

CHAPTER 9 - REGISTRATION

classmate

Date _____
Page _____

13

① Person Liable to registration (Sec. 22)

Those who exceeds
threshold limit

- Aggregate Tlo > 20 lakh
- Aggregate Tlo > 10 lakh in case of
Spl. Category States ~~except J&K~~
 - Manipur • Tripura
 - Mizoram • Nagaland

MMT to
Nagaland

Note Person supplying from different states having a branch
in Spl. category state — Threshold limit will be 10.l
But if he is supplying on non-taxable supply
from that special cat. state — Threshold Limit = 20.l

Note

$$\boxed{\text{Aggregate Turnover}} = \boxed{\text{Taxable Supplies}} + \boxed{\text{Exempt Supplies}} + \boxed{\text{Exports}} + \boxed{\text{Distinct Persons}}$$



of Agent — Agent supplying on behalf of Principal
of Principal — Supplied directly from Job worker's place
of Supplier — Supplies under RCM

→ Include

- Non Taxable Supply
- Nil Rated Supply

Who are registered
under earlier law

- Shall be liable to be registered

In case of transfer of
business on account
of Succession etc.

- Transferee liable to be registered from
the date of succession

In case of Amalgamation
demerger by an order
of high court etc.

- Transferee liable to be registered from
the date on which ROC issues
Certificate of Incorporation

New

N.N. 10/2019(CT) - No registration if Agg. Tlo $\leq$ 40 lakh
(U/s 23)

Person engaged in exclusive supply of Goods

AND

whose Agg. Tlo in FY $\leq$ 40 lakh

is not required to take registration

this is a Service
not a good

EXCEPT

(a) required to take Compulsory regn U/s 24

(b) making supply of

(i) ice-cream

(ii) Pan Masala

(iii) Tobacco etc

Manufacturer of
Trader of

(c) Intra State Supply in disto states / farzadi states

(d) Opting for Voluntary registration or intend to
Continue registration

Chart — Threshold Limit [100 | 200 | 400]

Limit upto 10 20 lakh for Goods & Services	Limit upto 20 lakh for Goods & Services	Goods $\rightarrow$ 40 lakh Service (G+S) $\rightarrow$ 20 lakh
<u>Normal States</u> — NIL —	<u>Normal States</u> (1) Puducherry (2) Telangana	<u>Normal States</u> - All other States
<u>Special States</u> (1) Manipur (2) Mizoram (3) Tripura (4) Nagaland [Farzadi States]	<u>Special States</u> (1) Meghalaya (2) Uttarakhand (3) Sikkim (4) Arunachal Pradesh [disto States]	<u>Special States</u> (1) Himachal Pradesh (2) Assam (3) J & K [3-Part States] [Sec 10 of 1. Soc. Org]

② Persons not liable for Registration (Sec. 23)

