Chapter-8

REGISTRATION

Introduction

Registration under GST is the first and most important step. Without registration, a person can neither collect tax from his customers nor claim any credit of tax paid by him.

Registration Structure:-

- Registration under GST is not tax specific, which means that there is single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cesses.
- Separate Registration for each state/UT- if operating in multiple state/UT
- Single PAN based registration in one State/UT. [Section 25(2)]

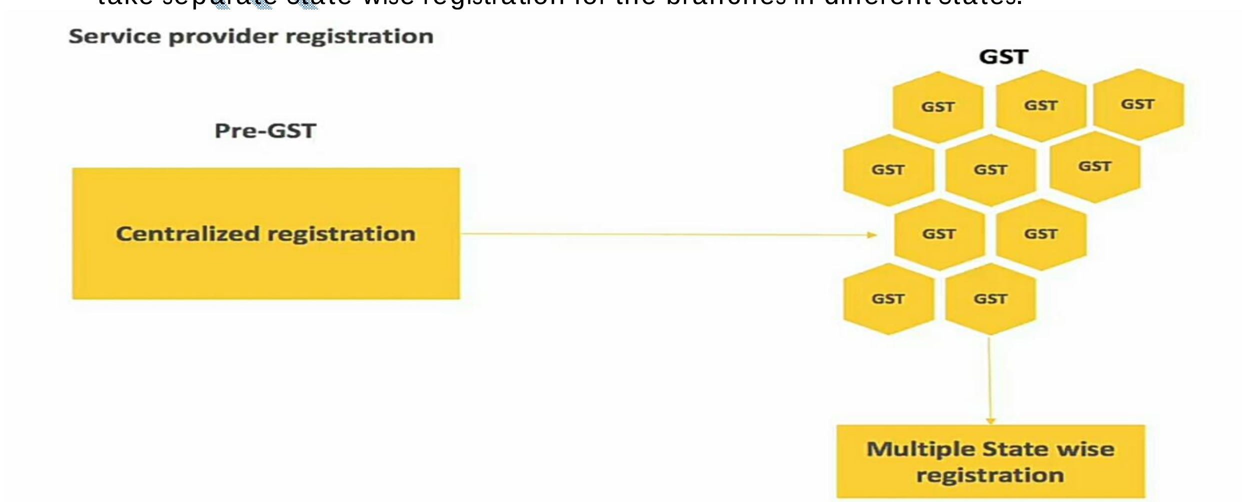
- **Illustration of Registration in GST vis-à-vis Existing structure**

ABC Ltd. having 3 manufacturing plants and warehouses in 25 States

Existing Structure	Number of Registration
Registration under Excise	3
Under Service Tax	1
Registration under VAT	25
Total	**29**

Under GST	Number of Registration
Separate Registration	25
-	-
-	-
Total	**25**

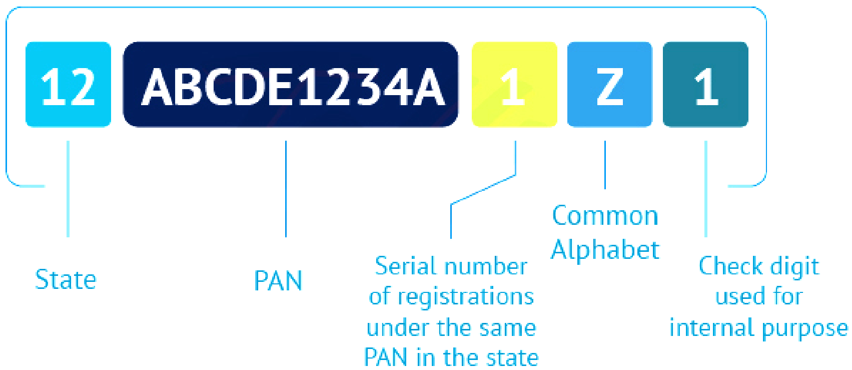
- Under GST, registrations need to be taken State-wise, i.e. there are no centralized registrations under GST. A business entity having its branches in multiple States will have to take separate State wise registration for the branches in different States.



- In case of Multiple Business Verticals in a State/UT, separate registration may be granted for each vertical. [Proviso to Section 25(2)] Each Such separate registration of a person will be treated as Distinct Person.

Structure of your GSTIN

All businesses that successfully register under GST are assigned a unique 15-digit **Goods and Services Tax Identification Number** also know as **GSTIN.**



Explanation

1st 2 digits: This is the state code as per the Indian Census, 2011, as given below:

State code	State	State code	State
01	Jammu & Kashmir	19	West Bengal
02	Himachal Pradesh	20	Jharkhand
03	Punjab	21	Orissa
04	Chandigarh	22	Chhattisgarh
05	Uttarakhand	23	Madhya Pradesh
06	Haryana	24	Gujarat
07	Delhi	25	Daman & Diu
08	Rajasthan	26	Dadra & Nagar Haveli
09	Uttar Pradesh	27	Maharashtra
10	Bihar	28	Andhra Pradesh
11	Sikkim	29	Karnataka
12	Arunachal Pradesh	30	Goa
13	Nagaland	31	Lakshadweep
14	Manipur	32	Kerala
15	Mizoram	33	Tamil Nadu
16	Tripura	34	Puducherry
17	Meghalaya	35	Andaman & Nicobar Islands
18	Assam	36	Telengana

		37	Andrapradesh(New)

Next 10 digits: This is the PAN of the business entity.

13th digit: This denotes the serial number of registrations the business entity has for business verticals in the state, under the same PAN. It can range from 1-9 for businesses with upto 9 business vertical registrations in the state and for more than 9 registrations, from A-Z. For example, when a business entity gets GSTIN for its 3rd business vertical in the state, this will be 3. When a business entity gets GSTIN for its 13th business vertical in the state, this will be D.

14th digit: This will be 'Z' by default.

