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Provision (in brief) regarding registration under Model GST Law

1. **Registration (Section 19)**
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1. Registration (Section 19)

- Every person who is liable to be registered under Schedule III of this Act shall apply for registration in every such State in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

  Provided that if the person, other than an Input Service Distributor, is registered under an earlier law, it shall not be necessary for him to apply for fresh registration under this section and he shall follow the procedure as may be prescribed in this behalf.

  A person having multiple business verticals in a State may obtain a separate registration for each business vertical, subject to such conditions as may be prescribed.

2. **Special provisions relating to casual taxable person and non-resident taxable person (Section 19A)**

- The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period of ninety days from the effective date of registration.

  Provided that the proper officer may, at the request of the said taxable person, extend the aforesaid period of ninety days by a further period not exceeding ninety days.

  A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration, 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:

  Provided that where any extension of time is sought, such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

3. **Amendment of registration (Section 20)**

- Every registered taxable person shall inform the proper officer of any changes in the information furnished at the time of registration, or that furnished subsequently, in the manner and within such period as may be prescribed.

4. Cancellation of registration (Section 21)

- 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, having regard to the circumstances where, -
  a. the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
  b. there is any change in the constitution of the business; or
  c. the taxable person, other than the person registered under sub-section (3) of section 19, is no longer liable to be registered under Schedule III.

- The proper officer may, in the manner as may be prescribed, cancel the registration of taxable person from such date, including any anterior date, as he may deem fit, where, -
  a. the registered taxable person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
  b. a person paying tax under section 8 has not furnished returns for three consecutive tax periods; or
  c. any taxable person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
  d. any person who has taken voluntary registration under sub-section (3) of section 19 has not commenced business within six months from the date of registration.

- The cancellation of registration under the CGST Act/SGST Act shall be deemed to be a cancellation of registration under the CGST Act/SGST Act

5. **Revocation of cancellation of registration (Section 22)**

- Any registered taxable person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.
- The proper officer may, in the manner and within such period as may be prescribed in this behalf, by way of an order, either revoke cancellation of the registration or reject the application for revocation for good and sufficient reasons.