Person engaged EXCLUSIVELY
in supplying goods/services

- Not liable to tax (Alcohol + 5 Petrol)
- Wholly exempt

Agriculturist

Supply of produce out of cultivation

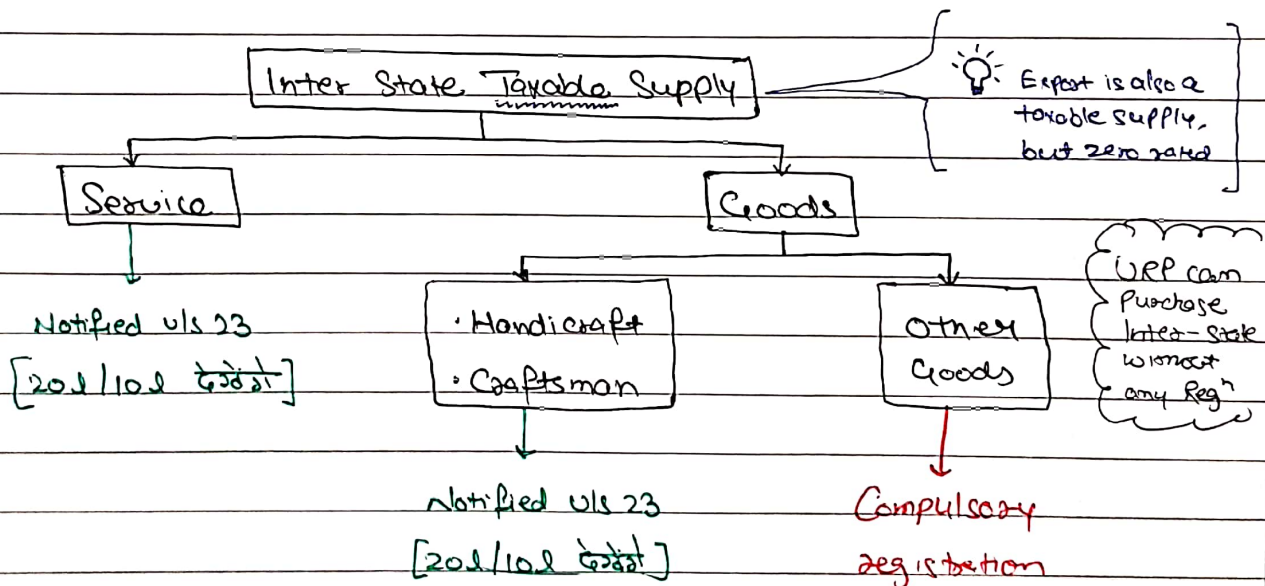
Notified Person

(Discussed with Sec. 24 below)

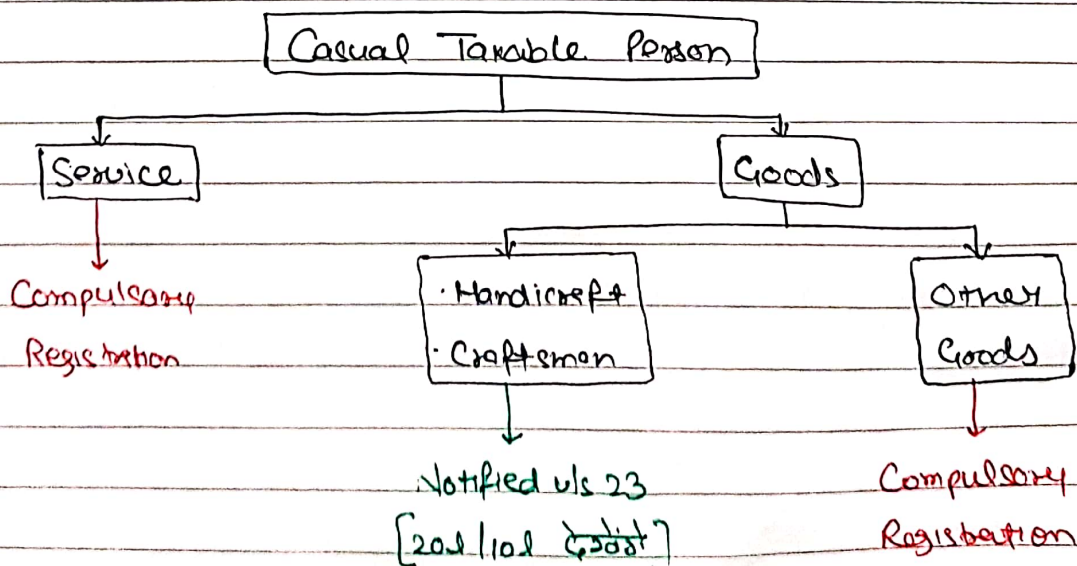
- EXCLUSIVE supply of Goods and Agg. Tlo $\leq$ 40 Lakh
- Subject to some exceptions [N.N. 10/2019 CT] - [P. 13A]

