

Registration



X liable to register

- Engaged in Non-Taxable or Exempt supply
- Agriculturist → [Supply of produce out of land]
- Person making RCM supplies.

Casual Taxable Persons
 Has to register
 w/o any threshold limit
 Exception → IF supplier of handicraft goods
 No regⁿ → IF T.O. ≤ 20L/10L.

PAN

Nagaland goods → 10L
 45 service → 2L ✓
 ↓ 20L

10L PAN 40L

Based on Threshold

- M - Mizoram
- M - Manipur
- T - Tripura
- N - Nagaland

- S - Sikkim
- A - Arun. Pradesh
- M - Meghalaya
- P - Puducherry
- U - Uttarakhand
- T - Telangana

10L

20L

States

Exclusively Goods

Handicraft Goods

Intra → 40L
 Inter → 20L

Others Goods

Intra → 40L
 Inter → NO LIMIT compulsory Regⁿ

Goods + Services OR Services

Inter ✓

Intra ✓

Inter + Intra = 20L

• OIAR

• ISD

• Amdt → Ols India supplier of online Gaming to a person in India.

- Person registered under any existing law → IV
- Transfer of Business
- Amalgamation / Demerger [New/Resulting] I
- Person availing RCM supply ✓ → III
- Casual Taxable person II
- NATP
- ECO → TCS collect ✓
- Persons operating through ECO liable to register w/s qts ✓
- IF Prin → Regⁿ ✓ → Agent has to take the regⁿ



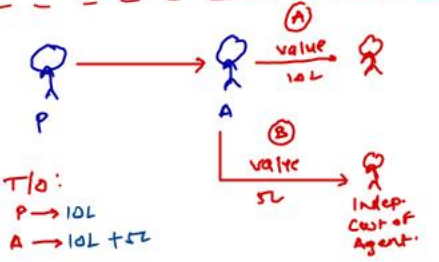
What is aggregate T/O?

Taxable supply	XXX
Exempt supply	XXX
Inter-state supply	XXX
Export supply	XXX
Receiving supply under RCM.	Donot Include
GST charged from cust.	Donot include.



Notified Goods
 Pan Masala / Tobacco / Ice Cream / Edible lcs [cocoa v/s]
 Fly ash bricks / Fly ash blocks
 → Exclusive supply of these goods
 Still NO 40L → 10L / 20L / 20L

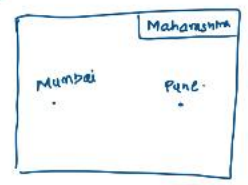
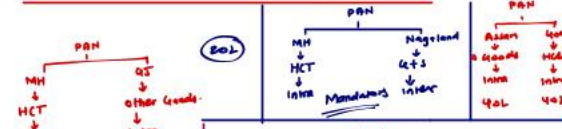
If agent provides supply on behalf of Principle
 ↳ include it in agent's T/O as well as Prin's T/O



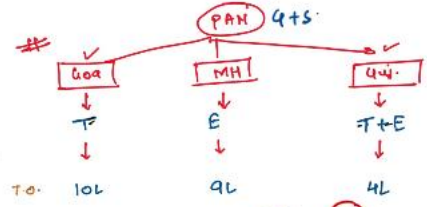
Compulsory Registration

Comm agent making supply on behalf of non-taxable person [agriculturist]

NOT liable to compulsory register



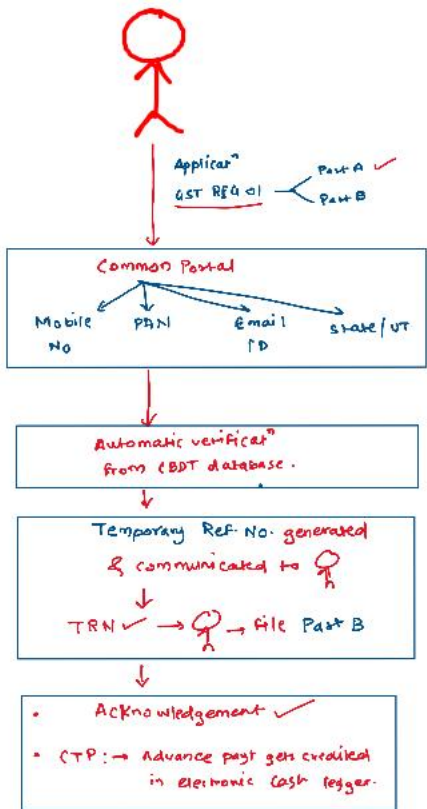
- Can have single regⁿ → Yes
- Can show Pene → Princ. PoB Mem. → Additional RB.
- Can also take 2 sep. regⁿ.



