



CHAPTER - 10

REGISTRATION

INDEX

| Si.No. | Description | Pg.No. | No. Illus. |
|--------|---|--------|------------|
| 1 | Important Definitions | 56 | 2 |
| 2 | Sec 22(1) read with N/No. 10/2019:-Threshold limit for registration | 56 | 1 |
| 3 | Sec 23:- Person not liable for registration | 56 | 1 |
| 4 | Sec 24:- Compulsory Registration in certain cases | 56 | 5 |
| 5 | Sec 25(1):- Where & by when to apply for registration? | 57 | 1 |
| 6 | Sec 25(2) read with rule 11:- Provisions relating to registration | 58 | 1 |
| 7 | Rule 18:-Display of registration certificate and GSTIN | 58 | 1 |
| 8 | Sec 27:- Registration procedure for CTP & NRTP | 58 | 3 |
| 9 | Sec 29 read with Rule 20, 21 and 22:- Cancellation of registration | 59 | 1 |
| 10 | Sec 30 read with Rule 23:- Revocation of cancellation of registration | 59 | 2 |
| 11 | Sec 29 & 30:- Combined Questions | 59 | 1 |
| | Total No. of Illustrations | | 19 |

| Description | Chapter No. | Que. No. | No. Illus. |
|--------------------|-------------|---|------------|
| Study Mat | 10 | Q. 04.05/ 04.08/ 04.09/ 05.10/ 06.11/ 07.12/ 08.13/ 08.14/ 09.16/ 10.17/11.19 | 11 |
| Examination | 10 | - | - |
| RTP & MTP | 10 | Q. 02.03/ 04.06/ 04.07/ 08.15/ 10.18 | 5 |
| Others | 10 | Q. 01.01/01.02/04.04/ | 3 |
| Total No. of Illus | 10 | | 19 |

01. Important Definitions:-

MCQ 10.01.01.00

Students, let's try to solve it



How is the aggregate turnover calculated for determining threshold limit for registration? [Study Mat]

- Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis and inter-State supplies), exempt supplies and export of goods/services.
- Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person computed for each State separately.
- Aggregate value of all taxable intra-State supplies, export of goods/services and exempt supplies of a person having same PAN computed for each State separately.
- Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.

[Hint:- Refer Sec 2(6)]

MCQ 10.01.02.00

'P' Ltd. has its registered office, under the Companies Act, 2013, in the State of Maharashtra from where it ordinarily carries on its business of taxable goods. It also has a warehouse in the State of Telangana for storing said goods. What will be the place of business of 'P' Ltd. under the GST law? [Study Mat]

- Telangana
- Maharashtra
- Both (a) and (b)
- Neither (a) nor (b)

[Hint:- Refer Sec 2(85)]

02. Sec 22(1) read with N/No. 10/2019:- Threshold limit for registration

MCQ 10.02.03.00

Q3: Ram, an individual, based in Gujarat, is in employment and earning ₹ 10 lakh as salary. He is also providing intra-State consultancy services to different organizations on growth and expansion of business. His turnover from the supply of such services is ₹ 12 lakh. Determine whether Ram is liable for taking registration as per provisions of the Act? [Study Mat] [CA Inter MTP May 22]

- Yes, as his aggregate turnover is more than ₹ 20 lakh.
- No, as his aggregate turnover is less than ₹ 40 lakh.
- No, as services in the course of employment

does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.
d) Yes, since he is engaged in taxable supply of services.

[Hint:- Refer para 1 of Schedule III & Sec 22(1)]

03. Sec 23:- Person not liable for registration

MCQ 10.03.04.00

"Mr. X is only supplying services under RCM & the total supplies made during the year was Rs. 100 lakhs." Comment.

- Mr. X must take compulsory registration under GST
- Mr. X may operate without registration under GST
- Mr. X must take registration as he has exceeded the threshold limit
- None of the above

[Hint:- Refer Sec 23 read with N/No. 5/2017 CT dt 19.06.2017]

04. Sec 24:- Compulsory Registration in certain cases

MCQ 10.04.05.00

The person making inter-State supply of goods from Madhya Pradesh is compulsorily required to get registered under GST, provided such goods are not notified handicraft goods nor predominantly hand-made notified products [Study Mat]

- if his aggregate turnover exceeds ₹ 20 lakh in a financial year
- if his aggregate turnover exceeds ₹ 10 lakh in a financial year

c) if his aggregate turnover exceeds ₹ 40 lakh in a financial year

d) irrespective of the amount of aggregate turnover in a financial year since he is making inter-State supply of taxable goods.

