classmate
Date
Page 13

CHAPTER 9 – REGISTRATION

(1) Person Liable to registration (Sec. 22)

Those who exceeds threshold limit	• Aggregate T/o > 20 lakh • Aggregate T/o > 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 Aggregate Turnover = Taxable Supplies + Exempt Supplies + Exports + Distinct Persons

Exempt Supplies ↳ Include
• Non Taxable Supply
• Nil Rated Supply

Aggregate Turnover ↓
- of Agent – Agent supplying on behalf of Principal
- of Principal – Supplied directly from Job worker's place
- of Supplier – Supplies under RCM

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) (u/s 23) – No registration if Agg. T/o ≤ 40 lakh

Person engaged in exclusive supply of Goods

कोई भी Service नहीं दे सकते

AND

whose Agg. T/o in FY ≤ 40 lakh

is not required to take registration

EXCEPT

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

(b) making Supply of

Manufacturer भी / Trader भी

- (i) ice-cream
- (ii) Pan Masala
- (iii) Tobacco etc

(c) Intra State supply in गरीब States / फिजूलखर्ची States

(d) opting for voluntary registration or intend to continue registration

Chart — Threshold Limit [10 L / 20 L / 40 L]

Limit upto 10 lakh for Goods & Services	Limit upto 20 lakh for Goods & Services	Goods → 40 lakh Service (G+S) → 20 lakh
• Normal States — NIL —	• Normal States ① Puducherry ② Telangana	• Normal States All other States
• Special States ① Manipur ② Mizoram ③ Tripura ④ Nagaland [फिजूलखर्ची States]	• Special States ① Meghalaya ② Uttarakhand ③ Sikkim ④ Arunachal Pradesh [गरीब States]	• Special States ① Himachal Pradesh ② Assam ③ J & K [3 ढीठ States] [Sec. 10 में भी 1.5cr opt की है]

(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. T/O ≤ 40 lach subject to some exceptions [N.N. 10/2019 CT] – [Pg. 13A]

(3) Compulsory Registration in Certain Cases (Sec. 24)

(A) **Inter State Taxable Supply**

💡 Export is also a taxable supply, but zero rated

- **Service** → Notified u/s 23 [20L/10L देखेंगे]
- **Goods**
  - **· Handicraft · Craftsman** → Notified u/s 23 [20L/10L देखेंगे]
  - **Other Goods** → Compulsory registration

URP can Purchase Inter-State without any Regn

(B) **Casual Taxable Person**

- **Service** → Compulsory Registration
- **Goods**
  - **· Handicraft · Craftsman** → Notified u/s 23 [20L/10L देखेंगे]
  - **Other Goods** → Compulsory Registration

(C) Goods / Services under RCM

- Recipient
  - Compulsory Registration
    - even if exempted supply received
    - even if supply received by Agent of Agriculturist
- Supplier
  - Supplying Exclusively under RCM
    - Notified u/s 23
    - [No reg^n required even if Aggregate T/o > 20L / 10L]
  - Otherwise
    - not covered by sec. 24
    - ∴ Covered by sec 22
    - [20L / 10L देखेंगे]

(D) Supplier —through→ ECO

- Supplier
  - Supplies notified u/s 9(5)
    - Not Covered by Sec 24
    - ∴ Covered by sec 22
    - [20L / 10L देखेंगे]
  - Services
    - Notified u/s 23
    - [20L / 10L देखेंगे]
  - Goods
    - Compulsory Registration
- ECO
  - ~~Compulsory Registration~~
  - Supplies notified u/s 9(5)
    - Compulsory Registration
  - Required to Collect TCS u/s 52
    - Compulsory Registration
  - Not required to collect TCS u/s 52
    - not covered by Sec. 24
    - ∴ Covered by Sec. 22
    - [20L / 10L देखेंगे]

[Notified u/s 9(5)
1. transportation of Passengers
2. URP Providing accomodation
3. URP Providing house keeping]