③ Compulsory Registration in Certain Cases (Sec. 24)

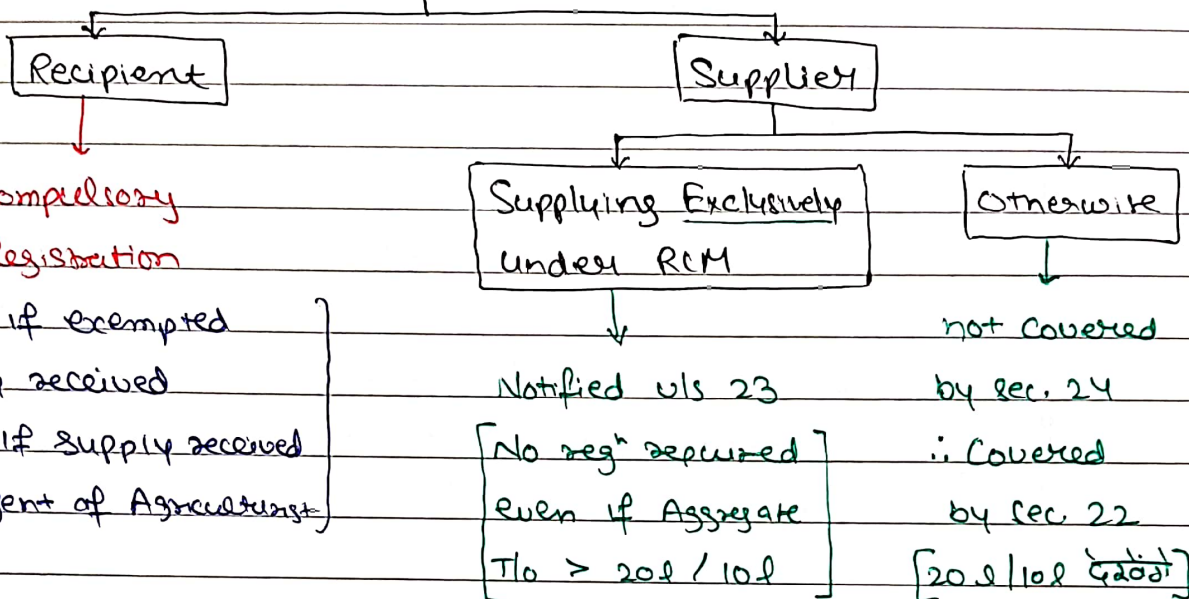
(A)



