

GST Registration –Law and Process

**ICMAI
GST Course**

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Agenda Points



Introduction to GST Registration

● **Liability to Register**

● **Situations demanding Compulsory Registration**

● **Process of Registration - Walkthrough**

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

● **Queries and discussion**

REGISTRATION



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

WHY REGISTRATION IS REQUIRED?

FOR IDENTIFICATION
OF TAX PAYERS

ENSURING TAX
COMPLIANCE

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

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

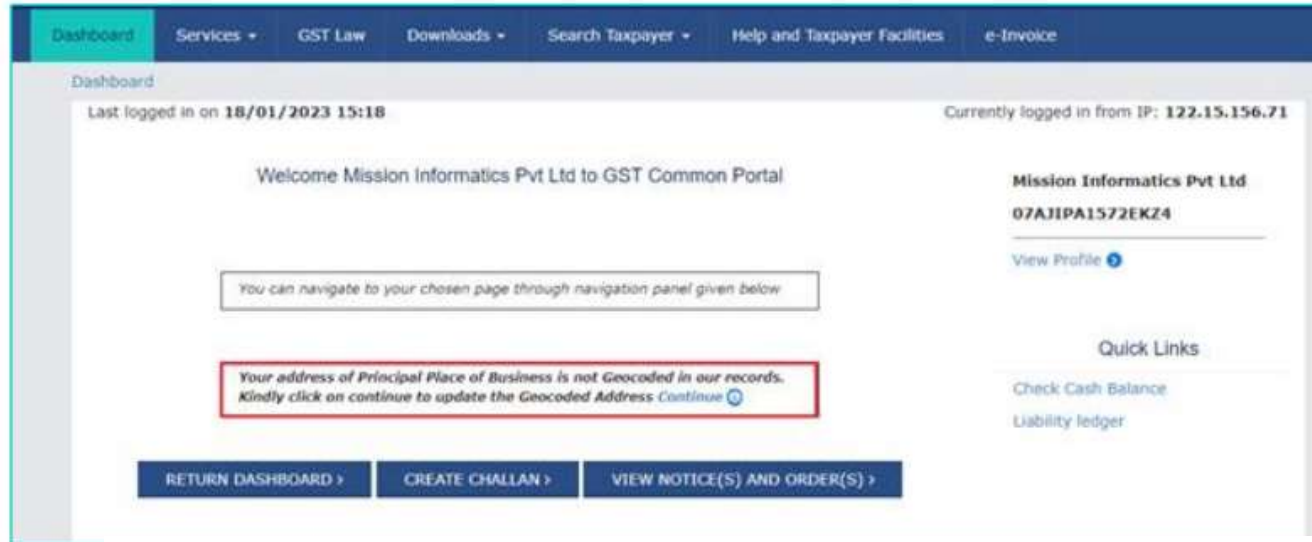
Geocoding of Address of Principal Place of Business – For all locations (wef 07-07-23)

- The functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.
- This functionality can be accessed under the Services/Registration tab in the GST portal.
- The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.
- The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under -My profile>>Place of Business tab under the heading "Principal Geocoded" after logging into the portal. It will not change your existing addresses.

Geocoding of Address of Principal Place of Business (Delhi and Haryana Taxpayers only)

- The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment.
- It may be noted that the address appearing on the registration certificate can be changed only through core amendment process. This geocoding functionality would not impact the previously saved address record.
- This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.
- **Additionally geocoding of additional place of business is also made available. (GSTN Advisory – 19-09-2023)**

Geocoding of Address of Principal Place of Business (Delhi and Haryana Taxpayers only)

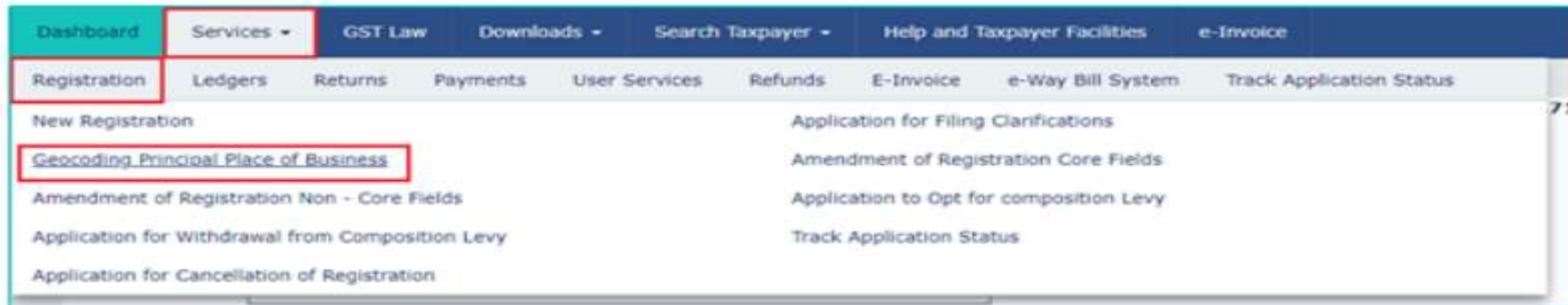




Information

The facility has been provided to the taxpayers so that they can map geographic coordinates (latitude & longitude) of their address of Principal Place of Business on maps.