[Hint:- Refer Sec 24(i)]

MCQ 10.04.06.00 Mr. Z of Himachal Pradesh starts a new business and makes following supplies in the first month-

(i) Intra-State supply of taxable goods amounting to ₹ 17 lakh

(ii) Supply of exempted goods amounting to ₹ 1 lakh

(iii) Inter-State supply of taxable goods amounting to ₹ 1 lakh

Whether he is required to obtain registration? [CA Inter RTP May 21] [CA Inter MTP 2 24]

(a) Mr. Z is liable to obtain registration as the threshold limit of ₹ 10 lakh is crossed.

(b) Mr. Z is not liable to obtain registration as he makes exempted supplies.

(c) Mr. Z is liable to obtain registration as he makes the inter-State supply of goods.

(d) Mr. Z is not liable to obtain registration as the threshold limit of ₹ 20 lakh is not crossed.

[Hint: Refer Sec 24 (i)]

MCQ 10.04.07.00

Mr. X, a casual taxable person, is not involved in making taxable supplies of notified handicraft goods or predominantly hand-made notified products. Which of the following statements is true for Mr. X -

a casual taxable person? [Study Mat] [CA Inter MTP Oct 21-old]

a) Mr. X is not required to take registration under GST under any circumstances.

b) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 20 lakh.

c) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 40 lakh.

d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

[Hint:- Refer Sec 24(ii)]

MCQ 10.04.08.00

Mr. Rahim wants to start a new business of trading of footwear in Meghalaya. In order to expand his business he will also make such supplies through e-commerce operator who will collect tax at source. In this respect, he has approached you to seek an advice on GST registration. Determine when he is required to get registered under GST? [Study Mat]

(a) Required to get registered when the turnover reaches the threshold limit of ₹ 40 lakh.

(b) Required to get registered mandatorily irrespective of the turnover limit as he will be making supplies through e-commerce platform.

(c) Required to get registered when the turnover reaches the threshold limit of ₹ 20 lakh.

(d) Required to get registered when the turnover

reaches the threshold limit of ₹ 10 lakh

[Hint: Refer Sec 24]

MCQ 10.04.09.00

Which of the following persons is required to obtain compulsory registration? [Study Mat]

(a) Persons exclusively engaged in making supplies tax on which is to be paid by the recipient on reverse charge basis under section 9(3).

(b) Persons making inter-State supplies of taxable services having aggregate turnover up to Rs. 20,00,000

(c) Persons making supplies of services through an ECO (other than supplies specified under section 9(5) of the CGST Act) with aggregate turnover up to Rs. 20,00,000

(d) Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise.

[Hint: Refer Sec 24]

05. Sec 25(1):-Where & by when to apply for registration?

MCQ 10.05.10.00

Riya & Co., a partnership firm, is engaged in retail trade since 1st April. The firm became liable for registration on 1st October. However, it applied for registration on 10th October and was granted certificate of registration on 5th November. Determine the effective date of registration of Riya & Co.? [CA Inter MTP 1 Sep 24]

- (a) 1st April (b) 1st October
(c) 10th October (d) 5th November

[Hint:-Refer Sec 25(1) i.e if applied for Registration within 30 days from the date, when it becomes liable for registration.]

06. Sec 25(2) read with rule 11:- Provisions relating to registration

MCQ 10.06.11.00

Xylo & Co. has three branches, in Jalandhar, Amritsar and Ludhiana, in the State of Punjab. Amritsar and Ludhiana branches are engaged in supply of garments and Jalandhar branch engaged in supply of shoes. Which of the following options is/are legally available for registration to Xylo & Co.?

[Study Mat]

- (i) Xylo & Co. can obtain single registration for Punjab declaring any one of the branches as principal place of business and other two branches as additional place of business.
(ii) Xylo & Co. can obtain separate GST registration for each of the three branches - Amritsar, Jalandhar and Ludhiana.
(iii) Xylo & Co. can obtain one GST registration for shoe business (Jalandhar branch) and another GST registration which is common for garments business (Amritsar and Ludhiana).
- (a) ii (b) Either i, ii or iii
(c) Either i or ii (d) Either ii or iii

[Hint: Refer Sec 25(2)]

07. Rule 18:- Display of registration certificate and GSTIN

MCQ 10.07.12.00

A new client Mr. Z has recently obtained GST registration and keeps manual accounts. He has got his GSTIN printed on top of every page of new booklet printed for Tax Invoice.

