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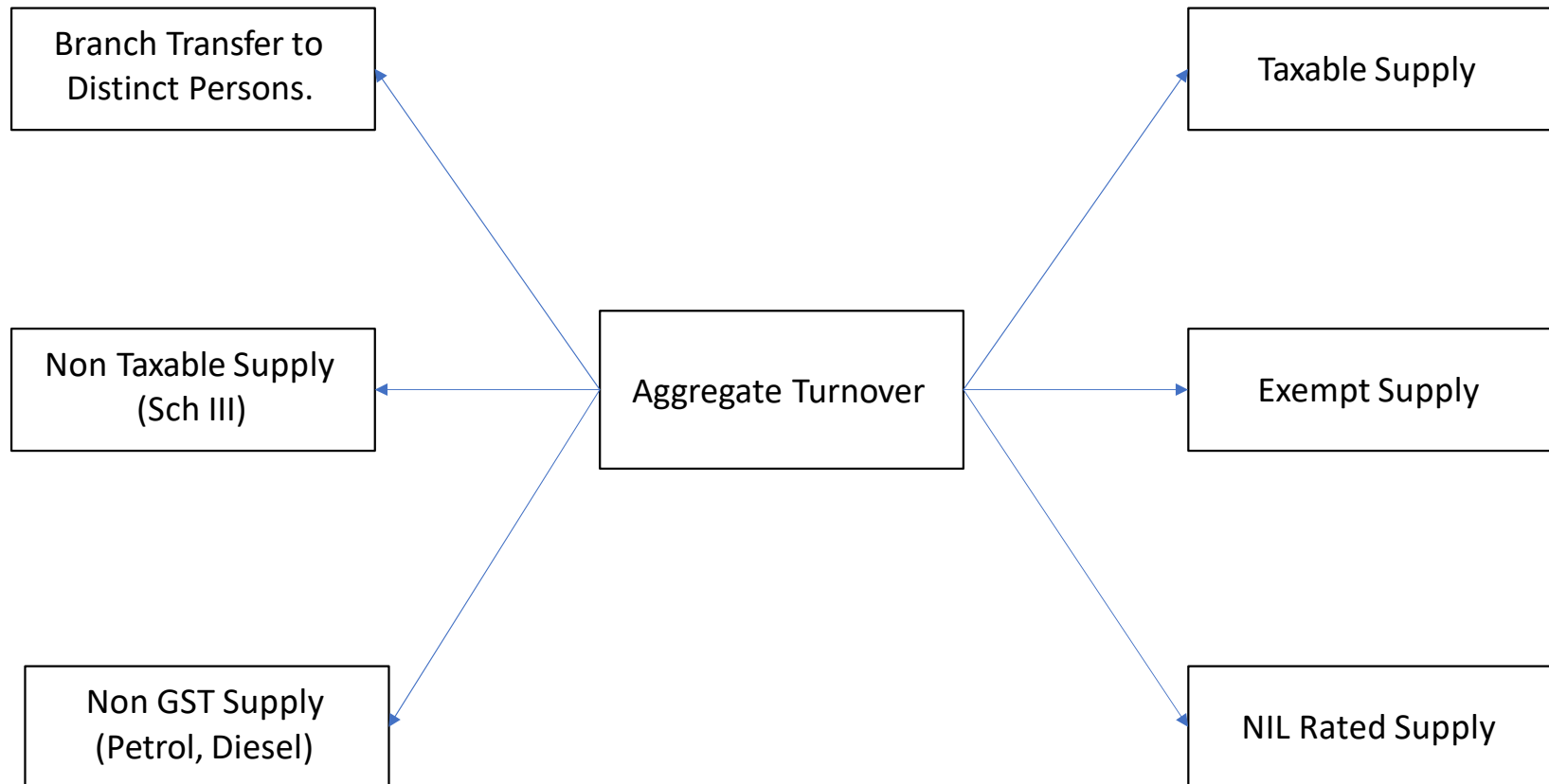
# REGISTRATION UNDER GST LAW

## Meaning of Aggregate Turnover

Aggregate turnover” means the aggregate value of

- All taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis),
- Exempt supplies (Including NIL Rated Supplies)
- Exports of goods or services or both (Zero Rated Supplies)
- Non-Taxable Supplies (Schedule III)
- Non-GST Supplies.
- Branch Transfer outside state - Inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

## Section 22 - Turnover Criteria for GST Registration.



## Notification No 10/2019) dated 07.03.2019

### **Code = SAMPUT**

S = Sikkim

A = Arunachal Pradesh

M = Meghalaya

P = Puducherry

U = Uttarakhand

T = Telangana

### **Code = MNT**

M = Manipur

M = Mizoram

N = Nagaland

T = Tripura

States with threshold  
limit of ₹ 10 lakh for both  
goods and services

Manipur

Mizoram

Nagaland

Tripura

States with threshold  
limit of ₹ 20 lakh for both  
goods and services

Arunachal Pradesh

Meghalaya

Sikkim

Uttarakhand

Puducherry

Telangana

States with threshold  
limit of ₹ 20 lakh for  
services and ₹ 40 lakh  
for goods\*\*