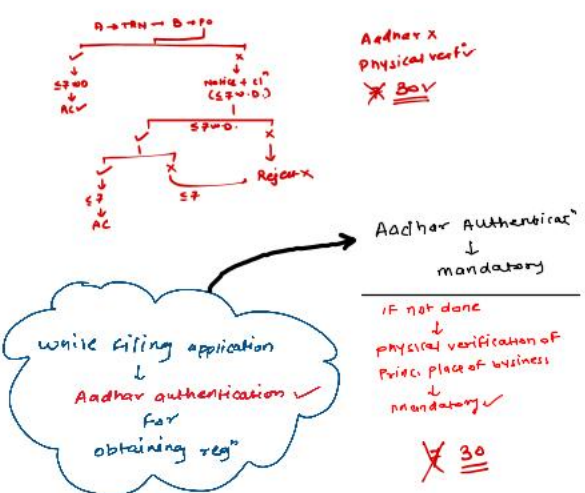
① whether regⁿ reqd? → Yes

② All states require Registration? → NO
 Goa ✓
 MH ✗
 GU ✓

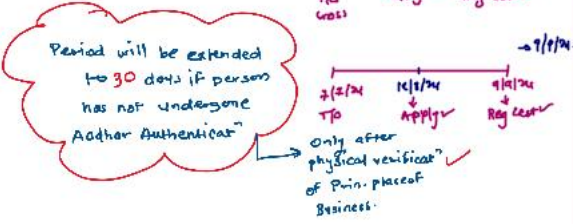




CBDT → Central Board of Direct Tax
 CBIC → Central Board of Indirect Taxes & Customs.



Physical verification
 • Fails to undergo aadhar authen
 • Personal Presence is NOT mandatory.



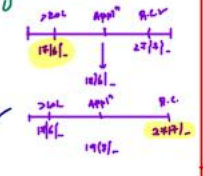
*** Effective Date of Regⁿ #1**

1] Mandatory Regⁿ:
 • Application is made < 30 days from the date of crossing the threshold

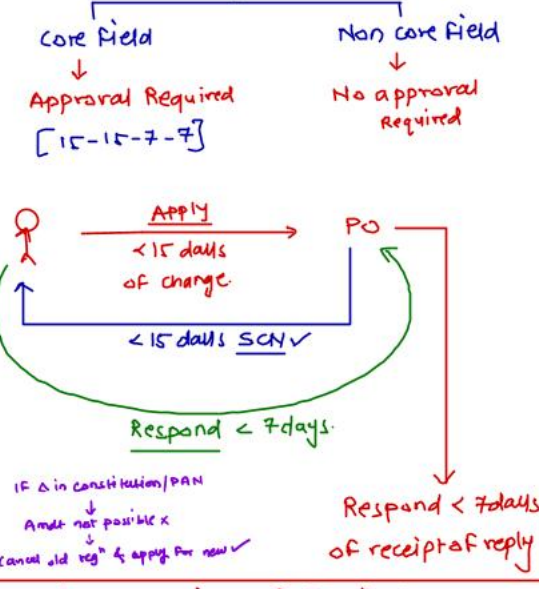
Yes ✓
 Regⁿ effective from the date on which threshold was crossed.

No X
 Effective from the date on which Regⁿ certificate is granted.

2] Voluntary Regⁿ
 Effective from Regⁿ certificate granted ✓



*** Amendment in the registration 4mks**



*** Certificate to be granted in REG-06**

• If more than 1 offices in 1 state → Regⁿ certificate will mention about those offices.

*** Cancellation of Regⁿ 4mks**

• Suo-motu by RP
 1] Business discontinued
 ↳ Death of prop.
 ↳ Demerged
 ↳ Transf. as going concern.
 2] change in constitution of business
 3] RP → No longer liable to be registered
 • cancellatⁿ by PO
 P → Bus. not carried out from PPOB (Declared POB)
 I → Issues invoice w/o supply of goods/services in violation of provisions.
 IOA → violates the provision of Question
 I → Availed ITC in violatⁿ of Sec 16.
 R → value mentioned in QSTR-1 for tax more tax periods > value in Sec 39 (QSTR-2B)
 M → Person (monthly filer) → x furnish return for continuous pd of 6m
 Q → Person (quarterly filer) → x furnish return for continuous pd of 2 tax periods
 6m → Bus. not commenced < 6 months.
 30 June



