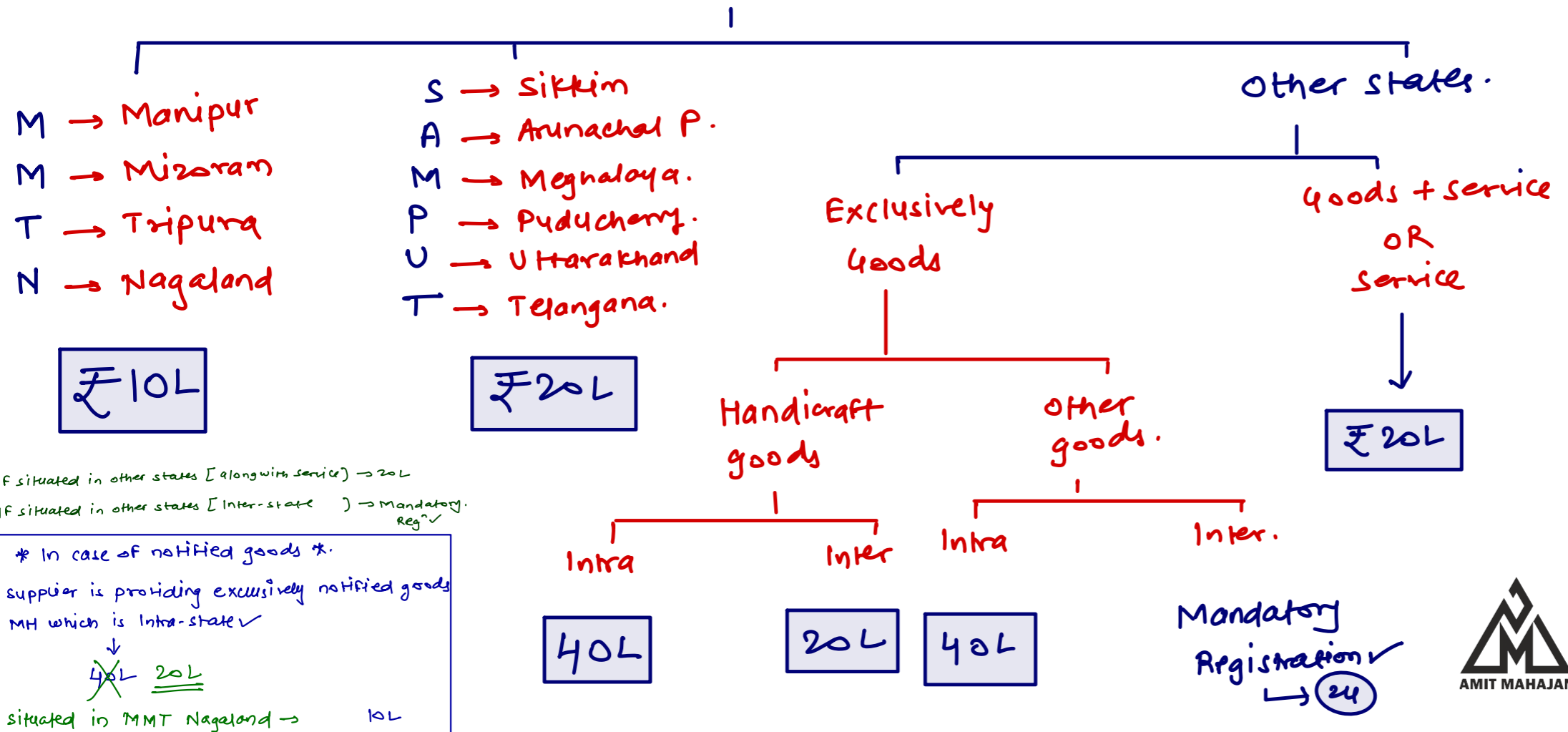


# Registration



\* Persons liable to take registrations - Sec 22 \*



II] Very Important  
 MMT N, SAMPUT, other states } Exclusively Goods OR Goods + service Goods inter-state.  
 Compulsory Reg<sup>n</sup> ✓  
 Except for handicraft goods.