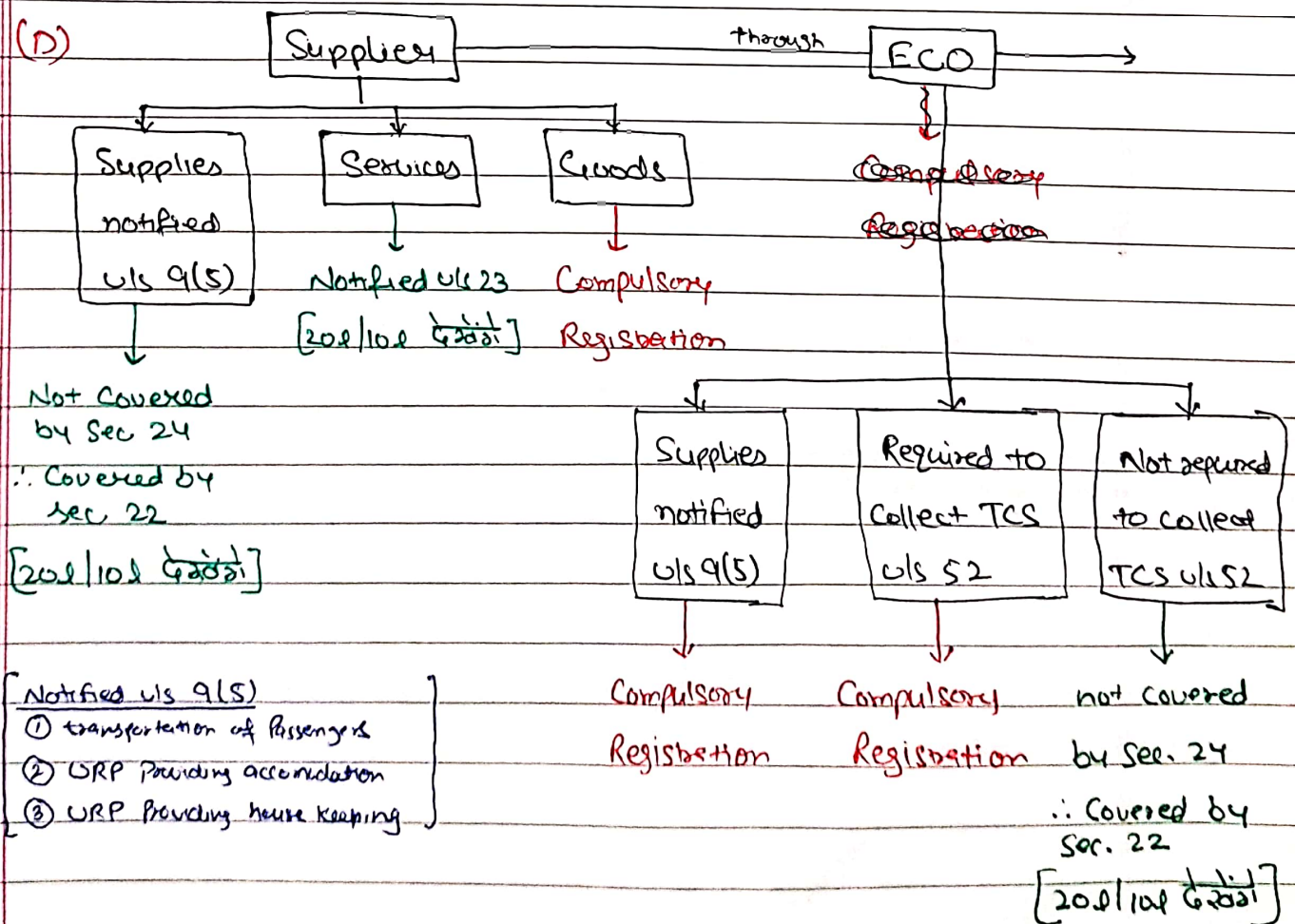
(B)



