

Registration under GST [Section 22 to 30 of CGST Act read with Rules] (1/4)

1. Section 22: Registration and Analysis - Threshold of Rs. 20 Lakhs/40 Lakhs

Threshold of Rs. 10 Lakhs or 20 Lakhs (General Provision):

Supplier shall be liable to be registered in state from where he makes taxable supplies if Aggregate T/O in a FY > Rs. 20 lakhs/10 lakhs in NMMT (Nagaland, Manipur, Mizoram, Tripura)

- ❖ If one state is special category state which makes **TAXABLE SUPPLY THEN OVERALL LIMIT WOULD BE 10L**
- ❖ If one state is special category state which makes **EXEMPT SUPPLY THEN OVERALL LIMIT WOULD BE 20L**
- ❖ Registration shall not be taken in the state from which supplier makes exclusively exempt supply

Threshold of Rs. 40 Lakhs (Specific Provision):

Applicable to Exclusive Supplier of Goods [only intra-state allowed]

Exceptions to person:

- a) Liable for **compulsory registration** u/s 24
- b) Engaged in making supplies of the TIPA, Fly ash bricks, Fly ash block, Fly ash aggregates, building bricks, earthen tiles, roof tiles, bricks of fossil meals or similar siliceous earths
- c) Who supplies Intra state in M³NS T²APU [Manipur, Mizoram, Meghalaya, Nagaland, Sikkim, Telangana, Tripura, Arunachal Pradesh, Puducherry, Uttarakhand]
- d) Who opts for **voluntary registration**

Explanation: Service from Interest /Discount shall be ignored for deciding exclusivity of supply of goods: If Supplier earns int. or discount income which is service income, still he would be considered as supplier of goods. (Although it would be added in T/O)

1. COMPUTATION OF AGGREGATE TURNOVER (ATO) [S. 2(6) OF CGST ACT]:

AGGREGATE TURNOVER TO INCLUDE

1. All Taxable Supplies (Excl. reverse charge inward)
2. Exempt Supplies
3. Export of goods or services
4. Inter-State supplies to distinct person

AGGREGATE TURNOVER TO EXCLUDE [SECTION 2(6)]

Tax Component – CGST, SGST, IGST, UTGST, Cess

Explanation to Section 22	Analysis
(i) Supplies made by Agent	When agent issues invoice in his own name, it shall be added in the turnover of agent.
(ii) Supply by Job – Work (JW)	Supply of goods, from a registered JW premises, to be added in aggregate T/O of principal. (Unregistered job worker's POB shall be added as APOB in principal's regn)

2. NUMBER OF REGISTRATIONS IN A STATE

Particulars	Analysis [Rule 11]
(i) Minimum Registrations per state [All Units Non SEZ]	1
(ii) Minimum Registrations per state [One Unit is SEZ]	2
(iii) Maximum Registrations per state	Number of Place of businesses

Other relevant provisions:

- ❖ When business is transferred as a going concern, transferee shall be liable to be registered w.e.f. date of such transfer or succession.
- ❖ When transfer is in nature of amalgamation or demerger pursuant to an order of High court or Tribunal, transferee shall be liable to be registered w.e.f. date on which the Registrar of company issues certificate of registration giving effect to such order of High Court or Tribunal.

2. Section 23 & Section 24

Person Exempt from taking Registration [S. 23]: Notwithstanding anything contained in Section 22 or 24 of CGST Act, the following persons shall not be liable to registration, namely:

Sr. No.	Category of Exempted persons
1	Exclusively Exempt supplier
2	An agriculturist , to the extent of supply of produce out of cultivation of land
3	Suppliers exclusively engaged Outward RCM Supply [This benefit is not applicable when unregd. metal scrap supplier's turnover exceeds Rs. 10/20/40 lakhs]
4	Inter-state service provider upto Rs. 20 Lakhs / Rs. 10 Lakhs [Except Section 9(5) ECO]
5	Persons supplying inter-state supply of notified handicraft & handmade goods upto 10L/20L (Such persons shall have obtained a PAN and have generated an e-way bill)
6	Casual Taxable Persons (CTP) supplying notified handicraft & handmade goods Condition: Such persons shall have obtained a PAN and have generated an e-way bill
7	Service provider whose ATO =< Rs. 20 Lakhs (Rs. 10 Lakhs in SCS) through ECO – TCS
8	Commission Agent making supplies on behalf of agriculturist (a non-taxable person)
9	Exclusive supplier of goods having turnover not exceeding Rs. 40 lakhs