Jammu and  
Kashmir

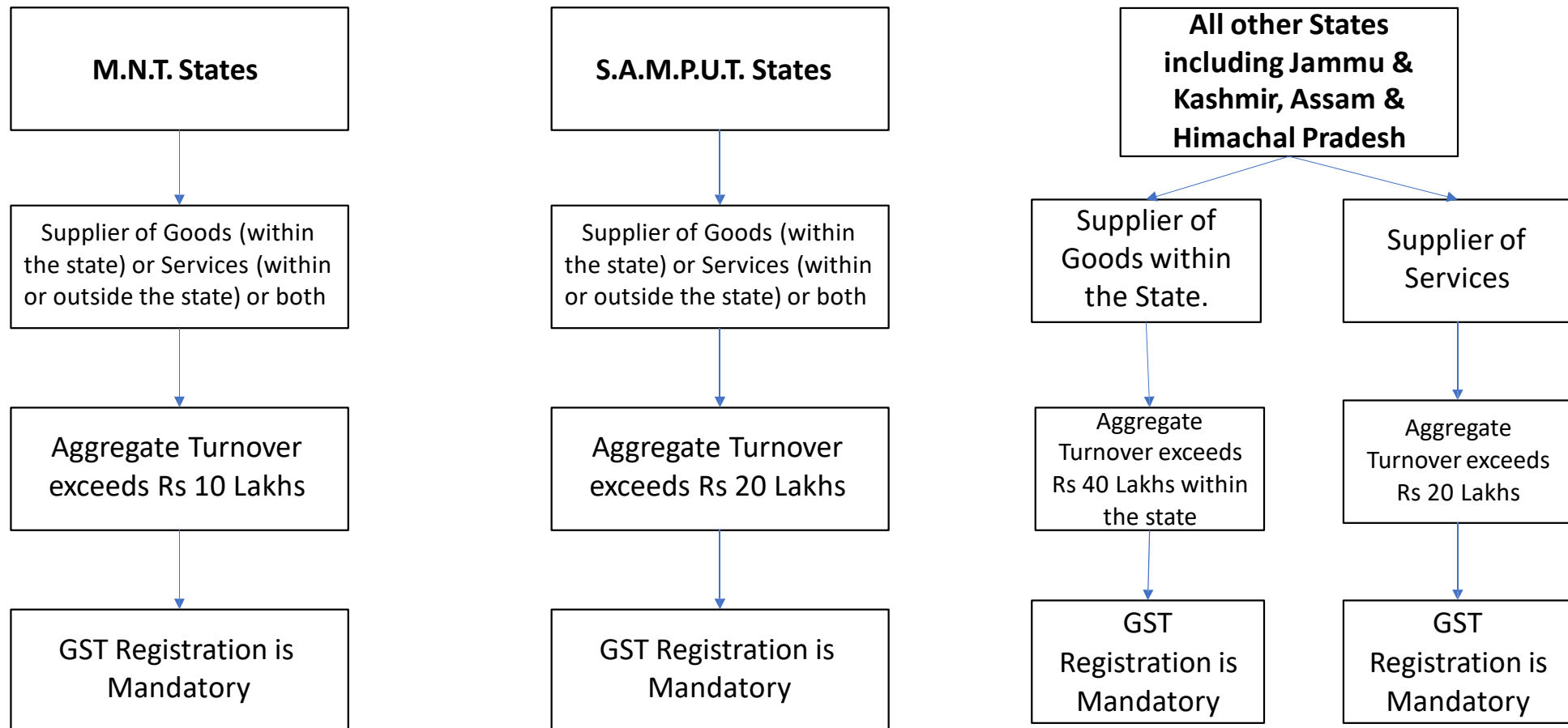
Assam

Himachal Pradesh

All other States

## Section 22 - Turnover Criteria for GST Registration.

- Goods should be supplied within the state only. (If supplied outside the state than mandatory GST Registration)
- Services can be supplied within or outside the state.



## Section 22 - Turnover Criteria for GST Registration.

### **Question1:**

Mr. A (Maharashtra) is supplier of services. He has taxable turnover of Rs 18 Lakhs and exempt turnover of Rs 4 Lakhs.

He seeks opinion whether he is required to obtain GST Registration?

### **Ans:**

- Mr. A does not belong to special category states. Hence Aggregate Turnover limit for services is Rs 20 Lakhs.
- As per Sec 22 of CGST Act, every supplier of services in Maharashtra State whose aggregate turnover exceeds Rs 20 Lakhs shall be subjected to GST Registration.
- Aggregate Turnover includes Taxable Supply, Exempt Supply, Non GST Supplies, Non Taxable Supplies, NIL Rated Supplies, Exports (Zero Rated Supplies) as well as supply between distinct persons.
- Hence Mr. A shall be subjected to GST Registration.

### **Question2:**

Mr. B (Sikkim) is supplier of goods. He has taxable turnover of Rs 15 lakhs and non taxable supply (sch III) supply of Rs 6 Lakhs.

He seeks opinion whether he is required to obtain GST Registration?

### **Ans:**

- Mr. B belongs to special category states. Aggregate Turnover limit for goods in Sikkim State is Rs 20 Lakhs.
- As per Sec 22 of CGST Act, every supplier of goods and services in Sikkim State whose aggregate turnover exceeds Rs 20 Lakhs shall be subjected to GST Registration.
- Aggregate Turnover includes Taxable Supply, Exempt Supply, Non GST Supplies, Non Taxable Supplies, NIL Rated Supplies, Exports (Zero Rated Supplies) as well as supply between distinct persons..
- Hence Mr. B shall be subjected to GST Registration.

## Section 22 - Turnover Criteria for GST Registration.

### Question3:

Mr. A (Maharashtra) is supplier of Goods within the state. His total turnover is Rs 38 Lakhs for goods sold within the state.

He seeks opinion whether he is required to obtain GST Registration?

### Ans:

- Mr. A does not belong to special category states. Hence Aggregate Turnover limit for goods sold within the state is Rs 40 Lakhs.
- As per Sec 22 of CGST Act, every supplier (other than special category states supplier) of goods selling goods within the state whose aggregate turnover exceeds Rs 40 Lakhs shall be subjected to GST Registration.
- In given case, Aggregate Turnover for goods sold within the state by Mr. A is below Rs 40 Lakhs.
- Hence Mr. A shall **not** be subjected to GST Registration.

### Question4:

Mr. B (Sikkim) is supplier of goods. He has taxable turnover of Rs 15 lakhs and exported goods of Rs 6 Lakhs.

He seeks opinion whether he is required to obtain GST Registration?

### Ans:

- Mr. B belongs to special category states. Aggregate Turnover limit for goods in Sikkim State is Rs 20 Lakhs.
- As per Sec 22 of CGST Act, every supplier of goods and services in Sikkim State whose aggregate turnover exceeds Rs 20 Lakhs shall be subjected to GST Registration.
- Aggregate Turnover includes Taxable Supply, Exempt Supply, Non GST Supplies, Non Taxable Supplies, NIL Rated Supplies, Exports (Zero Rated Supplies) as well as supply between distinct persons.
- Also as per section 24, Mr. B shall be compulsorily required to get registered as he has sold **goods** outside the state/country.
- Hence Mr. B shall be subjected to GST Registration.



## Section 22 - Turnover Criteria for GST Registration.

### Question5:

Mr. ABC has two branches. 1<sup>st</sup> branch in Maharashtra and second in Goa. Turnover / Sales of both the branches is NIL. However Mr. A has done branch transfer of Rs 25 Lakhs from Maharashtra to Goa.

He seeks opinion whether he is required to obtain GST Registration?

### Ans:

- As per Sch I of CGST Act, supply between distinct persons shall be taxable supply even though consideration for such transfer is not charged.
- Aggregate Turnover includes Taxable Supply, Exempt Supply, Non GST Supplies, Non Taxable Supplies, NIL Rated Supplies, Exports (Zero Rated Supplies) as well as supply between distinct persons.
- Also as per section 24, Mr. B shall be compulsorily required to get registered as he has **transferred goods** outside the state.
- Hence Mr. A shall be subjected to GST Registration.

### Question6:

Mr. B is supplier of services. He has taxable turnover of Rs 15 lakhs within the state and Rs 3 Lakhs outside the states.

He seeks opinion whether he is required to obtain GST Registration?

### Ans:

- As per Sec 22 of CGST Act, every supplier of goods and services in whose aggregate turnover exceeds Rs 20 Lakhs shall be subjected to GST Registration.
- Aggregate Turnover includes Taxable Supply, Exempt Supply, Non GST Supplies, Non Taxable Supplies, NIL Rated Supplies, Exports (Zero Rated Supplies) as well as supply between distinct persons.
- Also as per section 24, Mr. B shall be compulsorily required to get registered as he has sold **goods** outside the state/country.
- In given case, Mr. B is supplier of services and also his turnover is below Rs 20 lakhs.
- Hence Mr. B shall **not** be subjected to GST Registration.

## Section 22 - Turnover Criteria for GST Registration.

### Question7:

Prithiviraj of Assam is exclusively engaged in intra-State supply of shoes. His aggregate turnover in the current financial year is 22 lakhs.

- a) He seeks opinion regarding GSGT Registration if he is supplier of Taxable Shoes.
- b) He seeks opinion regarding GSGT Registration if he is supplier of PAN Masala.
- c) He seeks opinion regarding GSGT Registration if he is supplier of Services
- d) He seeks opinion regarding GSGT Registration if he is supplier of Goods as well as services.

