GST- Registration

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1. Who are person liable for registration?

A Person Liable to be registered based with threshold limit

As per Section 22 of CGST Act 2017, 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**

B Person liable to be registered without threshold limit

- Every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day
- Persons making any inter-State taxable supply
- Casual taxable persons making taxable supply
- Persons who are required to pay tax under reverse charge
- Person who are required to pay tax under sub-section (5) of section 9
- Non-resident taxable persons making taxable supply
- Persons who are required to deduct tax under section 51, whether or not separately registered under this Act
- Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise
- Input Service Distributor, whether or not separately registered under this Act
- Persons who supply goods or services or both, 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
- Every electronic commerce operator
- 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 person and
- Such other person or class of persons as may be notified by the Government

2. Who are not liable for registration

- 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
- An agriculturist, to the extent of supply of produce out of cultivation of land.

3. Whether separate registration is required for supplier having branches in more than one state

As per Section 25 of CGST 2017, every person who is liable to be registered shall apply for registration in **every** such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration,

4.Whether separate registration is required multiple businesses carried in state?

As per CGST Rules 2017, any person having multiple business verticals within a State or a Union territory, requires a separate registration for any of its business verticals under sub-section (2) of section 25 may be granted separate registration in respect of each of the verticals subject to the certain conditions. Person having more than registration in a state or having registration in more than one states shall be treated as distinct person for purpose of this act.

5.When amendment to registration required?

Where there is any change in any of the particulars furnished in the application for registration in either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically.

"Changes" means

(i) legal name of business

(ii) address of the principal place of business or any additional place(s) of business

(iii) 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 business

6.Cancellation to registration

The proper officer may, either on his own motion or on an application filed by the registered person cancel the registration in following the circumstances

(*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 is no longer liable to be registered under section 22 or section 24.

d)in case of death of such person

The proper officer may cancel the registration of a person from such date, including any retrospective date

(*a*) a registered 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 10 has not furnished returns for three consecutive tax periods

(*c*) any registered 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 25 has not commenced business within six months from the date of registration or

(*e*) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Regarding Any Doubts under this article please mail me pradeepsanmane@gmail.com