2.2. Alternatively, navigate to **Services > Registration > Geocoding Principal Place of Business** to Geocode your Principal Place of Business.



Note: In case you have already geocoded your address while filing New Registration or Amendment, this facility will not be available to you.

Geocoding of Address of Principal Place of Business (Delhi and Haryana Taxpayers only)

Dashboard Services Registration Geocoding Principal Place of Business English

Details of Geocoded Address of Principal Place of Business

Existing Address		Geocoded Address	
2, BSNL Staff Quarters, NH 444A, Ambala, Ambala, Haryana, 133001		Ambala Head Post Office, 14 B, BSNL Staff Quarters, NH 444A, Ambala Cantt Station, Ambala, Ambala, Haryana, 133001	
SNo.	Field Name	Existing Address	Geocoded Address
1	PIN Code	133001	133001
2	State	Haryana	Haryana
3	District	Ambala	Ambala
4	City / Town / Village	Ambala	Ambala
5	Locality/Sub Locality	-	Ambala Cantt Station
6	Nearby Landmark	-	-
7	Road / Street	NH 444A	NH 444A
8	Building No. / Flat No.	14 B	14 B
9	Name of the Premises / Building	BSNL Staff Quarters	BSNL Staff Quarters
10	Floor No.	-	GROUND FLOOR

ACCEPT GEOCODED ADDRESS UPDATE GEOCODED ADDRESS

Dashboard Services Registration Geocoding Principal Place of Business English

Details of Geocoded Address of Principal Place of Business

Address

Locate your address

Drag the marker to your location

PIN Code* 133001 State* Haryana District* Ambala

City / Town / Village* Ambala Locality/Sub Locality Ambala Cantt Station Road / Street*

Name of the Premises / Building BSNL Staff Quarters Building No. / Flat No.* 14-B Floor No. GROUND FLOOR

Nearby Landmark Enter Nearby Landmark Latitude 30.3443080000001 Longitude 76.834501

RESET ADDRESS

Verification

☐ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Select Place* Enter Place

Designation / Status* Date* 14/02/2023

Facing problem using DISC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMINDE ME LATER BACK SUBMIT WITH DISC SUBMIT WITH EVC

2. The Geocoded address of the Principal Place of Business accepted by the taxpayer is displayed in the fields appearing below the map. All relevant fields will be auto-populated and frozen, i.e., no changes would be allowed to be done by the taxpayer.

Geocoding of Address of Principal Place of Business (Delhi and Haryana Taxpayers only)

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

ANGAD JASBIRSINGH ARORA

Place *


Haryana

Designation / Status *

Director

Date *

14/02/2023

 Facing problem using DSC? Click here for help

Submit buttons will get enabled only after all mandatory fields are filled. Please check that you have filled all mandatory fields in the Form.

REMIND ME LATER

BACK

SUBMIT WITH DSC

SUBMIT WITH EVC

Note: If you wish to complete this later you can click on **Remind Me Later** button.

Aadhar Authentication or e-KYC for Existing Taxpayers

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

GSTN has issued an advisory for existing taxpayers to complete Aadhar Authentication or e-KYC.

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

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

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

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

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

Aadhar Authentication or e-KYC for Existing Taxpayers

Aadhaar Authentication or e-KYC – Introduction

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

a. If Aadhar number is available:

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

b. If Aadhar number is not available:

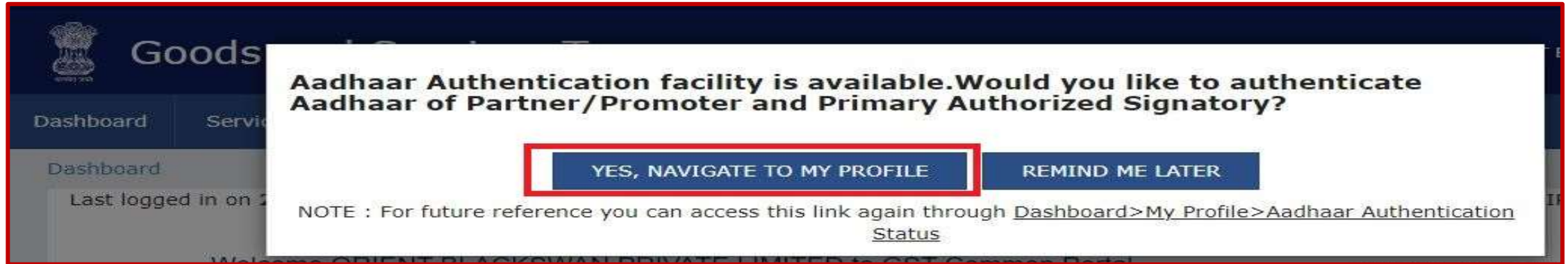
The taxpayers can upload any of the following documents to undergo e-KYC