### Ans:

- a) Mr. Prithviraj is not supplier of special category states. Since he is making Intra State movement within the state of Rs 22 Lakhs only he shall **not be liable** to get registered and pay GST.
- b) If Mr. Prithiviraj is exclusively engaged in supply of **pan masala** instead of shoes, he will not be eligible for higher threshold limit of 40 lakh and the applicable threshold limit for registration in that given case will be 20 lakh. **Thus, Prithiviraj will be liable to get registered under GST.**
- c) If Prithiviraj is exclusively engaged in supply of **taxable services**, the applicable threshold limit for registration will still be 20 lakh. **Thus, Prithiviraj will be liable to get registered under GST.**
- d) if Prithiviraj is engaged in supply of both taxable goods and services, the applicable threshold limit for registration will be 20 lakh. Thus, Prithiviraj will be liable to get registered under GST.

## Meaning of Aggregate Turnover

**Taxable supply:-** Taxable supply has been broadly defined and means any supply of goods or services or both which, is leviable to tax under the Act.( Sec 2(108) of CGST Act).

**Exempt Supply:-** As per section 2(47) of the CGST Act, 2017 , Exempt Supply means supply of any goods or services or both which attracts nil rated of tax or which may be wholly exempt under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes Non- Taxable supply.

**NIL Rated Supply:** Nil rated supply is nowhere defined in GST Law. In case of NIL rated supply, the tariff is at NIL rate so there is no tax without the exemption notification.

## Meaning of Aggregate Turnover

**Zero Rated Supply:-** As per sec 16(1) of IGST Act any supplies made by a registered dealer as an export (Both goods or services) or supply to an SEZ qualifies for Zero Rated Supplies in GST.

**Non GST Supply:-** Goods or services on which GST is not leviable are called Non GST supply. Examples of Non-GST supplies are alcohol for human consumption, petroleum products.

**Supply to Distinct person:-** According to section 25(4) of CGST Act a person who has obtained or is required to obtain more than one registration whether in one State or Union territory or more than one State or Union territory shall in respect of each of such registration would be treated as “Distinct person”.

## Persons Not Liable for Registration (Sec 23).

- a) Persons engaged exclusively in supplying goods/services/both not liable to tax or **wholly exempt from tax.**
- b) Persons engaged exclusively in supply of goods/services/both where **total tax is to be paid by recipient under Reverse Charge.**
- c) **Agriculturist** to the extent of supply of produce out of the cultivation of land.
- d) Persons making **Inter State supply of Handicraft goods** shall not be liable to GST Registration if his aggregate turnover does not exceed Rs 20 Lakhs. (For inter state supply of goods, supplier shall be compulsorily required to get registered irrespective of turnover).
- e) Persons making **Inter State Supply of Services** shall not be liable to GST Registration if his aggregate turnover does not exceed Rs 20 Lakhs.
- f) Persons making **Supply of Services through E-Commerce Operators (ECO)** shall not be liable to GST Registration if aggregate turnover of person supplying services through ECO does not exceed Rs 20 Lakhs.

## Persons Not Liable for Registration (Sec 23).

### **Question1:**

Madhur Oils, Punjab, is exclusively engaged in supplying petrol. He seeks opinion regarding GST applicability.

### **Ans:**

- Supply of petrol is not leviable to GST.
- Thus, Madhur Oils is not liable for registration as it is engaged exclusively in supplying goods wholly exempt from tax.

### **Question2:**

ABC Foundation, a charitable trust registered under section 12AA of the Income-tax Act, 1961, is exclusively engaged in supply of services by way of charitable activities.

### **Ans:**

Services by an entity registered under section 12AA of the Income-tax Act, 1961 by way of charitable activities are exempt from GST.

Thus, ABC Foundation is not liable for registration as it is engaged exclusively in supplying services exempt from tax.

### **Question3:**

Deshbandhu is an agriculturist engaged in cultivation of wheat in his field in the State of Punjab. He was exclusively engaged in supply of wheat cultivated in his field in the previous year.

What shall be scenario if he starts trading (not cultivating) in rice too?

### **Ans:**

Mr. Deshbandu was exclusively engaged in supply of wheat cultivated in his field in the previous year.

Thus, he was not liable to registration as he was exclusively engaged in supply of produce out of cultivation of land.

If Mr. Deshbandu starts cultivating in rice too than he is not exclusively engaged in supply of produce out of cultivation of land. He is not cultivating, he is just trading in rice. He shall be liable to get registered.

## Section 24 - Compulsory GST Registration.

Some taxable persons irrespective of aggregate turnover criteria are required to mandatorily obtain GST registration, if they satisfy any of the following criteria:

### **a) Persons making any inter-state taxable supply.**

Inter-state supply is supplying goods or services from **one state to another**. Hence, any taxable person who is involved in **supplying goods** to persons outside of the State, is required to mandatorily obtain GST registration. (As per 22<sup>nd</sup> GST Council meeting in Oct 2017, Service Providers providing Inter State Supply of Services shall not be required to obtain registration upto turnover of Rs 20 Lakhs.)

### **b) Casual taxable persons making taxable supply.**

- Casual taxable person is a person who **occasionally** undertakes supply of goods and/or services and **has no fixed place of business in that state**.
- An example of a casual taxable person would be a supplier of Maharashtra goes to Delhi for an exhibition.
- Casual Taxable Person can obtain registration for **minimum 1 day and maximum upto 90 days**.
- **He can extend period of 90 days** by further 90 days with permission of jurisdictional GST officer / commissioner.
- He shall be required to **obtain GST Registration and pay estimated GST Liability 5 days in advance** before commencing business in that state.

### **c) Persons who are required to pay tax under reverse charge.**

- Under GST, for most goods and/or services, the liability for payment of tax rests with the supplier. However, in some cases, the liability to pay tax (GST) would rests with the recipient of the goods or services, instead of the the supplier. Such transactions are called reverse charge.
- Hence, any person (recipient of goods or service) who is required to pay tax under reverse charge must obtain GST registration.

# Section 24 - Compulsory GST Registration.

## **d) Non-resident taxable persons making taxable supply**

- Non-resident taxable person is any person who **occasionally** supplies goods or services to recipients in India, but who has **no fixed place of business or residence in India**.
- NRI can obtain registration for minimum 1 day and maximum upto 90 days.
- He can extend period of 90 days by further 90 days with permission of jurisdictional GST officer / commissioner.
- He shall be required to pay estimated GST Liability 5 days in advance before commencing business in India.
- If NRI does not have PAN of India, then he can take GST number on basis of his passport. However he need to appoint “Authorized Signatory in India” whose PAN must be given in GST Registration.

## **e) Persons who are required to deduct tax under GST**

According to Section 51 of the GST Act, the Government may mandate a department or establishment of the Central Government or State Government or local authority or Governmental agencies or a category of persons to **deduct tax at the rate of 1% from the payment made or credited to the supplier, where the total value under a contract, exceeds Rs.2.5 lakhs**. Such persons are required to mandatorily obtain GST registration and are referred to as “deductor”.

## **f) Input Service Distributor.**

Input Service Distributor means a supplier of goods or services which receives tax invoices for the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services.

## **g) Electronic Commerce Operator who is required to collect TCS (Tax Collected at Source).**

Electronic commerce is the supply of goods or service, including digital products over digital or electronic network. An electronic commerce operator is any person **who owns, operates or manages digital or electronic facility or platform for electronic commerce**. All electronic commerce operators are mandatorily required to obtain GST registration, irrespective of turnover.



