



**The Institute of
Cost Accountants
of India (ICAI)**

Goods & Services Tax (GST) Certification Course

Disclaimer

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The presentation has been prepared to provide an overview of the applicable law pertaining to the subject matter. For detailed insight and for better understanding, its is advised to refer to relevant provisions in the Act and the related rules & notifications.

Registration under GST



Some terminologies

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- **Aggregate Turnover** - Aggregate value of all taxable 'outward' supplies and exempt supplies of person having the same Permanent Account Number, to be computed on all India basis but excludes tax and cess. *Sec 2(6) of CGST Act*
 - Includes supplies made on his own account or made on behalf of the Principal (in the capacity of C&F agent).
 - Supply of goods, on behalf of the Principal, by a registered Job worker shall not be included in the turnover of the Job worker.
- **Exempt Supply** - Supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax and includes non-taxable supply. *Sec 2(47) of CGST Act*
- **Non-taxable Supply** - Supply of goods or services or both which is not leviable to tax under the Act. *Sec 2(78) of CGST Act*

Some terminologies

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- **Fixed Establishment** – A place other than the registered place of business which is characterized by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services or to receive and use services for its own needs. *Sec 2(50) of CGST Act*
- **Special Category States** – States as specified in Article 279A(4)(g) of the Constitution of India, except J&K, Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim & Uttarakhand. *Explanation of Sec 22 of CGST Act*
- **Place of business** - A place from where the business is ordinarily carried on, and includes warehouse, godown, or any storage space for supply or receipt of goods, a place where a taxable person maintains his books of account, a place where a taxable person is engaged in business through an agent, by whatever name called. *Sec 2(85) of CGST Act*

Ground Rules

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- Registration is State/ Union Territory specific
- Subject to registration rules, a person is liable to be registered in the State or Union Territory from where he makes a taxable supply of goods or services or both. *Sec 22(1) of CGST Act*
- Person registered under erstwhile tax regime is liable to be registered on and from the appointed date. *Sec 22(2) of CGST Act*
- In case of transfer of business as a going concern, the transferee shall be liable to be registered with effect from the date of such transfer. *Sec 22(3) of CGST Act*
- In case of transfer pursuant to a scheme or an arrangement for amalgamation, demerger etc., 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. *Sec 22(4) of CGST Act*

- If the aggregate turnover exceeds the threshold limit*, the supplier is liable for registration. *Sec 22(1) of CGST Act*
- Once registered, GST is payable (even if the turnover is less than threshold limit)
- Every registered person to display Registration Certificate at a prominent location and display GST number on the name board at his place of business. *Rule 18 of CGST Rules*

Turnover threshold limit

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- Supply of goods (except ice cream and other edible ice, Pan masala, Tobacco and tobacco substitutes & Bricks) – Rs. 40 Lacs p.a.
- Supply of services – Rs. 20 Lacs p.a.
- Special Category States –Rs. 10 Lacs p.a.

New GST registration limit State-wise

States	For Goods	For Services
Mizoram, Tripura, Manipur and Nagaland	10 lakhs	10 lakhs
Arunachal Pradesh, Meghalaya, Puducherry, Sikkim, Telangana, Uttarakhand	20 lakhs	20 lakhs
Jammu and Kashmir, Assam, Himachal Pradesh and all other States	40 lakhs	20 lakhs

Compulsory Registration

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Categories of person requiring registration without threshold limit [*Sec 24(1) of CGST Act*]

- Person making inter-state taxable supplies
- Casual Taxable Person & Non Resident Taxable person making taxable supplies
- Person requiring discharge of tax liability on RCM basis
- E-Commerce operators providing specific categories of services as notified u/s 9(5)
- Person required to deduct TDS u/s 51
- Person making taxable supply on behalf of other taxable person whether as agent or otherwise
- Input Service Distributors

Compulsory Registration

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Categories of person requiring registration without threshold limit [Sec 24(1) of CGST Act]