Apart from his principal place of business he owns 2 godowns where he keeps stock of his goods and does some wholesale trading.

He asks you whether he needs to display the GSTIN registration and GSTIN at any other places? [Study Mat]

- (a) Mr. Z is required to display his certificate of registration in a prominent location at his principal place of business only. Name board at entry shall display GSTIN at his principal place of business only.
(b) Mr. Z has to display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business. Also, he should display GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.
(c) The certificate of registration is not required to be displayed. Only name board at entry of principal and additional places of business shall display GSTIN.
(d) The certificate of registration in a prominent

location is required to be displayed only at principal place of business. Name board at entry of principal and additional places of business shall display GSTIN.

[Hint: Refer Rule 18]

08. Sec 27:- Registration procedure for CTP & NRTP

MCQ 10.08.13.00

A non-resident taxable person is required to apply for registration: [Study Mat]

- (a) within 30 days from the date on which he becomes liable to registration
(b) within 60 days from the date on which he becomes liable to registration
(c) at least 5 days prior to the commencement of business
(d) within 180 days from the date on which he becomes liable to registration

[Hint: Refer Sec 27]

MCQ 10.08.14.00

Registration certificate granted to casual taxable person or non-resident taxable person will be valid for: [Study Mat]

- a) Period specified in the registration application
b) 90 days from the effective date of registration
c) Earlier of (a) or (b)
d) Later of (a) or (b)

[Hint: Refer Sec 27]

MCQ 10.08.15.00

Mr Ram, a jeweller registered under GST in Mumbai, wants to sell his jewellery in a Trade Expo held in Delhi. Which of the following statements is false in his case? [CA Inter MTP Mar 19, MTP 2 Sep 24] [Study Mat] [CA Inter MTP-II Sep 25]

- (a) He needs to get registration in Delhi as casual taxable person.
- (b) He needs to pay advance tax on estimated tax liability.
- (c) He needs to mandatorily have a place of business in Delhi.
- (d) He needs to file GSTR-1/ IFF and GSTR-3B for Delhi GSTIN for the month or quarter, as the case may be, when he gets registered in Delhi.

[Hint: Refer sec 27]

09. Sec 29 read with Rule 20, 21 and 22:- Cancellation of registration

MCQ 10.09.16.00

What is the validity of the registration certificate granted under GST for a normal taxpayer? [Study Mat]

- a) One year
- b) Two years
- c) Valid till it is cancelled
- d) Five years.

(Hint:- Refer Sec 29)

10. Sec 30 read with Rule 23:- Revocation of cancellation of registration

MCQ 10.10.17.00

Within how many days an application for revocation of cancellation of registration can be made provided no extension to said time-limit has been granted? [Study Mat]

- a) Within 7 days from the date of service of the cancellation order.
- b) Within 15 days from the date of the cancellation order.
- c) Within 45 days from the date of the cancellation order.
- d) Within 90 days from the date of service of the cancellation order.

(Hint:- Refer Sec 30 with Rule 23(1))

MCQ 10.10.18.00

Mr. Prem & Sons had taken GST registration on 1st January but failed to furnish GST returns for the next 6 months. Owing to this, the proper officer cancelled its registration on 25th July and served the order for cancellation of registration on 31st July. Now, Prem & Sons wants to revoke the cancellation of registration. Prem & Sons can file an application for revocation of cancellation of registration on or before. (CA Inter RTP Nov 2020)

[Study Mat]

- (a) 30th August
- (b) 29th August
- (c) 29th September

(d) 29th October

[Hint: Refer Sec 30]

11. Sec 29 & 30:-Combined Questions

MCQ 10.11.19.00

Which of the following statements are correct?

- i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
- (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
- (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
- (iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act. [Study Mat]

- (a) (i) and (ii)
- (b) (i) and (iv)
- (c) (ii) and (iii)
- (d) (iii) and (iv)

[Hint: Refer Sec 29 & 30]

Answer-

| | |
|----------|---|
| 10.01.01 | d |
| 10.01.02 | c |
| 10.02.03 | c |
| 10.03.04 | b |
| 10.04.05 | d |
| 10.04.06 | c |
| 10.04.07 | d |
| 10.04.08 | b |
| 10.04.09 | d |
| 10.05.10 | b |
| 10.06.11 | b |
| 10.07.12 | b |
| 10.08.13 | c |
| 10.08.14 | c |
| 10.08.15 | c |
| 10.09.16 | c |
| 10.10.17 | d |
| 10.10.18 | d |
| 10.11.19 | a |