# Section 24 - Compulsory GST Registration.

## **h) Person supplying online information and database access or retrieval services (OIDAR).**

- Any person supplying online information and database access or retrieval services from a [place outside India to a person in India is required to obtain GST registration](#).
- Online information and database access or retrieval means providing data or information, retrievable or otherwise, to any person, in electric form through a computer network.

## **i) Persons who supply goods or services through electronic commerce operators**

Some persons who [supply goods through electronic commerce operators](#), other than suppliers where the electronic commerce operator is required to collect tax at source on behalf of the supplier is mandatorily required to obtain GST registration.

(As per 23<sup>rd</sup> GST Council meeting on 10<sup>th</sup> Nov 2017, Service Providers providing services through E Commerce Platform are now exempt from GST Registration upto turnover of Rs 20 lakhs).

## **j) Persons who are required to pay Tax under 9(5).**

- Services by way of transportation of passengers by a radio- taxi, motorcab, maxicab and motor cycle.
- services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under section 22(1) of the CGST Act.
- services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section 22(1) of the CGST Act.

## **k) Such other Notified Persons**

Such Other persons or class of persons as may be notified by the Govt on the recommendations of the Council.

## Section 24 of CGST Act - Compulsory GST Registration.

### Casual Taxable Person.

- In case of excess GST payment on estimated basis, claim refund.
- In case of Short payment, pay GST along with Interest.

No place of business  
in that state.

Pay GST on estimated  
basis - 5 Days in  
Advance.

Casual Taxable Person  
-  
Compulsory GST  
Registration.

Registration shall be  
**minimum 1 day and  
maximum 90 days.**

Take GST Registration  
in that state - **5 days  
in advance** as a Casual  
Taxable Person before  
commencing business  
in that state.

Period of 90 days can  
be **further extended  
by 90 days** with the  
permission of  
Jurisdictional GST  
Officer.

## Section 24 of CGST Act - Compulsory GST Registration.

### Non Resident Taxable Person:

- In case of excess GST payment on estimated basis, claim refund.
- In case of Short payment, pay GST along with Interest.

No place of business in the country.

Pay GST on estimated basis - 5 Days in Advance.

Non Resident Taxable Person  
-  
Compulsory GST Registration

Registration shall be **minimum 1 day and maximum 90 days.**

Take GST Registration - **5 days in advance** as a Casual Taxable Person before commencing business in the country.

Period of 90 days can be **further extended by 90 days** with the permission of Jurisdictional GST Officer.

- If NRI does not have PAN of India, than he can take GST number on basis of his passport. However he need to appoint "Authorized Signatory in India" whose PAN must be given in GST Registration.

## Section 24 of CGST Act - Compulsory GST Registration.

### Supplier of OIDAR Services from outside India to person in India

#### **How to determine whether Services are OIDAR Services?**

#### **Ans:**

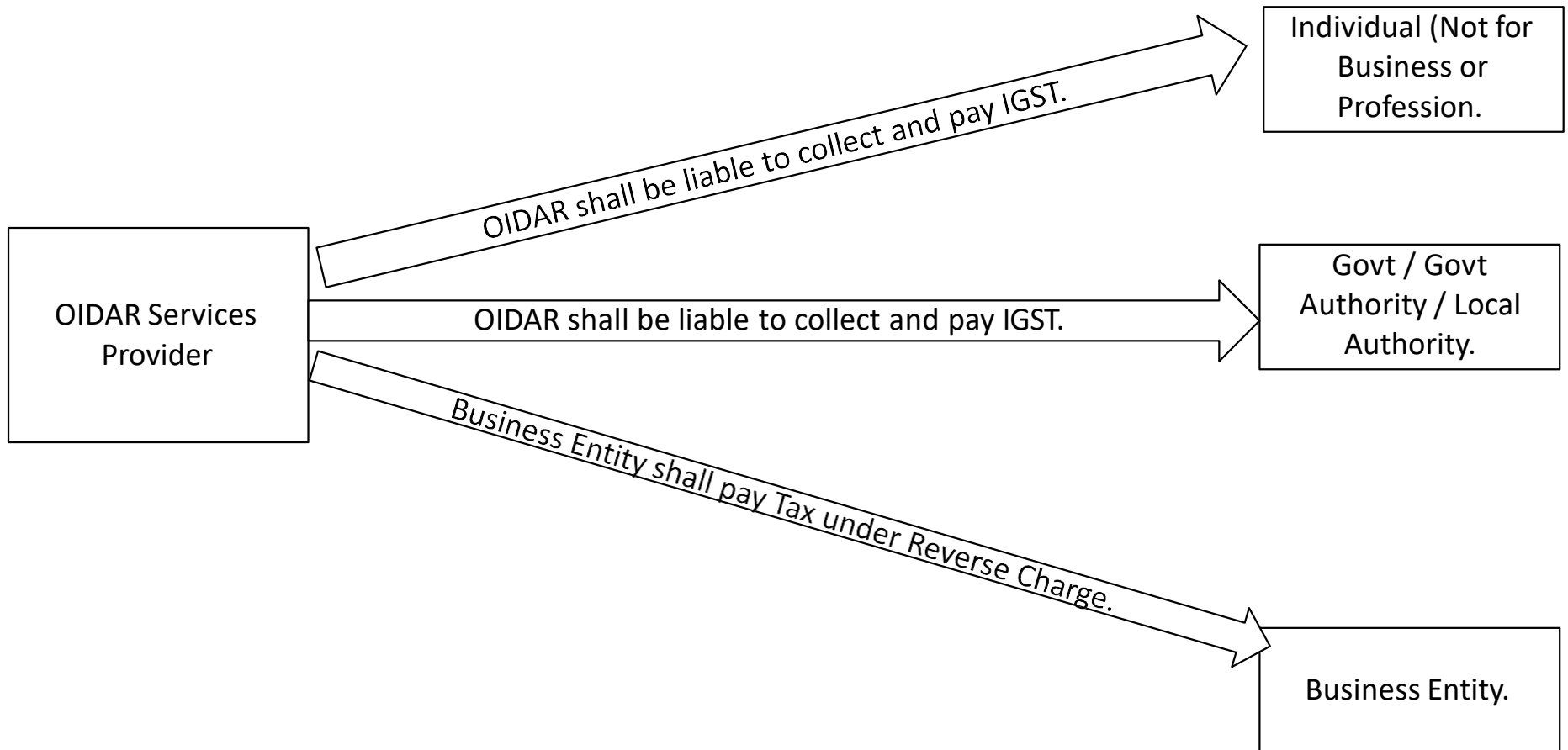
- Delivery of Service is mediated by information technology over the internet or an electronic network.
- Supply essentially automated.
- Minimal human intervention.

#### **Examples of OIDAR Services:**

- NETFLIX, HOTSTAR.
- Advertising on the internet.
- Providing cloud services.
- Provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet.
- Providing data or information, retrievable or otherwise, to any person in electronic form through a computer network.
- Online supplies of digital content (movies, television shows, music and the like).
- Digital data storage.
- Online gaming.