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

Aadhar Authentication or e-KYC for Existing Taxpayers

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

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



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

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

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

Aadhar Authentication or e-KYC for Existing Taxpayers

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

[Dashboard](#) > [My Profile](#) > Aadhaar Authentication Status

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

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

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

SEND AADHAAR AUTHENTICATION LINK

UPLOAD E-KYC DOCUMENTS

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

SEND VERIFICATION LINK

Aadhar Authentication or e-KYC for Existing Taxpayers

Care to be taken –

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

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

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



Aadhar Authentication or e-KYC for Existing Taxpayers

Search Result based on GSTIN/UIN : 36AAACO2722Q1Z7

Legal Name of Business	Trade Name	Effective Date of registration
<div></div>		01/07/2017
Constitution of Business	GSTIN / UIN Status	Taxpayer Type ⓘ
Private Limited Company	Active	Regular
Administrative Office	Other Office	Principal Place of Business
(JURISDICTION - STATE) State - Telangana Division - Abids Circle - NARAYANGUDA-MJ MARKET	(JURISDICTION - CENTER) Commissionerate - HYDERABAD Division - HIMAYATHNAGAR Range - HIMAYATHNAGAR - II	<div></div>
Whether Aadhaar Authenticated?	Whether e-KYC Verified?	
Yes (On 20/01/2021)	Not Applicable	

SECTION 22: PERSON LIABLE FOR REGISTRATION

**THOSE WHO EXCEEDS
THRESHOLD LIMIT**

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

**WHO ARE REGISTERED
UNDER EARLIER LAWS**

- Shall be liable to be registered under GST

**TRANSFER OF BUSINESS ON
ACCOUNT OF SUCCESSION**

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

**AMALGAMATION / DEMERGER
BY ORDER OF NCLT**

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

SECTION 22: PERSON LIABLE FOR REGISTRATION

Type of Supply	Upto 31st Jan 2019		w.e.f 01st Feb 2019		w.e.f 01st 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

SECTION 22: PERSON LIABLE FOR REGISTRATION

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

SECTION 22: PERSON LIABLE FOR REGISTRATION

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

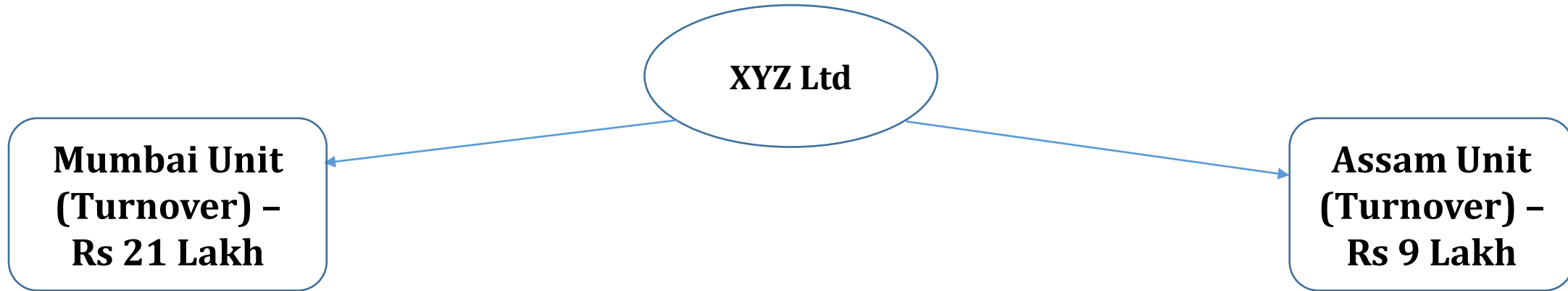
AGGREGATE TURNOVER*

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

Special Category States**

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

How the Aggregate Turnover calculated?



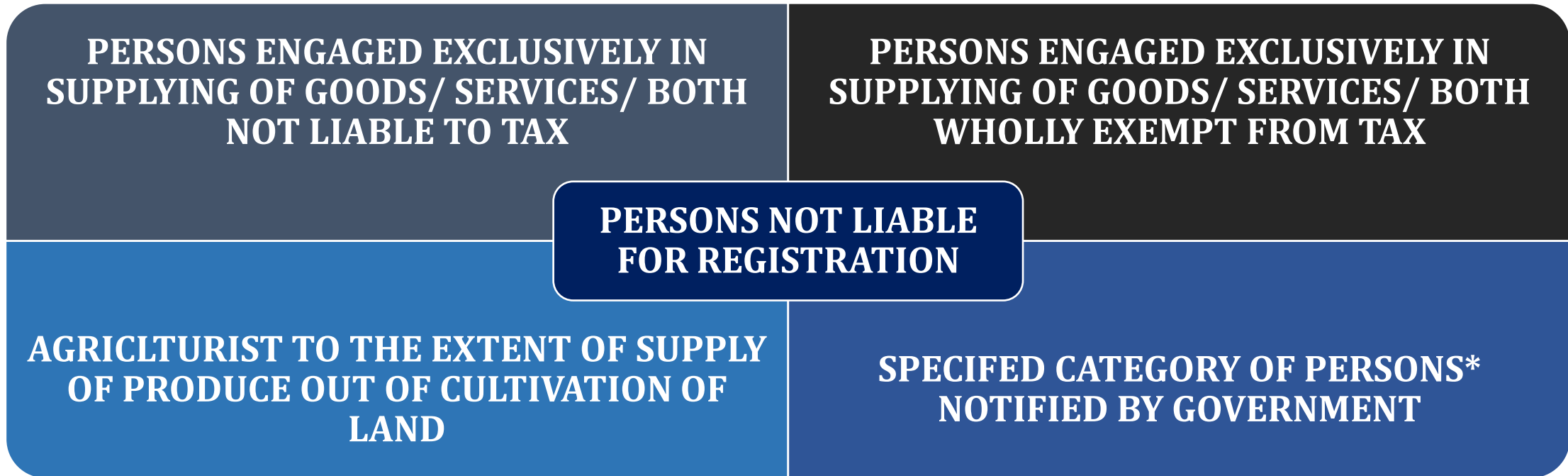
- Assam unit is a special category state wherein the registration limit is Rs 10 lakhs.
- XYZ Ltd required to take registration in Mumbai Unit due to Aggregate turnover > 20 Lakhs
- **Now, Whether for Assam Unit registration required ?**
- **Ans.** Even though Aggregate Turnover is < 10 Lakhs, registration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