15th digit: This digit denotes 'checksum'

LIABILITY FOR REGISTRATION IN GST(SEC. 22)

<table>
<tr>
<td>Registration Based on Turnover [Sec. 22(1)]</td>
<td>Every supplier of goods or services or both is required to obtain Registration
✓ in the State or the Union territory
✓ from where he makes the taxable supply
✓ if his aggregate turnover exceeds Rs. 20 lakh in a FY.
However, the limit of Rs. 20 lakh will be reduced to Rs. 10 lakh if the person is carrying out business in the specified Special Category States - States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.
Explanation of Aggregate Turnover as per Section 2(6)
<table>
<tr><td>Aggregate Turnover Includes value of all outward supplies of persons having the
same PAN be computed
on all India basis.</td><td>Aggregate Turnover Excludes</td></tr>
<tr><td>(a) Taxable supplies;</td><td>(i) Inward supplies effected by a person which are liable to tax under reverse charge mechanism; and</td></tr>
<tr><td>(b) Exempt Supplies:
□□supplies that have a 'NIL' rate of tax;
□□supplies that are wholly exempted from SGST, UTGST, CGST, IGST or CESS; and
□□supplies that are not taxable under the Act (alcoholic liquor for human Consumption, Petrol Etc.);</td><td rowspan="2">(ii) Various taxes (CGST, SGST, UTGST, IGST) under the GST law, Compensation cess.</td></tr>
<tr><td>(c) Export of goods or services or both, including zero-rated supplies.</td></tr>
<tr><td>(d) Inter- State Supplies</td><td></td></tr>
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Example:- Mr. Rajan is a farmer with an annual turnover in relation to</td>
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agriculture of Rs. *18,00,000 lakh. Since this income is agriculture-related, the turnover is exempt from GST. However, Mr. Rajan also supplies plastic bags worth of 2,50,000 (taxable goods) along with his crop and charges separately for this. Mr. Rajan is required to register under GST? Advise.*

Answer:

Mr. Rajan is required to register under GST because his aggregate turnover exceeds the threshold limit of Rs. *20 lakh.*

Point To be Noted

1. *Outward Supplies taxable under reverse charge would continue to be part of the 'aggregate turnover' of the supplier of such supplies*

2. **Aggregate turnover to include total turnover of all branches with same PAN**

Example:- A dealer 'X' has two offices – one in Delhi and another in Haryana. In order to determine whether 'X' is liable for registration, turnover of both the offices would be taken into account and only if the same exceeds Rs. 20 lakh, X is liable for registration.

3. If a person having place of business in different States across India has one branch in any of the Special Category States, the threshold limit for GST registration will be reduced to Rs. 10 lakh.

Example:-

XYZ Pvt. Ltd. is a manufacturing unit in Mumbai, Maharashtra along with unit at Assam. Turnover details of all the units are as follows:

Mumbai Unit: Rs. 8 Lakhs

Assam Unit: Rs. 11 Lakhs

Assam Unit is a special category state wherein the registration limit is Rs. 10 lakhs. Hence, in the given case XYZ Pvt. Ltd would be required to take registration in Assam due to aggregate turnover being Rs. 11 Lakhs. Now it needs to be analyzed whether Mumbai unit also requires to get registered even though the aggregate turnover of all the units is less than Rs. 20 lakhs. So even through aggregate turnover is less than 20 Lakhs, registration would be mandatory in the Mumbai also by virtue of mandatory registration in Assam

Example:- Rohan Oils, Punjab, is engaged in supplying machine oil as well as petrol. Supply of petrol is not leviable to GST, but supply of machine oil is taxable. In order to determine whether Rohan Oils is liable for registration, turnover of both the supplies – non-taxable as well as taxable - would be taken into account and if the same exceeds Rs. 20 lakh, Rohan Oils is liable for registration.

4. For an agent, the supplies made by him on behalf of all his principals would have to be considered while analysing the threshold limits.

Example:

Mr. C of Calicut is trading on his own goods and also acting as an agent of Mr. B of Bengaluru. Mr. C turnover in the financial year 2017-18 is Rs. *12 lacs in his own account and* Rs. *9 lacs on behalf of principal. Whether Mr. C is liable to register compulsorily under GST law.*

Answer:

As per explanation 1 in computing the total turnover, both the value of supply on his own account that is Rs. *12 lacs and on behalf of principal*

Rs. 9 lacs will be aggregated. Hence, the aggregate turnover will be Rs. 21 lacs. Mr. C is liable to register compulsorily under the GST law.

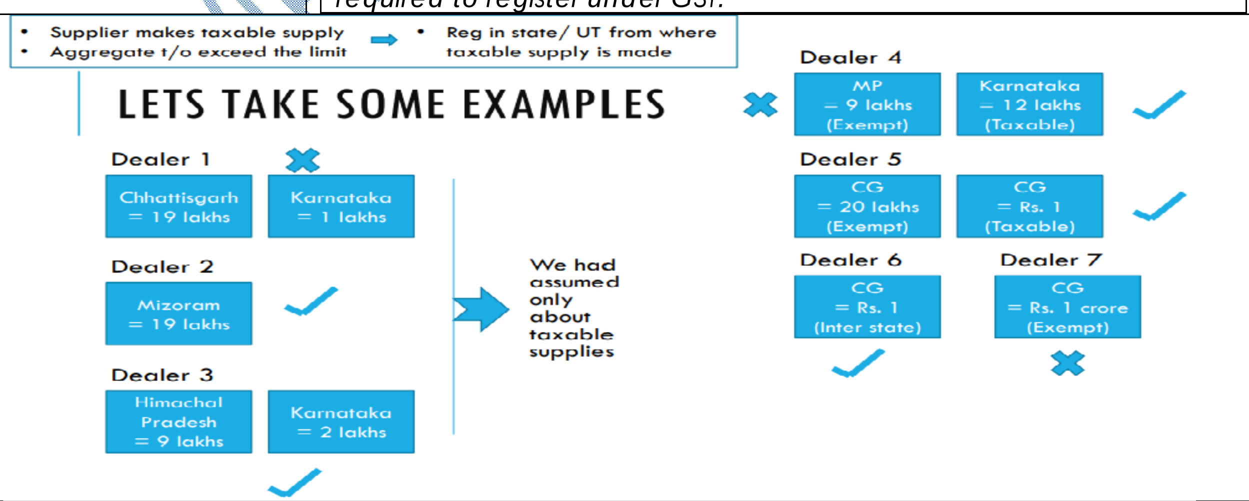
5. The following Supply of goods, after completion of jobwork, by a registered jobworker shall be treated as the supply of goods by the principal referred to in Sec. 143 of the CGST Act, 2017,
□□Goods returned to the principal
□□Goods sent to another job worker on the instruction of the principal
□□Goods directly supplied from the job worker's premises without bringing it back to his own premises. (by the principal)

In other words, the value of such goods shall not be included in the aggregate turnover of the registered jobworker. It will be included in the turnover of turnover of principal.

