

# Registration under GST Acts, 2017

## Webinar: Onlinetaxupdate

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By:

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**Who is liable to obtain registration under GST?**

**Person supplying goods and services or both and if his ATO exceeds Rs.20 lacs\* (Rs. 10 lacs\* for special category states.)**

**(Sec 22 of CGST)**

\* Govt may enhance threshold limits

**Exclusive supplier of goods if his ATO exceeds Rs.40 lacs but ATO does not include interest on loans/deposit.**

**Voluntary Registration**

**What is included and excluded from ATO calculation for GST Registration?**  
**(Sec 2(6) of CGST)**

**Includes**

- Total taxable supplies by a person and his agent
- Exempt supplies
- Non-taxable supplies
- RCM sale
- Exports

**Excludes**

- GST (CGST,SGST,IGST)
- Cess
- RCM purchase
- Interest
- Any receipt which is not a consideration

**Persons exempt from registration**  
**(Sec 23 of CGST)**

**Agriculturist and his commission agent.**

**Supplier exclusively deals in exempt and non-taxable supplies.**

**Supplier of RCM supplies.**

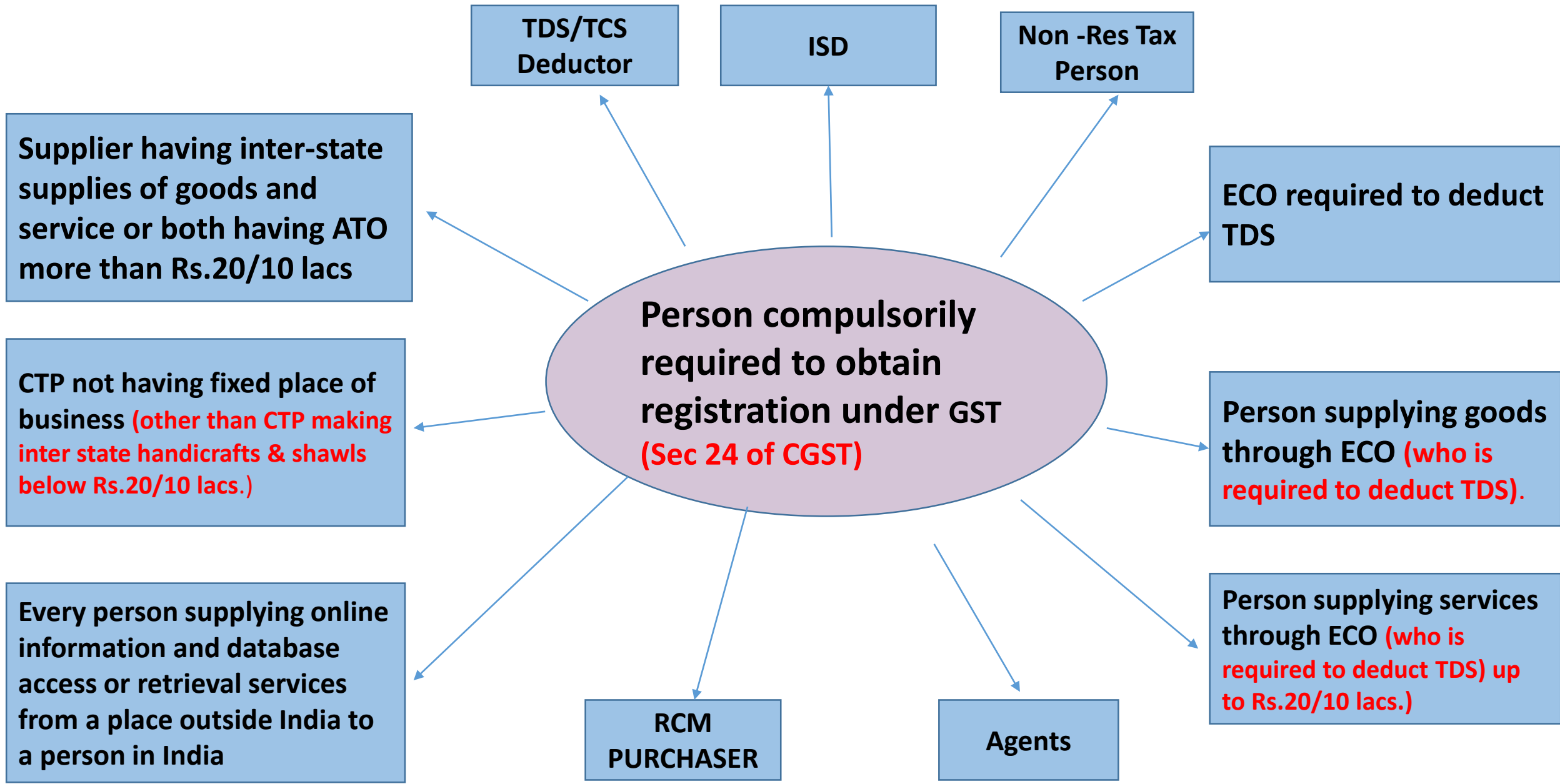
**Person supplying services through E-COM (who is required to deduct TDS) having ATO below to Rs.20/10 lacs.**