*** Rule 10A #2**

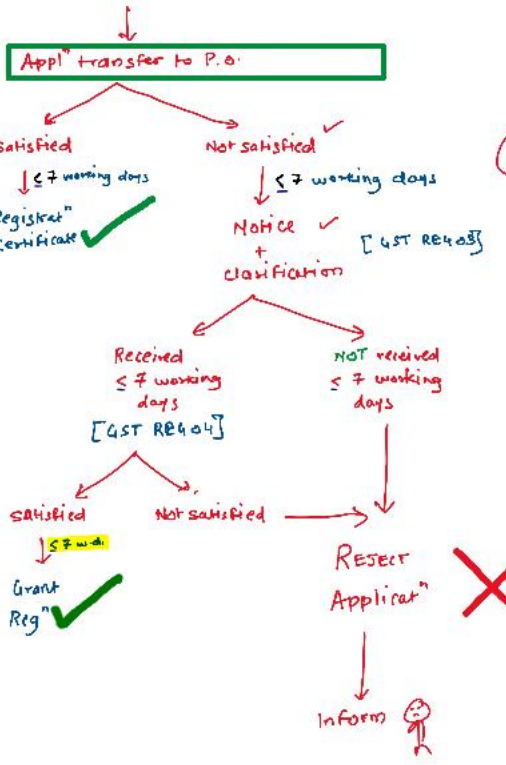
• Part B requires us to file Bank Details ✓
 • Relaxation → Bank details can be filed within 30 days from grant of R.C. OR
 27/3/24 → 26/4/24 OR 20/4/24 Due date of furnishing Return } Earlier
 • Relaxation NOT APPLICABLE
 ↳ TDS Deductor ✓
 ↳ TCS collector ✓
 ↳ Suo-motu regⁿ ✓

Regⁿ For CTP/NATP #3

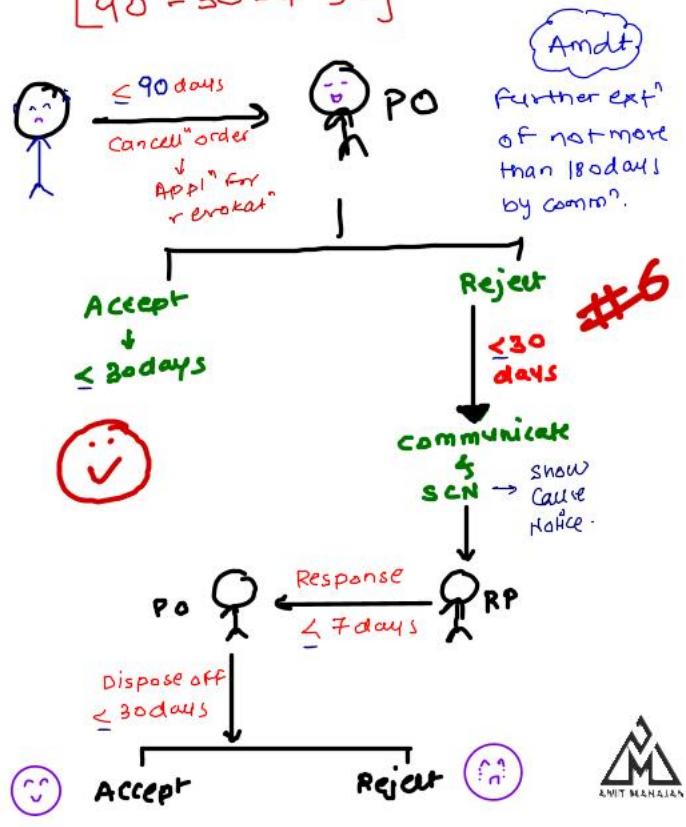
• Mandatory ✓
 • Apply atleast 5 days prior to start of bus.
 • Max lic. pd → 90 days or any period mentioned in lic. ↓
 • Payt → Advance → on estimation.
 • Extension possible? → Yes → Max 90 days with prior approval. → 90 + 90 (max) Advance Payt

For CTP
 • Normal Regⁿ process ✓ REG-06 ✓
 • PAN reqd ✓
 • PAN based Regⁿ ✓

In case of business entity estd outside India
 ↓
 Application + Tax Identⁿ No. or any unique no. given by Govt. or PAN.



