

GST Registration – Process and Law



GST REGISTRATION – LAW AND PROCESS

1. Introduction

Sec 22 of the CGST Act, 2017 provides for registration of every supplier effecting taxable supplies, subject to a threshold limit. Registration of a business with the tax authorities implies obtaining a unique identification code (i.e. GSTIN) from the concerned tax authorities so that all the operations of, and data relating to the business can be agglomerated and correlated. In any tax system, this is the most fundamental requirement for identification of the business for tax purposes and for having any compliance verification mechanism. A registration from the concerned tax authorities will confer, among others, the following advantages to the registrant.

- Legally recognised as a supplier of goods and/or services;
- Proper accounting of taxes paid on the input goods and/ or services;
- Utilisation of input taxes for payment of GST due on supply of goods and/ or services;
- Pass on the credit of the taxes paid on the goods and/ or services supplied to purchasers or recipients.

Section 22(1) of the CGST Act	Section 22(1) of any SGST Act
<i>Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees</i>	<i>Every supplier making a taxable supply of goods or services or both in the State shall be liable to be registered under this Act if his aggregate turnover in a financial year exceeds twenty lakh rupees</i>

It is pertinent to mention that for the purpose the entire section 22(1), a person would be considered to be 'exclusively supplying goods' even if he is engaged in exempted supply of services by way of extending deposits, loans or advances where consideration is in form of interest or discount. Further, with the explanation substituted on 23 Jan 2018 at the end of rule 43 (made applicable to rule 42 and 43) 'interest on accepting deposits or extending loans or advances' will NOT be considered as 'exempt supplies'.

Based on options exercised and corresponding State notifications, please refer table below for persons in various States/UTs and their respective 'exemption threshold' in case outwards supplies are 'exclusively goods' (subject to relaxation of interest income) and 'goods and services':

Type of Supply	Upto 31 st Jan 2019		w.e.f 01 st Feb 2019		w.e.f 01 st Jan 2020	
	Normal States/ UT	Special Category State	Normal States/ UT	Special Category State (SCS)	Normal States/ UT	Special Category State
Only Goods	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
Services / Goods & Services	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

Mistake in identifying correct 'exemption threshold' or eligibility to 'enhanced exemption threshold' must be carefully considered while making a determination whether requirement to register has been triggered or not.

2. How the Aggregate Turnover is calculated?

The expression "aggregate turnover" has been discussed in detail under section 2(6) of the CGST Act which may please be referred for the scope and coverage of the term "aggregate turnover". Aggregate Turnover is PAN based and not State/ Union Territory based.

In the below table, illustrations have been provided to understand how aggregate turnover is calculated and what will be the requirement of registration in each of these illustrations-

Illustration 1

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

Illustration 2

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	2,00,000	

* Please note that the *proviso* to section 22(1) appearing in CGST Act also appears in SGST Act(s). As a result, for a taxable person in a non-Special Category State, who has a branch in Special Category State, the threshold becomes 10 lacs and not 20 lacs.

Other persons requiring registration under this provision – irrespective of threshold limit

— Every person who, on the day immediately preceding the appointed day, is registered or holds a license under an earlier law, shall be liable to be registered under this Act with effect from the appointed day.

Based on this provision, all the persons registered under the pre-GST law were mandatorily required to migrate to GST and then the option for cancellation of registration was provided.

— Transfer of business

Transfer of Business and Registration

If a registered taxable person transfers business on account of succession or otherwise, to another person as a going concern, the transferee, or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession. This means that the Registration Certificate issued under sections 22 of the Act is not transferable to any other person. In a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies by an Order of a High Court, the transferee shall be liable to be registered with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such Order of the High Court.

3. Obligations post registration

1. **Display of Registration Certificate** - As per rule 18, 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. **Display of GST Number on Name Board** - 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.

4. Persons not liable for registration

- (1) *The following persons shall not be liable to registration, namely: —*
 - (a) *any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;*
 - (b) *an agriculturist, to the extent of supply of produce out of cultivation of land.*
- (2) *The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.*

a. Agriculturist

As per section 2(7), agriculturist means an individual or HUF who undertakes cultivation of land:

- (a) By own labour, or
- (b) By the labour of family, or
- (c) By servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family.