**CTP making inter-state supplies of handicraft & shawl having ATO below Rs.20/10 lacs.**

**Supplier deals exclusively in goods having ATO below Rs. 40 lacs.**

**Person making inter-state supply of service below Rs. 20/10 lacs.**

**Any other person notified by the govt.**



# **GST REGISTRATION PROCESS**

**(Sec. 25 r/w Rule 9 of CGST RULES)**

**Apply with in 30 days from the date became liable for registration**  
(Casual Tax Person & NRTP shall apply 5 days before commencement of business)

**Declare PAN, MOBILE NO. & EMAIL ID in PART A OF FORM GST REG 01 & verification of it through OTP -R 8(1) OF CGST RULES)**

**Temporary registration no generated & submit application in PART -B OF GST REG 01. In case of Casual Taxable Person reference no shall be generated so that advance tax can be deposited**

**Acknowledgement shall be issued in FORM GST REG 02.**

**Application shall be forwarded to concerned PO & if all is ok, Registration shall be granted with in 7 days from the date of submission of application\*.**

PERSON OPTED FOR AADHAR AUTHENTICATION

**\* APPLICATION SUBMISSION DATE**  
As per rule 8(4) –earlier of the following

Date on which ADHAAR authentication done

15 days from the date of application in PART B OF FORM GST 01 submitted

APPLICATION TO BE FOLLOWED BY BIOMETRIC-BASED ADHAR AUTHENTICATION & TAKING OF PHOTO UNLESS EXEMPTED IN SEC 25(6D) ALONG WITH VERIFICATION OF ORIGINAL DOC. UPLOADED WITH APPLICATION IN FORM GST REG 01 as notified by the government- Rule 8(4) & (4B)

**APPLIED for registration with in 30 days**  
**(R. 9 of CGST RULES)**

**Opted for ADHAAR Authentication and/or PO does not want physical verification of POB**

**Registration granted within 7 Days if all is fine**

**If PO not satisfied**

**Notice to be issued in Form GST REG 03 within 7 days , to be replied by TP in Form GST REG 04 in 7 days**  
- Rule 9(2)

**Reply if Ok**

**Regd  
Granted**

**Reply not received in 7 days or not satisfactory**

**Application Rejected**  
-Rule 5(4)

**If no action by PO**

**Deemed to be approved**  
R.9(5)(a)

**No action by PO**

**Deemed to be approved**  
R.9(5)(c)

**Failed to do ADHAAR authentication OR does not opt for OR PO wants physical verification of POB**

**Registration shall be given in 30 days from the date of submission of application**

**If no action taken by PO it is deemed to be granted**  
R.9(5)(b)

**GST Registration certificate in FORM GST REG 06 & effective date of registration –Rule 10**

**If applied with in 30 days of getting liable for registration**

**the date on which the person becomes liable to registration**

**If not applied with in 30 days of getting liable for registration**

**the date of the grant of registration**

Registered person with in **45 days\***(30 days wef04.08.2023) from grant of registration or due date to furnish return u/s 39, **whichever is earlier** shall furnish the required **BANK DETAILS** as per Rule. 10A of CGST Rules.