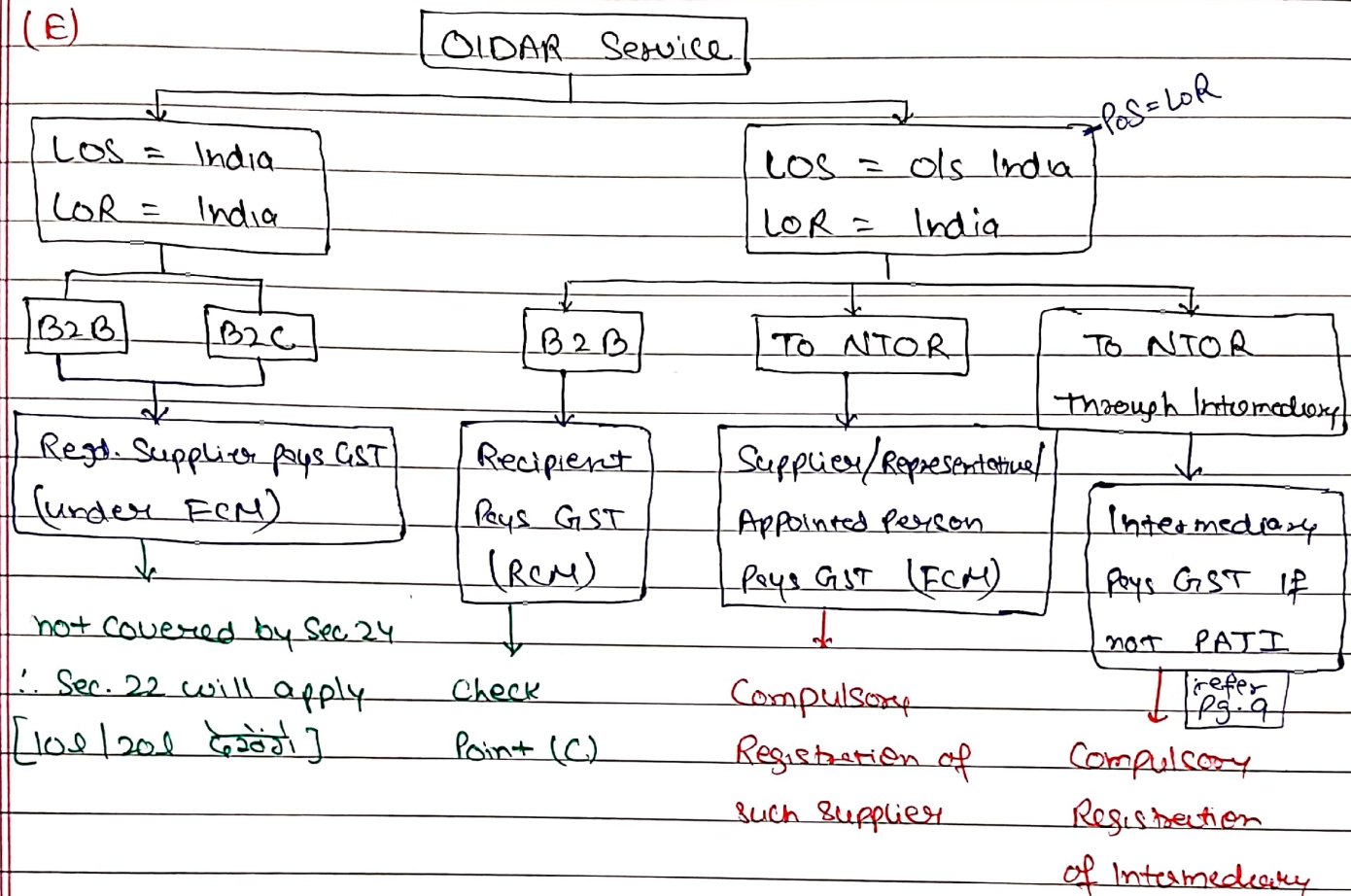
(c)

Goods/Services under RCM

(d)



(E)



(F) Person supplying on behalf of other Taxable Person (Agent)

- Compulsory registration

Note :- Commission Agent making supplies on behalf of Agriculturist

- Not covered by Sec. 24

∴ Sec. 22 will apply

[202/102 तबत]

But - Service provided by comm. Agent for S/R/for of Agriculturist/produce - Exempt Entry #54

But if supply received by Commission Agent of agriculturist under RCM - **Compulsory Registration**

Bill agent को नाम में
ना रहा है
अब Principal को नाम
में जो रहा है - 202/102 तबत

but agriculturist is
not a taxable Person
due to Sec. 23

(G) Non Resident Taxable Person (N RTP)

- Compulsory registration

(H)

• TDS deductor
• Input Service Distributor



Compulsory Registration

[Take Separate registration even if already registered]

④ When to apply for registration (Sec. 25)

Person who is liable
for registration



within 30 days from the
date of such liability

CTP / N RTP



Atleast 5 days prior
to start of business

[Sec. 27]

- Max Period = 90 days
(+) 90 days Extra
- If registrⁿ required for > 180 days
take normal registration

Note! - SEZ or Separate registration
not allow even if already
registered in that state

Note! - Separate registration ^{within state} if person is having multiple places of business
- Allowed

⑤ Voluntary Registration and UIN (Sec. 25)

Voluntary
Registration

- Person not liable for registration,
may register voluntarily

UIN

- mandatory
- Issued to notified agencies es. embassy, UNO
- Issued on Centralized basis
- PO to issue RC within 3 working days.