Thus, an agriculturist is not liable for registration only to the extent of supply of produce out of cultivation of land. If an agriculturist undertakes supplies which are not linked to the cultivation of land, he will fall within the provisions of sections 22 and may have to take registration in respect of such supplies. It is important to consider the nature of activities undertaken by the agriculturist. If the process deviates from 'cultivation' it will travel outside the scope of this exclusion from registration. The exclusion states – to the extent of supply of 'produce out of cultivation' of land – any further processing of the primary produce from cultivation will continue not to avail this exclusion.

b. Exclusively engaged in Exempt Supplies

The term exclusive indicates engaging in only those supplies which are exempted. Therefore, if a supplier is supplying both exempted and taxable goods and/or services, then this provision is not applicable, and he is required to obtain registration under section 22.

It essentially permits any person whose 'entire' supply consists of 'exempt supplies', to be excluded from obtaining registration. Care should be taken to validate the premise of (a) entire supply and (b) it being exempt. Even if small value of supplies is taxable, then exempt supplies will be included to determine if aggregate turnover has exceeded the exemption threshold under section 22 for attracting registration

Care must be taken to look through notifications issued under section 7(2) where Government will notify persons who are specifically granted exemption from registration, namely:

- (a) Persons engaged in rendering taxable services which are liable to GST under reverse charges are not required to take registration - (*Notification No. 5/2017–Central Tax, dated 19.06.2017*)
- (b) Job-workers engaged in making inter-State supply of services to a registered person except those who are liable to be registered under section 22(1) of the CGST Act, 2017 or persons opting for voluntary registration or persons engaged in making supply of services in relation to jewellery, goldsmiths' and silversmiths' wares and other articles (w.e.f. 14.09.2017) - *Notification No. 7/2017–Integrated Tax, dated 14.09.2017* as amended vide Notification No. 2/2019-Integrated Tax, dated 29-Jan-2019, w.e.f. 1-Feb- 2019.
- (c) Persons effecting inter-State supplies of taxable services – where the aggregate value of supplies on PAN-India basis does not exceed ` 20 Lakhs in a year (` 10 Lakhs for special category States- Manipur, Mizoram, Nagaland and Tripura) (w.e.f. 13.10.2017) - *Notification No. 10/2017–Integrated Tax, dated 13.10.2017* as amended vide Notification No. 3/2019-Integrated Tax, dated 29-Jan-2019, w.e.f. 1-Feb-2019.

(d) Categories of persons effecting inter-State taxable supplies of handicraft goods – where the aggregate value of supplies on PAN-India basis does not exceed Rs 20 Lakhs in a year (Rs10 Lakhs for special category States- Manipur, Mizoram, Nagaland and Tripura)

- (w.e.f. 22.10.2018) - *Notification No. 3/2018–Integrated Tax dated 22.10.2018*. This notification has superseded Notification No. 8/ 2017-Integrated Tax, dated 14.09.2017

(e) Persons providing services through an e-commerce who is required to collect tax at source, provided their aggregate turnover does not exceed ` 20 lakh (` 10 lakh in special category States-Manipur, Mizoram, Nagaland and Tripura) (w.e.f. 15.11.2017).

- *Notification No. 65/2017–Central Tax, dated 15.11.2017* as amended vide Notification No. 6/2019-Central Tax, dated 29-Jan-2019, w.e.f. 1-Feb-2019

(f) Categories of casual taxable persons making taxable supplies of handicraft goods- where the aggregate value of supplies on PAN-India basis does not exceed ` 20 Lakhs in a year (` 10 Lakhs for special category States-Manipur, Mizoram, Nagaland and Tripura)

- (w.e.f. 23.10.2018) – *Notification No. 56/2018-Central Tax, dated 23.10.2018*.

This notification has superseded Notification No. 32/ 2017-Central Tax, dated 15.09.2017.

(g) **W.e.f. 01.04.2019** – the basic limit beyond which obtaining registration becomes mandatory is increased from ` 20 lakhs to ` 40 lakhs for certain categories of persons vide notification No. 10/2019-Central Tax, dated 07.03.2019 (discussed earlier).

As per the said notification, any person, who is engaged in **exclusive supply of goods** and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except,

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- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the following goods,

Sl. No.	Tariff item, sub heading, heading or Chapter	Description
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

(c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(d) persons exercising option under the provisions of sub-section (3) of section 25 [voluntary registration], or such registered persons who intend to continue with their registration under the said Act.