Eg.

Mr. X a dealer dealing with Intra State supply of goods and services has place of business in India furnished the following information in the financial year 2017-18:
1. Sale of taxable goods by Head Office located in Chennai for Rs. 1,00,000
2. Supply of taxable services by Branch office at Bengaluru for Rs. 50,000
3. Supply of goods exempted from GST Rs. 10,000
4. Export of goods and services for Rs. 2,00,000
5. Sale of goods acting as agent on behalf of principal for Rs. 15,00,000
Answer:-
Statement showing aggregate turnover in a Financial Year

Particulars	*Value in Rs.*
Sale of taxable goods by Head Office located in Chennai	*1,00,000*
Supply of taxable services by Branch office at Bengaluru	*50,000*
Supply of goods exempted from GST	*10,000*
Export of goods and services	*2,00,000*
Sale of goods acting as agent on behalf of principal	*15,00,000*
Aggregate turnover	*18,60,000*
Since, aggregate turnover does not exceeds Rs. 20 lakhs, Mr. X is not required to register under GST.	



If already registered under Existing Law[Sec	All the taxpayers who were registered under various earlier indirect tax laws (i.e under VAT, Excise ,Service Tax etc) as on 30.06.2017 are liable

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<td>22 (2)]</td>
<td>to be registered under GST with effect from the 01.07.2017 Registration Forms for Dealers Registered under Existing Central and State Tax

• All the dealers registered under existing law and having a PAN, shall enrol on the common portal by validating his e-mail ID and Mobile Number
• Upon enrolment, a dealer will be allotted with a provisional certificate of registration in Form GST REG-25. If a dealer has obtained multiple registration on the basis of single PAN under existing law, such dealer will be granted only one provisional Registration. In case of centralized registration under Service Tax, a dealer will be granted with single provisional registration in the state or union territory in which the he was registered earlier.
• Within 3 months, dealers are required to submit Form GST REG-24 in the GST Portal along with information and documents as prescribed.
• If the information provided is complete and satisfactory, final registration certificate will be issued in Form GST REG-06.
• If the details submitted are not satisfactory, a show cause notice will be issued in Form GST REG-27, and there will be a hearing before cancelling the provisional registration. If the show cause hearing is not successful, or if the details are not provided within the stipulated period, the provisional registration allotted in Form GST REG-25 will be cancelled by issuing an order in Form GST REG-26</td>
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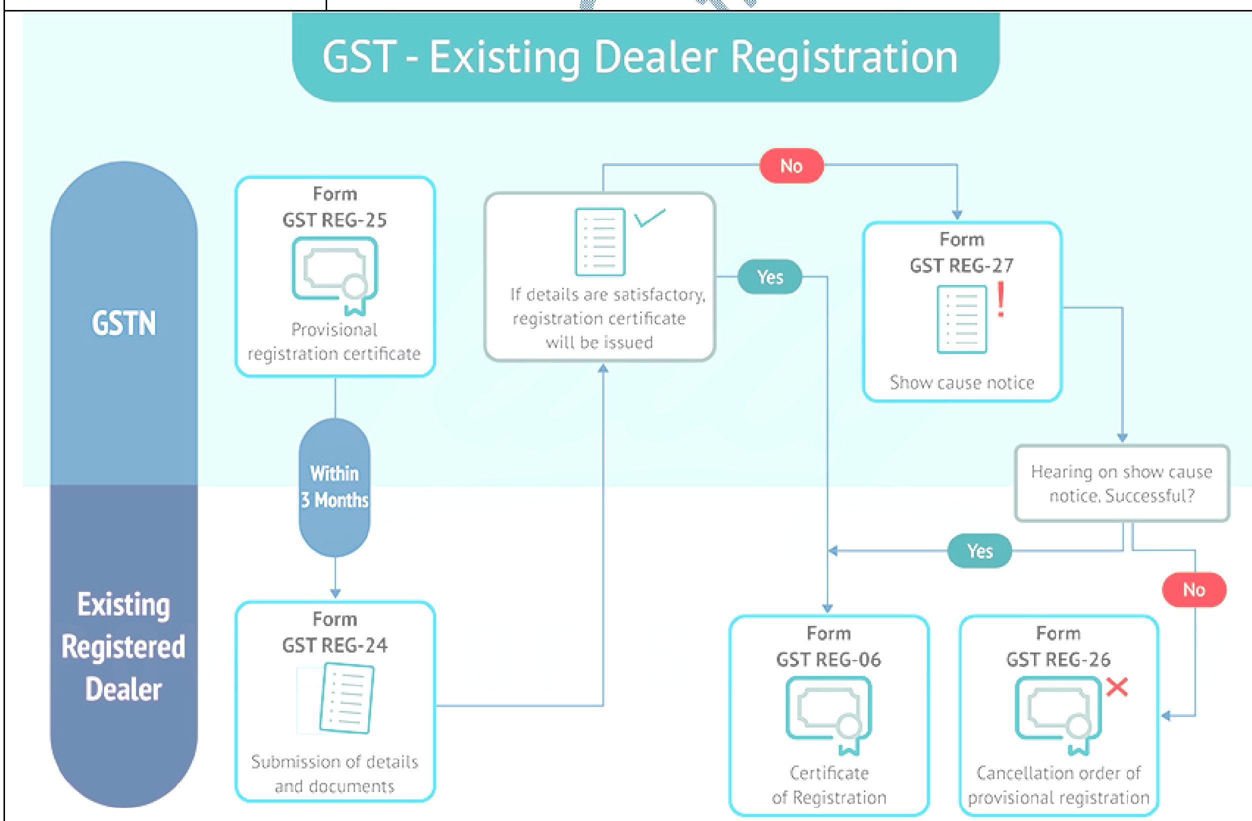
<td colspan="2">