III] CTP  
 → Usually mandatory Reg<sup>n</sup>  
 → CTP ⇒ Handicraft goods  
 Inter, Intra  
 ⇒ ₹10L / ₹20L.



\* Persons not liable for registration → 23

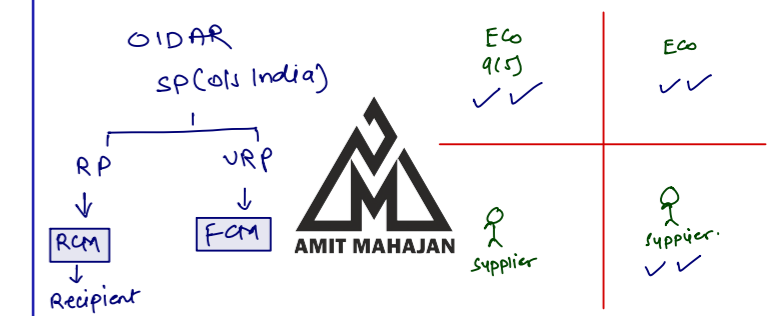
- 1) Providing Non-taxable or exempt supply.
- 2) Agriculturist → supplying produce out of cultivation of land.
- 3) Suppliers of RCM supplies [making only RCM supplies]



Sec 24 → Compulsory Reg<sup>n</sup> in certain cases.

- 1) Casual Taxable Person
- 2) Non-Resident Taxable persons.
- 3) Recipients receiving RCM supplies.
- 4) TDS Deductor 4/1 5/1
- 5) Agent who is supplying taxable goods on behalf of other taxable person.
- 6) Input Service Distributor.
- 7) OIDAR service Provider located outside India to any other person in India other than Registered Person.
- 8) online money gaming service provider located outside India ✓ → to a person in India.
- 9) ECO (Refer next page)
  - i) TCS collector 4/1 5/2
  - ii) Suppliers supplying goods [Both through ECO [Not falling under sec 9(1)]
  - iii) ECO need to pay GST 4/1 9(5)
- 10) Transfer of a business.
 

(RP) A	→	B
↓ Exempt ✓		↓ Mandatory Reg <sup>n</sup> ✓



# Hello

## Mobile & Email Verification



[Redacted]

Verified



[Redacted]

Resend Email

## ID & Signature Verification

What are you looking to sell on Flipkart?



All Categories



Only Books  
(PAN is mandatory)

Enter GSTIN \*

Verify GSTIN

GSTIN is required to sell products on Flipkart.

Add Your e-Signature



Draw your signature

OR



Choose your signature

# Hello

## Mobile & Email Verification



[Redacted]

Verified



[Redacted]

Resend Email

## ID & Signature Verification

What are you looking to sell on Flipkart?



All Categories



Only Books  
(PAN is mandatory)

*gstin → Exempt*

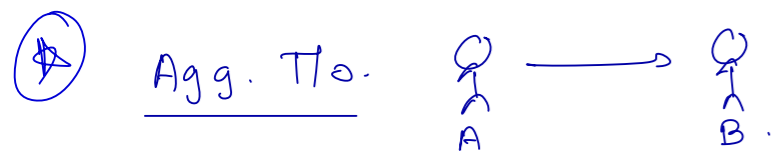
Enter PAN Number \*

Verify

PAN is required to sell books on Flipkart.

PAN & Business Details are required to sell books on Flipkart.

Enter Business Name \*



- 1] Taxable supplies ✓
- 2] Exempt supplies ✓
- 3] Export ✓
- 4] Inter-state supplies ✓
- 5] RCM olw supply ✓

Do NOT include

- 1) GST charged X
- 2) Receipt of RCM supply.



- Supplies made by agent on behalf of Princ. will be included in Tlo Agent as well as Principal.