## Section 24 of CGST Act - Compulsory GST Registration.

### Supplier of OIDAR Services from outside India to person in India.



## Section 24 of CGST Act - Compulsory GST Registration.

### **Supplier of OIDAR Services from outside India to person in India.**

In order to determine whether a particular service is an OIDAR service, the following tests need to be applied:

- a) Services whose delivery is mediated by information technology over the internet/electronic network.
- b) Services are automated and impossible to ensure in the absence of information technology.

Thus, a service qualifies as OIDAR services if above two conditions have been satisfied. The inclusive part of the definition is only - indicative and not exhaustive:

Services	Condition a) – Mediated by I.T.	Condition b) - Minimal Huma Intervention.	Whether it is OIDAR Services or not?
PDF document manually emailed by provider.	YES	NO	NO
PDF document automatically emailed by provider' s system.	YES	YES	YES
PDF document automatically downloaded from site.	YES	YES	YES
Online course consisting of pre-recorded videos and downloadable PDFs.	YES	YES	YES
Online course consisting of pre-recorded videos and downloadable PDFs plus support from a live tutor	YES	NO	NO

## Section 28: Amendment in GST Registration.

### **1. Changes in Core Field of GST registration.**

Core Fields are the fields that **require approval** from the Proper Officer. **It takes 15 days to get approved from a proper office to amend the Core Fields.**

Changes under the Core Fields includes-

- Change in Legal Name of the business;
- Change in address of the principal place of business;
- Change in additional place of business.
- Change in Directors of Company / Partners of Firm or LLP.

### **2. Changes in Non-Core Field of GST registration**

Changes in Non Core Field **does not require any approval from a proper officer.** These amendments can be easily done online by the registered person. Non-Core Fields includes all the fields except those, which are covered under core fields.

**Example: Change in Email, mobile number, HSN Code, Bank Account details.**

### **3. Some GST Registration Fields which Cannot Be Changed:**

- Amendment in the details of PAN cannot be done as GST registration is based on PAN;
- Modification in place of business from one state to another state is not possible as GST registration is provided on the basis of state codes being state specific law;
- Change in constitution of business cannot be done as it requires change in PAN.

## Section 28: Amendment in GST Registration.

### 1. Changes in Core Field of GST registration.

Change in Address of  
Additional place of  
business.

Change in Legal Name of  
the Business.

Core Field Registration  
Amendment.

Requires Approval from  
Government.

Proper Officer shall  
approve within 15 days.

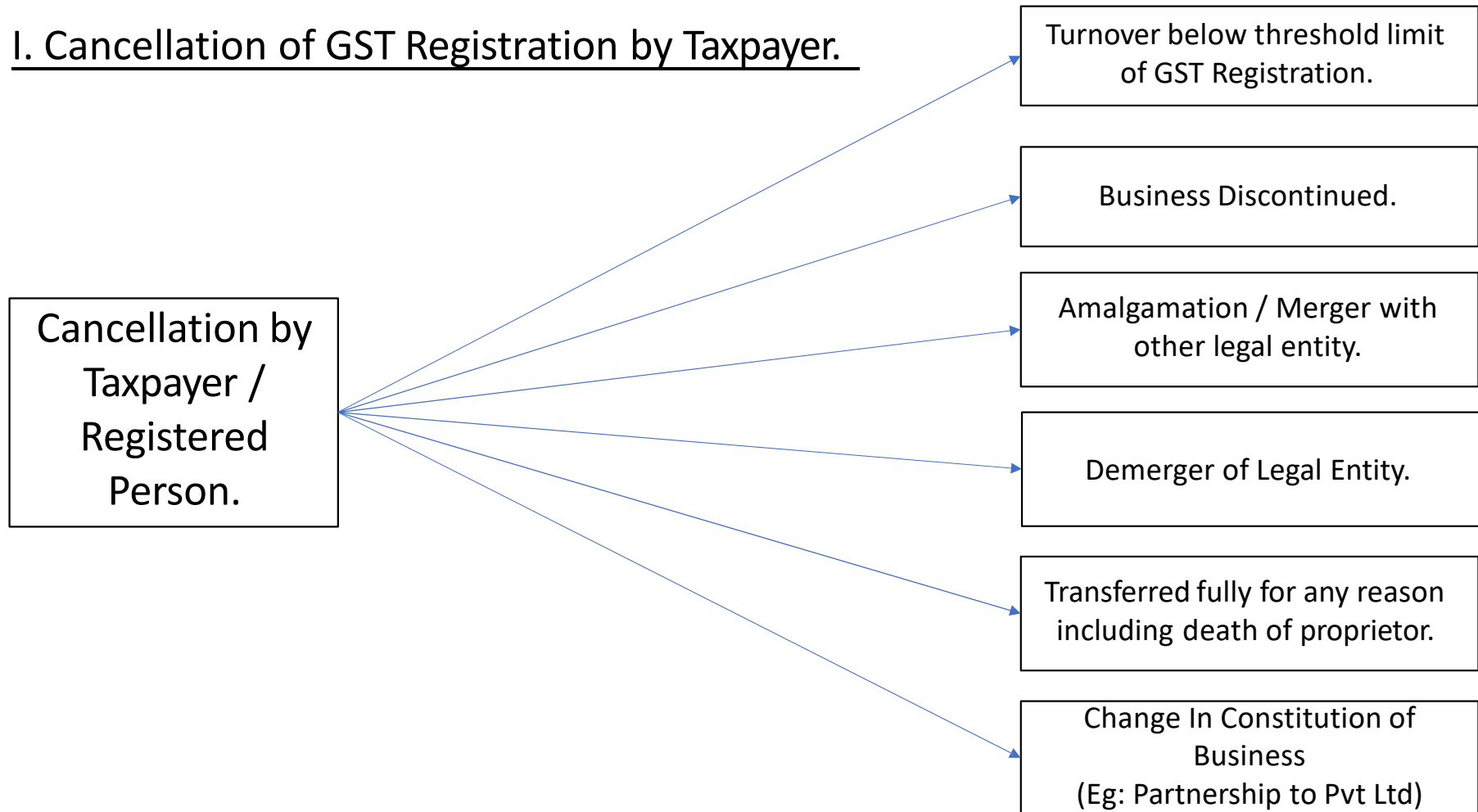
Change in Address of  
Principal place of  
business.

Change in Partners /  
Directors of the company.



# Section 29 - Cancellation of GST Registration.

## I. Cancellation of GST Registration by Taxpayer.



## Cancellation of GST Registration (Section 29)

### I. Cancellation by Taxpayer / Registered Person.

- Aggregate Turnover is **below threshold limit** for GST Registration.
- The business has been **discontinued**.
- There is **Amalgamation** or merger of legal entity / registered person.
- There is **Demerger** of legal entity / registered person.
- **Business has been transferred** fully including death of sole proprietor.
- There is **change in the constitution** of the business (For example- Partnership Firm has changed to a private limited company).

# Section 29 - Cancellation of GST Registration.

## b) Cancellation by Tax Officer / Government.



Registered Person

- a) A registered person has **contravened such provisions** of the Act or the rules made there under;
- b) A person paying tax under **Composition levy has not furnished returns for three consecutive tax periods**;
- c) Any registered person, other than a person paying tax under Composition levy has not furnished returns for a **continuous period of six months**;
- d) Any person who has taken **voluntary registration** under sub-section (3) of section 25 **has not commenced business within six months** from the date of registration;
- e) Registration has been obtained by means of **fraud**, willful misstatement or suppression of facts.