- Person supplying goods or services or both through E-Commerce Operators
- E-Commerce operators who are required to collect tax u/s 52
- Person supplying Online Information & Database access or retrieval services (OIDAR) from a place outside India to a person in India (other than a registered person)
- Any other class of person as may be notified by the Government

Person not liable for registration

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- Person engaged exclusively in the business of supplying goods or services or both that are not liable to tax under the Act or fully exempt from tax. *Sec 23(1)(a) of CGST Act*
- An agriculturist, to the extent of supply of produce out of cultivation of land. *Sec 23(1)(b) of CGST Act*
- Category of people specified by the Government by notification. *Sec 23(2) of CGST Act*

Exceptions

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- Person making inter-state supply of services not required to register in case his turnover doesn't exceed the turnover threshold. *Not. 10/2017-IT dt. 13.10.2017*
- Person engaged in supply of handicraft goods making inter-state supply, provided his turnover doesn't exceed the threshold. *Not. 8/2017-IT dt. 14.9.2017*
- Person supplying services through E-Com operators, provided the turnover is within the threshold. *Not. 65/2017-CT dt. 15.11.2017*
- Subject to certain restrictions and turnover threshold, Job worker making inter-state supplies to registered person. *Not. 7/2017-IT dt. 14.9.2017*
- Person who are making supplies of taxable goods or services or both where total tax is payable by the recipient on RCM basis. *Not. 5/2017-CT dt. 19.6.2017*

- Every person liable to be registered shall apply for registration with 30 days from the date on which he becomes liable to be registered. *Sec 25(1) of CGST Act*
- A Casual Taxable Person or a Non-resident Taxable Person shall apply for registration at least 5 days prior to commencement of business. *1st Proviso to Sec 25(1) of CGST Act*
- Person having multiple place of business in a state may be granted separate registration for each such place of business. *1st proviso to Sec 25(2) of CGST Act*
- Person having SEZ and having a place of business outside SEZ will require separate registration. *2nd proviso to Sec 25(1) of CGST Act*
- Each registration, whether in same State or other State, is treated as distinct person for the purposes of the Act. *Sec 25(4) & Sec 25(5) of CGST Act*