⊛ Separate reg<sup>n</sup> is required for entities in SEZ

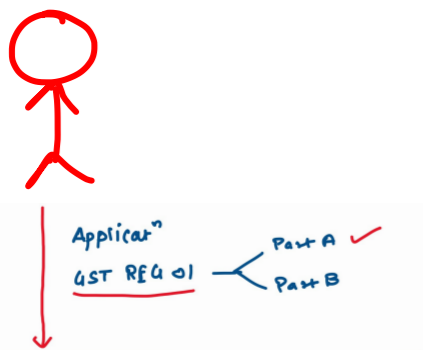
Unit 1 SEZ Reg <sup>n</sup> ✓	Unit 2 ols SEZ Reg <sup>n</sup> ✓
-------------------------------------	---

- ⊛ If 2 offices are regd under the same reg<sup>n</sup> in the same state:  
Declare  
1 office → Princ. Place of Bus.  
2<sup>nd</sup> office → Additional place of Business (as per RP's choice)

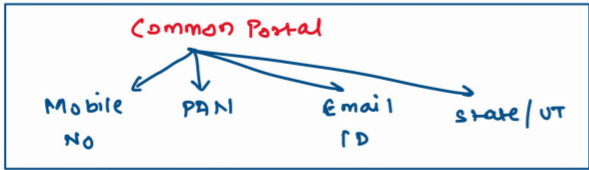
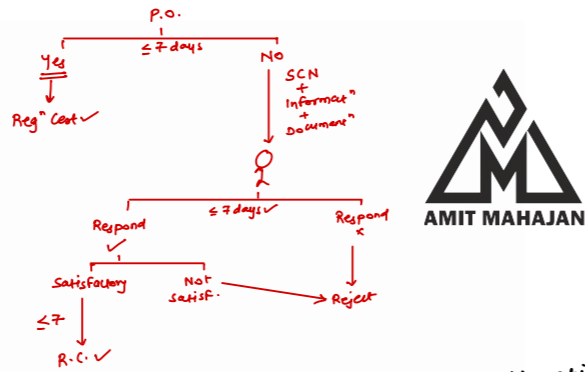


## Examples for better understanding

<p>PAN</p> <p style="text-align: center;">  Gts</p> <table style="width: 100%; text-align: center;"> <tr> <td>MH</td> <td>TN</td> <td>GT</td> </tr> <tr> <td>T</td> <td>T</td> <td>T</td> </tr> <tr> <td>13L</td> <td>3L</td> <td>15L</td> </tr> <tr> <td colspan="2">Tlo → 31L</td> <td rowspan="2" style="border: 1px solid black; padding: 2px;">RV</td> </tr> <tr> <td colspan="2">Limit → 20L</td> </tr> </table>	MH	TN	GT	T	T	T	13L	3L	15L	Tlo → 31L		RV	Limit → 20L		<p>PAN (Intra-state)</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Nagaland ↓ 7L Limit → <del>4L</del> 10L ✓ Tlo → 11L Reg<sup>n</sup> → ✓</td> <td style="width: 50%;">Manipur ↓ 4L</td> </tr> </table>	Nagaland ↓ 7L Limit → <del>4L</del> 10L ✓ Tlo → 11L Reg <sup>n</sup> → ✓	Manipur ↓ 4L	<p>PAN</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Nagaland ↓ Goods + Service (Intra) ↓ 7L Limit → 10L Tlo → 28L Reg<sup>n</sup> → ✓</td> <td style="width: 50%;">Maharashtra ↓ Goods → Intra-state ↓ 21L</td> </tr> </table>	Nagaland ↓ Goods + Service (Intra) ↓ 7L Limit → 10L Tlo → 28L Reg <sup>n</sup> → ✓	Maharashtra ↓ Goods → Intra-state ↓ 21L	<p>PAN</p> <p style="text-align: center;">Himachal Pradesh.</p> <table style="width: 100%;"> <tr> <td style="width: 50%;">office 1 ↓ Handicraft goods ↓ Intra-state 5L Limit → Mandatory ✓ Reg<sup>n</sup> → ✓</td> <td style="width: 50%;">office 2 ↓ other goods ↓ Inter-state 9L</td> </tr> </table>	office 1 ↓ Handicraft goods ↓ Intra-state 5L Limit → Mandatory ✓ Reg <sup>n</sup> → ✓	office 2 ↓ other goods ↓ Inter-state 9L	<p>PAN</p> <table style="width: 100%;"> <tr> <td style="width: 33%;">DL ↓ 4 ↓ 7L Intra</td> <td style="width: 33%;">MH ↓ 4 ↓ 1L Intra</td> <td style="width: 33%;">Meghalaya ↓ G ↓ 1L Intra</td> </tr> </table> <p style="margin-top: 10px;">Limit → 20L Tlo → 9L Reg<sup>n</sup> → X</p>	DL ↓ 4 ↓ 7L Intra	MH ↓ 4 ↓ 1L Intra	Meghalaya ↓ G ↓ 1L Intra	<p>PAN (Gts)</p> <table style="width: 100%;"> <tr> <td style="width: 33%;">MH ↓ T ↓ 10L Tlo</td> <td style="width: 33%;">WB ↓ E ↓ 5L</td> <td style="width: 33%;">Goa ↓ T+E ↓ 7L</td> </tr> </table> <p style="margin-top: 10px;">Limit → 20L Tlo → 22L Reg<sup>n</sup> ✓</p> <table style="width: 100%; margin-top: 10px;"> <tr> <td>MH</td> <td>✓</td> </tr> <tr> <td>WB</td> <td>X</td> </tr> <tr> <td>Goa</td> <td>✓</td> </tr> </table>	MH ↓ T ↓ 10L Tlo	WB ↓ E ↓ 5L	Goa ↓ T+E ↓ 7L	MH	✓	WB	X	Goa	✓
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CBDT → Central Board of Direct Tax  
 CBIC → Central Board of Indirect Taxes & Customs.