Person Liable to obtain Compulsory Registration [S. 24]

Sr. No.	Category of persons liable for compulsory registration
1	Persons making any inter-State taxable supply of goods. Inter-state service provider > 10L, 20L, compulsory registration.
2	Casual taxable persons other than Handicraft
3	RCM Recipient
4	9(5) Supplier such as Ola, Uber, Zomato etc.
5	Persons who supply goods not fulfilling conditions mentioned below. Person who supplies services having T/O > 20 lakhs/10 lakhs (SCS) through ECO
6	ECO who is required to collect tax at source under section 52 [Section 24(x)]
7	Non-resident taxable persons (NRTP) making taxable supply [Section 24(v)]
8	Tax Deductor u/s 51
9	Clearing forwarding Agents issuing invoice in their names.
10	Input Service distributors [ISD]
11	OIDAR service provider supplying to Non-taxable online recipient.
12	Person supplying online money gaming from place outside India to a person in India

Conditions to be fulfilled

- (i) such persons shall **not make any inter-State supply** of goods;
- (ii) such persons shall **not supply goods through ECO** in more than one State or Union territory;
- (iii) such persons **shall be required to have a PAN**
- (iv) **Validate** PAN and Address on Portal
- (v) Have **enrolment number** on the common portal
- (vi) Not be granted more than **one enrolment number**
- (vii) where such persons are **subsequently granted registration** under section 25 of the said Act, the enrolment number shall **cease to be valid** from the effective date of registration.

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3. PROCEDURE FOR APPLICATION

1. **With Aadhar** Authentication or,
2. **Without Aadhar** Authentication (on physical verification)

General Procedure: -

1. Person applies for registration on Common Portal along with PAN and with various documents such as photo, light bill, rent agreement, mobile number, email ID etc.
2. At the time of submission, he has option whether to undergo E – KYC or not.
3. Then Application is submitted.
4. If he had opted for “Yes”, then he will get an email with a link for authentication of Aadhar, on clicking it he will get an OTP after which application is said to be submitted.
5. If he had selected for “No”, then he would undergo a separate process.
6. The person has to undergo Authentication process within 15 days from Submission.
7. TDS, TCS, NRTP, OIDAR from O/s India can apply without PAN

Analysis of Date of Submission:

Case	Opted for Aadhar Authentication and Authenticated within 15 days	Opted for Aadhar Authentication and not Authenticated within 15 days	Not Opted for Aadhar Authentication
Preliminary Submission Date	12 th November	12 th November	12 th November
Opted For	Yes	Yes	No
Authenticated on	17 th November	-	-
Date of Submission	17th November	27th December	12th November

Time-limits:

Opted for Aadhar Authentication and Authenticated within 15 days and Physical Verification will not be done	Not Opted for Aadhar Authentication or, Opted but not Authenticated within 15 days or, Opted & Did but Physical Verification will be done
[30, 7, 7, 7]	[30, 30]
Apply within 30 days of Becoming Liable	Apply within 30 days of Becoming Liable
Officer will either (a) Accept within 7 days or (b) In case of query, SCN within 7 days (Deemed approval if no action taken)	Officer will grant registration within 30 days from receipt of Application. However, it shall only be given after physical verification of business premises of Assessee. (Deemed approval if no action taken)
In Case of SCN – Reply within 7 days	Physical verification shall be done atleast 5 days prior to completion of time-limit
From the receipt of Reply, officer will either (c) Accept within 7 days or, (d) Reject within 7 days (Deemed approval if no action taken)	FORM GST REG-03 shall be issued to ask for clarification or additional documents not later than 30 days from the date of submission of the application.