During transition, if a taxable person is not required to register under GST, but was previously</td>
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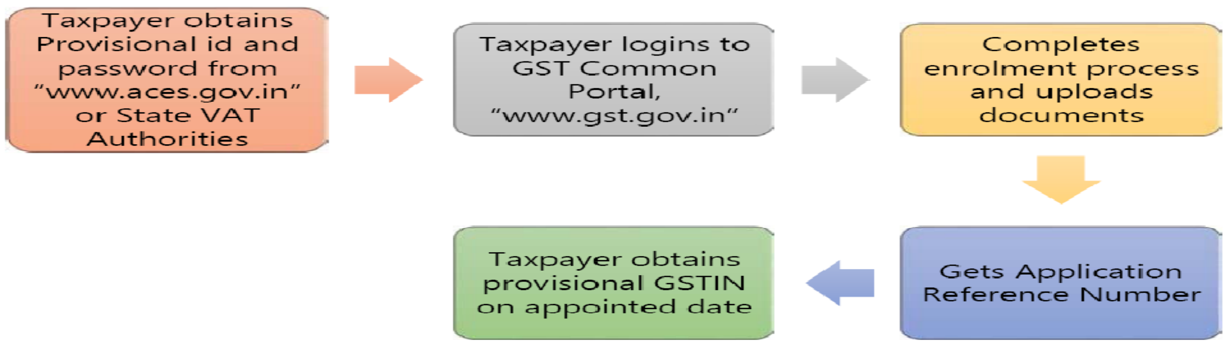
registered (Central and State law), he has an option to cancel the provisional registration issued by submitting the **Form GST REG-28.**



In case of transfer of business on account of succession, etc. [**Sec22 (3)]**	As per Sec. 22(3), Where a business is transferred, whether on account of succession/any other reason, to another person as a going concern, the **transferee/successor is** liable to be registered from the date of **such transfer/succession**.
In case of amalgamation/ demerger by an order of High Court etc. [**Sec22 (4)]**	As per Sec. 22(4), Where the business is transferred, pursuant to sanction of a scheme/ arrangement for amalgamation/ de-merger of two or more companies, pursuant to an order of a High Court/Tribunal, the **transferee** liable to be registered from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to order of High Court etc.

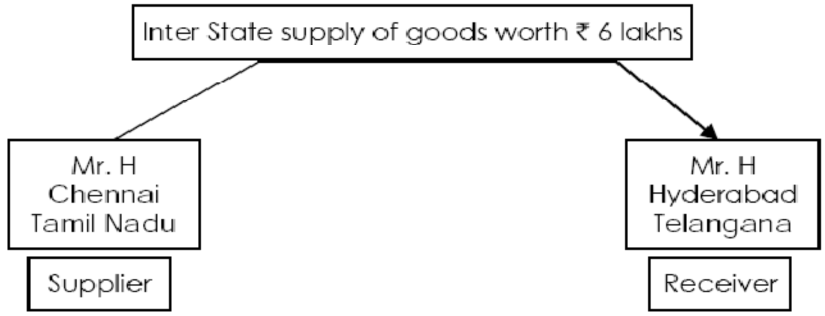
PERSONS NOT LIABLE FOR REGISTRATION [SECTION 23]

Persons whose turnover exceeds Rs. 10 Lakhs (in special category States) and Rs. 20 Lakhs (in rest of India) have to register under GST. However, certain persons are not liable to register under GST, irrespective of their turnover. This means that even if their turnover crosses Rs. 10 Lakhs/20 Lakhs, as applicable, these persons do not have to register under GST.

Agriculturists	An agriculturist is an individual or Hindu Undivided Family (HUF), who undertakes cultivation of land either: 1. By his own labour 2. By the labour of his family or 3. By servants on wages paid in cash or kind, or by hired members under the person's supervision or the personal supervision of any member of the family Agriculturists supplying produce generated by the cultivation of land are exempted from registering under GST. Even if their turnover crosses the threshold limit, they are not liable to register under GST. **For example:** An agriculturist supplying fruits and vegetables cultivated by him is not liable to register under GST.
Persons exclusively supplying exempt goods or services	Exempt goods or services include nil-rated goods and services, non-taxable goods and services and supplies notified as exempt by the Government. Persons who exclusively supply exempt goods or services are among the persons who are not required to register under GST. **For example:** Supply of alcohol for human consumption is a non-taxable

	supply under GST. Persons who exclusively supply alcohol are not liable to register under GST.
Specified category of persons notified by the Government exempted **from obtaining registration**	Following category of persons have been notified as being exempted from obtaining registration under GST law: (a) **Persons exclusively making reverse charge supplies** Persons who exclusively make supplies of taxable goods or services or both, on which which the recipient is liable to pay tax on reverse charge under section 9(3) , are not liable to register under GST. [Notification No. 5/2017 CT dated 19.06.2017]. **For example:** A Goods Transport Agency (GTA) exclusively providing transport service to notified persons, who are liable to pay tax on reverse charge, is not required to register under GST. ***(b) Job workers providing services to registered persons in another state*** ***Under mandatory registration rules, any person making interstate taxable supplies has to <u>register under GST</u>, irrespective of turnover.*** However, job workers who provide job work services to registered persons in a different state need not mandatorily register under GST. They will need to register only when their turnover crosses the threshold limit. **Note:** This exemption is not applicable for job workers providing services related to jewellery and goldsmiths' and silversmiths' wares. ***(c) Persons supplying handicraft goods to persons in another state*** Handicraft goods are certain specified goods made by craftsmen predominantly by hand, though some machinery might have been used in the process. **Any person, including casual taxable persons**, who supply these handicraft goods to persons in another state are not required to mandatorily register. They need to register only when their turnover crosses the threshold limit. **However, these persons should obtain a PAN (Permanent Account Number) and the goods must be moved under the cover of e-way bill, irrespective of the value of the goods.** Hence, though as a general rule, e-way bill is required to be generated for a consignment whose value exceeds Rs. 50,000, persons supplying handicraft goods to persons in a different state should ensure that they generate an e-way bill for the supply, irrespective of the value of the goods. Point to be noted:- Below Person are Exempt from mandatory registration ✓ Job workers providing services to registered persons in another state ✓ Persons supplying handicraft goods to persons in another state However registration will mandatory if Aggregate turnover exceed 20 Lakh/10 Lakh