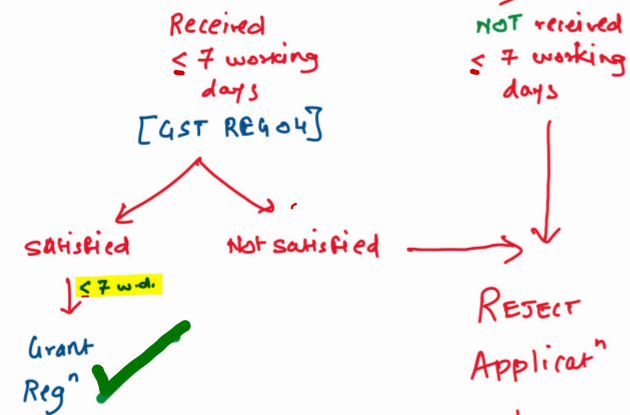
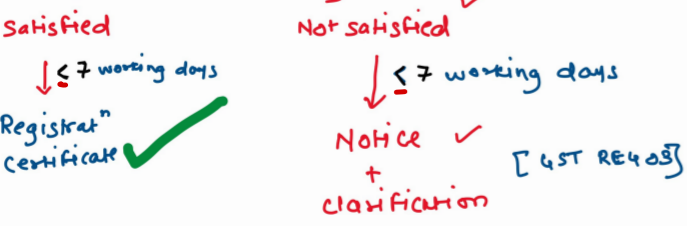


Automatic verificat<sup>n</sup> from CBDT database.

Temporary Ref. No. generated & communicated to applicant  
 TRN ✓ → file Part B

Acknowledgement ✓  
 CTP → Advance paid gets credited in electronic cash ledger.

Appl<sup>n</sup> transfer to P.O.



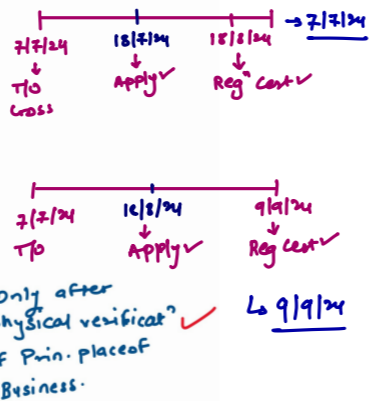
While filing application  
 Aadhar authentication ✓ for obtaining reg<sup>n</sup>

Aadhar Authenticat<sup>n</sup> mandatory  
 IF not done → physical verification of Princ. place of business mandatory ✓

Physical verification

- Fails to undergo aadhar authen.
- Personal Presence is NOT mandatory.