**Physical verification of business premises in certain cases  
(R 25 OF CGST RULES).**

PO satisfied that physical verification of POB is required after the grant of registration,

After verification the verification report & other documents, including photographs, to be uploaded in FORM GST REG-30 on the common portal with in 15 working days

Physical verification of POB is required before the grant of registration as per Rule- 9(1)

After verification done the verification report & other documents, including photographs, to be uploaded in FORM GST REG-30 on the common portal

## **Multi Location Registration** -Rule11

- **It is allowed that TP can have separate registration for different location with in state/UT**
- **He has to apply in FORM-GST-REG-01 for each such place**
- **Provisions of verification etc shall apply in Toto.**
- **He shall not pay tax for any of such place u/s 10**
- **Each such place of registration shall be distinct person**

# Registrations in other Cases

Registration of **persons required to deduct tax at source or to collect tax at source** –(Rule- 12)

Submit application duly signed and verified in GST REG 07

Name of state/UT if the person does not have physical place of business in **PART A of GST REG 07**

Name of state/UT if the person have physical place of business in **PART B of GST REG 07**

Grant of registration in **3 days** from date of application submitted

Registration of **non-resident taxable person** Rule- 13,

Submit application with self attested **copy of passport duly signed duly verified by authorized representative having valid PAN** and verified in GST REG 09, 5 days prior of commencement of business.

If it is a entity, Tax Identification No or Unique No

A TRN no. given to person for payment of advance tax.

Provisions of R. 9 &10 to apply for verification & grant of registration.

Registration of a person supplying **OIDAR services** from a place outside India to a non-taxable online recipient Rule- 14

Submit application duly signed and verified in GST REG 10

## **Extension of Time for Casual Dealer** -Rule 15

- **Casual Tax able person can apply for extension of time period in state where he has obtain registration**
- **Application shall be submit in Form GST REG-11**
- **After submission of application he has to deposit tax in advance on estimated basis.**

# **Suo-moto registration** -Rule16

- Where, pursuant to **any survey, enquiry, inspection, search or any other proceedings** under the Act, the proper officer finds that a person liable to registration under the 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
- Every person to whom a temporary registration has been granted under rule shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration as per rules

# Unique Identification No –rule17

- Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common porta
- The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.
- The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form or after receiving a recommendation from the Ministry of External Affairs, Government of India, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of **three working days** from the date of the submission of the application

# Amendments in GST Registration Certificate

(Sec 28 of CGST ACT -r/w Rule 19 of CGST Rules)

## Amendments in core fields

Apply for amendment along with relevant documents within 15 days from change in GST REG- 14

Officer to approve such change in 15 days on portal (if no approval given in 15 days then deemed approval and order issued in GST REG 15)

Notice in GST REG 03 to be issued by PO before rejection (to be replied in 7 days from receipt of notice)

If satisfactory reply furnished in GST REG -04 then officer to approve in 7 days else deemed approval

Unsatisfactory reply or no reply furnished then officer will reject application in GST REG -05.

## Amendments in non-core fields

Can be done by OTP without officer's approval.

- Legal name of business
- Address of principle place of business or Additional place of business
- Addition/deletion of Directors etc

# Application for cancellation of registration

## -Rule-20

- Registered person may file application in GST REG-16 giving details of:
  - **inputs held in stock or**
  - **inputs contained in semi-finished or**
  - **finished goods held in stock and**
  - **of capital goods held in stock**

on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of **thirty days** of the occurrence of the event warranting the cancellation
- Proper Officer may also initiate process of cancellation of registration

# Application for cancellation of GST registration by TP

(Sec 29 Of CGST Act r/w rule 21 of CGST Rules)

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

there is any change in the constitution of the business

the taxable person is no longer liable to be registered under section 22 or section 24 or intends to optout of the registration voluntarily

**Cancelation of GST registration by PO**  
**(Sec 29 Of CGST Act r/w rule 21 of CGST Rules)**

**Bank details not furnished as per rule 10A**

**GSTR-1 TO is in mismatch or less than GSTR-3B**

**Violation of rule 86B**

**Fraudulently obtained registration.**

**Issue tax invoice / BOS without supply goods/service.**

**Business not conducted from the POB**

**Composition person not file return for 2 consecutive tax periods.**

**Other than composition person not filed return for consecutive 6 months.**

**Indulged in Anti-Profiteering (Section 171).**

**Availed ITC in violation of provisions of provisions of sec 16 of Act .**

## Suspension of registration -Rule21A

- **Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, **whichever is later****
- **Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, suspend the registration of such person with effect from a date to be determined by him**
- **There are anomalies found while comparing returns filed by TP and significant difference is noticed or provisions of rule 10A i.e Bank Details not submitted with in 30 days (45days) violated,**

# GST Registration Cancellation Procedure

(Sec. 29 r/w Rule: 20. & 21.)