Some practical case studies -

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

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

SECTION 23: PERSON NOT LIABLE FOR REGISTRATION



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

Ans. Not required to take registration

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

Exemption from registration

Notification No. 5/2017 – Central Tax dated 19th June, 2017

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

Notification No. 32/2017 – Central Tax dated 15th September, 2017

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

Exemption from registration

Notification No. 10/2017 – Integrated Tax dated 13.10.2017

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

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

Exemption from registration

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

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

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

SECTION 24: COMPULSORY REGISTRATION

▪ **Notwithstanding Section 22**

1. **Inter-State
Taxable
supply**

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

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

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

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

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

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

8. **Input Service
Distributor**

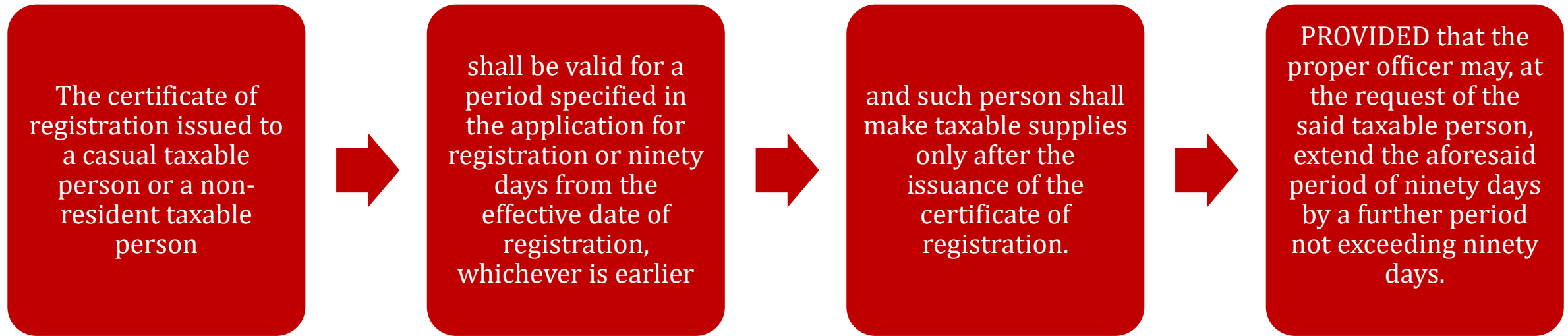
9. **Every Electronic
commerce operator**

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

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

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

SPECIAL PROVISION RELATED TO CASUAL / NON-RESIDENT TAXABLE PERSON



REQUISITE FOR REGISTRATION

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

WHERE AND WHEN TO APPLY FOR REGISTRATION?