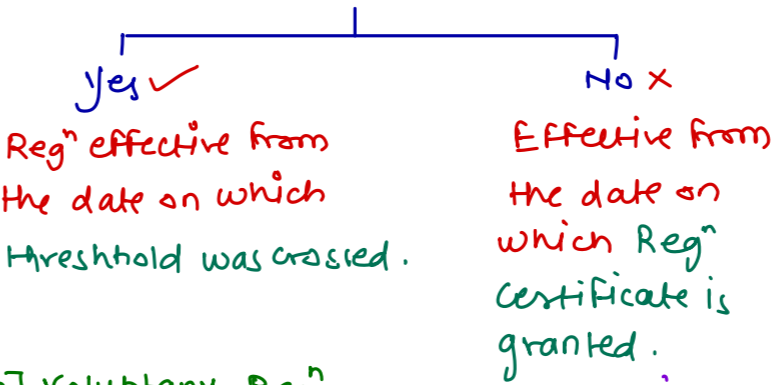
IF Aadhar Auth → not done  
 Period will be extended to 30 days if person has not undergone Aadhar Authenticat<sup>n</sup>



\* Effective Date of Reg<sup>n</sup> #1

1] Mandatory Reg<sup>n</sup>:

• Application is made ≤ 30 days from the date of crossing the threshold



2] Voluntary Reg<sup>n</sup>

Effective from Reg<sup>n</sup> certificate granted ✓

\* Certificate to be granted in REG-06

• IF more than 1 offices in 1 state → Reg<sup>n</sup> certificate will mention about those offices.

\* 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 Due date of furnishing statement of outward supplies (GSTA-1) } Earlier
- Relaxation NOT APPLICABLE → TDS Deductor ✓, TCS collector ✓, Suo-moto reg<sup>n</sup> ✓

Reg<sup>n</sup> for CTP/NRTP #3

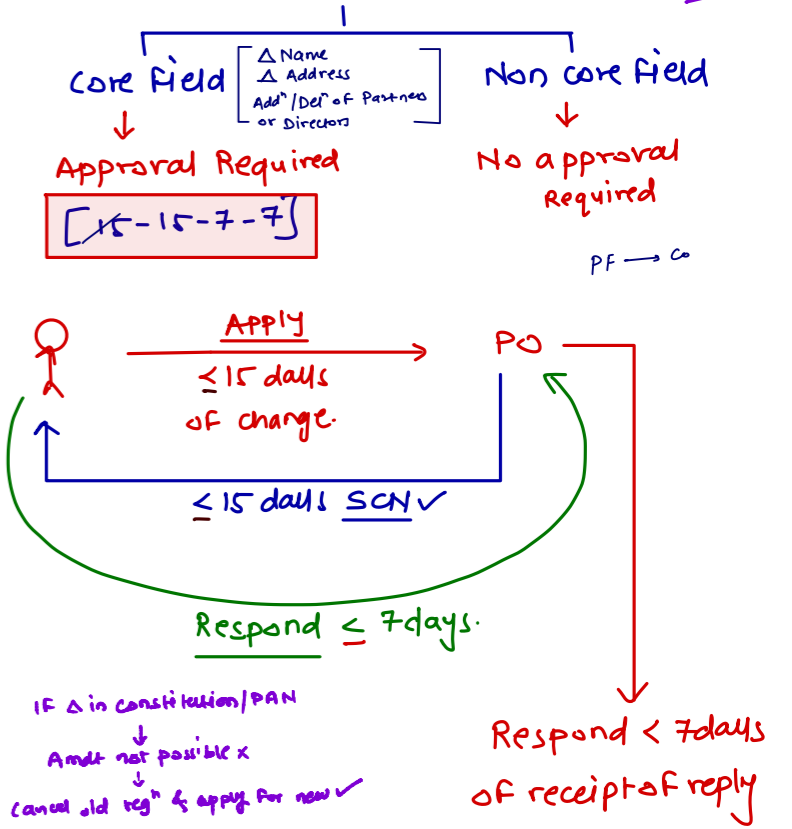
- Mandatory ✓
- Apply atleast 5 days prior to start of bus.
- Max lic. pd → 90 days or any period mentioned in lic. ↓
- Payt → Advance → on estimation.
- Extension possible? → Yes → Max 90 days with prior approval. → 90 + 90 (max) ↓ Advance Payt
- NRTP can make an application with self attested copy of valid passport.
- Appl<sup>n</sup> needs to be e-verified by his auth. signatory who is an Indian Resident having valid PAN.