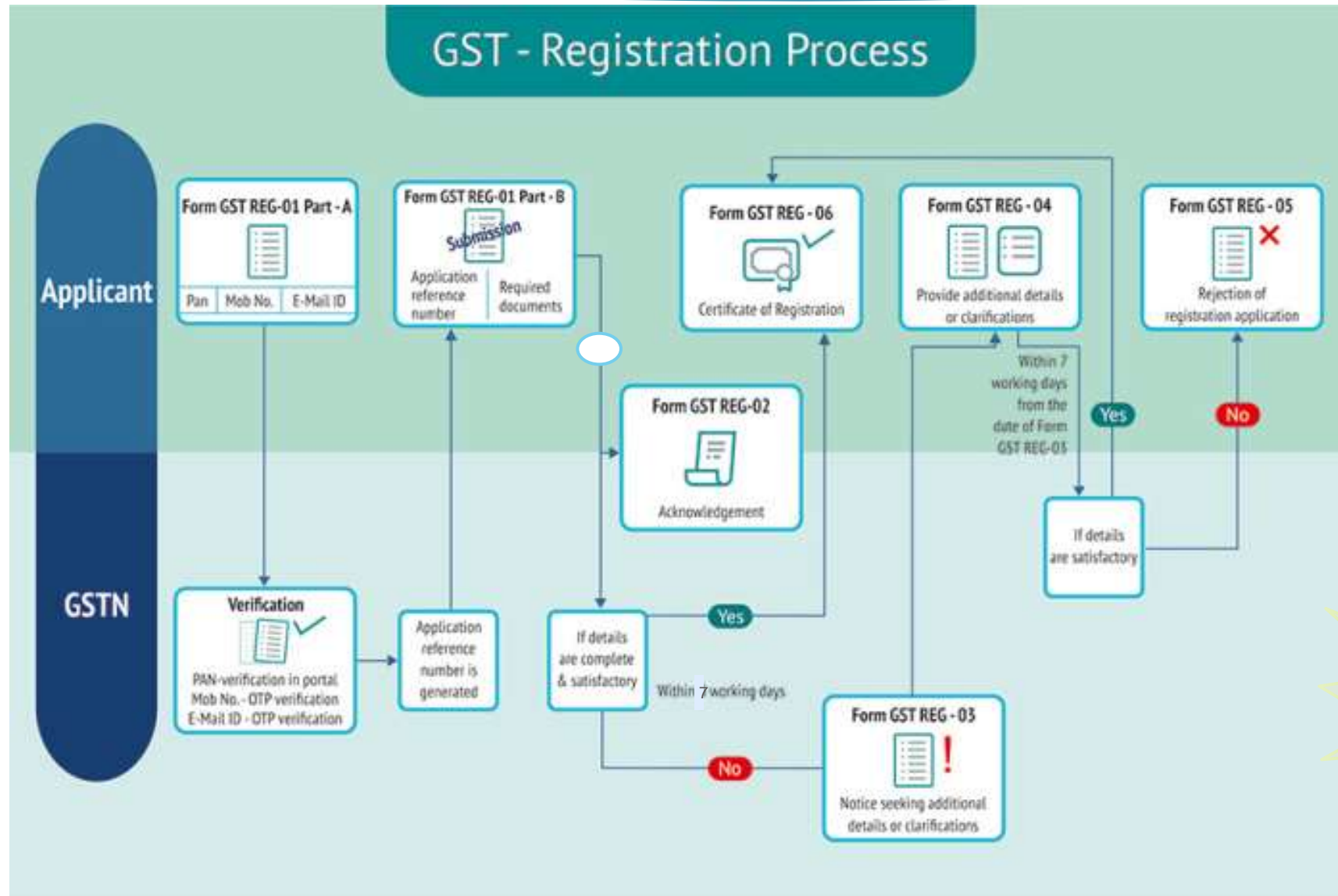
Provision of Law - Registration

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- Every person shall have a PAN Number issued under the Income Tax Act in order to be eligible for grant of registration. *Sec 25(6) of CGST Act*
- Person required to deduct tax u/s 51 of the Act, may have, in lieu of a PAN Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration. *1st proviso to Sec 25(6) of CGST Act*
- Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number. *Sec 25(6A) of CGST Act*
- If an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as prescribed. *1st proviso to Sec 25(6A) of CGST Act*

Registration Process

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**Deemed
Registration if
no action within
7 working days**

Timeline for verification and approval

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- In normal course, the approval is accorded with 7 working days from the date of submission of the application. *Rule 9(1) of CGST Rules*
- In cases where Aadhar authentication is required or where physical verification of the place(s) of business is deemed fit, registration is granted within 30 days of the submission of application, after due verification(s). *1st proviso to Rule 9(1) of CGST Rules*
- The above timeline is followed in case the Proper Officer seeks any clarification in relation to the application for registration. *Rule 9(2) of CGST Rules*