⑥ Effective date of Registration (Sec 25)

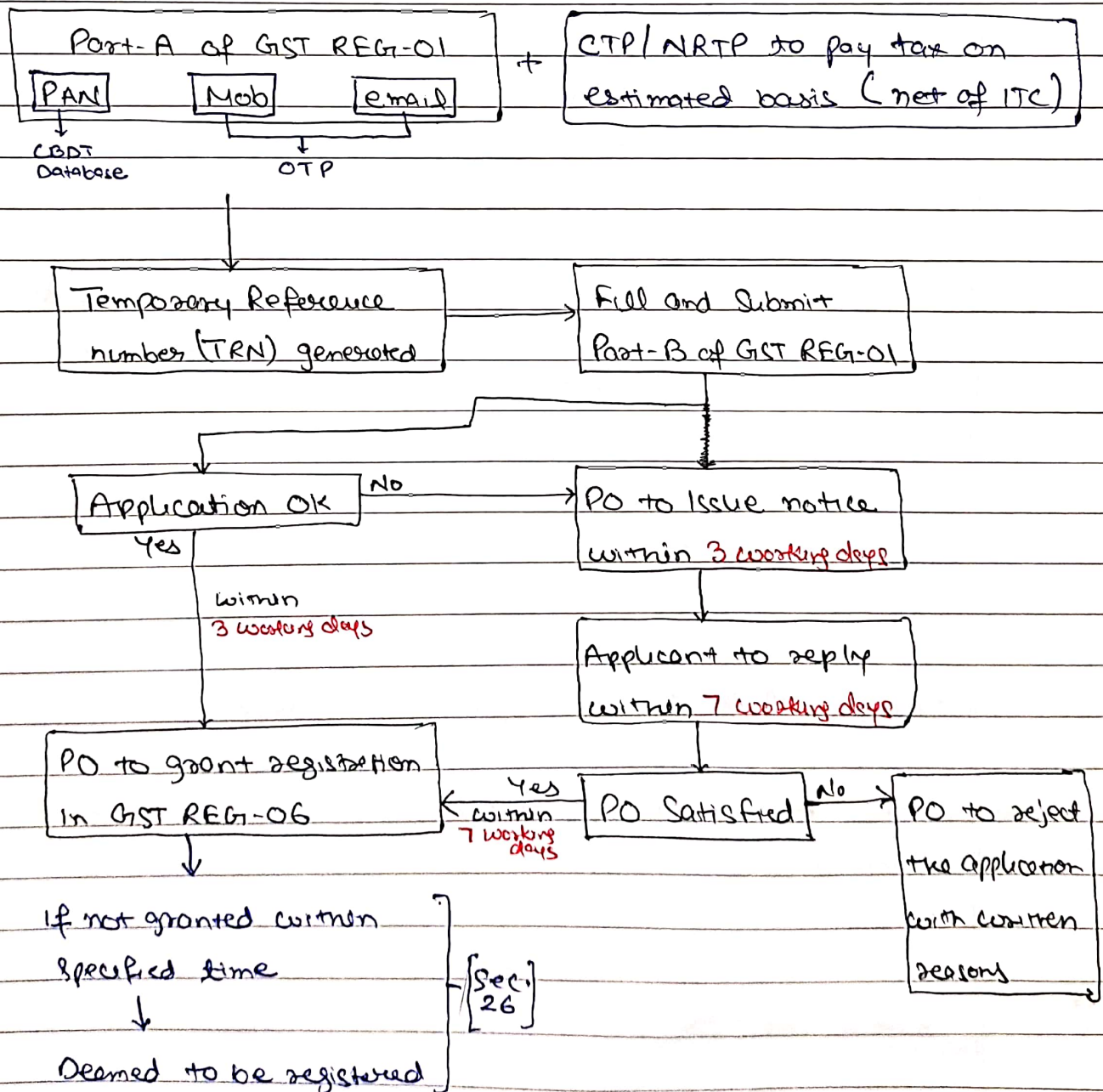
Applied within 30 days
of becoming liable