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

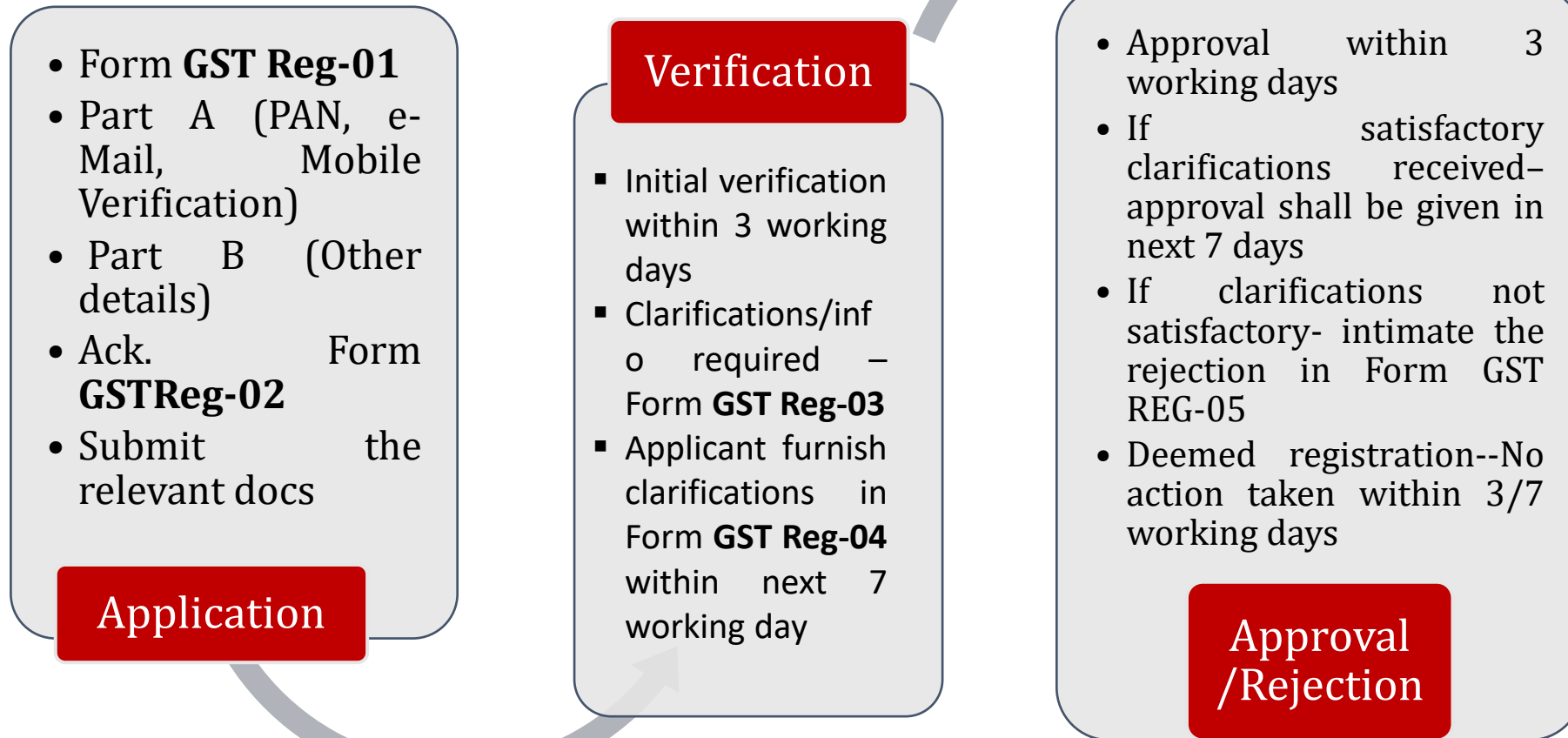
EFFECTIVE DATE OF REGISTRATION

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

Documents for GST Registration – Regular Reg

List of Document
PAN card of Company/ Individual/ LLP/ Partnership Firm, etc
Certificate of incorporation/ Registration Document
Memorandum of Association / Articles of Association/ Partnership Deed/ LLP Agreement
PAN card, Aadhar and address proof of all directors of the Company/ LLP/Proprietor/ Karta
Photograph of all Directors/Partners/ Proprietor/ Karta
Board resolution appointing authorised signatory
Bank account details - Cancelled Cheque Copy (Update bank details within 45 days from date of registration)
Address proof of principal place of business & Additional Place of Business (If any)
Property tax receipt/ Municipal Khata Copy
Electricity bill copy
Ownership deed/document (in the case of owned property)
Lease / rent agreement (in case of leased / rented property)
Consent letter / NOC from the owner (in case of consent arrangement or shared property)

Registration Process



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

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

7 day
Expedited
Process

Grant of Registration – Rule 8

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

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

Aadhar Authentication for GST Registration -

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

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

✓ New Procedure of Registration

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

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

Aadhar Authentication for GST Registration -

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

Aadhar Authentication for GST Registration -

Other important aspects of Amendment in GST Registration –

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

Common Issues in GST Registration -

List of Document

Incorrect Document Upload

In-correct particulars – Name or other details mismatch with Documents and application form

Supporting document for Address proof – Owned, Leased, rented or NOC cases

No reply to SCN by Department for deficiency

Date of commencement of liability

Aadhar Number not available

Incorrect particulars on GST Registration Certificate

Mobile number or email id (Unique for each signatory)

