## Some practical case studies -

State	Turnover	Registration Requirement
Maharashtra	15,00,000	Since the turnover of the entire entity exceeds ₹ 20,00,000, (15,00,000+7,00,000) registration will be required <b>in both the States</b>
Tamil Nadu	7,00,000	

State	Turnover	Registration Requirement
Maharashtra	9,00,000	Since the entity has presence in special category State, the threshold limit is only Rs.10, 00,000. Since the entity crosses such limit, registration will be required in both the States*
Manipur Tripura	2,00,000	

# **SECTION 23: PERSON NOT LIABLE FOR REGISTRATION**



**Q- What about a person exclusively engaged in supply of goods which attracts NIL rate of tax?**

Ans. Not required to take registration

(“Exempt Supplies” distinguish “NIL rate” from “wholly exempt” )



# **Exemption from registration**

## ***Notification No. 5/2017 – Central Tax dated 19<sup>th</sup> June, 2017***

The persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

## ***Notification No. 32/2017 – Central Tax dated 15<sup>th</sup> September, 2017***

The casual taxable persons, having aggregate turnover not exceeding an amount of Rs. 20 Lakhs (Rs. 10 Lakhs in case of Special Category States) in a financial year and making inter-State taxable supplies of handicraft goods availing the benefit of notification No. 8/2017 – Integrated Tax dated the 14th September, 2017, are exempted from obtaining registration under the aforesaid Act.

# Exemption from registration

## ***Notification No. 10/2017 – Integrated Tax dated 13.10.2017***

- ***Inter State supplies of taxable services*** - (Notification No. 10/2017–Integrated Tax, dated 13.10.2017 amended vide Notification No. 3/2019-Integrated Tax, dated 29-Jan- 2019, w.e.f. 1-Feb-2019) and handicraft goods except when their turnover exceed threshold limit (Notification No.3/2018–Integrated Tax, dated 22.10.2018 which superseded Notification No. 8/ 2017- Integrated Tax, dated 14.9.2017)
- ***Notification No. 65/2017 – Central Tax dated 15.11.2017***

The persons making supplies of services, other than supplies specified under subsection (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of Rs. 20 Lakhs (Rs. 10 Lakhs in case of Special Category States) in a financial year, as the category of persons exempted from obtaining registration

# Exemption from registration

- ***Notification No. 7/2017 – Integrated Tax dated 14.09.2017***

***Job workers engaged in making inter-State supply of services*** to a registered person are exempted from obtaining registration under the said Act, except:-

- a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or
- b) who is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017

# **SECTION 24: COMPULSORY REGISTRATION**

## ▪ **Notwithstanding Section 22**

**1. Inter-State  
Taxable  
supply**

**2. Casual Taxable  
persons making  
taxable supply**

**3. Person Required  
to pay tax under  
Reverse Charge**

**4. Required to pay  
tax under sub-  
section (5) of  
section 9**

**5. NR Taxable  
persons making  
Taxable supply**

**6. Required to  
deduct tax under  
section 51**

**7. Making taxable  
supply as an Agent  
or otherwise**

**8. Input Service  
Distributor**

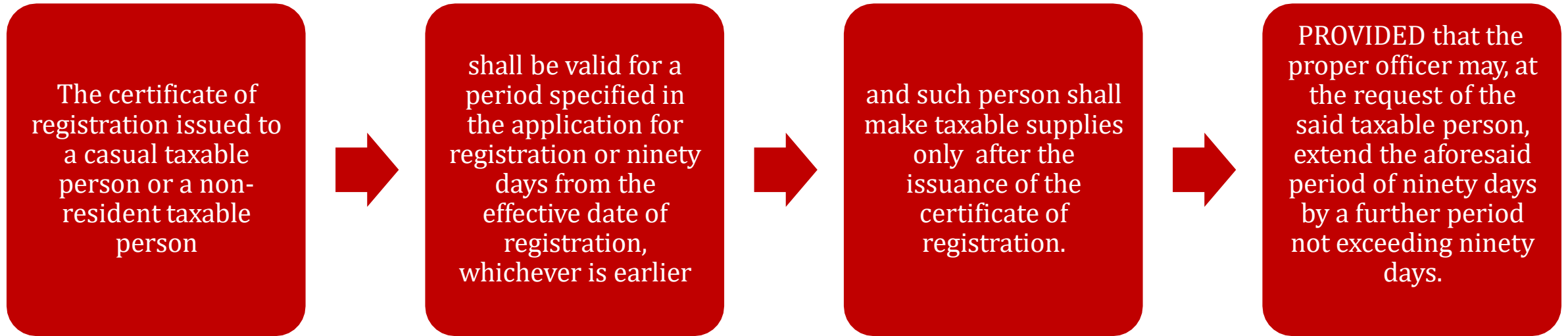
**9. Every Electronic  
commerce operator**

**10. Supplier of **OIDAR**  
services from outside India to  
a to a person in India o/t  
Registered person**

**11. Other than supplies specified  
under **sub-section (5) of section 9**  
such e-commerce operator who is  
required to collect tax at source under  
sec-52**

**12. class of persons as may  
be notified by the **Govt –  
Council recommendation****

# **SPECIAL PROVISION RELATED TO CASUAL / NON-RESIDENT TAXABLE PERSON**



## **REQUISITE FOR REGISTRATION**

PERSON	REQUIREMENT
PERSON REQUIRED TO DEDUT TAX U/S 51	TAN
EVERY PERSON LIABLE FOR REGISTRAION / VOLUNTARY REGISTRATION	PAN
NON RESIDENT TAXABLE PERSON	PRESCRIBED DOCUMENT