# Section 29 - Cancellation of GST Registration.

## b) Cancellation by Tax Officer / Government.



- Registered person, aap ne GST Returns nahi bhare the ne. Chalo you shall be required to **file all pending GST Returns and pay GST Liability if any.**
- Registered Person, GST Liability late pay kiya hain na so interest kaun bharega?. Chalo you shall also be required to **pay Interest on GST Payable.**
- Registered Person ab GST number to cancel ho gaya na. So jo bhi closing stock hain which you shall sell in future you are not going to charge GST right?. Hence you shall be required to **reverse Input Tax Credit availed on Closing Stock** of Raw Material, WIP and Finished Goods as on the date of cancellation of GST Registration.
- Registered Person ab GST number cancel ho gaya and yaad hain that you were required to use capital asset for 5 years. Hence you shall be required to **reverse Input Tax Credit availed on Capital Goods on basis of remaining useful life (5 years).**
- **An Opportunity of Being Heard** shall be given to Registered Person before cancellation by Tax Officer.

# Section 29 - Cancellation of GST Registration.

## b) Cancellation by Tax Officer / Government.

Cancellation by  
Tax Officer /  
Govt.

Contravention of provisions of  
act or rules.

GST Returns not filed for  
continuous period of 6 months.

Composition Dealers have not  
furnished GST Returns for 3  
consecutive tax periods.

Taken Voluntary GST  
Registration and has not  
commenced business within 6  
months.

Registration obtained by means  
of Fraud, willful misstatement or  
suppression of facts.

## Section 29 - Cancellation of GST Registration.

### II. Cancellation by Tax Officer:

- a) A registered person has **contravened such provisions** of the Act or the rules made there under;
- b) A person paying tax under **Composition levy has not furnished returns for three consecutive tax periods**;
- c) Any registered person, other than a person paying tax under Composition levy has not furnished returns for a **continuous period of six months**; This also called as suo moto cancellation.
- d) Any person who has taken **voluntary registration** under sub-section (3) of section 25 **has not commenced business within six months** from the date of registration;
- e) Registration has been obtained by means of **fraud**, willful misstatement or suppression of facts.

## Section 29 - Cancellation of GST Registration.

### II. Cancellation by Tax Officer.

- An **Opportunity of Being Heard** shall be given to Registered Person before cancellation by Tax Officer.
- Registered Person shall be required to **file GST Returns and also pay GST Liabilities** if any.
- Registered Person shall also be required to pay **Interest** on GST Payable.
- Registered Person shall be required to **reverse Input Tax Credit availed** on Closing Stock of Raw Material, WIP and Finished Goods.
- Registered Person shall be required to **reverse Input Tax Credit availed on Capital Goods on basis of remaining useful life (5 years).**

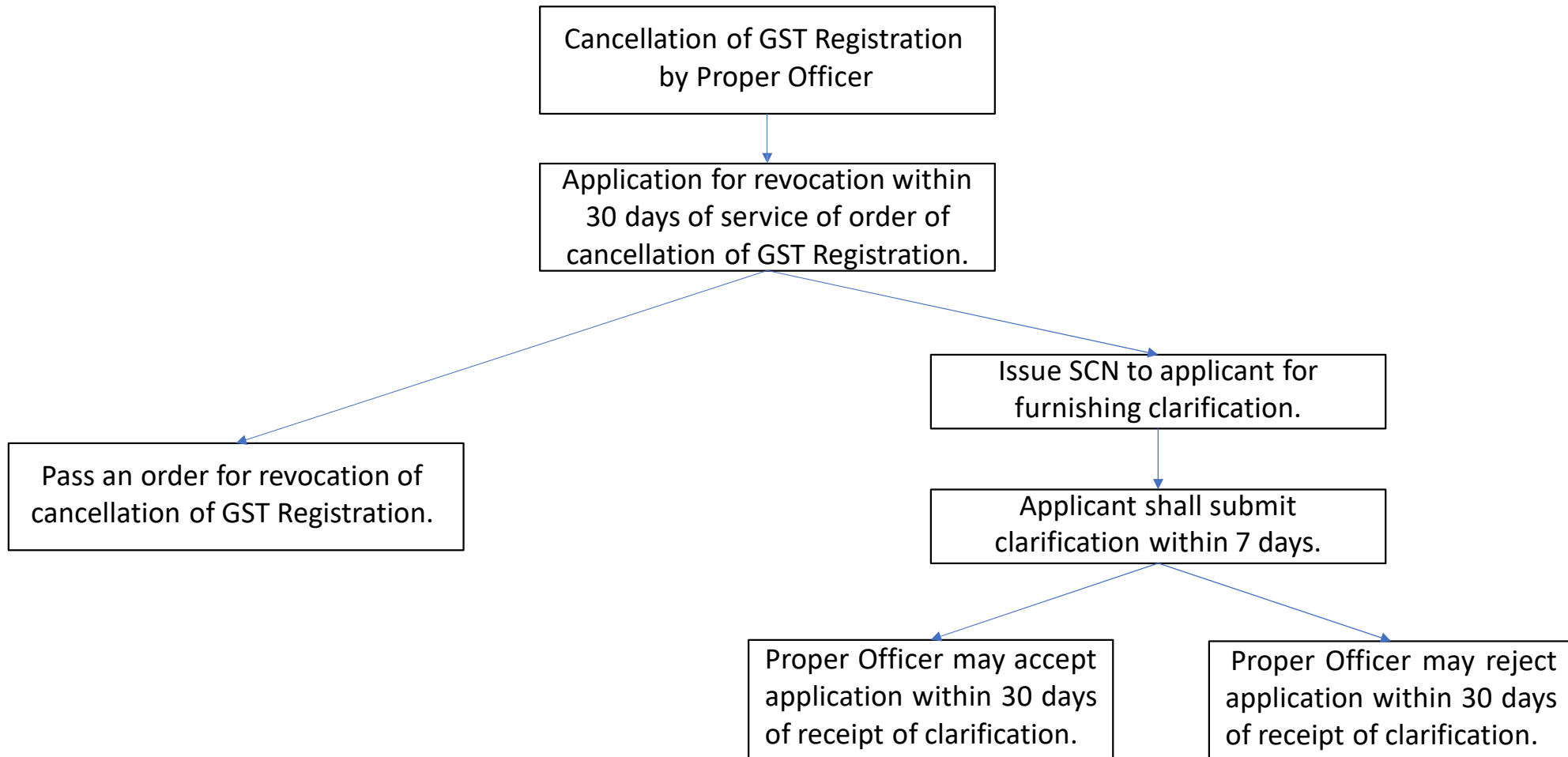
## Section 30 – Revocation of Cancellation of GST Registration.