## Cancellation by Proper Officer

Notice issued by PO (GST REG 17)

Reply to be furnished with in 7days (GST REG 18)

If reply is satisfactory

Reply not furnished but filed all pending returns along with tax

If reply is not satisfactory

Proceedings will be dropped & order passed in GST REG 20

Proceedings dropped & order passed in GST REG 20

Registration shall be cancelled within 30 days of reply

## Cancellation by registered person

(SEC 29(1) & R. 20 r/w R.22 (3))

Application for cancellation to be made in 30 days of occurrence of event

If reason is satisfactory

PO to cancel registration w.e.f. date notified by him & issue FORM GST REG 19 in 30 days of application

If reasons not satisfactory

Issue notice to be replied in 7 days.

If reply is satisfactory

Cancellation accepted in 30days from reply

If reply is not satisfactory

Registration not to be cancelled

# Revocation of cancellation

(Sec 30 r/w R. 23)

To be applied in 30 days\* from cancellation order in GST REG 21

Registration cancelled from date of cancellation order

Returns from date of cancellation order till date of order of revocation of cancellation shall be filed in **30 days** from such order of revocation.

PO revoke cancellation by passing order in FORM GST REG-22 with in 30 days from application receipt if grounds found satisfactory.

Registration cancelled from retrospective date

Reg. person to furnish all returns from cancellation (retrospective date) till date of order for revocation within 30days from the date of such revocation.

PO may reject application in GST REG 05

PO to issue SCN in GST REG 23 to be replied in 7 days in GST REG 24 seeking reasons for why the application should not be rejected

If satisfactory reply furnished then PO revoke cancellation by passing order in FORM GST REG-22 in 30 days

## GST REGISTRATION FORMS

- REG-01** Application for Registration
- REG-02** Acknowledgment
- REG-03** Notice for Seeking Additional Information/Clarification/Documents relating to Application for Registration/Amendment/Cancellation
- REG-04** Clarification/additional information/document for Registration/Amendment/Cancellation
- REG-05** Order of Rejection of Application for Registration/Amendment/Cancellation
- REG-06** FORM GST REG-06
- REG-07** Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
- REG-08** Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
- REG-09** Application for Registration of Non Resident Taxable Person
- REG-10** Application for registration of 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
- REG-11** Application for extension of registration period by casual / non-resident taxable person
- REG-12** Order of Grant of Temporary Registration/ Suo Moto Registration
- REG-13** Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/Embassies /others State /UT – District)
- REG-14** Application for Amendment in Registration Particulars (For all types of registered persons)
- REG-15** Order of Amendment

## GST REGISTRATION FORMS-2

- REG-16** Application for Cancellation of Registration
- REG-17** Show Cause Notice for Cancellation of Registration
- REG-18** Reply to the Show Cause Notice issued for cancellation for registration
- REG-19** Order for Cancellation of Registration
- REG-20** Order for dropping the proceedings for cancellation of registration
- REG-21** Application for Revocation of Cancellation of Registration
- REG-22** Order for revocation of cancellation of registration
- REG-23** Show Cause Notice for rejection of application for revocation of cancellation of registration
- REG-24** Reply to the notice for rejection of application for revocation of cancellation of registration
- REG-25** Certificate of Provisional Registration
- REG-26** Application for Enrolment of Existing Taxpayer
- REG-27** Show Cause Notice for cancellation of provisional registration
- REG-28** Order for cancellation of provisional registration
- REG-29** APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS
- REG-30** Form for Field Visit Report

# Important Case Laws/Rulings

**Kerala AAR(2019) -In case of M/s Spacelance Office Solutions Pvt. Ltd.** :As per the Advance ruling multiple companies/ startup can register at one place who are mostly engaged in providing service

**Sonkamal Enterprises (P.) Ltd., In re [2018] AAR – Maharashtra:** Registration not required in state where goods are imported for further supply/sale.

**Gandhar Oil Refinery (India) Ltd., In re[2019] (AAR – MAHARASHTRA):** It was held that company does not need to take separate registration in each state where it has godown and depot and does trading of its products.

**Bright Star Plastic Industries v. Addl. Commissioner of Central Tax (Appeals) & Others** [W.P. (C) No. 15265 of 2021 dated 04.10.2021]- Hon'ble Orrisa High Court held that Registration of supplier was effective when purchase transactions were entered into. So ITC availed is valid and registration can't be canceled.

*Learning is continuous process.....*

**THANK YOU**