Persons who are not citizens of India, such as foreign nationals, Non-resident taxable persons (NRTPs), Foreign embassies and consulates, UN organizations not reqd. to do Authentication

4. PROCEDURE FOR AMENDMENT [S. 28]

Amendments means change in fields of registration like address, new partners, retirement of partners, change in mob no., Email ID

Core Fields: Trade Name, Partners, Address etc.
[15, 15, 7, 7]
Apply within 15 days of Change
Officer will either (a) Accept within 15 days or (b) In case of query, SCN within 15 days (Deemed approval if no action taken)
In Case of SCN – Reply within 7 days
From the receipt of Reply, officer will either (a) Accept within 7 days or, (b) Reject within 7 days (Deemed approval if no action taken)
In Case of Non-Core Fields – Only OTP has to be inserted

5. PROCEDURE FOR SUSPENSION [S. 29]

Meaning & Relevance of suspension of registration [S. 29 r/w R. 21A]	
Suspension is basically a period wherein a person’s GST number is neither cancelled nor active.	
Rule No.	Description of provision
Effective date of suspension	Starts FROM the date of submission of the application or the date from which the cancellation is sought, whichever is later, TILL pending the completion of proceedings for cancellation of registration under rule 22.
(i) Cancellation Application made by taxable person	<i>[Note: Proceedings would be completed either when proceedings are dropped on satisfactory reply (GST REG 20) or registration is cancelled by issuance of order (GST REG 19)]</i>
(ii) Cancellation initiated by proper officer	Starts FROM A date to be determined by him (i.e., PO) TILL pending the completion of the proceedings for cancellation of registration under rule 22 <i>[Note: Proceedings would be completed either when proceedings are dropped on satisfactory reply (GST REG 20) or registration is cancelled by issuance of order (GST REG 19)]</i>
Significant Discrepancy in returns or contravention of Rule 10A, may lead to Suspension of his registration and the said person shall be intimated in FORM GST REG-31. The explanation shall be provided by replying within 30 days as to why registration shall not be cancelled.	
No refund shall be granted during period of suspension	
Upon completion of proceedings, suspension period would be deemed to be revoked with effect from the date on which the suspension had come into effect. (PO can revoke suspension even during pendency of proceedings - Proviso)	
As per proviso 2 if registration has been suspended for non-filing of returns , the suspension shall be deemed to be revoked upon furnishing of all pending returns or suspended for non-furnishing of Bank details as per rule 10A , then suspension shall be deemed to be revoked on furnishing the details	
Revised tax invoice [S. 31(3)(a)] shall be issued for period of suspension and shall be furnished in first return as per section 40 of CGST Act	
Suspension shall be deemed to be revoked, where registration was suspended due to non-filing of return for a FY beyond 3 months from due date (in case of composition scheme), subject to the condition that registration has not been cancelled by PO under Rule 22.	

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RULE 10: ISSUE OF REGISTRATION CERTIFICATE	
Rule 10	Decoded provision
10(1)	GST Registration certificate be issued in form GST REG - 06 GSTIN Format 15 DIGIT: Two characters for the State code; Ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number; Two characters for the entity code; and one checksum character.
10(2)	If application is submitted w/i 30 days of becoming liable for registration the effective date of registration shall be the date on which the person becomes liable to registration.
10(3)	If Application is submitted after 30 days of becoming liable for registration the effective date of registration shall be the date of the grant of registration
10A	Bank Account details to be furnished within ❖ 30 days of grant of registration or ❖ Before furnishing the FORM GSTR-1 or using invoice furnishing facility whichever is earlier.
10B	If an Aadhaar number is not assigned to an existing registered person, he shall identify himself as follows. If Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: – ❖ his/ her Aadhaar Enrolment ID slip; and ❖ Bank passbook with photograph; or ❖ Voter identity card issued by the Election Commission of India; or ❖ Passport; or ❖ Driving license issued by the Licensing Authority (For Revocation & Refund Application – Aadhaar Authentication is mandatory) Once Aadhaar number is allotted he shall authenticate Aadhaar within 30 days of the allotment of the Aadhaar number. In case of failure to undergo Aadhaar authentication/furnish proof of possession of Aadhaar number/furnish alternate registration allotted to such person shall be deemed to be invalid.
GST Registration certificate & GSTIN is communicated to applicant, within 3 days after grant of registration.	