### Procedure for cancellation of GST Registration

- Where the registration of a person is cancelled by the proper officer (govt) , such registered person may apply for revocation of the cancellation to such proper officer, **within 30 days from the date of service of the order of cancellation of registration.**
- If the proper officer is satisfied that there are sufficient grounds for revocation of cancellation, he **may revoke** the cancellation of registration, by an **order within 30 days** of receipt of application and communicate the same to applicant.
- Otherwise, he **may reject** the revocation application.
- However, before rejecting the application, he has to first **issue SCN** to the applicant who shall furnish the clarification within 7 working days of service of SCN.
- The proper officer shall dispose the application (accept/reject the same) **within 30 days of receipt of clarification.**



## Section 30 – Revocation of Cancellation of GST Registration.



## Section 30 – Revocation of Cancellation of GST Registration.

**Registration is cancelled for failure of registered person to furnish GST Returns.**

**Registration has been cancelled with effect from the date of order of cancellation of registration.**

- Where the registration is cancelled with effect from the date of order of cancellation of registration, person applying for revocation of cancellation has to **furnish all returns due till the date of such cancellation before the application for revocation can be filed.**
- He has to **pay any amount due as tax**, in terms of such returns.
- He also has to **pay Interest, penalties or late fees** payable in respect of such returns.
- **GST Returns, GST payment along with Interest and application for revocation of cancellation of GST Registration must be made within 30 days of service of order of cancellation of GST Registration.**
- All returns due for the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of 30 days from the date of the order of revocation.

### **Example:**

Mr. A obtained GST Registration on 1<sup>st</sup> July 2018. Proper Officer cancelled GST Registration of Mr. A for non-furnishing of GST Returns on 1<sup>st</sup> April 2019.

### **Ans:**

- Mr. A have to file all pending GST Returns for period ending 31<sup>st</sup> March 2019 prior to making an application for GST Registration. He also has to make GST payment along with Interest, Penalty, Late Fees.
- GST Returns, GST Payment and application for revocation of cancellation must be made within 30 days of service of order of cancellation ie by 30<sup>th</sup> April 2019.
- If proper officer revoked cancellation on 1<sup>st</sup> June 2019 than Mr. A needs to file GST returns for period of Apr 19 and May 19 by 30<sup>th</sup> June 2019 ie within 30 days of revocation of cancellation.

## Section 30 – Revocation of Cancellation of GST Registration.

**Registration is cancelled for failure of registered person to furnish GST Returns.**

**Registration has been cancelled with retrospective effect.**

- Application for revocation of cancellation of registration is allowed to be filed, subject to the condition that all returns relating to the period **from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration** shall be filed **within a period of 30 days** from the date of order of such revocation of cancellation of registration.
- He has to **pay any amount due as tax**, in terms of such returns.
- He also has to **pay Interest, penalties or late fees** payable in respect of such returns.

### **Example:**

Mr. A obtained GST Registration on 1<sup>st</sup> July 2018. Proper Officer cancelled GST Registration of Mr. A for non-furnishing of GST Returns retrospectively from 1<sup>st</sup> July 2018.

### **Ans:**

- Proper Officer shall revoke cancellation of GST Registration.
- Mr. A have to file all pending GST Returns within 30 days from the date of order of such revocation of cancellation of registration.
- He also has to make GST payment along with Interest, Penalty, Late Fees.

## Circular No 99/18/2019-GST-Revocation of Cancellation of GST Registration.

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 <sup>nd</sup> July, 2019)	Returns to be furnished before filing the application for revocation of cancellation of registration	Date of order of revocation of cancellation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)	Returns to be furnished within thirty days from date of order of revocation of cancellation of registration
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> March, 19	30 <sup>th</sup> May, 19	<b>Returns due till 01<sup>st</sup> March, 19</b> (i.e. July, 18 to January, 19)	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	<b>Returns due till 01<sup>st</sup> June, 19</b> (i.e. February, 19 to April, 19)
July, 18	22 <sup>nd</sup> March, 19	22 <sup>nd</sup> March, 19	20 <sup>th</sup> June, 19	<b>Returns due till 22<sup>nd</sup> March, 19</b> (i.e. July, 18 to February, 19)	22 <sup>nd</sup> June, 19	22 <sup>nd</sup> July, 19	<b>Returns due till 21<sup>st</sup> June, 19</b> (i.e. March, 19 to May, 19)
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> July, 18	30 <sup>th</sup> May, 19	NA	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	<b>Returns due till 01<sup>st</sup> June, 19</b> (i.e. July 18 to April 19)

## GST Composition Scheme-Section 10 of CGST Act 2017.

### **Q1) What is the eligibility category for opting for composition levy?**

Composition scheme is a scheme for payment of GST available to small taxpayers whose **aggregate turnover** in the preceding financial year **did not exceed Rs. 1.5 Crores**.

### **Q2) Which are the Special Category States in which the turnover limit for Composition Levy for Central tax and State tax purpose shall be Rs. 75 lakhs?**

In the case of the following States, the limit of turnover is Rs. 75 lakhs:

(i) Arunachal Pradesh, (ii) Manipur, (iii) Meghalaya, (iv) Mizoram, (v) Nagaland, (vi) Sikkim, (vii) Tripura, (viii) Uttarakhand.

(Code: MNT UA)

## GST Composition Scheme-Section 10 of CGST Act 2017.

### **Q3) What are the disadvantages of registration under composition scheme?**

- Person cannot make Inter-State Supply.
- Person cannot avail Input Tax Credit.
- Person cannot get registered on E-Commerce Platform who is required to collect TCS under section 52.
- Person cannot collect tax and have to pay 1% from its own pocket.
- Person shall issue “Bill of Supply” and shall mention the words “composition taxable person, not eligible to collect tax on supplies” at the top of the bill of supply issued by him.
- If registered person is having more than one GSTIN then this system is applicable to all.
- Person is required to pay GST under Reverse Charge Mechanism for Supply covered u/s 9(3).

## GST Composition Scheme-Section 10 of CGST Act 2017.

### **Q4) Can a Composition Scheme Taxpayers make supply of services?**

As per CGST Amendment Act, Now a composition dealer is also allowed to make a supply of services along with goods.

**But it has a limit, Supply of services can be upto higher of Rs 5 lakhs or 10% of turnover.**

### **Q5) What are the advantages of registration under Composition scheme?**

- Quarterly Returns
- Quarterly Payment
- Only 1% Tax
- Less Compliances
- High Liquidity

### **Q6) Will Composition Taxpayers be required to pay tax under RCM?**

Yes, Composition Taxpayers will be liable to pay tax under RCM. No credit will be allowed of tax paid.

Concessional GST Rate for Small Services Providers-Notification No 2/2019 dated 07<sup>th</sup> March 2019.

### **Features of the Scheme**

- This is applicable for intra-State supply of goods or services or both.
- New system is effective from April 1, 2019.
- This is available to registered persons whose aggregate turnover, including exempt supplies in the preceding financial year, was 50 lakhs rupees or below. Turnover has to be seen on PAN-India basis.
- The rate of tax shall be 6% (3% CGST + 3% SGST).
- This is applicable for first supplies of goods or services or both up to an aggregate turnover of rupees 50 lacs made on after 1st April, 2019.
- It applies to supplies made by registered persons who are not eligible for composition levy under section 10.



## Concessional GST Rate for Small Services Providers-Notification No 2/2019 dated 07<sup>th</sup> March 2019.

### **Disadvantages of the Scheme:**

- Registered person should **not** be making any **Inter-State supply**.
- Registered person is **neither casual taxable person nor a non-resident taxable person**.
- Registered person is **not making supply to E-Commerce operator** who is liable to TCS.
- Goods involved should not be ice cream and other edible ice (HSN 21050000) or pan masala (21069020) or tobacco and manufactured tobacco substitutes (HSN Chapter 24).
- If registered person is having more than one GSTIN then this system is applicable to all.
- Such registered person shall issue **bill of supply** under rule 49 of the Central Goods and Services Tax Rules, 2017 mentioning on top- 'taxable person paying tax in terms of notification No. 02/2019 -CT (Rate), dated 07-03-2019 not eligible to collect tax on supplies.
- He shall **not be eligible to collect any tax** from receiver of supplies.
- Such registered person will also **not be eligible for any ITC**.
- Such registered person **shall be liable for RCM** under section 9(3) , 9(4), if liable, at applicable rates.