5. Compulsory registration in certain cases – Sec 24

Section 24 starts with a 'non obstante' clause which is limited to section 22(1) and NOT to 'subject to' section 23. This has surprised many professionals (discussed 'why' shortly). Section 24 dictates that in the 'twelve' situations listed, even though 'exemption threshold' may still be available to the person, GST registration WILL BE applicable to such person. Registration is always under section 22 and once registration is obtained, then such person will forfeit the 'exemption threshold'. Registration is 'unqualified' whether it is due to exceeding exemption threshold under section 22(1) or voluntarily registered under section 25(1) or compulsorily registered under section 24. Once registered, all supplies will be subject to tax 'as if' generally liable to be registered. Person whose entire turnover is comprised of exempt turnover; such person may still be liable to be registered if any of the situations listed in section 24 are applicable.

A. Categories of persons who shall be required to be registered under this Act irrespective of the threshold limit:

The following categories of persons are required to obtain registration compulsorily under this Act:

6. Persons making any inter-State taxable supply;
7. Casual taxable persons making taxable supply;
8. Persons who are required to pay tax under reverse charge;
9. Persons who are required to pay tax under sub-section (5) of section 9 (electronic commerce operator)
10. Non-resident taxable persons making taxable supply;
11. Persons who are required to deduct tax under section 51 (Tax Deduction at Source);
12. Persons who supply goods or services or both on behalf of other registered taxable persons whether as an agent or otherwise;
13. input service distributor;
14. persons who supply goods and/or services, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52,
15. Every electronic commerce operator **who is required to collect tax at source under section 52;**
16. every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person; and
17. Such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council.

6. Procedure for registration – Sec 25

Every registered person is considered a 'distinct person' for the limited purposes of GST. This is a very important fiction supplied by law so as to overcome the deficiency to constitute a 'supply' between one branch to another of the same person (legal entity). But for this fiction, imputing 'supply' in respect of supply-like transactions between branches

of the same entity or person would have been impossible, in spite of existence of Schedule I. In fact, the fiction of 'distinct persons' flows from section 25 into Schedule I and supports the levy of tax on branch- transfers. While branch transfer involving goods is understandable, branch transfers involving services too are taxable, but that is discussed under supply which may be referred.

Section 25 read with rules 8 to 26 of the CGST Rules related to registration provides a detailed road map on the procedural aspects of the registration. The time limit for application is within 30 days (for persons other than casual taxable person or a non-resident taxable person) and casual taxable person or a non-resident taxable person shall have to obtain the registration at least 5 days prior to the commencement.

Single registration will be granted from one State or Union Territory and in case of persons having business across different States, then multiple registrations are granted. Now, as per CGST (Amendment) Act, 2018 with effect from 1-Feb-2019, even in a single State, multiple registrations are possible wherever a person has multiple places of business in the same one State.

7. Concept of Aadhar Authentication implemented by Finance (No. 2) Act, 2019

- Concept of Aadhar Authentication at the time of seeking registration has been introduced in the GST Act by inserting subsection 6A to 6D in section 25.

- Section 25(6A) has been introduced to mandates a registered person to undergo Aadhar authentication or furnish proof of possession of Aadhar number and empower the government to make rules related to the same. Sub rule 4A has been inserted in Rule 8 w.e.f. 01.04.2020 vide Notification no. 16/2020 dt. 23/03/2020 in this regard. Further, if Aadhar Number has not been assigned to such person, alternate and viable means of identification shall be provided through rules and correspondingly a proviso in Rule 9(1) has been inserted vide Notification no. 16/2020 dt. 23/03/2020 which requires physical verification of principle place of business in the presence of said person who has failed to undergo Aadhar authentication. Verification shall be done within 60 days from the date of application in the manner provided in Section 25. As per the 2nd proviso in Section 25(6A), if a registered person fails to undergo Aadhar authentication or furnish proof of possession of Aadhar number as per rule 8 or fails to furnish alternate and viable means of identification, then such person shall deemed to be an Unregistered person

- Similarly, Notification no. 19/2020 dt. 23/03/2020 has been issued pursuant to Section 25(6C) for persons other than individuals, notifying 01/04/2020 as the date from which the authorised signatory of all type, Managing and Authorised partners in a partnership firm and Karta of an HUF shall undergo Aadhar authentication as per Rule 8 in order to be eligible for grant of registration. Alternate and viable means of identification has been offered in the manner specified in Rule 9.