COMPULSORY REGISTRATION Irrespective of Their Turnover IN CERTAIN CASES [SECTION 24]
Under GST, certain persons have to compulsorily register, irrespective of their turnover. This means that such persons should register even if their turnover does not cross the threshold limit of Rs. 10 Lakhs for special category states and Rs. 20 Lakhs for rest of India. These persons are:

Persons	Nature of activities
Persons making interstate supplies	All persons who make interstate outward supplies have to mandatorily register. Note that exports and imports are also considered as interstate supplies.  **Inter State supply of services exempted from registration:** The GST Council, in its 22nd meeting held on 6th October 2017, has recommended that it has now been decided to exempt those service providers whose annual aggregate turnover is less than Rs. 20 lacs (Rs. 10 lacs in special category states. Rs. 20 lacs for J & K) from obtaining registration even if they are making inter-State taxable supplies of services (vide Notification No. 10/2017 – Integrated Tax Dt 13th Oct 2017).
Persons making taxable supplies on behalf of other taxable persons	Clearing and forwarding (C&F) Agent receives the goods on behalf of the principal.Subsequently he supplies goods to the customer as an agent of the principal. He maintains the stock and report to the principal. If so such an agent shall be liable to obtain the registration compulsorily irrespective of the aggregate turnover of such agent. Example: Agents, brokers, dealers, etc. who make taxable supplies on behalf of other taxable persons.
Persons liable to pay tax on reverse charge	A person receiving supplies on which tax is payable by recipient on reverse charge basis u/s Section 9(3) and Section 9(4).
Casual taxable persons	These are persons who occasionally undertake taxable transactions in a state where they do not have a fixed place of business. For example, sellers in exhibitions, trade fairs, circus business, etc.
Non-resident taxable persons	These are persons who reside outside India and occasionally undertake taxable transactions in India, where they do not have a fixed place of business or residence.
Input service distributors whether or not Separately registered under this Act	An input service distributor is an office of a supplier of goods and/or services, which receives tax invoices for inward supply of services, and distributes input credit on these invoices to offices registered under the same PAN. An ISD is required to obtain a separate registration even though it may be Separately registered.
Persons liable to deduct TDS u/s 51	Departments or establishments of the Central and State Governments, local authorities and governmental agencies are liable to deduct TDS on inward supplies.

	In case a person already registered under GST is required to deduct tax under section 51, he is required to take separate registration for the purpose of deducting tax under section 51. As per 22nd GST Council meeting of 6th October 2017 Provisions of TDS deferred to 1st April 2018.
Persons making supplies through e-commerce operators	All persons making supplies through e-commerce operators should mandatorily register. *As TCS rules have been deferred currently to 1st April 2018, mandatory registration is not applicable to these persons till the TCS rules are made applicable.*
E-commerce operators	An e-commerce operator is a person who owns, operates or manages a digital or electronic facility or platform for e-commerce. *As TCS rules have been deferred currently, mandatory registration is not applicable to these persons till the TCS rules are made applicable.*
Persons supplying online information and database access or retrieval services from a place outside India to a person in India other than registered person	For example: Persons providing e-books, cloud services, online downloading of software, advertising space on a website, etc. from a place outside India to a person in India.
Those ecommerce operators who are notified as liable for CGST payment under section 9(5)	The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the **electronic commerce operator** if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services
Person/ class of persons notified by the Central/ State Government	*such other person or class of persons as may be notified by the Government on the recommendations of the Council*

Procedure for Registration [Section -25]

Where and by when to apply for registration [Section 25(1)]

Particulars	Where	When
Person who is liable to be registered under section 22 or section 24	in every such State/UT in which he is so liable	within 30 days from the date on which he becomes liable to registration
A casual taxable person or a non resident taxable person		at least 5 days prior to the commencement of business
Every person who makes a supply from the territorial waters of India	in the coastal State/UT where the nearest point of the appropriate base line is located.	within 30 days from the date on which he becomes liable to registration

Eg. CA. VIPIN GARG is engaged in taxable supply of services in Haryana. The turnover of CA. VIPIN GARG exceeded Rs. 20 lakh on 1st November. It is liable to get registered by 1st December in the State of Madhya Pradesh.

Single or Multiple Registration [Section 25(2) read with rule 11]

A person seeking registration under this Act shall be granted a single registration in a State or Union territory. **Provided** that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.	**Analysis:** i. Normally, a person, who seeks registration under the Act, shall be granted a **single** registration in one state/ UT wherein it can declare one place as principal place of business (PPoB) and other branches as additional place of business (APoB) ii. However, in terms of proviso to Section 25(2) a person having multiple business verticals in a State/ UT **may have the option of obtaining** a separate registration for each business vertical. iii. If one of the business verticals of a taxable person is paying tax under normal levy [Section 9], no other business vertical shall be granted registration to pay tax under **composition levy** [Section 10]. iv. If one of the business vertical [separately registered] becomes ineligible to pay tax under composition levy, all other business verticals would also become so ineligible. v. All separately registered business verticals of such person shall pay tax under this Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply. **Business vertical** means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.

Voluntary registration [Section 25(3)]

A person may get himself registered **voluntarily,** even though not liable to be registered under section 22 or Section 24, and all provisions as applicable to a registered person, shall apply.	Analysis:- Once a person obtains voluntary registration, he has to pay tax even though his aggregate turnover does not exceed Rs. 20 lakh/10 lakh.

Distinct Persons/ establishments of distinct persons [Section 25(4) &(5)]

Deemed Distinct Person [Section 25(4)]	A person who has obtained/ is required to obtain more than one registration, **whether in one State/ Union territory** or **more than one State/Union territory** shall, in respect of each such registration, be treated as **distinct persons**. Eg. Vipin Garg, a Chartered Accountant, has a registered head office in Delhi and registered Branch office at West Bengal. Vipin Garg shall be treated as distinct persons in respect of registrations in West Bengal and Delhi.
Deemed Distinct Establishment [Section	where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an

25(5)]	establishment, has an establishment in another State or Union territory, then such establishments shall be treated as **establishments of distinct persons**. Eg. Kirti Ltd. has an establishment in Kolkata. It also has an establishment in the Union territory of Andaman and Nicobar Islands. In the given case, both the aforesaid establishments shall be treated as distinct establishments.