# WHERE AND WHEN TO APPLY FOR REGISTRATION?

PARTICULARS	WHERE	WHEN
PERSON WHO IS LIABLE TO BE REGISTERED U/S 22 OR 24	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	WITHIN 30 DAYS FROM THE DATE ON WHICH HE BECOMES SO LIABLE FOR REGISTRATION
A CASUAL TAXABLE PERSON / A NON RESIDENT TAXABLE PERSON	IN EVERY SUCH STATE IN WHICH HE IS SO LIABLE	AT LEAST 5 DAYS PRIOR TO THE COMMENCEMENT OF BUSINESS
EVERY PERSON WHO MAKES A SUPPLY FROM THE TERRITORIAL WATER OF INDIA	IN THE COSTAL STATE WHERE THE NEAREST POINT OF THE APPROPRIATE BASE LINE IS LOCATED	WITHIN 30 DAYS FROM THE DATE ON WHICH HE BECOMES SO LIABLE FOR REGISTRATION

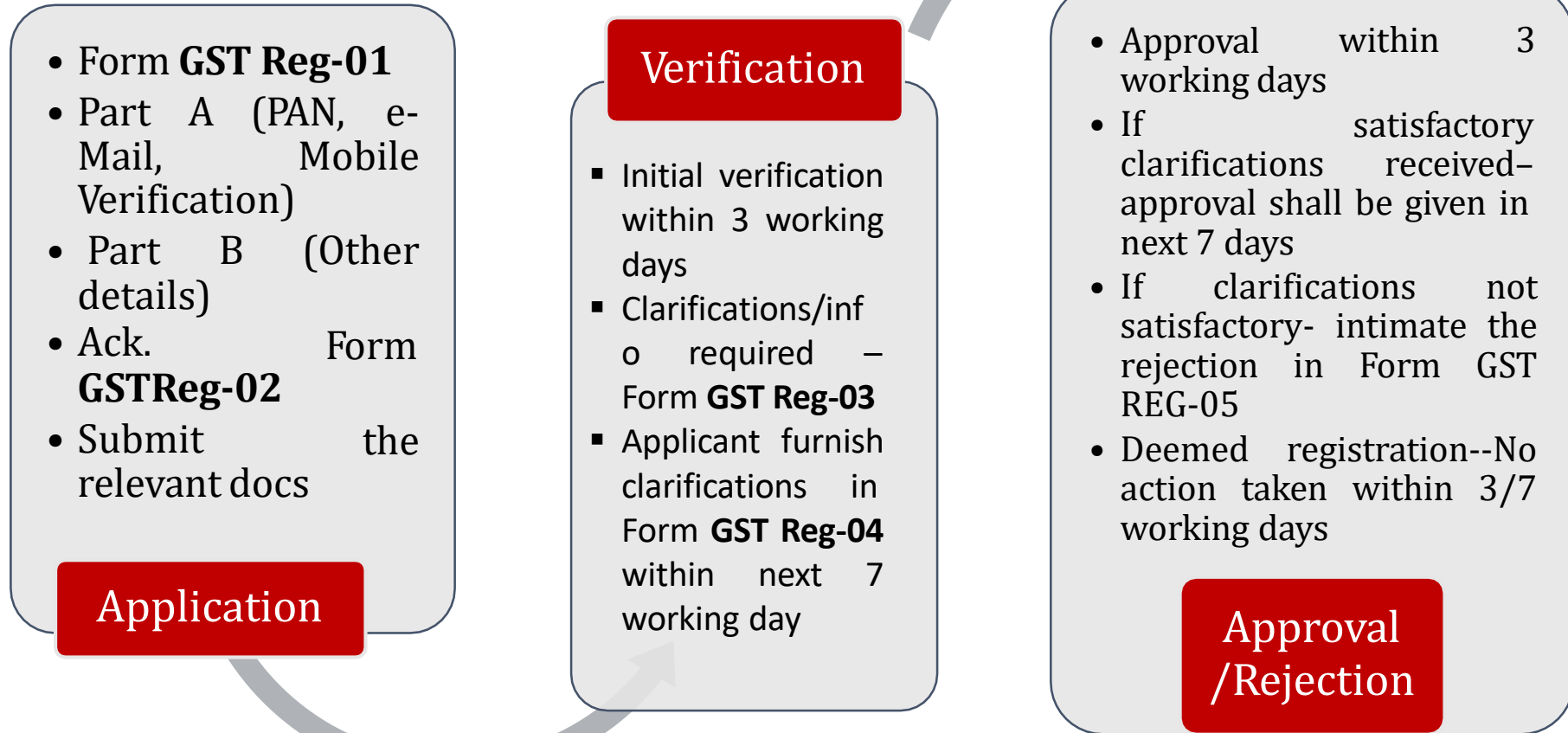
## EFFECTIVE DATE OF REGISTRATION

WHERE AN APPLICANT SUBMITS APPLICATION FOR REGISTRATION	EFFECTIVE DATE OF REGISTRATION IS
WITHIN 30 DAYS FROM THE DATE HE BECOMES LIABLE FOR REGISTRATION	THE DATE ON WHICH HE BECOMES LIABLE TO REGISTRATION
AFTER 30 DAYS FROM THE DATE HE BECOMES LIABLE FOR REGISTRATION	DATE OF GRANT OF REGISTRATION