- Newly inserted Section 25(6D) empowers the Government on the recommendation of the council to specify persons or such class of persons or any state or Union territory or part thereof, on whom provisions of Subsection 6A, 6B and 6C shall not apply. Notification no. 17/2020 dt. 23/03/2020 w.e.f. 01/04/2020, specifies a person who is not a citizen of India or a class of person other than following class – Individual, authorised signatory of all type, managing and authorised partner, Karta of a HUF, on whom provision of Section 25(6B) and 25(6C) shall not apply.

8. Separate registration within the State in the same line of business has been allowed by removing the concept of business vertical

Concept of business vertical has been removed from GST (Business vertical meant different lines of businesses which carry different risk and reward);

Taxpayers can now opt for separate registrations in a State based on location for each of the business (though they are in similar line of business)

Illustration

Situation	Pre-Amendment	Post-Amendment
Business 1 – IT Software Services Business 2 – Employee Training Services Location – Common Office	Separate registration possible since the tax payer has separate business vertical	Separate registration not possible since the businesses are operating from a common location
Business 1 – Hotel Business 2 – Hotel Location – Separate Locations	Separate registration not possible since the tax payer has single business vertical	Separate registration possible since businesses are located at different locations

9. Forms for GST Registration Process –

Sl. No	Form No.	Title of the Form
1	26GSTREG-01	Application for registration
2	GSTREG-02	Acknowledgement
3	GSTREG-03	Notice for seeking additional information/ clarification/ documents relating to application for registration/ amendment/ cancellation
4	GSTREG-04	Clarification/ additional information/ document for registration/ amendment/ cancellation
5	GSTREG-05	Order of rejection of application for registration/ amendment/ cancellation
6	GSTREG-06	Registration Certificate
7	GSTREG-07	Application for Registration as Tax Deductor at source u/s 51 or Tax Collector at source u/s 52
8	GSTREG-08	Order of cancellation of registration as Tax deductor at source or Tax collector at source
9	GSTREG-09	Application for Registration of Non-Resident Taxable Person

10	GSTREG-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
11	GSTREG-11	Application for extension of registration period by casual taxable person or non-resident taxable person
12	GSTREG-12	Order for grant of Temporary Registration/ Suo moto registration
13	GSTREG-13	Application/ Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies/ others
14	GSTREG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
15	GSTREG-15	Order of Amendment
16	GSTREG-16	Application for Cancellation of Registration
17	GSTREG-17	Show Cause Notice for Cancellation of Registration
18	GSTREG-18	Reply to the Show Cause Notice issued for cancellation for registration
19	GSTREG-19	Order for Cancellation of Registration
20	GSTREG-20	Order for dropping the proceedings for cancellation of registration
21	GSTREG-21	Application for Revocation of Cancellation of Registration
22	GSTREG-22	Order for revocation of cancellation of registration
23	GSTREG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
24	GSTREG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
25	GSTREG-25	Certificate of Provisional Registration
26	GSTREG-26	Application for Enrolment of Existing Taxpayer
27	GSTREG-27	Show Cause Notice for cancellation of provisional registration
28	GSTREG-28	Order for cancellation of provisional registration
29	GSTREG-29	Application for cancellation of registration of migrated taxpayers
30	GSTREG-30	Form for Field Visit Report

10. Requirement of a Permanent Account Number or Tax Deduction and Collection Account Number

Every person who is liable to obtain registration or wants to obtain voluntary registration is required to have a Permanent Account Number (PAN).

Every person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number (TAN)

A non-resident taxable person can obtain registration on the basis of any other document as may be prescribed.

11. Registration for United Nations or Consulate or Embassy:

Any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be notified by the Commissioner, shall obtain a Unique Identity Number. The registration shall be for the purpose(s) notified, including seeking to claim refund of taxes paid by them, on the notified supplies of goods and/or services received by them. The supplier supplying to these organization is expected to mention the UID on the invoices and treat such supplies as business to business (B2B) supplies

12. Grant of Registration by Proper Officer

The registration or Unique Identity Number, (UID) is granted/ issued with effective dates. The registration or UID is granted or rejected after due verification. A certificate of registration shall also be issued in prescribed form with effective date as may be prescribed. The Unique Identity Number granted to any person shall be applicable to the territory of whole India. (Reference Notification No. 75/2017 - Central Tax, Dated 29th December 2017)

A registration or a UID shall be deemed to have been granted after the period prescribed under sub-section (10) of section 25 of the Act] if no deficiency has been communicated to the applicant within that period. Also, the grant of registration or the Unique Identity Number under the CGST Act/ SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act provided that the application for registration or the UID has not been rejected/no deficiency has been communicated to applicant by the proper officer under SGST/CGST Act within the time specified. As per rule 17 of CGST Rules the proper officer may upon submission of FORM GST REG-13 assign UID to these persons and issue a certificate in FORM GST REG-06 within a period of 3 working days from the date of submission of application.