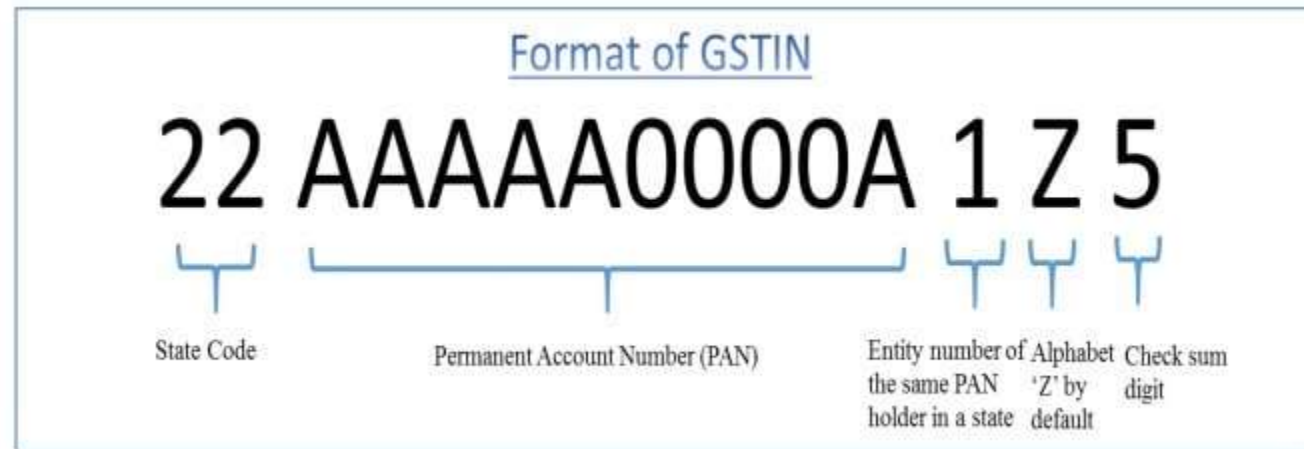
Documents for registration

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- Photograph of Proprietor, Partner, CEO/ MD/ Authorized person, Trustees, Karta
- Constitution of Business – Partnership Deed, Registration Certification
- Proof of Address – Ownership details, Rent/ Lease Agreement, Property Tax receipt, Electricity Bill
- Bank account details – Bank Passbook, Scanned copy of cancelled cheque
- Authorization in prescribed form GST REG-01

Format of GST number

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Effective date of registration

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- Where the application for registration has been submitted within a period of 30 days from the date the person becomes liable for registration, such date of start of liability. *Rule 10(2) of CGST Rules*
- Where the application for registration has been submitted after the expiry of 30 days from the date of the person becoming liable to registration, the date of the grant of registration. *Rule 10(3) of CGST Rules*
- Every Registration Certificate shall be duly signed or verified through EVC by the Proper Officer. *Rule 10(4) of CGST Rules*

Additional checkpoints

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- Every Registration Certificate shall be duly signed or verified through EVC by the Proper Officer. *Rule 10(4) of CGST Rules*
- In cases of deemed approval, Registration Certification shall be available on the Portal within 3 days after the expiry of the 7 days period. *Rule 10(5) of CGST Rules*
- Within 45 days of the grant of registration or the date on which the return u/s 39 is due to be furnished, whichever is earlier, the registered person is to furnish information with respect to details of bank account. *Rule 10A of CGST Rules*
- It is advisable to have the Aadhar authentication done for the person immediately after registration under GST. *Rule 10B of CGST Rules* requires mandatory Aadhar authentication for notified person for the purpose of filing application for revocation of cancellation and for filing of refund applications.

Process of registration – CTP

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- **Casual Taxable Person** – A person who occasionally undertakes transaction involving supply of goods or services or both in a State or UT where he has no fixed place of business. *Sec 2(20) of CGST Act*
- Registration is issued for the period specified in the application or 90 days, whichever is earlier. Proper Officer can extend the time period max by another 90 days. *Sec 27(1) of CGST Act*
- Registration is issued only after the applicant makes advance deposit of tax of an amount equivalent to the estimated tax liability. *Sec 27(2) of CGST Act*
- Application for extension to be made in form GST REG-11 before the validity period.

Process of registration – NRTP

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- **Non Resident Taxable Person** – A person who occasionally undertakes transaction involving supply of goods or services or both, but who has no fixed place of business or residence in India. *Sec 2(77) of CGST Act*
- For NRTP, application to be made in form GST REG-09
- Business entity incorporated or established outside India, application to mention the Identification Number as granted by the Government of that country. *1st proviso to Rule 13(1) of CGST Rules*
- Registration is issued for the period specified in the application or 90 days, whichever is earlier. Proper Officer can extend the time period max by another 90 days. *Sec 27(1) of CGST Act*
- Registration is issued only after the applicant makes advance deposit of tax of an amount equivalent to the estimated tax liability. *Sec 27(2) of CGST Act*
- The application shall be duly signed or verified through EVC of the authorized signatory, who shall be a person resident in India and having a PAN number. *Rule 13(4) of CGST Rules*
- Application for extension to be made in form GST REG-11 before the end of validity period.