PAN is mandatory for obtaining registration [Section 25(6) & (7)]

Possession of PAN is Mandatory	Every person shall have a Permanent Account Number issued under the income tax Act, 1961 is mandatory to be eligible for grant of registration.
Document for Non-Resident [Sec. 25(7)]	A Non-Resident Taxable Person (NRTP) may be granted registration on the basis of other prescribed documents Note:- Non Resident has to submit a self-attested copy of his valid passport along with the application signed by his authorized signatory who is an Indian Resident having valid PAN and application will be submitted in a different prescribed form.

Forced (Suo-motu) registration by the proper officer [Section 25(8) read with rule 16]

- Where, during the course of any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person is liable to be registered under CGST Act/SGST Act has failed to apply for such registration. such officer may register the said person on a temporary basis and issue an order in form GST REG-12- Rule 16(1)
- The registration granted under rule 16 (1) shall be effective from the date of order granting registration. Rule-16(2)
- Such person shall either:
    - submit an application for registration in prescribed form within 90 days from the date of grant of temporary registration as per normal procedure provided in rule 8 or rule 12, or
    - file an appeal against such temporary registration.
  - In case (ii), if the Appellate Authority upholds the liability to registration, application for registration shall be submitted within 30 days from the date of issuance of such order of the Appellate Tribunal. –Rule 16(3)
- The provisions of rule 9 and rule 10 relating to verification and issue of certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3)- Rule 16(4).
- The GSTIN assigned pursuant to verification under sub-rule (4) shall be effective from the date of order granting temporary registration under sub-rule (1).-Rule 16(5)

UNIQUE IDENTITY NUMBER (UIN) [SECTION 25(9) & (10) READ WITH RULE 17]

UN Agencies, Embassies, Consulates etc. (these are persons who do not make taxable outward supplies.) are entitled to get refund of GST paid by them on goods and services received by them.

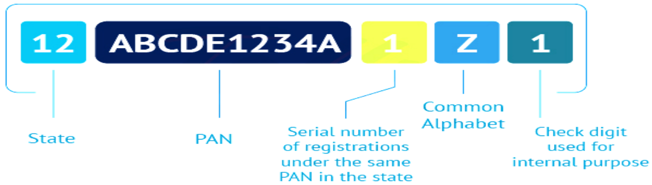
Who will apply a Unique Identify Number Sec. 25(9)	Notwithstanding anything contained in Sec.25(1), following persons shall be granted a Unique Identity Number (UIN) for purpose of refund of taxes on the notified supplies of goods or services or both received by them etc. - 1. Any specialized agency of the United Nations Organization or

	any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, 2. Consulate or Embassy of foreign countries and 3. any other person or class of persons as may be notified by the Commissioner. For example: World Health Organisatin, International Labour Organisation.
Steps for Obtaining UIN.	• Such person shall file an application electronically in FORM GST REG-13 • The registration or the UIN shall be granted/ rejected after due verification and a certificate of registration in Form GST REG-06 shall be issued; if no deficiency communicated to the applicant by the proper officer within 3 working days, deemed to have been granted registration. • PO may even on his own, or after receiving a recommendation from the Ministry of External Affairs, Government of India, assign UIN and issue certificate of registration.

PROCEDURE FOR REGISTRATION [SECTION 25, READ WITH RULES 8, 9, 10]

Application for registration [Rule 8(1)]	Every person, other than • NR taxable person, • TDS deductor u/s 51, • TCS collector u/s 52, and • person supplying online information and data base access or retrieval services (OIDAR) services from a place outside India to a non-taxable online recipient (NTOR) referred to in Sec 14 of the IGST Act who is liable to be registered or seeking voluntary registration ("the applicant") shall, before applying for registration, declare his PAN, mobile number, e-mail address, State/ UT in Part A of FORM GST REG-01 on the common portal. Provided that Person having SEZ Unit/ is a SEZ developer, shall make a separate application for registration as a business vertical distinct from his other units located outside the SEZ. Eg. Global Engineering is engaged in manufacturing activites. It has two manufacturing units in Uttarakhand – One in SEZ and another outside SEZ. Under GST, One registration per state is required. However, in this case, Global Engineering has to take separate registration for both unit since one unit located outside SEZ is distinct from unit located in SEZ. Provided further that every person being an ISD shall make a separate application for registration as such ISD.
Verification of PAN, Mobile No. and Email ID [Rule 8(2)	PAN shall be validated online by the common portal from the database maintained by the CBDT. The mobile number & email id shall be verified through an OTP sent to each of them.
Temporary Reference	On successful verification of the PAN, mobile number and email

number [Rule 8(3)]	address, a temporary reference number(TRN) shall be generated and communicated to the applicant on the said mobile number and e-mail address.
Submission of Application in Part B [Rule 8(4)]	Using the TRN, the applicant shall electronically submit an application in Part Bof FORM GST REG-01along with the documents specified in the said Form, duly signed or verified through electronic verification code (EVC), at the common portal.
Acknowledgement No. [Rule 8(5)]	On receipt of such application, an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.
Advance payment by Casual taxable person[Rule 8(6)]	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 rule 8(5) shall be issued electronically only after the said deposit in the electronic cash ledger
Approval of Registration [Rule 9(1)]	PO shall examine the application and the accompanying documents and if the found to be in order, approve the grant of registration to the applicant within 3 working days from the date of submission of the application.
Notice by proper officer in case of any deficiency etc. [Rule 9(2)]	Where application submitted under rule 8 is found to be deficient • in terms of any information or any document required to be furnished, or • where the proper officer requires any clarification with regard to any information provided, he may issue a notice to the applicant electronically in FORM GST REG-03 within 3 working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within 7 working days from the date of the receipt of such notice. Explanation. -For the purposes of this sub-rule, the expression “clarification” includes modification or correction of particulars declared in the application for registration, other than PAN, State, mobile number and e-mail address.
Grant of registration after submission of above details [Rule 9 (3)]	Where PO is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of 7 working days from the date of the receipt of such clarification.
Rejection of application of registration [Rule 9(4)]	Where no reply is furnished or where the PO is not satisfied with the clarification, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.
Deeming Approval [Rule 9(5)]	If the proper officer fails to take any action, - within 3 working days from the submission of application; or within 7 working days from receipt of the clarification, the application for grant of registration shall be deemed to have been approved.
Issue of certificate of registration [Rule 10(1)]	If application for registration has been approved under rule 9 → a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number (GSTIN) shall be assigned ,