13. Physical Verification of place of business:

Prior to amendment by Notification 16/2020 dt. 23/03/2020 -Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done. The verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of 15 working days following the date of such verification.

After amendment by Notification 16/2020 dt. 23/03/2020. - Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the

common portal within a period of 15 working days following the date of such verification.

14. Deemed registration

These are the linking provisions between the Central Goods and Services Tax and State/Union Territory Goods and Services Tax Act. By enabling these provisions, the burden of taking registrations under various Acts has been removed. Thus, if a supplier takes a registration under one Act it shall be deemed that the registration has also been obtained under the other Act and *vice-versa*. Even otherwise the registration must be taken on the common portal and is based on the PAN hence the registration will remain common across various Acts.

However, if the registration is rejected under the Central Goods and Services Tax Act, then such rejection will be treated as if the registration has not been obtained under the Central Goods and Services Tax Act even though it has been obtained in State/Union Territory Goods and Services Tax Act.

If an application for registration has been rejected under State/Union Territory Goods and Services Tax Act then it shall be deemed that the same has been rejected under the Central Goods and Services Tax Act.

15. Amendment of registration

There are various situations in which the Registration Certificate issued by the competent authority requires amendment in line with real time situations. Under these circumstances, every registered taxable person shall inform any changes in the information furnished at the time of registration.

The proper officer shall not reject the request for amendment without affording a reasonable opportunity of being heard by following the principles of natural justice. Any rejection or, approval of amendments under the State Goods and Services Tax Act or Union Territory Goods and Services Act shall be deemed to be a rejection or approval of amendments under the Central Goods and Services Tax Act.

Rule 19 of the CGST Rules, 2017 provide for the detailed process of amendment of registration under GST

Important Points

- Any change in registration particulars has to be informed **within 15 days of change**
- Proper officer may approve/ reject amendment
- No rejection without giving an opportunity of being heard
- Rejection of amendment under CGST will be a deemed rejection under SGST and *vice-versa*

As per Notification No. 75/2017-Central Tax, dated 29th December, 2017, it may be noted that amendment in Registration Certificate (in FORM GST REG-14) will stand amended only from the date of application for amendment and not earlier than the date of submission of application except with the order of Commissioner

16. Cancellation of Registration –

Any registration granted under this Act may be cancelled by the Proper Officer. The various circumstances and the provisions of the law on this subject have been outlined under this section.

A registration granted can be cancelled by the proper officer, either on his own or on application by the registered person when –

- the business is discontinued, transferred fully for any reason including death of proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
- there is any change in the constitution of the business; or
- the taxable person is no longer liable to be registered under sections 22 or section 24 or intends to opt out of the registration voluntarily.

Further, the proper officer may cancel the registration from a date, including any retrospective date, in case when –

- the registered taxable person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- a person paying tax under Composition Scheme has not furnished returns for three consecutive tax periods; or
- any registered person who has not furnished returns for a continuous period of six months; or
- any person who has taken voluntary registration and has not commenced business within six months from the date of registration; or
- where registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

Rule 21 of the CGST Rules, 2017, provides for cases of cancellation of registration and includes the following:

- a) does not conduct any business from the declared place of business, or
- b) issues invoice or bill without supply of goods or services in violation of the provisions of Act or Rules made thereunder,
- c) violates the provisions of section 171 of the Act or the rules made thereunder.
- d) violates the provisions of Rule 10A

Reasons for Cancellation

- Transfer of business or discontinuation of business
- Change in the constitution of business. (Partnership Firm may be changed to Sole Proprietorship due to death of one of the two partners, leading to change in PAN)
- Persons no longer liable to be registered under sections 22 or 24 or intend to opt

out of voluntary registration.

- Where registered taxable person has contravened provisions of the Act as may be prescribed
- A composition supplier has not furnished returns for 3 consecutive tax periods/ any other person has not furnished returns for a continuous period of 6 months
- Non-commencement of business within 6 months from date of registration by a person who has registered voluntarily
- Where registration has been obtained by means of fraud, willful misstatement or suppression of facts, the registration may be cancelled with retrospective effect.