Process of registration – TDS/ TCS

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- Separate registration required for person liable to comply with provisions of Sec 51 relating to TDS and Sec 52 relating to TCS. *Rule 12 of CGST Rules*
- A person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration. *Sec 25(6) proviso of CGST Act*
- Application to be submitted in form GST REG-07
- Person applying for registration in a State/ UT where he does not have a physical presence to mention name of the State/ UT in PART A of the application and mention the State/ UT in PART B thereof in which the principal place of business is located. *Rule 12(1A) of CGST Rules*
- Proper Officer may grant registration in form GST REG-06 within a period of 3 working days from the date of submission of the application.
- Cancellation of registration shall be communicated in form GST REG-08

Process of registration – UIN

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- 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, Consulate or Embassy of foreign countries are issued Unique Identity Number in lieu of GST number. *Sec 25(9) of CGST Act*
- Application for registration to be filed in form GST REG-13
- The UIN shall be issued along with certificate in FORM GST REG-06 within a period of 3 working days from the date of the submission of the application. *Rule 17(2) of CGST Rules*
- UIN granted shall be applicable to territory of India. Thus, separate registration in each state is not required. *Rule 17(1A) of CGST Rules*

Process of registration – Suo-moto

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- Government has the powers to grant suo-moto registration for cases where the proper officer finds that a person liable to registration has failed to apply for such registration. *Sec 25(8) of CGST Act*
- The proper officer may register the said person on a temporary basis and issue an Order in form GST REG-12. *Rule 16(1) of CGST Rules*
- The registration granted shall be effective from the date of such Order granting registration. *Rule 16(2) of CGST Rules*
- Every person to whom a temporary registration has been granted shall, within 90 days*, submit the application to regularize the matter. *Rule 16(3) of CGST Rules*
- GST number so assigned shall be effective from the date of the Order granting registration u/r 16(1) of the Act. *Rule 16(5) of CGST Rules*

Amendment of registration

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- Any change in the details provided shall be notified in form GST REG-14 within 15 days of such happening of event. *Sec 28(1) of CGST Act*
- Application for Amendment can be categorized in two types:
 - Amendment of Core fields (Legal name, Details of Stakeholders, Place of business)
 - Amendment of Non-Core fields
- Amendment of core field require approval of the Proper Officer
- Amendment in Legal name and details of stakeholder shall be applicable on all the registrations obtained under the same PAN number. *Proviso to Rule 19 of CGST Rule*
- No amendment shall be granted with retrospective effect except with the prior approval of the Commissioner. The reasons are to be recorded in writing and specified. *Rule 19(1A) of CGST Rules*

Amendment of registration

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- Show Cause Notice, if any, will be served in form GST REG-03 within 15 working days of the application and need to be responded in form GST REG-04 within 7 working days. *Rule 19(2) and Rule 19(3) of CGST Rules*
- Rejection of proposed amendment is notified through form GST REG-05 and approval in form GST REG-15 within 15 days of the application. *Rule 19(4) of CGST Rules*
- Deemed approval - Where the Proper Officer fails to take action within 15 days from date of application or 7 days from receipt of reply, the application is deemed approved. *Rule 19(5) of CGST Rules*

Cancellation of registration

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- The registered person (other than person registered under TDS/ TCS provision or UIN) may apply for cancellation in form GST REG-16 within 30 days of such event warranting cancellation. *Sec 29(1) of CGST Act*
- Grounds of cancellation can be – discontinuance of business, transfer, transmission, amalgamation, demerger, change of business constitution, voluntary reasons etc.
- The application shall be accompanied by – i) details of closing balance of inputs and Capital Goods, ii) liability thereon, iii) details of payment against liability and iv) relevant documents, if any
- Proper officer may suo-moto cancel the registration in case of any violation of the provisions of the Act like contravention of Rules, Non furnishing of returns (FY returns for Composition and 6 months for Normal), non commencement of business for 6 months etc. *Sec 29(2) of CGST Act*
- In case of suo-moto cancellation, the same shall not be done without giving the person an opportunity to be heard. *1st proviso to Sec 29(2) of CGST Act*