7. SPECIAL PROVISIONS FOR REGISTRATION FOR CTP AND NRTP [Section 27]	
25(1)	Application of registration shall be made atleast 5 days prior to commencement
27(1)	VALIDITY OF REGISTRATION: ❖ A period specified in the application for registration or ❖ 90 days from effective date of registration, whichever is earlier. Extension of period by 90 days possible. If the period of exhibition is likely to exceed 180 days, normal GST registration should be obtained.
27(2)	ADVANCE DEPOSIT OF TAX IN E – CASH LEDGER: An advance deposit of estimated tax liability to be paid Estimated Output Tax – Estimated Input Tax If registration is extended then deposit an additional amount of tax.
27(3)	Amount will be credited to E - Cash Ledger
❖ Refund is granted to casual taxable person or non-resident taxable person only after he files all returns.	

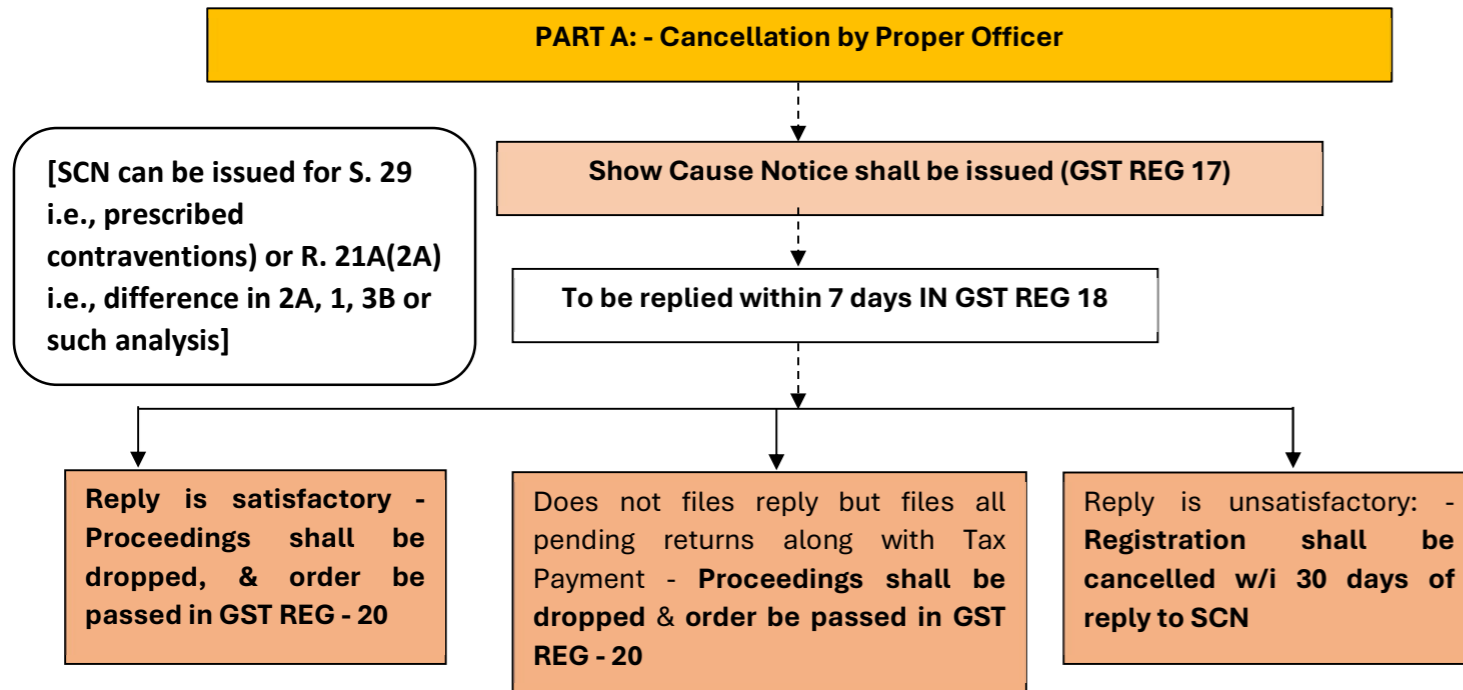
Pt.	6. CANCELLATION OF REGISTRATION [S. 29]
1	Power with PO to cancel registration on his own motion, application by reg person or by legal heirs due to 29(1)(a) Discontinuation of business, transferred fully, amalgamated, demerger, disposed 29(1)(b) Change in constitution 29(1)(c) no longer liable to be registered under section 22 or section 24, or voluntarily registered but now wishing to opt out. Note: During pendency of the proceedings relating to cancellation regn will be suspended
2	Cancellation by P.O. in certain circumstances (also can cancel retrospectively) 29(2)(a) Registered person has contravened prescribed contraventions** **Prescribed contraventions (A2, B, C, D, F2, G, 6, 6) (a) No Business from declared place of business ; or (b) Issues, invoice or bill without supply of goods or services or both ; or (c) Anti-profiteering (d) Violates the provision of rule 10A (Furnishing of Bank details) (e) Avails ITC in violation of section 16 (f) GSTR 1 + GSTR 1A > than GSTR 3B (g) Violates the provision of rule 86B (h) 3B monthly not filed for 6 months or 2 Quarters. (i) Violates the provisions of 3rd or 4th proviso to rule 23(1) of CGST Rules (filing of returns within 30 days of revocation) (b) Composition person not furnished the return for a financial year beyond three months from the due date (c) Not commenced business within six months from the date of registration; (d) Registration obtained by means of fraud, wilful misstatement or suppression (Opportunity of being heard be given, during pendency of proceeding -regn be suspended)
3	The registered person shall reverse ITC or pay output tax on such goods whichever is higher in respect of stock ; The registered person shall pay reverse ITC in terms of balance useful life in months or tax on transaction value whichever is higher in respect of capital goods or plant and machinery.