## Concept of Taxable Person in GST.

- Under GST law, the concept of taxable person is significant since tax on supplies of goods and/services, is to be paid by a taxable person.
- As per section 2(107) of the CGST Act, taxable person means a person who is registered or liable to be registered under section 22 or section 24.
- Thus, even an unregistered person who is liable to be registered is a taxable person.
- Similarly, a person not liable to be registered, but has taken voluntary registration and got himself registered is also a taxable person.



Person who is Registered under GST Act.

Person who is URD but is liable to be Registered under GST Act.

Person who is not required to get registered but has taken Voluntary  
GST Registration

## Definitions:

### **I. Definition of Place of Business:**

Place of Business includes:

- a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
- a place where a taxable person maintains his books of account; or
- a place where a taxable person is engaged in business through an agent, by whatever name called.

### **II. Definition of Fixed Establishment:**

Fixed Establishment means a place **(other than the registered place of business)** which is characterized by a **sufficient degree of permanence** and suitable structure in terms of **human and technical resources to supply services**, or to receive and use services for its own needs [Section 2(50)].

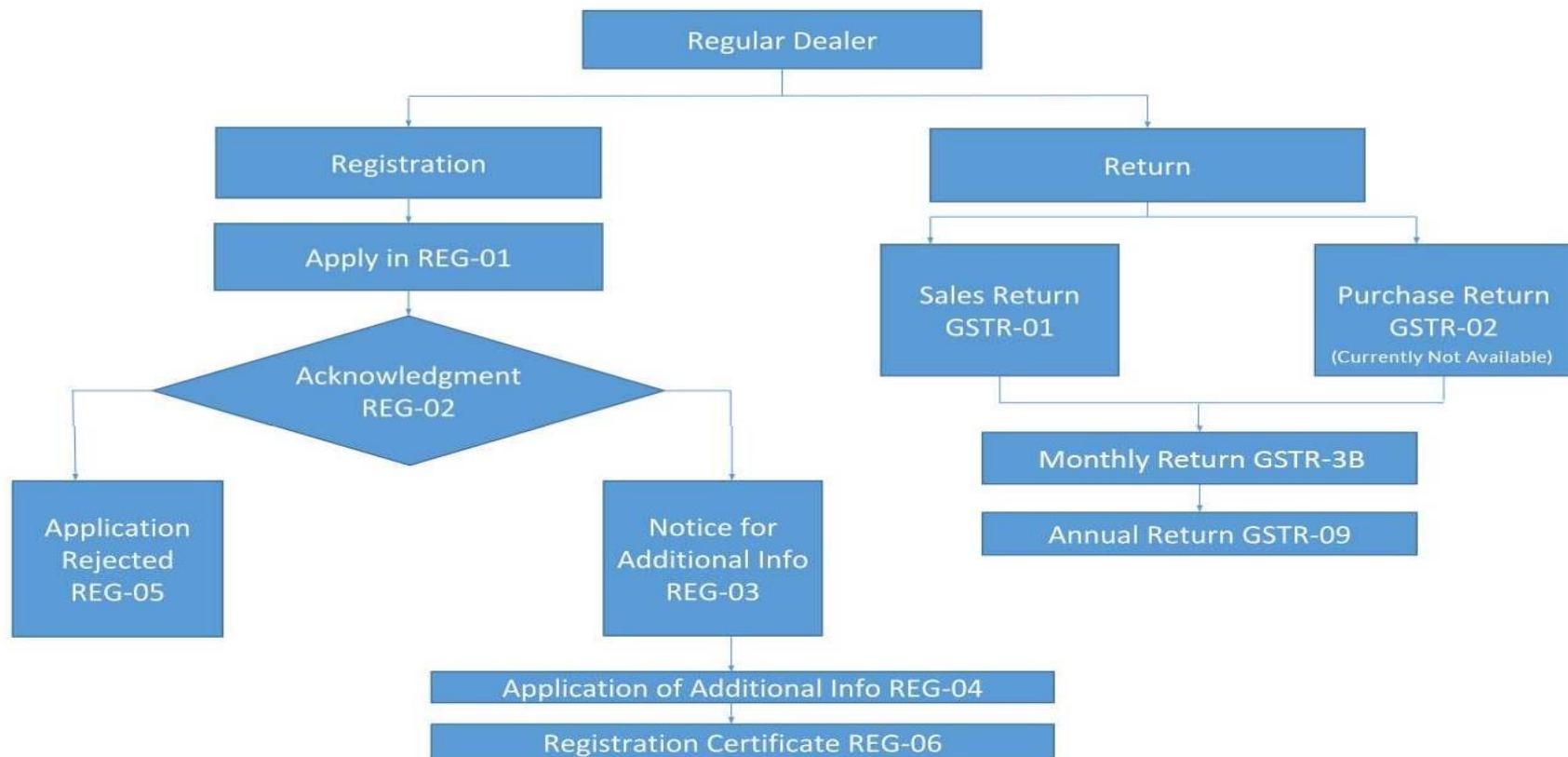
### **II. Definition of Additional Place of Business:**

Under the GST, One state one registration, If the new premises is within the same state, then the new premises is to be added as additional place of business in the GST.

# Effective Date of Registration

Particulars	Effective Date of Registration.
Where an Applicant submits an application for registration within 30 Days from the date he becomes liable to registration	<b>The Date on which he becomes liable for registration.</b>  Eg: If Mr. A Turnover exceeds Rs 40 Lakhs on 5 <sup>th</sup> Jan 2020, and he submits an application for registration within 30days ie 4 <sup>th</sup> Feb 2020 than his effective date of registration shall be 5 <sup>th</sup> Jan 2020.
Where an Applicant submits an application for registration after 30 Days from the date he becomes liable to registration.	<b>Date of Grant of Registration.</b>  Eg: If Mr. A Turnover exceeds Rs 40 Lakhs on 5 <sup>th</sup> Jan 2020, and he submits an application for registration after 30days say 10 <sup>th</sup> Feb 2020 than his effective date of registration shall be 10 <sup>th</sup> Feb 2020.
In case of Voluntary Registration	<b>Date of Grant of Registration.</b>  Eg: Mr. A voluntarily applies for GST Registration on 01 <sup>st</sup> May 2020. Registration was granted on 8 <sup>th</sup> May 2020. His effective date of Registration shall be 8 <sup>th</sup> May 2020 ie date of grant of registration.

# Pre-Requisites for Registration



# Pre-Requisites for Registration

1	PAN OF THE GST REGISTRATION APPLICANT
2	PROOF OF BUSINESS REGISTRATION OR INCORPORATION CERTIFICATE
3	IDENTITY & ADDRESS PROOF OF PROMOTERS WITH PHOTOGRAPHS
4	ADDRESS PROOF FOR THE PLACE OF BUSINESS
5	BANK ACCOUNT STATEMENT SHOWING NAME, ADDRESS & A FEW TRANSACTIONS
6	CLASS 2 DIGITAL SIGNATURE FOR THE AUTHORISED SIGNATORY