17. Final Return u/s. 45: As per section 45, “every registered person who is required to furnish a return under sub-section (1) of section 39 and whose registration has been cancelled shall furnish online on the GST Portal, a final return “within three months” of the date of cancellation or date of order of cancellation, whichever is later, in GST FORM GSTR-10 as specified in Rule 81”

A. FAQ on GST Registration

1. Who is the person liable to take a registration under the GST Law?

Ans. In terms of sub-sections (1) of sections 22 of the CGST Act, every supplier making taxable supplies is liable for registration if his aggregate turnover in a financial year exceeds Rs 20 lakhs.

2. What is the time limit for taking a registration under GST Law?

Ans. Every person should take registration, within 30 days from the date on which he becomes liable for registration, in such manner and subject to such conditions as may be prescribed. Provided casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

3. If a person is operating in different States, with the same PAN, whether he can operate with a single registration?

Ans. Every person who is liable to take a registration will have to get registered separately for each of the States where he has a business operation and is liable to pay GST in terms of sub-section (1) of sections 25 of CGST Act.

4. Whether a person having multiple places of place of business in a State can obtain different registrations?

Ans. In terms of sub-sections (2) of sections 25, a person having multiple places of business in a State may obtain a separate registration for each such place of business, subject to such conditions as may be prescribed.

5. Is there a provision for a person to get himself registered voluntarily though he may not be liable to pay GST?

Ans. In terms of sub-section (3) of section 25 a person, though not liable to be registered under section 22, may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

6. Is possession of a Permanent Account Number (PAN) mandatory for obtaining a registration?

Ans. Every person shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration under section 22 of the Act.

7. Whether the department through the proper officer, *suo-moto* proceeds with registration of a person under this Act?

Ans. In terms of sub-sections 8 of sections 25, where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action that is, or may be taken under this Act, or under any other law for the time being in force, proceed to register such person in the manner as may be prescribed.

8. When the proper officer can grant a certificate for registration?

Ans. In terms of sub-sections 10 of sections 25, the registration certificate, shall be granted or rejected after due verification in the manner and within such period as may be prescribed.

9. Whether the registration granted to any person is permanent?

Ans. Yes, the registration certificate once granted is permanent unless surrendered or cancelled.

10. What is the validity period of the registration certificate issued to casual taxable person and non-resident taxable person?

Ans. The certificate of registration issued to a “casual taxable person” or a “non-resident taxable person” shall be valid for a period of 90 days from the effective date of registration. A discretionary power has been made available with the proper officer, who may at the request of the said taxable person, extend the validity of the aforesaid period of 90 days by a further period not exceeding 90 days.

11. Is there any advance tax to be paid by casual taxable person and non-resident taxable person at the time of obtaining registration under this special category?

Ans. Yes, it has been made mandatory in the Act, that a casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (2) of section 27, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. This provision of depositing advance additional amount of tax equivalent to the estimated tax liability of such person is applicable for the period for which the extension beyond 90 days is being sought.

12. Whether an amendment to the Registration Certificates issued by the proper officer is permissible?

Ans. In terms of sections 28, the proper officer may, on the basis of such information furnished either by the registrant or as ascertained by him, approve or reject amendments in the registration particulars in the manner and within such period as may be prescribed.

13. Whether cancellation of registration certificate is permissible?

Ans. Any registration granted under this Act may be cancelled by the proper officer, on various circumstances and the provisions of the law on this subject have been outlined under sections 29 of the Act. The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed.

14. Whether cancellation of registration under CGST Act means cancellation under SGST Act also?

Ans. The cancellation of registration under the CGST Act /SGST Act shall be deemed to be a cancellation of registration under the SGST Act / CGST Act respectively.

15. Can the proper officer cancel the registration on his own?

Ans. Yes, the proper officer can cancel the registration once issued on his own volition. However, such officer must follow the principles of natural justice by issuing a notice and providing an opportunity of being heard.

B. FAQs > Applying for GST Registration on MCA Portal through SPICe-AGILE Application 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.

The form to be submitted on the MCA Portal for incorporation is available at - <http://www.mca.gov.in/MinistryV2/companyformsdownload.html>

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.

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.

Entering Details in SPICe-AGILE Application Form

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.

6. I want to take registration in multiple States. Can I apply for multiple registration on SPICe-AGILE form?

No, by default the registered office of the proposed company, as provided in the SPICe-AGILE form, will be the principal place of business for GST application. You can take registration for that State only where registered office of the proposed company is present.