	GSTIN shall be in following format – 
Effective date of registration if application filed within 30 days [Rule 10(2)]	Where the application for registration has been submitted within time limit (30 days) from the date of his becoming liable to registration → The registration shall be effective from the date on which the person becomes liable to registration
Effective date of registration if application filed after 30 days [Rule 10(3)]	Where the application for registration has been submitted after the expiry of thirty days from the date of his becoming liable to registration → The registration shall be effective from the date of the grant of registration. Example:- Sugam Services Ltd. is engaged in taxable supply of services in Madhya Pradesh. The turnover of Sugam Services Ltd. exceeded Rs. 20 lakh on 1st November. It is liable to get registered by 1st December [30 days] in the State of Madhya Pradesh. It applies for registration on 28th November and is granted registration certificate on 5th December. The effective date of registration of Sugam Services Ltd. is 1st November. Suppose, In above example, if Sugam Services Ltd. applies for registration on 3rd December and is granted registration certificate on 10th December. The effective date of registration of Sugam Services Ltd. is 10th December.
Digitally signed [Rule 10(4]	Every certificate of registration made available on the Common Portal shall be digitally signed by the proper officer under the Act
Registration number in case of deemed approval [Rule 10(5)]	Where the registration has been granted under rule 9(5) [deemed registration], the applicant shall be communicated the registration number and the certificate of registration under rule 10(1), duly signed, shall be made available to him on the common portal within three days after expiry of the period specified in rule 9(5).

REGISTRATION IN CASE OF NON-RESIDENT TAXABLE PERSON (NRTP) AND CASUAL TAXABLE PERSON (CTP) [SECTIONS 25 & 27 READ WITH RULES 13 & 15]

Casual Taxable Person [Sec. 2(20)]	Means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in **a State/UT where he has no fixed place of business**
Non-Resident Taxable Person [Sec. 2(77)]	Means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has **no fixed place of business or residence in India**

Difference between casual and non-resident taxable persons?

Occasionally undertakes transactions in **a State/UT where he has no fixed place of business**	Occasionally undertakes transactions, but who has **no fixed place of business or residence in India**
Has a PAN Number	Do not have a PAN Number; A non-resident person, if having PAN Number may take registration as a casual taxable person.
Same application form for registration as for normal taxable persons viz, GST REG-01	Separate application form for registration by non-resident taxable person viz, GST REG-09.

Has to file normal GSTR-1, GSTR-2 and GSTR-3 returns	Has to file a separate simplified return in the format GSTR-5
Can claim ITC of all Inward supplies	Can get ITC only in respect of import of goods and/or services.

Note:- **Both CRTP and NRTP have to compulsorily get registered under GST irrespective of the threshold limit, at least 5 days prior to commencement of business.**

Period of validity of registration certificate granted to CTP/NRTP	Registration Certificate granted to CTP/NRTP will be valid for: (i) Period specified in the registration application, or (ii) 90 days from the effective date of registration *[can be extended further by a period not exceeding 90 days by making an application before the end of the validity of registration granted to him**]* whichever is earlier. Provisions relating to verification of application and grant of registration [under rules 9 and 10] will apply *mutatis mutandis*, to an application for registration filed by NRTP. CTP/NRTP shall make taxable supplies only after the issuance of the certificate of registration.
Advance deposit of tax by CTP/NRTP	At the time of submitting the registration application, CTP/NRTP are required to 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 extension of time is sought, such registered taxable person will deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.*
Amount credited to Electronic cash ledger [Sec. 27(3)]	The advance deposit of tax shall be credited to his electronic cash ledger of such person and shall be utilized in the manned provided under section 49.

Deemed Registration (Sec. 26)

Registration under GST is not tax specific, which means that there is single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cesses. Grant of registration/UIN under any SGST Act/ UTGST Act is deemed to be registration/UIN granted under CGST Act provided application for registration has not been rejected under CGST Act. Further, rejection of application for registration/UIN under SGST Act/UTGST Act is deemed to be rejection of application for registration under CGST Act.

AMENDMENT OF REGISTRATION [SECTION 28 WITH RULE 19]

Inform about changes [Sec. 28(1)]	Every registered person and a person to whom UIN has been granted 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
Approve or reject [Sec. 28(2)]	The proper officer may, on the basis of information furnished under section 28(1) or as ascertained by him, approve or reject amendments in the registration particulars in the manner and within such period as may be prescribed. • Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed. • Provided further that the proper officer shall not reject the application for amendment in the registration particulars without

	giving the person an opportunity of being heard
Rejection/approval under SGST/UTGST [Sec. 28(3)	Any rejection or approval of amendments under the CGST Act /SGST Act shall be deemed to be a rejection or approval of amendments under the SGST Act/CGST Act.
Amendment of core/non Core fields of information Rule 19(1)]	Where there is any change in the particulars furnished in registration Application /UIN application, registered person shall submit an application in prescribed manner (GST REG-14), **within 15 days** of such change, along with documents relating to such change at the Common Portal. **(i) In case of amendment of core fields of information:-** Where the change relates to – 1. legal name of business 2. address of the principal place of business or any additional place of business; or 3. addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business, which does not warrant cancellation of registration under section 29, the proper officer shall approve the amendment within fifteen working days from the date of receipt of application in form GST REG-14 after due verification and issue an order in form GST REG-15 electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment **(ii) In case of amendment of non-core fields of information:-** Where the changes relates to other than core field like Change in mobile number or email address of the authorized signatory, change in bank account details etc. Amendment of the non-core fields of registration does not require approval from an assessing officer and registration certificate shall stand amended only after online verification through GST Portal. **(iii)** *Fresh registration if PAN number changes:-* **Where a change in the constitution of any business results in change of PAN of a registered person**, the said person shall apply for fresh registration. The reason for the same is that GSTIN is PAN based. Any change in PAN would warrant a new registration.
SCN for rejection [Rule 19(2)]	If PO is of the opinion that amendment is unwarranted or documents furnished are incomplete/incorrect then PO shall, within 15 working days from receipt of application serve a Show Cause Notice in Form GST REG-04, why application for amendment should not be rejected?
Reply of SCN [Rule 19(3)]	Assessee may furnish a reply in Form GST REG-04, within 7 working days from service of notice.
Passing of order if reply of SCN is not satisfactory [Rule 19(4)]	Where PO is not satisfied to reply furnished by the assessee, or where no reply furnished within the time limit, he shall reject the application, by an order in Form GST REG-05.
Deemed Amendment [Rule 19(5)]	If the proper officer fails to take any action- (a) within fifteen working days from the date of submission of application, or (b) within seven working days from the date of receipt of reply to the notice to show cause under sub-rule 3, the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the Common Portal.