# **Documents for GST Registration**

<b>List of Document</b>
PAN card of Company
Certificate of incorporation/ Registration Document
Memorandum of Association / Articles of Association/ Partnership Deed/ LLP Agreement
PAN card, Aadhar and address proof of all directors of the Company/ LLP/Proprietor/ Karta
Photograph of all Directors/Partners/ Proprietor/ Karta
Board resolution appointing authorised signatory
Bank account details - Cancelled Cheque Copy
Address proof of principal place of business & Additional Place of Business (If any)
Property tax receipt/ Municipal Khata Copy
Electricity bill copy
Ownership deed/document (in the case of owned property)
Lease / rent agreement (in case of leased / rented property)
Consent letter / NOC from the owner (in case of consent arrangement or shared property)

# Registration Process



Said process applicable to Inter-state, Voluntary, Casual, Reverse Charge

Registration Certificate is Issued in Form **GST Reg-06**

7 day  
Expedited  
Process



## Grant of Registration – Rule 8

Category of person seeking registration	Opting for Aadhar Authentication	Not Opting for Aadhar Authentication
Individual or Karta, MD, whole time Director, Partners, Members of Managing Committee of Association, Board of Trustees, authorised representative or authorised signatory	Biometric based Aadhar authentication and taking photo	Biometric information, photograph and verification of other KYC documents

Category of person seeking registration	Process of Registration
Other than individual	<ul style="list-style-type: none"> <li>- Apply for registration on GST Portal</li> <li>- Upload documents in support of registration</li> <li>- Get the uploaded documents verified with original at one of the facilitation centres</li> </ul>

# Aadhar Authentication for GST Registration -

CBIC has issued ***Notification No 94/2020 – Central Tax dated 22<sup>nd</sup> December, 2020*** modifying the process for grant of GST Registration. (Earlier amendment was vide Notf No 64/2020 – Central tax)

- ✓ While making a GST application, an applicant may now get the same authenticated with his Aadhar Number. If the registration authority does not take any action (does not issue any SCN) within 7 days of successful Aadhar Authentication, then the GST registration is deemed to be granted.

## ✓ **New Procedure of Registration**

For below category of persons Aadhaar authentication process has been introduced for application of GST Registration in Form GST REG – 01 –

- (i) Normal Taxpayer
- (ii) Composition Dealer
- (iii) Casual Taxable Person
- (iv) Input Service Distributor (ISD)
- (v) SEZ Developer/ SEZ Unit

# Aadhar Authentication for GST Registration -

- ✓ In the process, Authorised signatory (all businesses), Managing and Authorised partners of a partnership firm and Karta of an Hindu undivided family, applying for new registration, can **opt** for e-KYC authentication of their Aadhaar number. The authentication process is optional and not mandatory.
- ✓ For cases who do not provide their Aadhaar or cases where Aadhaar authentication fails, are subjected to site verification by the tax department. Registration Authority may proceed to grant registration, on the basis of documents submitted while obtaining registration.

Time limit for Grant of Deemed Registration (Automatic Registration)		
Sl. No.	Category	Time for grant of registration
1	On Successful Authentication of Aadhar	Deemed approval in 7 days (Earlier 3 days)
2	On not opting for Authentication of Aadhar or failure of Aadhar Authentication and no SCN is issued by officer	Deemed approval in 30 days (21 days)

# Aadhar Authentication for GST Registration -

## Other important aspects of Amendment in GST Registration –

- ☐ Applicants are allowed a time of 7 days to submit their reply after issuance of SCN.
- ☐ On submission of application, an authentication link is shared on GST registered mobile numbers and email ids provided in the GST application
- ☐ Once you click on the verification link, Aadhaar Authentication will open which shall ask for Aadhaar Number and the OTP received on the mobile number linked with Aadhaar
- ☐ Aadhaar authentication is to be done for all Promoters/ Partners/ Authorized Signatories/ Karta etc. as mentioned in the application
- ☐ Same may also be accessed through following path – visit **GSTN Portal** ([www.gst.gov.in](http://www.gst.gov.in)) → Services → **Registration** → **New Registration** → **Provide TRN and OTP** → ***My Saved Applications*** → ***Aadhaar Authentication Status*** → ***RESEND VERIFICATION LINK***
- ☐ **Existing Taxpayers (registered on GST portal) are not required to undergo Aadhar authentication (recently they are also required to undergo Aadhar Authentication)**
- ☐ Exemption from Aadhar Authentication has been granted to Non-resident /not citizen of India

# **Common Issues in GST Registration -**

<b>List of Document</b>	
Incorrect Document Upload	
In-correct particulars – Name or other details mismatch with Documents and application form	
Supporting document for Address proof – Owned, Leased, rented or NOC cases	
No reply to SCN by Department for deficiency	
Date of commencement of liability	
Selection of Jurisdiction or Range Code	
Aadhar Number not available	
Incorrect particulars on GST Registration Certificate	
Mobile number or email id (Unique for each signatory)	
Incorrect PAN details	

# **GST Registration on MCA Portal - SPICe-AGILE Form**

## **1. Can I apply for GST registration while applying for incorporation of company on MCA Portal?**

Yes, you can apply for GST registration while applying for incorporation of company on MCA Portal.

Registration process under GST is now integrated with SPICe-AGILE Form (Simplified proforma software of MCA).

Once a new company applies for its incorporation/ registration with MCA, they can also apply for their registration under GST through SPICe-AGILE form, by furnishing additional information in addendum.

## **2. Which type of registrations can be applied on SPICe-AGILE form?**

You can apply for registration as a Normal or as a Composition taxpayer on SPICe-AGILE form.