Suspension of registration

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- Once the cancellation is applied, the registration is deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later. *Rule 21A(1) of CGST Rules*
- For cancellations initiated by the Proper Officer, registration is suspended with effect from a date to be determined by the Proper Officer. *Rule 21A(2) of CGST Rules*
- Once the registration has been suspended, the person shall not make any taxable supply during the period of suspension and shall not be required to furnish any Return. *Rule 21A(3) of CGST Rules*
- For Department initiated cancellation, the registered person shall not be granted any refund of Tax u/s 54 of the Act. *Rule 21A(3A) of CGST Rules*

Suspension of registration

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- If cancellation has been initiated due to non-submission of monthly returns, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns. *2nd proviso to Rule 21A(4) of CGST Rules*
- Suspension of registration may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit. *1st proviso to Rule 21A(4) of CGST Rules*
- If the suspension of registration is revoked, the provisions related to issue of invoices and filing of return related to the period of suspension needs to be complied by the registered person. *Rule 21A(5) of CGST Rules*

Cancellation of registration

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- Show Cause Notice, if any, shall be served in form GST REG-17 and is to be replied within 7 working days from the date of service of the Notice. *Rule 22(1) of CGST Rules*
- Reply to the SCN is to be furnished in form GST REG-18 within the period specified in the Notice. *Rule 22(2) of CGST Rules*
- Order for cancellation shall be issued in form GST REG-19 within a period of 30 days from the date of application/ date of reply to SCN. *Rule 22(3) of CGST Rules*. Order shall contain the effective date of cancellation and arrear payments, if any.
- In case of suo-moto cancellation, upon receipt of satisfactory reply, the Proper Officer shall drop the proceedings and pass an order in form GST REG-20. *Rule 22(4) of CGST Rules*
- Upon cancellation of registration, the amount equivalent to the credit of ITC in respect of inputs and capital goods, as calculated, shall become payable either by way of debit in the electronic credit ledger or electronic cash ledger. *Sec 29(5) of CGST Act*

- A registered person whose registration was cancelled by the Proper Officer, may apply for revocation of cancellation in form GST REG-21 within 30 days of the service of order of cancellation. *Sec 30(1) of CGST Act*
- The period of 30 days may be extended by another 30 days by the Additional Commissioner/ Joint Commissioner and by another 30 days by the Commissioner. *1st proviso to Sec 30(1) of CGST Act*
- The proper officer shall
 - Issue SCN within 30 days in form GST REG-23 which needs to be responded in form GST REG-24
 - Reject the application and pass the order in form GST REG-05
 - Revoke the cancellation by passing order in form GST REG-22

- 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 or not-opting for Aadhaar authentication, the verification is done in the presence of the concerned. The report, along with relevant documents shall be uploaded in form GST REG-30 with 15 working days of such verification.

- **Registration**

- Understand whether you are required to be registered by applying Turnover filter, Compulsory registration filter, Exceptions filter
- Understand which kind of registration is required – Normal, Casual, Non Resident, UIN, TDS/ TCS, ISD
- Understand the documents required
- Follow the process

- **Amendment**
 - Understand whether the amendment will lead to complete change in the structure of the registration
 - Understand whether the amendment relates to Core field or Non core field
 - Understand the documents required
 - Follow the process

- **Cancellation**

- Understand whether the cancellation is voluntary, due to change in business structure or invoked by the Department
- Understand that till such time the cancellation is approved, you are a registered person and will have to follow the rules
- Understand why the Government cancelled the registration and what recourse you have

Thank You

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**KEEP
CALM
&
FOLLOW
THE RULES**