*** Revocation of Cancellation of Regⁿ ***
 [90 - 30 - 7 - 30]



Suppliers supplying goods through Eco exempt from Compulsory regⁿ

- Persons shall not make Inter-state supply.
- Persons shall not make supply through Eco in more than 1 state/UT.
- shall have a PAN.
- Such persons shall declare on common portal
 - PAN ✓
 - state of operation
 - Addresses of place of Business.

*** Suspension ***



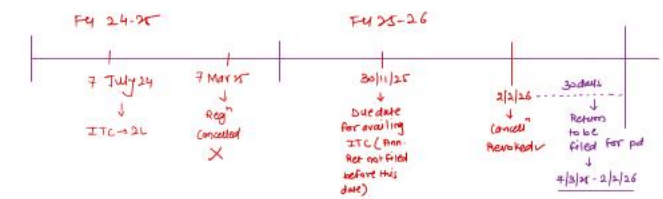
- * Suo-Motu by RP for cancellation
 Suspension period
 Date of submission of application → Bill → Cancellation proceedings are completed.
- * Cancellation by Proper officer
 Suspension period
 Date determined by PO → Bill → Cancellation proceedings are completed.

Registration to be cancelled in certain cases (new clause)

The registration can be cancelled if the person does not file pending returns **within 30 days** from the date of order of revocation of registration

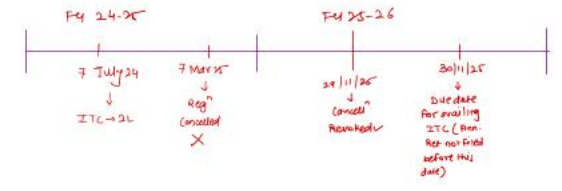
Interlinking of ITC and Registration chapter

Situation I



Note ITC for FY 24-25 can be availed on before actual date of filing Annual Return or 30 Nov of the subsequent FY but registration was cancelled from 7 March 2025 - this can cause inconvenience to the RP. Hence, ITC which could not be claimed can be utilized in the return filed within 30 days.

Situation II



- Note → Due date of claiming ITC is
- 30 Nov of the subsequent FY or Actual date of Ann Return (earlier)
 - OR
 - 30 days from the date of revocation of cancellation

LATER

No TCS will be collected by Eco
 ↓
 Supplier is URP

- would be provided with enrolment No. ✓
- only 1 enrolment No. ✓
- Eco shall allow only such supplier who has provided the enrolment No.
- once regⁿ is granted → such enrolment no. would be cancelled X



NEW SECTION - AADHAR AUTHENTICATION FOR REGISTERED PERSON - SECTION 10B

The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the:

Entity	Person needed to undergo Aadhaar authentication
Proprietorship firm	Proprietor
Partnership firm	Partner
Hindu undivided family	Karta
A company	Managing Director or any whole time Director
An AOP / BOI / Society,	Any of the Members of the Managing Committee
Trust	Trustee in the Board of Trustees; authorized signatory

In order to be eligible for the purposes as specified in column (2) of the Table below:

1	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2	For filing of refund application in FORM RFD-01 under rule 89
3	For refund u/r 96 of the integrated tax paid on goods exported out of India

Provided that 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: -

a.	her/his Aadhaar Enrolment ID slip; and ✓								
b.	<table border="0"> <tr> <td>i</td> <td>Bank passbook with photograph; or</td> </tr> <tr> <td>iii</td> <td>Voter identity card issued by the Election Commission of India; or</td> </tr> <tr> <td>iii</td> <td>Passport; or</td> </tr> <tr> <td>iv</td> <td>Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988</td> </tr> </table>	i	Bank passbook with photograph; or	iii	Voter identity card issued by the Election Commission of India; or	iii	Passport; or	iv	Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988
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Provided further that such person shall undergo the authentication of Aadhaar number within a period of 30 days of the allotment of the Aadhaar number

No Aadhaar authentication Req'd.

- Person not a Citizen of India.
- CGISA Department.
- Local Authority
- Statutory Body
- PSU.
- Person applying for UIN

Question

"Aadhaar authentication is not required for persons who are already registered under GST." Examine and discuss the correctness of the statement. You are required to elaborate the relevant legal provisions.

Does cancellation of registration impose any tax obligations on the person whose registration is so cancelled?

Yes, as per section 29(5) of the CGST Act, 2017, every registered person whose registration is cancelled shall pay an amount, by way of

- debit in the electronic credit ledger or
- electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock or capital goods on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher.