You cannot apply for registration as Input Service Distributor (ISD), SEZ Developer, SEZ Unit or Casual Taxable Person, UIN, Non-resident taxable person, Non-resident online services provider etc. through the SPICe-AGILE form.

# **GST Registration on MCA Portal - SPICe-AGILE Form**

**3. My company is not incorporated on MCA Portal. Can I apply for GST registration on SPICe-AGILE form?**

Yes. You can apply for GST registration by filling SPICe-AGILE form. However, please note that GST registration will be granted only after your company is incorporated with the MCA

**4. Who will be the Primary authorized signatory for GST registration, when GST registration is applied on SPICe-AGILE form?**

The Director signing the SPICe-AGILE form on the MCA portal will be the Primary authorized signatory for GST registration. You can also add two Directors as your authorized signatory for GST purposes.

**5. In the Promoters/Partners tab, Designation field is appearing as Director in Form REG-1. How can I amend it?**

You can correct it through process of amendment on the GST Portal. Navigate to **Services > Registration > Amendment of Registration Core Fields** on GST Portal for making changes.

# **GST Registration on MCA Portal - SPICe-AGILE Form**

## **6. Can I opt for composition levy through the SPICe-AGILE form?**

Yes, you can opt for composition levy through the SPICe-AGILE form.

## **7. While filing application for registration on SPICe-AGILE form, I have got validation error. What should I do now?**

You need to login to the GST Portal with your TRN and correct the issues/ errors using navigation - **Services > Registration > Application for filing clarifications** and then submit the form on the GST Portal.

## **8. What will happen after successful generation of ARN on GST Portal?**

On successful generation of the ARN, after validation of data on GST Portal, the status of the Service Request Number (SRN), generated at the MCA Portal, gets updated to “**Pending for Processing**”.

## **9. What will happen on approval of ARN by GST Tax Official?**

In case, the ARN gets approved, SRN status will be updated to “Approved” and intimation will be sent to the applicant by SMS and e-mail.



# **GST Registration on MCA Portal - SPICe-AGILE Form**

## **10. What would be the date of commencement of GST registration?**

Date of commencement of business during GST registration would be date selected as date of incorporation in the SPICe-AGILE form.

<b>S. No.</b>	<b>Status of the SRN</b>	<b>Action</b>
1	Pending with MCA	SRN is generated but form not sent to the GST Portal
2	-COI (Certificate of Incorporation) issued by MCA -TRN (Temporary Ref. No.) <TRN> Generated – Pending with GST Common Portal	When TRN is generated and shared to the taxpayer, after the information from MCA Portal is received on GST Portal.
3	-COI issued by MCA -Pending for Processing by GST Common Portal	Application successfully submitted on the GST Portal i.e. Form GST REG-01 is submitted on the GST Portal and an ARN is issued.
4	-COI issued by MCA -Approved by GST Common Portal	Application Approved and GSTIN is sent to the taxpayer via SMS & email
5	-COI issued by MCA -Rejected by GST Common Portal.	Registration Application Rejected by GST Tax Officer

# Rule-10 : Registration Certificate

Certificate in Form GST REG-06 with GSTIN of 15 digit  
on GST portal



00AAAAA00000A0000

State  
Code

PAN Number

Entity  
Code

Check  
sum

# Rule 11 : Registration of Business vertical

- Any person having a Multiple business verticals in a State or Union Territory requiring separate registrations subject to following conditions:-
  - ☐ More than one business vertical as defined in **clause (18) of section 2**.
  - ☐ Registration of business vertical shall not be granted **u/s 10** if any one of the other business verticals of the same person is paying tax **u/s 9**.
  - ☐ Supply made b/w all separately registered business verticals of same person shall issue a **tax invoice** among themselves for such supply.
- Separate application form GST REG-01 required for registration of each vertical.
- Provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis.

## **Rule 12 : Grant of registration to persons required to deduct tax at source or to collect tax at source**

Submit application in Form GST REG -07

Certificate of Registration issued in GST REG-06 within 3 working days

Registration Certificate may be cancelled as per Rule 22 by Proper Officer if that person no longer to deduct tax at source under section 51.

## **Rule 13: Registration of non resident taxable person**

**Submit application along with Passport for registration duly signed & verified through electronic mode**

**In FORM GST REG-09, at least 5 days prior to the commencement of business**

**Business entity incorporated or established outside India:  
Application submitted along with Tax identification number or unique number**

- A temporary reference number by the common portal shall be given only after making an advance deposit**

# Rule 14 to 17 – OIDAR & UIN

**(R-14) Supplier of  
OIDAR services from  
Outside India to non-  
taxable online receiver**

**Submit application  
in Form GST REG-10  
either directly or via  
Facilitation Centre**

**Registration  
granted in Form  
GST REG-06**

**(R-16) Proper officer  
may register on a  
temp. basis in FORM  
REG-12 in case of  
failure of registration  
by person**

**Person granted  
the Temp  
registration shall  
submit application  
with 90 days**

**In case of appeal by  
said person against  
temp registration,  
application submit with  
in 30 days of App Auth.  
order**

**(R-17) Person granted UIN  
submit application elect.  
in Form- GST REG-13**

**Proper officer after receiving  
recommendation from Ministry of External  
Affairs issue certificate for assign UIN in  
GST REG-06 within 3 days**

## **Rule 18 : Display of registration certificate and GST Number on the name board**

- Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- (2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

## Section 26: Deemed Registration

Grant of registration or UIN under SGST Act or UTGST Act shall be deemed to registered under this Act as well.