CANCELLATION OF REGISTRATION [Sec. 29 read with rule 20]

Cancellation by the registered person him self [Sec. 29(1)]	On an application filed by the Registered person or his legal heirs (in case of death of such person), The proper Officer may cancel the registration in any one of the following cases: • Business has been discontinued, sold or transferred (amalgamation/Demerger) to some other party. That other party needs to register under GST. • There is any change in the constitution of the business (like Partnership firm now converted into Private Limited company and so on). • Taxable person (other than voluntarily registered person) who is no longer liable to be registered under section 22 or section 24. (i.e. Turnover is not more than Rs. 20 lakh/10 lakh)
Cancellation by a GST officer [Section 29(2)]	GST registration of a person or business can be cancelled by a proper GST officer in one of the following cases: • If the registered person has **violated** any of GST provisions or laws. E.g. (i) RTP does not conduct any business from the declared place of business (ii)Issues invoices/ bill of supply in contravention of Act or rules (iiiViolates Sec 171 or rules made thereunder (Anti-Profiteering) • A **composition** registered person has not filed tax returns for **three consecutive quarters.** • A **normal** registered person who has not filed returns **consecutively for six months**. • A voluntarily registered person who has **not commenced** any business in the six months from the registration date. • If the registration is obtained by fraud methods, the proper officer has the right to cancel the registration with retrospective effect. Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.
Liable to pay tax [Sec. 29(3)]	The cancellation of registration will not affect liability of registered person to pay tax and other dues under the Act for any period prior to the date of cancellation whether determined before or after such cancellation. [Section 29(3)]
Auto cancellation of SGST/UTGST [Sec. 29(4)]	The cancellation of registration under either SGST Act/UTGST Act shall be deemed to be a cancellation of registration under CGST Act [Section 29(4)].
Payment of tax on input held in stock and capital goods [Sec. 29(5)]	Every registered person whose registration is cancelled, shall pay an amount , by way of debit in the electronic credit register or electronic cash ledger, equal to ITC on stock, semi finished or finished goods held as on cancellation date & capital goods or plant machinery (reduced by some %) or Output tax on transaction value u/s 15, whichever is higher.
Procedure for cancellation of registration	<table><tr><td>Particulars</td><td>Relevant Form</td></tr><tr><td>For voluntary cancellation, assessee/ legal heirs shall file application, including in it details of stock & capital goods held as on date from which cancellation is sought, details of any payment made against it, any relevant documents, within 30 days of event. Note:</td><td>GST REG 16</td></tr></table>

		1. The voluntary registrations can only be cancelled after one year or more from the date of GST registration. 2. A person to whom a UIN has been granted under rule 17 cannot apply for cancellation of registration [Rule 20]	
		Where PO thinks registration liable to be cancelled due to any of the reasons mentioned in above table, then shall issue Show Cause Notice (SCN), requiring assessee to reply within 7 days.	GST REG 17
		The concerned person must reply back in this form within 7 days of notice explaining why his/her registration should not be cancelled	GST REG 18
		After seeing the application from the side of assessee for cancellation (in case of voluntary), or on being unsatisfied from SCN reply in Form REG-18, If officer decides eligible/ liable to be cancelled →Order in Form GST REG-19 within 30 days from application/ SCN reply, and cancel registration with an effective date decided by him, and direct the person to pay any liabilities due.	GST REG 19
		In case of SCN, if Proper officer is satisfied from SCN reply →Drop proceedings and issue order in Form GST REG-20.	GST REG 20

REVOCATION OF CANCELLATION OF REGISTRATION [SECTION 30 READ WITH RULE 23]

Application of revocation of cancellation	Any Registered person whose registration is cancelled by the PO on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21within 30 days from the date of service of the cancellation order. However, in case registration was cancelled for failure of registered person to furnish returns, before applying for revocation the person has to make good the defaults (by filing all pending returns, making payment of all dues in terms of such returns along with interest, penalty, late fee, etc.) for which the registration was cancelled by the officer.
Accept or Reject of Application /reply for revocation of cancellation	• Where PO is satisfied, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration for reasons to be recorded in writing, by an order in FORM GST REG-22 within 30 days from the date of the receipt of the application, and communicate the revocation to the applicant. • Where PO is not satisfied, shall issue a Show Cause Notice to the applicant in FORM GST REG–23 asking the applicant as to why the application submitted for revocation should not be rejected • Applicant shall furnish reply within 7 working days from the date of the service of the notice in FORM GST REG-24. • Upon receipt of reply, may accept or reject the application for revocation of cancellation of registration, within 30 days of receipt of reply. • PO may finally reject the application, for reasons to be recorded in

	writing, by an order in FORM GST REG-05 and communicate the rejection to the applicant.
Deemed under SGST/UTGST	The revocation of cancellation of registration under the SGST Act/ UTGST Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under CGST Act

DISPLAY OF REGISTRATION CERTIFICATE AND GSTIN ON THE NAME BOARD (RULE 18)

1. Display Registration Certificate at a prominent place at the Principal Place of Business and at every additional place.

2. GSTIN should be written in the name board that is exhibited at entry of principal place & every additional place.

PHYSICAL VERIFICATION OF BUSINESS PREMISES (RULE 25)

- Where PO is satisfied that the physical verification of the place of business of a RTP is required after the grant of registration, he may get such verification 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.

METHOD OF AUTHENTICATION (RULE 26)

- All applications, replies, returns, appeals, etc shall be verified using DSC or E-Signature (Aadhar based OTP) or any other method notified by board. (For Companies, only DSC is allowed). All notices, certificates and orders by PO or any other officer authorised, also shall be issued in same manner of authentication.