• Date on which he becomes
Liable

Applied after 30 days
of becoming liable

• Date of grant of registration

⑦ Procedure for Registration

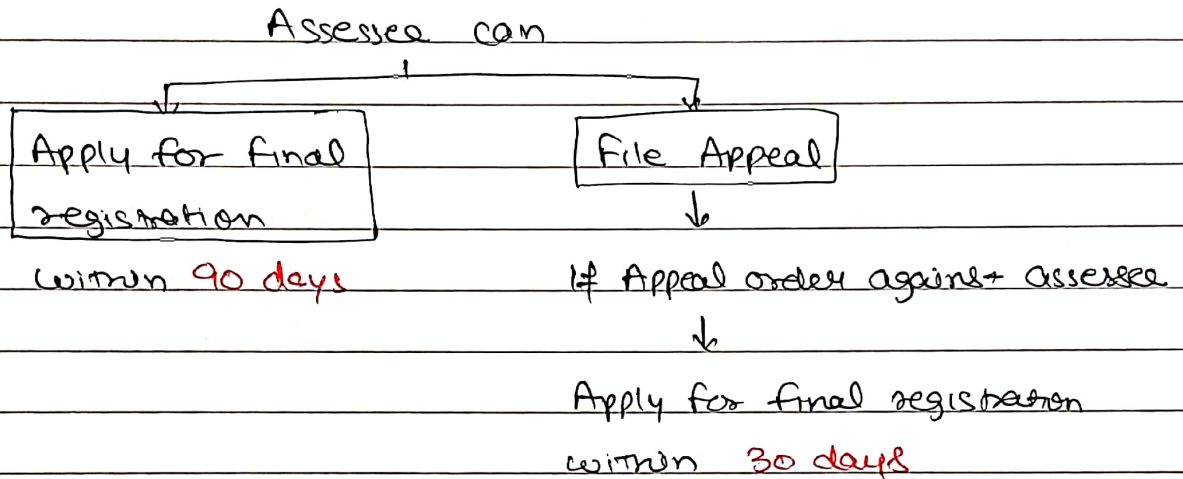


⑧ Sou Motu Registration (Sec. 25)

If PO finds that Person liable for regⁿ failed to obtain regⁿ



PO may grant 'Temporary Registration Number' Sou Motu

⑨ Display of RC and GSTIN

- Display RC — PPOB + APOB
- Display GSTIN — at entry point of on name board PPOB + APOB

⑩ Amendment in registration (Sec. 28)

Time limit for Application — within 15 days of change

Non Core Area — No Approval of PO required
 [Δ email id
Δ mobile no. etc]

Core Area — PO to approve within next 15 days
 [Δ legal name
Δ Address
Δ Partner, director etc]
 (If incomplete — reply within 7 days)

Retrospective Amendment — Not Allowed
 except order of Commissioner

(11) Cancellation or Suspension of Registration (Sec 29)

By PO on his own

or

By application of R.P./Legal heir

By PO on his own

Circumstances

- business discontinued
- business fully transferred
- A in Constitution
- no longer liable for regisⁿ

Circumstances

① Any regd. person

- not conducting business from declared place
- Issue invoice without actual supply
- Violate Anti-Profitsteering

② Return not filed

Regular

Consecutively for 6 months

CompositionConsecutively for 3 ~~quarters~~ periods

Order of Cancellation within 30 days

Suspension Period

R.P. Apply

PO on his own

Start

- date of Application or
- date from which Cancellation Sought (later)

date to be determined by him

End

Order of Cancellation

order of Cancellation

Procedure

Application within 30 days

Incl. details of ITC lying

RM → FC → CC

Note:- Voluntary registration application for cancellation can now be made even before expiry of 1 year

Note:- Regⁿ cancelled - not to affect tax liab.