Incorrect PAN details

Documents more than one month old

GST Registration on MCA Portal - SPICe-AGILE Form

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

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

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

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

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

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

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



GST Registration on MCA Portal - SPICe-AGILE Form

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

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

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

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

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

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

GST Registration on MCA Portal - SPICe-AGILE Form

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

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

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

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

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

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

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

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



GST Registration on MCA Portal - SPICe-AGILE Form

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

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

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

Rule-10 : Registration Certificate

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



00AAAAA00000A0000

State
Code

PAN Number

Entity
Code

Check
sum

Rule 11 : Registration of Business vertical



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

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



Submit application in Form GST REG -07

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

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

Rule 13: Registration of non resident taxable person



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

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

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

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

Rule 14 to 17 – OIDAR & UIN



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

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

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

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

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

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

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

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

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

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

Section 26: Deemed Registration

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

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

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

Section 27: Casual taxable person

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

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

Amount will be credited to electronic cash ledger

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

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

Registration Provisions, Non-Resident Taxable Person – Sec 27

Registration

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

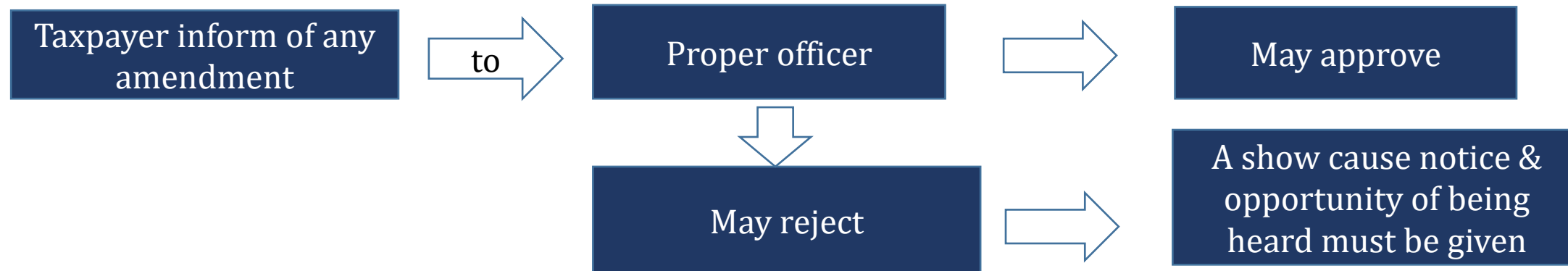
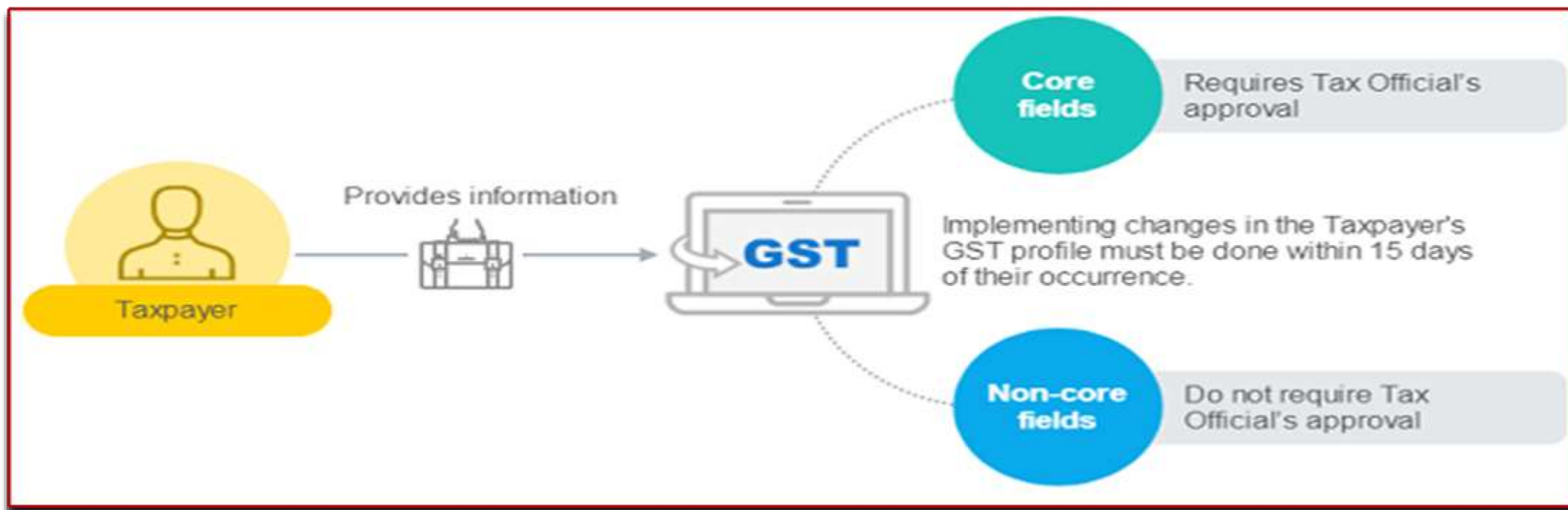
Time period

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

Advance Deposit

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

SECTION 28 : AMENDMENT OF REGISTRATION



Amendment of Registration -

- **Amendment of Core Fields –**
 1. **Name of the Business, (Legal Name) if there is no change in PAN**
 2. **Addition / Deletion of Stakeholders**
 3. **Principal Place of Business (other than change in State) or Additional Place of Business (other than change in State)**

- **Amendment of Non - Core Fields –**
 1. **Fields of the registration application except legal name of the business, Addition/ deletion of stakeholder details and principal place of business or Additional place of business are called non-core fields.**

Non Amendment Fields -

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

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

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

Cancellation of Registration – Sec 29

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

Input Tax Credit in respect of Inputs:-

- **Held as Stock**
- **Semi-finished or finished goods held as stock.**
- **Capital Goods or Plant & machinery**

OR

Output Tax Payable

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

Cancellation of Registration – Sec 29

Reasons for cancellation

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

Cancellation of Registration – Rule 21

Reasons for cancellation

- a. *Does not conduct any business from declared place of business*
- b. issues invoice or bill without supply of goods or services of both in violation of the provisions of this Act, or the rules made thereunder
- c. violates the provisions of **section 171** of the Act (Anti profiteering provisions)
- d. Violates the provision of **Rule 10A** Contravention of provisions of the (furnishing of details of bank account on GST Portal within 45 days)
- e. Availment of ITC in violation of Sec 16 of CGST Act, 2017 or Rules thereunder;
- f. Furnishes the details in **FORM GSTR-1** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return in **Form GSTR 3B** for the said tax periods;
- g. Violates the provision of **Rule 86B** – Restriction on use of ITC in Credit Ledger in excess of 99%