Rule 12: Special Provisions for Tax Deductors & Tax Collectors

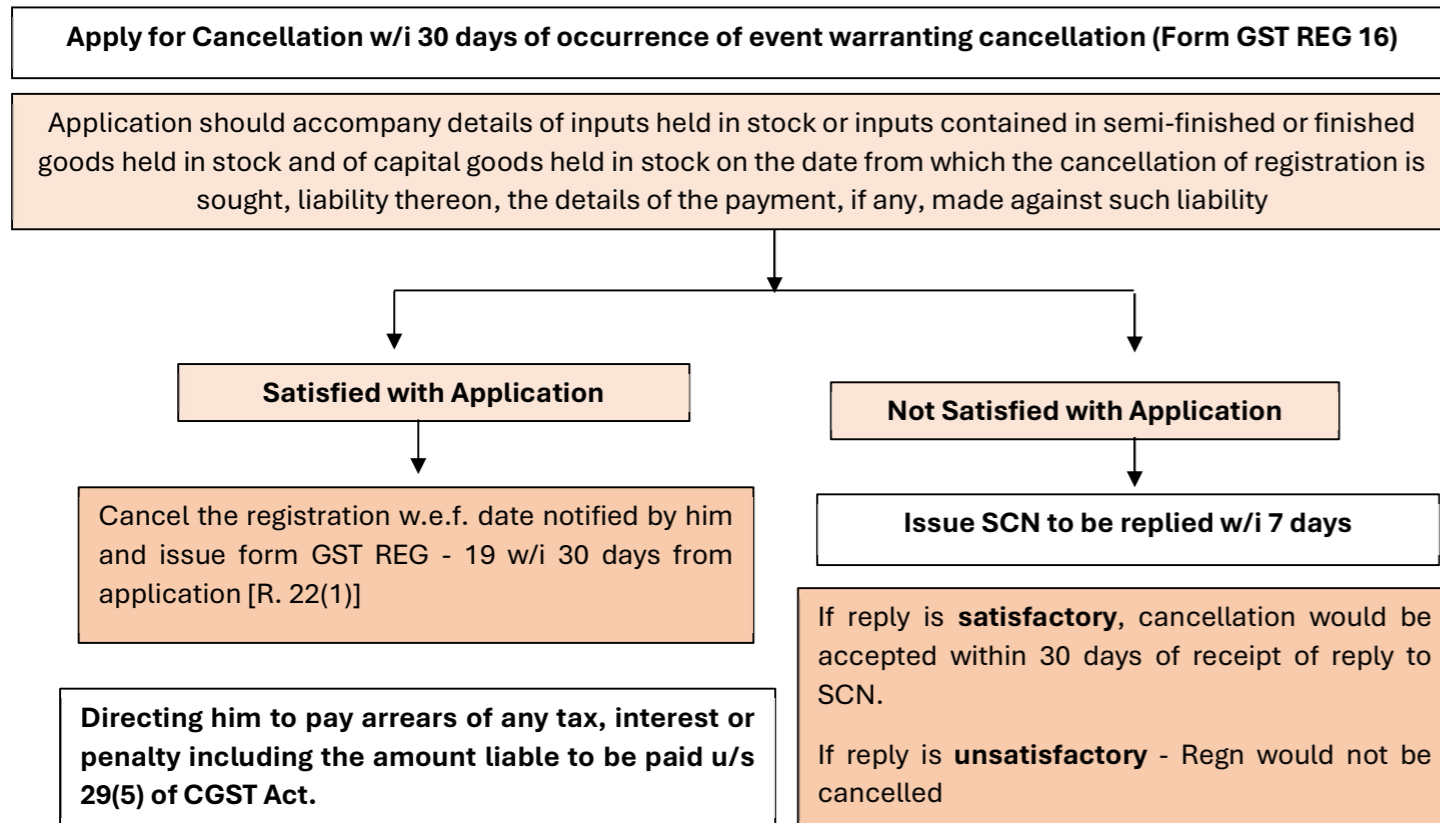
- ❖ **Grant of Registration:** An application for registration has to be submitted by such persons in a different prescribed form, and shall be granted w/i 3 working days
- ❖ **No physical Presence:** When a person is applying for registration to collect TCS or to deduct TDS in a State/UT **where he does not have a physical presence**, he shall mention name of said State/UT in Part A of prescribed application form for registration. (In Part B – Principal State of Business to be mentioned)
- ❖ **Cancellation of registration:** Officer may cancel the registration (on request made by tax deductor or collector that they are no longer liable for registration) issued and such cancellation shall be communicated to the said person electronically in prescribed form.
- ❖ **Procedure:** Proper Officer shall follow the procedure laid down for cancellation of registration prescribed under this Act and rules therein.