- Pay tax ↑ Rule 44

• Actual Liab.

Procedure

- PO issue SEN

- Assessee to reply within 7 days
- If reply not satisfactory

Order of Cancellation within 30 days

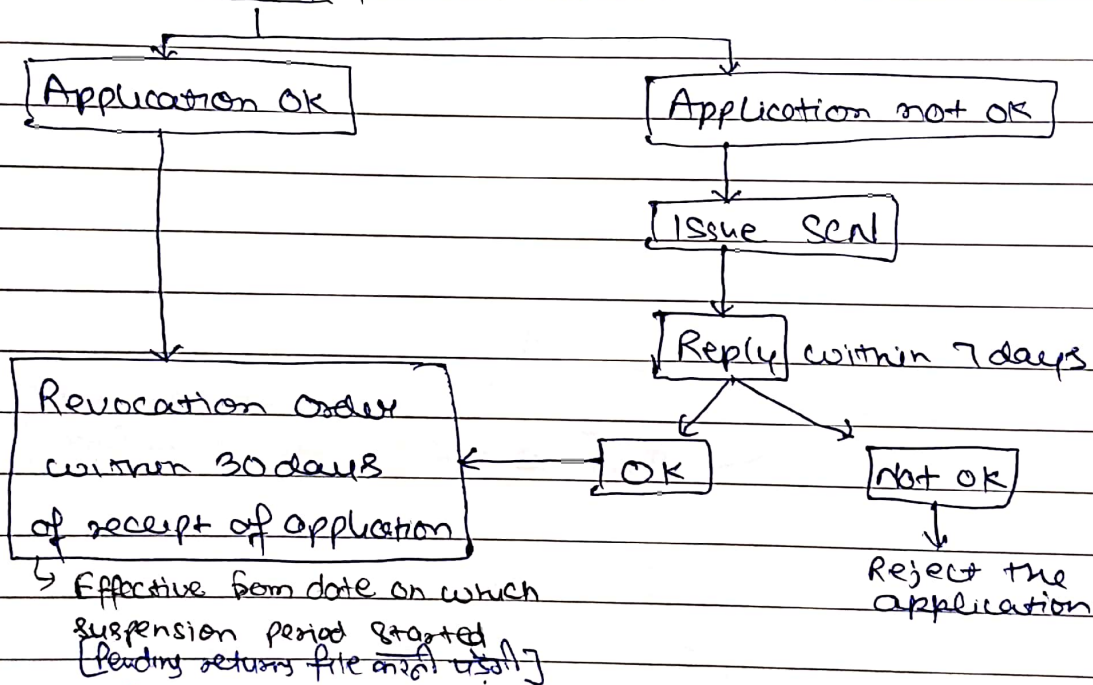
Note:- If assessee not replied but furnished returns & paid taxes etc.

- PO shall drop proceedings

⑫ Revocation of Cancellation (Sec. 30)

Application for revocation — within 30 days
(only if cancelled by PO sub motu)

If PO cancelled due to failure to file returns
First pay taxes etc and file return
then apply for revocation



⑬ Other Points

① If registration — File final Return (GSTR-10) within
cancelled 3 months of effective date of cancellation

② GSTIN — 15 digits

③ GSTIN is not — i.e. Single registration for all taxes
Tax Specific [CGST, SGST/UTGST, IGST and Cess] is OK

④ Registration — based on PAN

Except — NRTP (Passport)

⑤ EVC = Electronic
Verification
code

[TDS deductor have option to take
regist on basis of TAN instead of PAN]