- **Condition that application of registration or the UIN has not been rejected under this Act within time specified in sub-section (10) of Section 25.**

Notwithstanding sub-section(10) of section 25, any rejection of application of registration or UIN under STGST or UTGST shall be deemed to be a rejection of application under this Act.



## Section 27: Casual taxable person

First registration will be granted for 90 days (further extension by 90 days)

Advance deposit of tax = Estimated tax liability of such person for the period at the time of taking registration

Amount will be credited to electronic cash ledger

**A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit. (Rule 8).**

**A registered Casual taxable person or Non- resident taxable person intends to extend the period of registration may file an application in FORM GST REG-11 before the end of registration validity granted to him.**

# Registration Provisions, Non-Resident Taxable Person – Sec 27

## Registration

- Person who occasionally undertakes transactions involving supply of goods and services, **and who has no fixed place of business in India.**

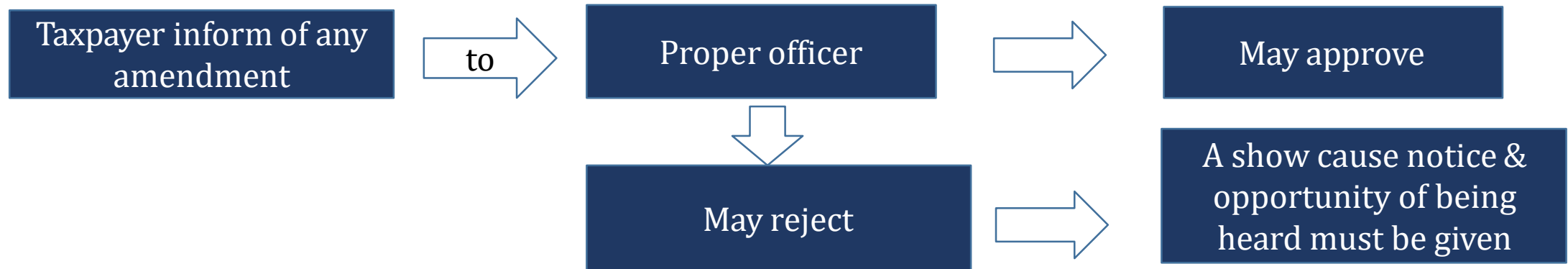
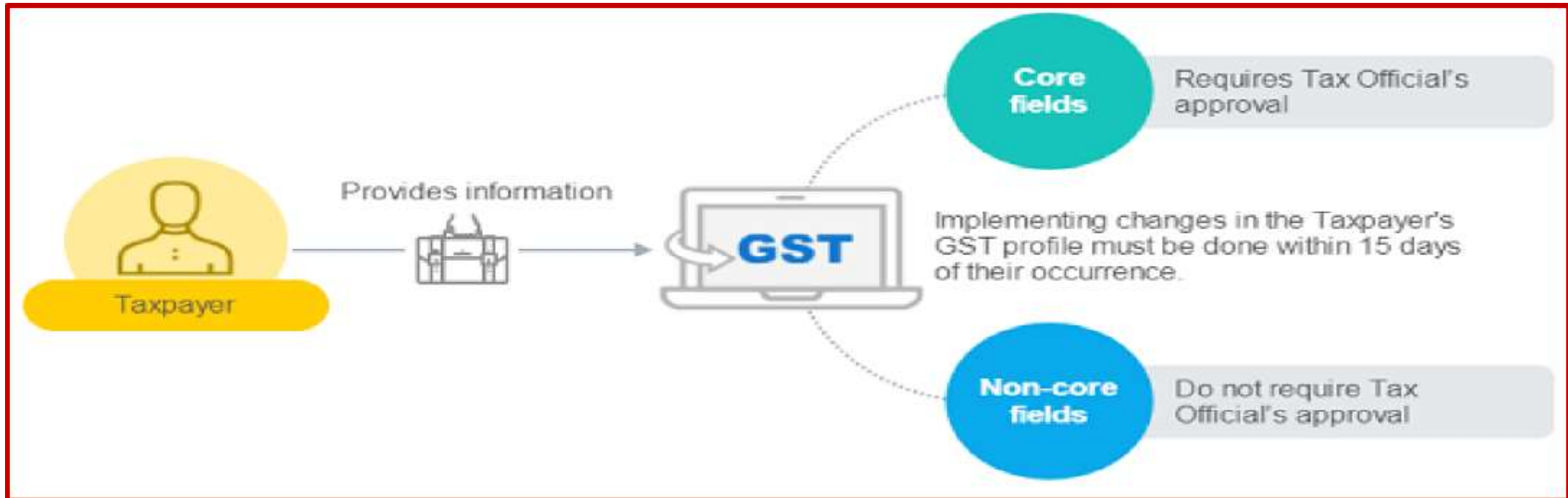
## Time period

- Certificate of Registration issued to such persons shall be valid only for a period of 90 Days. [Can be extended maximum by further 90 days]

## Advance Deposit

- They shall be required to make advance deposit of estimated tax liability net tax at the time of registration and additional deposit of tax in case of extension.