For CTP

- Normal Reg<sup>n</sup> process ✓ REG-01 ✓
- PAN reqd ✓
- PAN based Reg<sup>n</sup> ✓

In case of business entity estd outside India  
 ↓  
 Application + Tax Ident<sup>n</sup> No. or any unique no. given by Govt. or PAN.

\* Amendment in the registration 4mks



\* Cancellation of Reg<sup>n</sup> 4mks

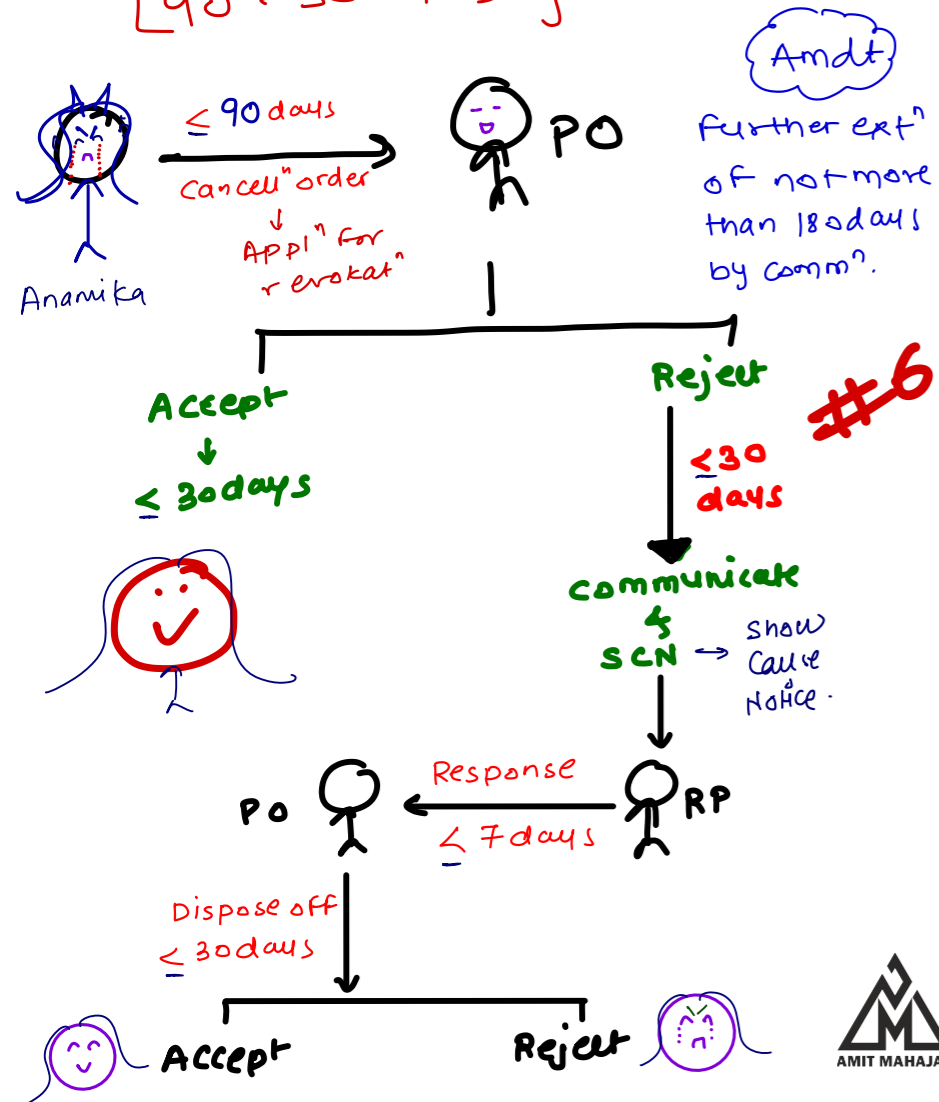
- Suo-moto by RP #5
- 1] Business Discontinued
  - Business transferred → Death of prop.
  - Demerged → Transf. as going concern.
- 2] change in constitution of business
- 3] RP → No longer liable to be registered
- Cancellat<sup>n</sup> by PO
  - P → Bus. not carried out from PPOB (Declared POB)