(E) **OIDAR Service**

- **LOS = India, LOR = India**
  - B2B / B2C → Regd. Supplier pays GST (under FCM) → not Covered by Sec. 24 ∴ Sec. 22 will apply [10L/20L वाली]
- **LOS = o/s India, LOR = India** → PoS = LoR
  - B2B → Recipient Pays GST (RCM) → Check Point (C)
  - To NTOR → Supplier/Representative/Appointed Person Pays GST (FCM) → Compulsory Registration of such Supplier
  - To NTOR Through Intermediary → Intermediary Pays GST if not PATI [refer Pg. 9] → Compulsory Registration of Intermediary

(F) Person supplying on behalf of other Taxable Person (Agent)
— Compulsory registration

{Bill agent के नाम से जा रहा है}
{अगर Principal के नाम से जा रहा है – 20L/10L}

Note :- Commission Agent making supplies on behalf of Agriculturist
— Not Covered by Sec. 24 ∴ Sec. 22 will apply [20L/10L वाली]

{bcoz agriculturist is not a taxable person due to Sec. 23}

[But – Service provided by comm. Agent for S/R/Pur of Agricultural Produce – Exempt Entry #54]

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

(G) **Non Resident Taxable Person (NRTP)**
- Compulsory registration

(H) **· TDS deductor**
· Input Service Distributor
↓
Compulsory Registration
[Take seperate registration even if already registered]

(4) When to apply for registration (Sec 25)

Person who is liable for registration	CTP / NRTP
↓ within 30 days from the date of such liability	↓ Atleast 5 days prior to start of business

[Sec. 27] —
- Max Period = 90 days (+) 90 days Extn
- If regist^n required for > 180 days take normal registration

Note! – SEZ का seperate registration लेना पड़ेगा even if already registered in that state

Note! – Seperate 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 eg. 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

Part-A of GST REG-01: PAN (→ CBDT Database), Mob, email (→ OTP)

+ CTP/NRTP to pay tax on estimated basis (net of ITC)

↓

Temporary Reference number (TRN) generated → Fill and Submit Part-B of GST REG-01

↓

Application OK

- Yes → within 3 working days → PO to grant registration in GST REG-06
- No → PO to Issue notice within 3 working days → Applicant to reply within 7 working days → PO Satisfied
  - Yes → within 7 working days → PO to grant registration in GST REG-06
  - No → PO to reject the application with written reasons

PO to grant registration in GST REG-06
↓
If not granted within specified time
↓
Deemed to be registered — [Sec. 26]

(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

Assessee can

Apply for final registration within 90 days	File Appeal

File Appeal

↓

If Appeal order against assessee

↓

Apply for final registration within 30 days

(9) Display of RC and GSTIN

- Display RC — PPoB + APoB
- Display GSTIN on name board — at entry point of PPoB + APoB

(10) Amendment in registration (Sec. 28)

Time limit for Application	within 15 days of change
Non Core Area [Δ email id Δ mobile no. etc]	No Approval of PO required
Core Area [Δ legal name Δ Address Δ Partner, director etc]	PO to approve within next 15 days (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

Circumstances
- business discontinued
- business fully transferred
- Δ in Constitution
- no longer liable for registⁿ

Order of Cancellation within 30 days

Suspension Period	RP. Apply	PO on his own
Start —	• date of Application or • date from when 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, FG, CG

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

By PO on his own

Circumstances

① Any regd. person
- not conducting business from declared place
- Issue invoice without actual supply
- Voilate Anti-Profiteering

② Return not filed

Regular	Composition
Consecutively for 6 months	Consecutively for 3 ~~Quarters~~ Periods

③ Voluntary Registration - business not started within 6 months

④ Registration obtained by fraud, misstatement etc.

Procedure
- PO issue SCN
- 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

Note :- Regⁿ cancelled - not to affect tax liab.
- Pay tax ↑ · Rule 44 · Actual liab.

(12) Revocation of Cancellation (Sec. 30)

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

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

- Application OK → Revocation order within 30 days of receipt of application
  - ↳ Effective from date on which suspension period started [Pending returns file करनी पड़ेगी]
- Application not OK → Issue SCN → Reply within 7 days
  - OK → Revocation order
  - Not OK → Reject the application

(13) Other Points

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

(2) GSTIN — 15 digits

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

(4) Registration — based on PAN
Except — NRTP (Passport)
[TDS deductor have option to take regisn on basis of TAN instead of PAN]

(5) EUC = Electronic Verification Code