## SECTION 28 : AMENDMENT OF REGISTRATION



# Amendment of Registration -

- **Amendment of Core Fields –**
  1. **Name of the Business, (Legal Name) if there is no change in PAN**
  2. **Addition / Deletion of Stakeholders**
  3. **Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)**
  
- **Amendment of Non - Core Fields –**
  1. **Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.**

# Non Amendment Fields -

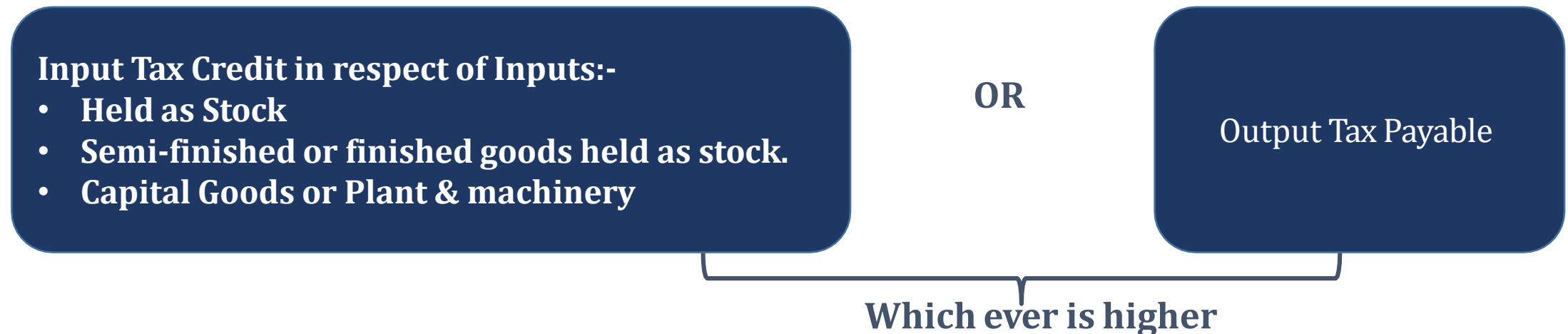
## Which fields **CANNOT** be amended using the application for Amendment of Registration?

Application for Amendment of Registration cannot be filed when there is:

- Change in PAN.
- Change in Constitution of Business resulting in change of PAN.
- Change in Place of Business from one State to other.
- Application for Amendment of Registration cannot be filed for change in PAN because GST registration is PAN-based. You need to make fresh application for registration in case there is change in PAN.
- Application for Amendment of Registration form cannot be filed for change in Constitution of Business as it results in change of PAN.
- Similarly, Application for Amendment of Registration form cannot be filled if there is change in place of business from **one state to the other** because GST registrations are state-specific.
- If you wish to relocate your business to another state, you must voluntarily cancel your current registration and apply for a fresh registration in the state you are relocating your business.

# Cancellation of Registration – Sec 29

- Liability to pay tax before the date of cancellation will not be affected;
- Cancellation under CGST Act will be deemed cancellation under SGST Act and vice-versa;
- Amount required to be pay by debit of Electronic credit/ cash ledger, equivalent to the:-



- In case of P & M or Capital Goods, an amount shall pay = (ITC taken - % points prescribed) or tax on Transaction value, whichever is higher.

# **Cancellation of Registration – Sec 29**

## **Reasons for cancellation**

- a. Business has been discontinued
- b. transferred fully on death of proprietor
- c. Amalgamated, demerged or disposed of
- d. Change in constitution of business
- e. Person no longer liable to be registered
- f. Contravention of provisions of the Act or the Rules
- g. Non furnishing of returns
- h. Obtained voluntary registration and not commenced business within 6 months
- i. Registration obtained by fraud, wilful misstatement or suppression of facts

# Cancellation of Registration – Rule 21

## Reasons for cancellation

- a. Does not conduct any business from declared place of business
- b. issues invoice or bill without supply of goods or services of both in violation of the provisions of this Act, or the rules made thereunder
- c. violates the provisions of section 171 of the Act (Anti profiteering provisions)
- d. Violates the provision of rule 10A Contravention of provisions of the (furnishing of details of bank account on GST Portal)
- e. Availment of ITC in violation of Sec 16 of CGST Act, 2017 or Rules thereunder;
- f. Furnishes the details in **FORM GSTR-1** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return in **Form GSTR 3B** for the said tax periods;
- g. Violates the provision of rule 86B – Restriction on use of ITC in Credit Ledger in excess of 99%



# Suspension of Registration –

- i. **Suspension of GST Registration on Comparison of returns or Significant differences or anomalies indicating contravention of provisions (Sub Rule 2A in Rule 21A of CGST Rules, 2017) -**
  - a. On comparison of Outward supplies reported by Taxpayer in Form GSTR 1 and GSTR 3B; or
  - b. Details populated in GSTR 2A and ITC availed in GSTR 3B; or
  - c. such other analysis, as may be carried out
- which show significant differences or anomalies indicating contravention of the GST provisions, leading to cancellation of registration of the said person, his registration shall be suspended
- The person shall be intimated in FORM GST REG-31, or by sending a communication to his e-mail address, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled

# Suspension of Registration –

## **No Refund during period of Suspension of GST Registration (Sub Rule 3A in Rule 21A of CGST Rules, 2017)**

- A registered person, whose registration has been suspended shall not be granted any refund during the period of suspension of his registration.

## **Revocation of suspension (Proviso to Rule 4 in Rule 21A of CGST Rules, 2017)**

- Suspension of registration may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, **if he deems fit.**

## Sec-30 Revocation of Cancellation of Registration

- Any registered person, whose registration is cancelled by Proper officer, may apply to officer for revocation of cancellation in prescribed manner **within 30 days** from date of service of order.
- Proper officer as per prescribed manner, either revoke cancellation of the registration or reject the application.

Application cannot be rejected without giving an opportunity of being heard.