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8. Summarising the provisions of cancellation



PART B: - Cancellation by Registered person [R. 20 r/w R. 22(3)]



9. Revocation of Cancellation (S. 30 r/w R. 23)

Revocation means "taking back or withdrawing." Application for revocation means applying to PO to take back cancellation.

To be applied within 90 days of service of cancellation order (+180 Days extension)

Registration cancelled from date of cancellation order

- ❖ If registration cancelled on A/c of failure to file returns, all such returns shall be filed & dues shall be paid before application. [Proviso 1 to R. 23]
- ❖ Returns from date of cancellation order till date of order of revocation of cancellation shall be filed within 30 days from such order of revocation. [Proviso 2 to R. 23]

Registration cancelled from retrospective date

- ❖ Registered person shall furnish all returns relating to period from the effective date of cancellation of registration (retrospective date) till the date of order of revocation of cancellation of registration within a period of 30 days from the date of order of revocation of cancellation of registration. [Proviso 3 to R. 23]

Other rules	Description
R. 23	A registered person, whose registration is cancelled by the proper officer on his own motion, subject to the provisions of rule 10B , may submit an application for revocation of cancellation of registration, in FORM GST REG-21.
R. 23(2)(a)	(a) Satisfied with Application: Proper officer shall revoke the cancellation of registration by an order in FORM GST REG-22 within 30 days from the date of the receipt of the application
R. 23(3)	Not satisfied with Application: P.O. shall issue SCN which shall be replied (in GST REG 24) by registered person within 7 working days. (Note: Indirectly SCN shall be issued within 30 days from receipt of application)
R. 23(2)(b) r/w R. 23(4)	Unsatisfactory reply / no reply: Proper officer by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration within 30 days from receipt of clarification.
R. 23(4)	Satisfactory reply: Proper officer shall revoke the cancellation of registration by an order in FORM GST REG-22 within 30 days from the date of the receipt of the clarification .
Note: There is no provision of deemed approval of revocation of cancellation	

"All progress takes place outside the comfort zone."