Suspension of Registration –

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

Suspension of Registration –

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

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

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

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

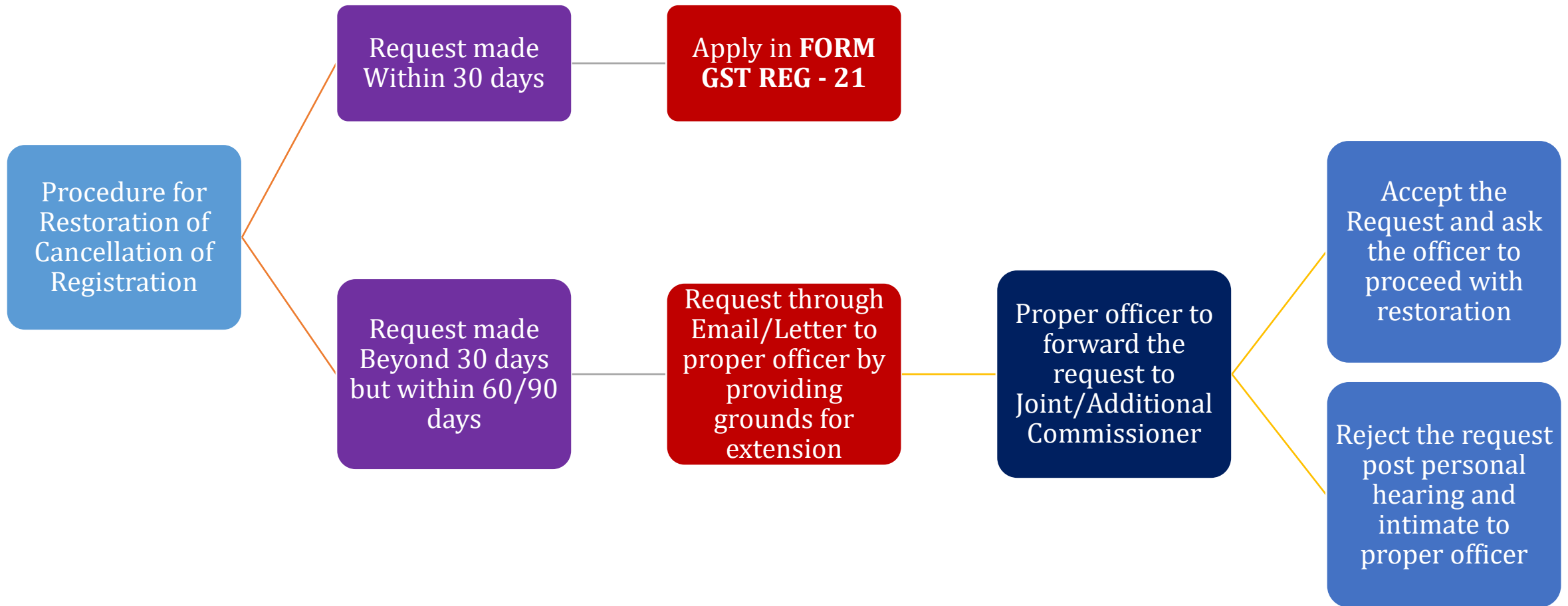
Sec-30 Revocation of Cancellation of Registration

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

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

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

Sec-30 Revocation of Cancellation of Registration



GST REGISTRATION FORMS

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

GST REGISTRATION FORMS

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

Multiple Choice Questions – Question 1

Question	Options	
Which one of the following is true?	A	A person can't collect tax unless he is registered
	B	Registered person not liable to collect tax till his aggregate turnover exceeds Rs 20 lakhs/ Rs 10 Lakhs as the case may be.
	C	A person can collect the tax during the period of his provisional registration
	D	Both (A) and (B) are correct

Correct Alternative - (A) A person can't collect tax unless he is registered

Multiple Choice Questions – Question 2

Question	Options	
Which of the following forms are used for registration?	A	Form GSTR 1
	B	Form GSTAPL – 01
	C	Form GST REG - 01
	D	Form GST RFD – 01

Correct Alternative - (C) Form GST REG – 01

Multiple Choice Questions – Question 3

Question	Options	
Within how many days a person should apply for registration?	A	Within 60 days from the date he becomes liable for registration
	B	Within 30 days from the date he becomes liable for registration
	C	No Time Limit
	D	Within 90 days from the date he becomes liable for registration

Correct Alternative - (B) Within 30 days from the date he becomes liable for registration

Multiple Choice Questions – Question 4

Question	Options	
A person having ____ business verticals in a State ____ obtain a separate registration for each business vertical.	A	Single, shall
	B	Multiple, shall
	C	Multiple, may
	D	Single, may

Correct Alternative - (C) Multiple, May

Multiple Choice Questions – Question 5

Question	Options	
Which one of following statements are correct	A	Voluntary registration is not possible under GST.
	B	Voluntarily registered person not liable to comply with all the provisions of the GST
	C	A person may get himself registered voluntarily and shall comply with all the provisions of GST
	D	None of the above

Correct Alternative - (C) A person may get himself registered voluntarily and shall comply with all the provisions of GST

Multiple Choice Questions – Question 6

Question	Options	
Which of the following requires amendment in the registration certificate?	A	Change of name of the registered person
	B	Change in constitution of the registered person
	C	Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business
	D	All of the above

Correct Alternative - (D) All of the above

Multiple Choice Questions – Question 7

Question	Options	
What are the consequences of obtaining registration by misrepresentation?	A	Liable to cancellation of registration by proper officer.
	B	Liable to a fine not exceeding Rs 1,000,000/-
	C	Imprisonment for a period of 6 months to 3 years.
	D	Both (B) and (C)

Correct Alternative - (A) Liable to cancellation of registration by proper officer