- Revocation of cancellation under CGST will be a deemed revocation under SGST and vice-a-versa

# Sec-30 Revocation of Cancellation of Registration

## Revocation of Cancellation of Registration – Amendment in Rule 23 of CGST Rules, 2017 –

As per Rule 23 of the CGST Rules, 2017 - A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, within a period of **thirty days** from the date of the service of the order of cancellation of registration at the common portal, ***or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30. (italics portion Inserted by CGST (4<sup>th</sup> Amendment) Rules, 2021)***

# Sec-30 Revocation of Cancellation of Registration

## SOP for extension of time limit to apply for revocation of cancellation of registration:

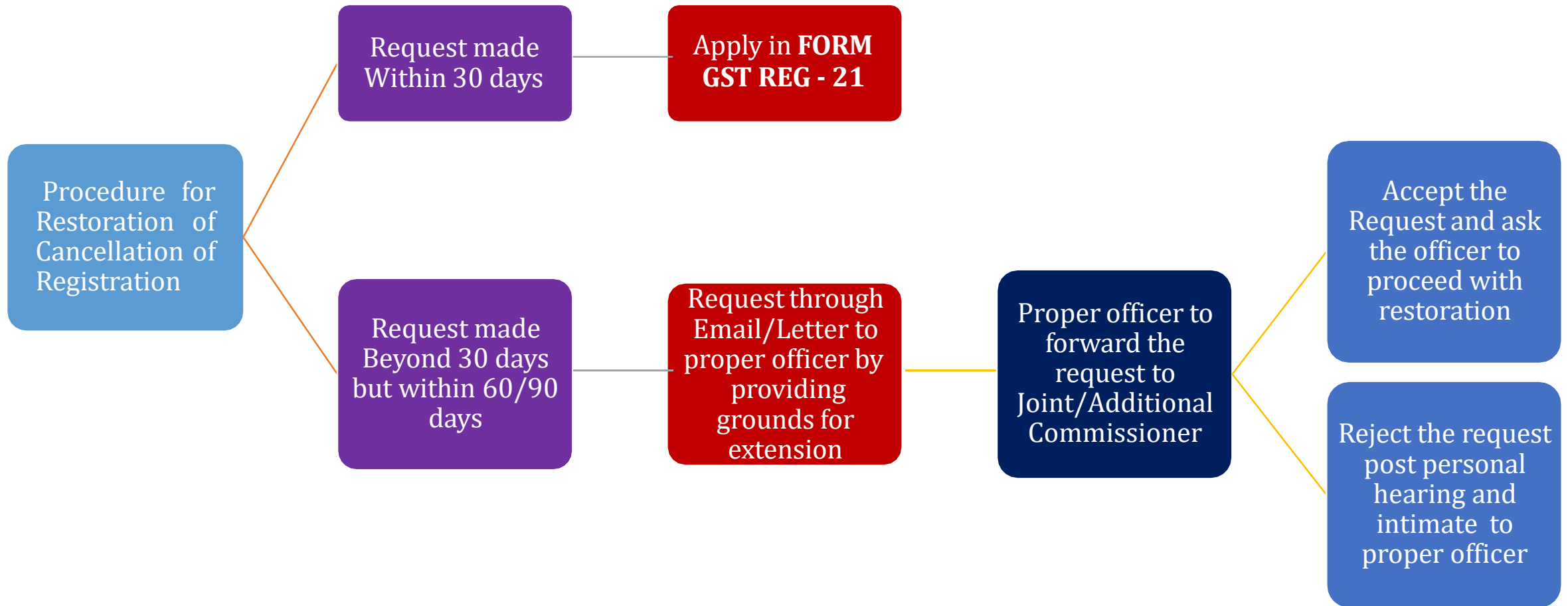
- CBIC has issued Notification No. 15 /2021 – Central Tax dated 18<sup>th</sup> May 2021 and Circular No. 148/04/2021-GST dated 18<sup>th</sup> May, 2021 specifying Standard Operating Procedure (SOP) for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration u/s 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017.
- The said change along detailed procedure and flowchart has been discussed in subsequent slides -

# Sec-30 Revocation of Cancellation of Registration

## A. Standard Operating Procedure for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration -

1. In the Finance Act, 2020, section 30 of the CGST Act, 2017 was amended (notified wef 1<sup>st</sup> Jan, 2021 *vide* notification No. 92/2020- Central Tax, dated 22<sup>nd</sup> Jan 2021). The amended provision provides for extension of time limit for applying for revocation of cancellation of registration.
2. Application may be made to the Additional or Joint Commissioner, as the case may be, for a period not exceeding thirty days.
3. The Commissioner, for a further period not exceeding thirty days, beyond the period specified above

# Sec-30 Revocation of Cancellation of Registration



# Sec-30 Revocation of Cancellation of Registration

## B. Procedure for revocation of cancellation -

- i. If revocation is applied within 30 days - It has been provided in section 30 of the CGST Act, any registered person, whose registration is cancelled, may apply in **FORM GST REG-21**, for revocation of cancellation of registration within 30 days from the date of service of the cancellation order.
- ii. If revocation is applied beyond 30 days but within 60 days - In case the registered person applies for revocation of cancellation beyond 30 days, but within 60 days from the date of service of the cancellation order, the following procedure is specified for handling such cases:



## **Sec-30 Revocation of Cancellation of Registration**

- a. The person may request, through letter or e-mail, for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought.
- b. The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.
- c. The Joint/Additional Commissioner may extend the time limit to apply for revocation of cancellation of registration. In case the request is accepted, the extension of the time limit shall be communicated to the proper officer.
- d. In case the concerned Joint/Additional Commissioner, is not satisfied with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter.