Any applicant willing to take registration in multiple states need to take fresh registration for each state on GST Portal subsequently.

7. Can I opt for composition levy through the SPICe-AGILE form?

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

8. How many Directors' details can be provided on the SPICe-AGILE form?

MCA allows details of up to 3 Directors to be entered in the SPICe-AGILE e-form form based on the class, category or sub-category.

Later on up to a maximum of 10 directors' details can be added through a process of core amendment on the GST Portal. Navigate to **Services > Registration > Amendment of Registration Core Fields** on GST Portal.

Signing SPICe-AGILE Application Form

9. Which DSC can be used for signing the Form GST REG-01 on the SPICe-AGILE form?

While filing the SPICe-AGILE form, you need to digitally sign it. Same DSC will be applicable for GST registration also. However, you can register DSC of the other 2 Directors, nominated as authorized signatory, on GST Portal.

10. How can I use the DSC, used for signing the addendum SPICe-AGILE form, on GST Portal?

The actual application signed with DSC of the applicant at MCA portal will be fetched and will be stored at GST Portal for registration purposes. You need to register your DSC on GST Portal for future GST related compliances.

11. I am a non-resident taxpayer. Can I sign the SPICe-AGILE form for GST registration?

Only Indian citizens are allowed to sign the SPICe-AGILE form.

12. 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.

Submitting SPICe-AGILE Application Form**13. 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”.

14. I have submitted my registration application successfully on SPICe-AGILE form and I have received an Acknowledge Reference Number (ARN). What happens now?

You will receive a response from the tax authorities within 3 working days on the status of your application. It will either be approved or the Jurisdictional Tax Officer will raise a Notice Seeking Clarification, in case they have any queries w.r.t. the application and/or documents provided by you. In either case, it will be communicated to you via e-mail.

15. 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.

16. What will happen on rejection of ARN by GST Tax Official?

In case, the ARN gets rejected, SRN status will be updated to “Rejected” and intimation will be sent to the applicant.

17. 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.

Tracking SRN Details

18. How can I search SRN details on GST Portal?

Navigate to **Home > Registration >Track Application Status > SRN** to search SRN details on the GST Portal.

19. Can I search SRN details without logging to the GST Portal?

Yes, you can search SRN details even without logging to the GST Portal. Navigate to **Home > Registration >Track Application Status > SRN**

20. What are various SRN statuses on the GST Portal?

S. No.	Status of the SRN	Action
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

Amending Details

21. I have got my GSTIN number. How can I amend details now?

Information related to Additional places of business, Bank Accounts, Authorized representative and State Specific Information, if any, can be updated by the applicant by filing amendment application on the GST Portal post grant of GSTIN.

To know more details about Applying for GST Registration on MCA website through SPICe-AGILE Application Form, click <http://www.mca.gov.in/MinistryV2/agile.html>

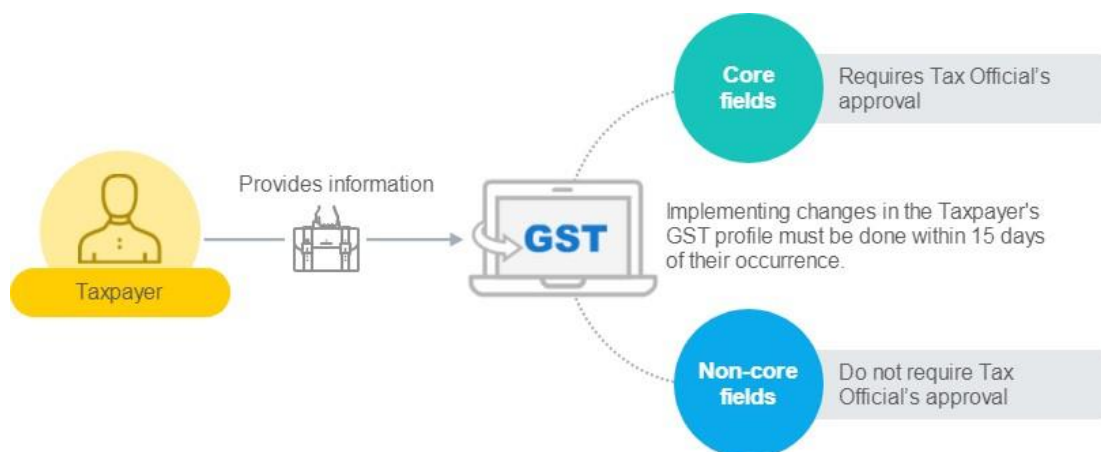
C. FAQs > Amendment of Registration - Core and Non-Core Fields

1. Can amendments be made to the information submitted in the Registration Application?

Once the applicant is registered under GST, the need for amendments in registration may arise due to several factors such as a change in address, change in contact number, change in business details and so on. In order to amend any information post registration, the taxpayer needs to file an Application for Amendment of Registration.