Multiple Choice Questions – Question 8

Question	Options	
Who can submit application for registration in Form GST REG-09?	A	Non- Resident taxable person
	B	Input service distributor
	C	Person deducting tax at source
	D	Person collecting tax at source

Correct Alternative - (A) Non- Resident taxable person

Multiple Choice Questions – Question 9

Question	Options	
Which of the below statements are incorrect in finding out the effective date of registration?	A	From the date on which a person becomes liable to registration, where application is submitted within 30 days from such date
	B	Date of grant of registration, where application is submitted after 30 days from such date
	C	From the date of grant of provisional registration, in case of persons registered under earlier law
	D	Date of issue of certificate of registration

Correct Alternative - (D) Date of issue of certificate of registration

Multiple Choice Questions – Question 10

Question	Options	
An Unique Identity Number will be allotted to the following persons upon submitting an Application?	A	All the taxable persons can apply
	B	Only unregistered persons can apply
	C	Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries
	D	No such concept under CGST/SGST Act

Correct Alternative - (C) Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries

Multiple Choice Questions – Question 11

Question	Options	
How the aggregate turnover of Rs 20 Lakh is calculated?	A	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, export of goods/services and interstate supplies of a person having same PAN computed on all India basis
	B	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, export of goods/services and interstate supplies of a person computed for each state separately
	C	Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately
	D	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, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Correct Alternative - (D) 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, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Multiple Choice Questions – Question 12

Question	Options	
Whether all persons are mandatorily required to obtain registration?	A	Yes
	B	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.
	C	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services
	D	No, only if specified threshold exceeds in a financial year then only need to obtain

Correct Alternative - (C) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services

Multiple Choice Questions – Question 13

Question	Options	
PAN issued under the Income Tax Act is mandatory for grant of registration.	A	It is one of the documents listed
	B	Yes, but non-resident taxable person may be granted registration on the basis of any other document
	C	Yes, but persons required to deduct tax at source u/s 51 may have TAN in lieu of PAN.
	D	Both (b) and (c)

Correct Alternative - (D) Both (B) and (C)

Multiple Choice Questions – Question 14

Question	Options	
What is the validity of the registration certificate?	A	One Year
	B	No Validity
	C	Valid Until Cancelled
	D	Five Years

Correct Alternative - (C) Valid until cancelled

Multiple Choice Questions – Question 15

Question	Options	
Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?	A	Cancellation of registration will immune his liability under CGST only.
	B	Cancellation of registration will immune his liability under IGST only
	C	Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
	D	Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

Correct Alternative - (D) Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act

Multiple Choice Questions – Question 16

Question	Options	
<p>Which of the following statements are correct?</p> <p>(i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act</p> <p>(ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act</p> <p>(iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.</p> <p>(iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act</p>	A	(i) and (ii)
	B	(i) and (iv)
	C	(ii) and (iii)
	D	(iii) and (iv)

Correct Alternative - (A) (i) and (ii)

Multiple Choice Questions – Question 17

Question	Options	
Business which has centralized registration under erstwhile Act.	A	Shall obtain a centralized registration under GST Law.
	B	Shall obtain separate registration in each state from where it is making taxable supplies
	C	Shall obtain registration on temporary basis.
	D	No need to apply for registration under GST.

Correct Alternative - (B) Shall obtain separate registration in each state from where it is making taxable supplies

Multiple Choice Questions – Question 18

Question	Options	
Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places	A	No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
	B	Yes, above statement is correct
	C	No, GSTIN to be displayed only on the invoices.
	D	Above statement is correct subject to certificate of registration to be displayed only at registered place of business.

Correct Alternative - (B) Yes, above statement is correct

Multiple Choice Questions – Question 19

Question	Options	
Under what circumstances physical verification of business premises is mandatory?	A	Physical verification of business premises is a discretionary power of proper officer.
	B	If additional information for registration asked by the proper officer is not submitted within specified time
	C	If certificate of registration is obtained on misrepresentation of facts.
	D	If photograph of the business premise is not uploaded in the common portal within specified time.

Correct Alternative - (A) Physical verification of business premises is a discretionary power of proper officer

Multiple Choice Questions – Question 20

Question	Options	
Who will take registration on services in relation to transportation of goods (including used household for personal use) if, GTA avails ITC on supplies made by him	A	GTA, forward charge
	B	GTA, RCM
	C	Service receiver, forward charge
	D	Service receiver, RCM

Correct Alternative - (A) GTA, forward charge

Queries Please



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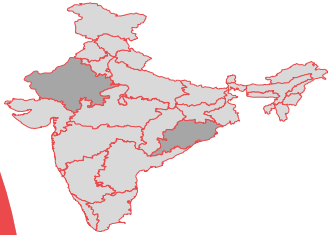


About us

Who we are, what we do and contact us!



Our Presence



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- ❖ Our Mission is to make available GST solution with utmost care and client satisfaction
- ❖ We adopt client first approach
- ❖ TaxMarvel is a Consulting firm focussed on providing GST services to enterprises. We make GST easy for businesses by bringing in technology and subject matter expertise.
- ❖ TaxMarvel is founded by Chartered Accountants, Company Secretaries and Management Graduates who have extensive industry expertise.
- ❖ The founders have experience in Big4 consulting firm at a managerial level and GST Suvidha Provider (GSP).

Thank you