## Sec-30 Revocation of Cancellation of Registration

e. In case of rejection of the request for the extension of time limit, the grounds for such rejection may be communicated to the person concerned, through the proper officer.

f. On receipt of the decision of the Joint/Additional Commissioner, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard

g. Procedure similar to that explained above, shall be followed *mutatis-mutandis* in case a person applies for revocation of cancellation of registration **beyond a period of 60 days** from the date of service of the order of cancellation of registration but **within 90 days** of such date.

**The circular shall cease to have effect once the independent functionality for extension of time limit for applying in FORM GST REG-21 is developed on the GSTN portal**

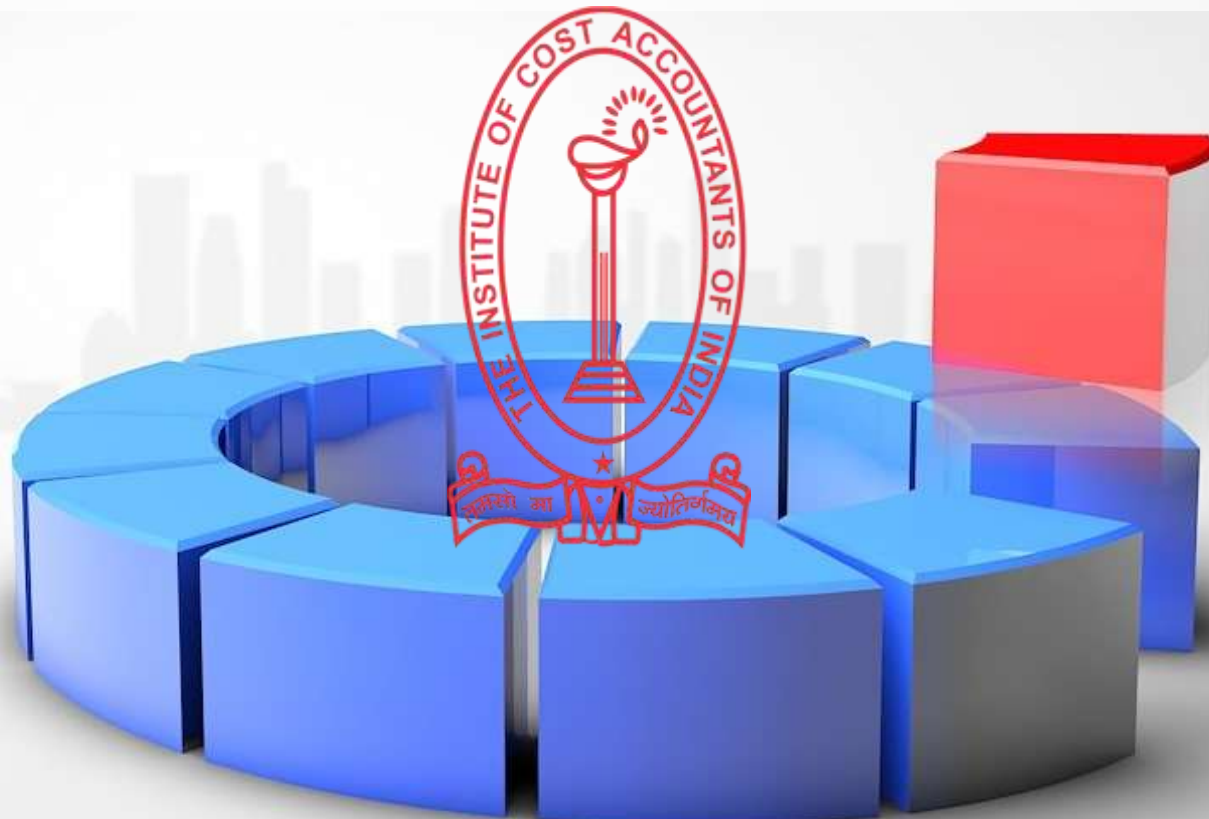
# **GST REGISTRATION FORMS**

<b>Form</b>	<b>Purpose of Form</b>
<b>GST REG-01</b>	<b>Application for Registration</b>
GST REG-02	Acknowledgement
GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/amendments/cancellation
GST REG-04	Clarification/additional information/document for Registration/ Amendment / Cancellation
GST REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation
<b>GST REG-06</b>	<b>Registration Certificate</b>
GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
GST REG-09	Application for Registration of Non Resident Taxable Person
GST REG-10	Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person
GST REG-11	Application for extension of registration period by casual / non-resident taxable person
GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration
GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
<b>GST REG-14</b>	<b>Application for Amendment in Registration Particulars (For all types of registered persons)</b>

# GST REGISTRATION FORMS

Form	Purpose of Form
GST REG-15	Order of Amendment
<b>GST REG-16</b>	<b>Application for Cancellation of Registration</b>
GST REG-17	Show Cause Notice for Cancellation of Registration
GST REG-18	Reply to the Show Cause Notice issued for Cancellation
<b>GST REG-19</b>	<b>Order for Cancellation of Registration</b>
GST REG-20	Order for dropping the proceedings for cancellation of registration
GST REG-21	Application for Revocation of Cancellation of Registration
GST REG-22	Order for revocation of cancellation of registration
GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
GST REG-25	Certificate of Provisional Registration
GST REG-26	Application for Enrolment of Existing Taxpayer
GST REG-27	Show Cause Notice for cancellation of provisional registration
GST REG-28	Order of cancellation of provisional registration
GST REG-29	Application for cancellation of provisional registration
<b>GST REG-30</b>	<b>Form for Field Visit Report</b>

# Thank you



**Behind Every Successful Business Decision, There Is Always A CMA**