Application for Amendment of Registration, can be categorized in two types:

- Application for Amendment of Core fields in Registration
- Application for Amendment of Non-Core fields in Registration



2. Who can file the Application for Amendment of Registration?

Any taxpayer of following category, registered under GST, can file Application for Amendment of Registration:

- New Registrants & Normal Taxpayers
- TDS/ TCS Registrants, UN Bodies, Embassies & Other Notified person having UIN
- Non Resident Taxable Person
- GST Practitioner
- Online Information and Database Access or Retrieval Service Provider

3. What are core fields?

Following fields of the registration application are called core fields.

- Name of the Business, (Legal Name) if there is no change in PAN
- Addition / Deletion of Stakeholders
- Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)

4. What are non-core fields?

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-core fields are available for editing, and changes in it are auto populated in registration of the taxpayer. No approval is required from the Tax Official if any amendments are made to these fields by the taxpayers.

5. 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.

6. By when should I file an application for Amendment of Registration in case of any change of my registration?

You must submit the application for Amendment of Registration within 15 days from the date of the particular change which has warranted change in the registration application.

7. Can I save the application for Amendment of Registration? If yes, for how long?

Yes, you can save your application for Amendment of Registration after modification for 15 days. However, if you fail to submit your application for amendment of Registration within 15 days of starting/filing/initiating it, the application for amendment in registration will be automatically purged.

8. Is it mandatory to add reason for amendment?

“Reasons” for amendment is entered in the Reasons Text box. It is mandatory for taxpayer to specify reasons for each amendment.

9. How can I add Bank Account details?

You can add Bank details by filing a non-core amendment application.

10. Do I need to digitally authenticate the application for Amendment of Registration before submitting it on the GST Portal?

Yes, just like your original registration application, you need to digitally authenticate the application for Amendment of Registration before submitting it on the GST Portal using DSC, E-Sign or EVC as the case may be.

11. Can I delete the Primary authorized signatory?

Primary Authorized Signatory can be deleted subject to the condition that a new Primary Signatory is added/ provided.

12. My office has moved to another SEZ. Can the SEZ Unit/ SEZ Developer details I had used while Registration be amended?

Yes, SEZ details entered while registering as an SEZ unit/SEZ Developer can be amended by filing the application for amendment (core fields). Navigate to the below path on the '**GST Portal Home > Services > Registration > Amendment of Registration Core Fields**' link.

13. I have an ARN for amendment of core fields. Can I file application for amendment of another non-core field?

If you have already applied for amendment of core field(s) and an ARN is generated and the application is still not approved by any tax authority, then you cannot apply for amendment of non-core field till the time application is approved.

14. Can amendment application be filed by any one of the existing authorized signatory or do I need to make authorized signatory as PRIMARY authorized signatory on GST Portal to file amendment application?

Amendment application can be filed by any of the existing Authorized signatories. In case, existing authorized signatory is made as PRIMARY authorized signatory on GST Portal then the newly set primary authorized signatory will have to validate the email ID and mobile number through an OTP authentication.

15. Do I need to upload any document for amendment relating to additional place of business?

In case of amendment relating to additional place of business, no documents are required to be uploaded.

16. Does amendment of non-core field require processing by the Tax Official?

Amendment to Non-Core fields is auto approved after successful filing by the taxpayer and does not require any processing by the Tax Official.

17. Does amendment of core field require processing by the Tax Official?

Amendment to Core fields require approval by the Tax Official. If no action is taken by tax official, then application is auto approved after stipulated time.

18. What will happen once the application for amendment of registration is processed by the Tax Official?

Once the amendment application is approved or rejected, you will receive a notification through SMS and e-mail message. Also the approval order (REG 15) can be viewed/downloaded by you at the dashboard. Also amended registration certificate containing the amended details will be available for the taxpayer to download at his dashboard.

19. What will happen after submission of application for amendment of registration?

Once digitally signed application for amendment of registration is filed, the message of successful submission of application is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.