- I → Issues invoice w/o supply of goods/services in violation of provisions.
- 10A → violates the provision of Rule 10A
- I → Availd ITC in violat<sup>n</sup> of Sec 16.
- R → value mentioned in GSTR-1 for last more tax periods > value in Sec 39 (GSTR-3B)
- M → Person (monthly filer) → x furnished return for continuous pd of 6m
- Q → Person (quarterly filer) → x furnished return for continuous pd of 2 tax periods
- 6m → Bus. not commenced < 6 months.
- CS → Return not filed beyond 3 m from the due date of filing Return [For Comp-Dealers]
- F → Fraud / suppression / wilful misstatement.



# \* Revocation of Cancellation of Reg<sup>n</sup> \*

[90 - 30 - 7 - 30]



# \* Suspension \*

**Cancell<sup>n</sup> proceedings initiated** → **Cancell<sup>n</sup> order passed**

- ★ No Taxable supply
- ★ No GST return to be furnished.
- ★ No refund can be initiated.

\* Suo-Motu by RP for cancellation

Suspension period

Date of submission of application → Bill → Cancellation proceedings are completed.

\* Cancellation by Proper officer

Suspension period

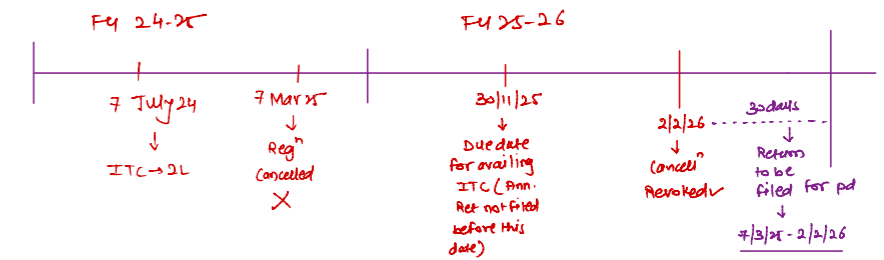
Date determined by PO → Bill → Cancellation proceedings are completed.

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 cancellation

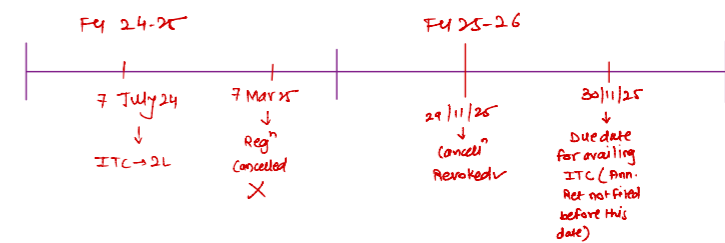
Interlinking of ITC and Registration chapter

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

## Suppliers supplying goods through Eco exempt from compulsory reg<sup>n</sup>

- 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.

5] would be provided with enrolment No.

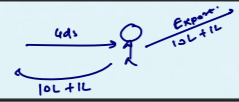
6] only 1 enrolment No.

7] Eco shall allow only such supplier who has been provided the enrolment No.

8] once reg<sup>n</sup> 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 Aadhar 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 <u>integrated tax paid on goods exported out of India</u>

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.	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

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 Aadhar authentication Req'd.
- Person not a citizen of India.
  - CG/SA 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.

- Additional point on revocation
- Who cannot revoke the cancell of Registration?
- UIN holders.
  - GST Practitioners.
  - Reg<sup>n</sup> is cancelled on the request of the taxpayer / legal heir.

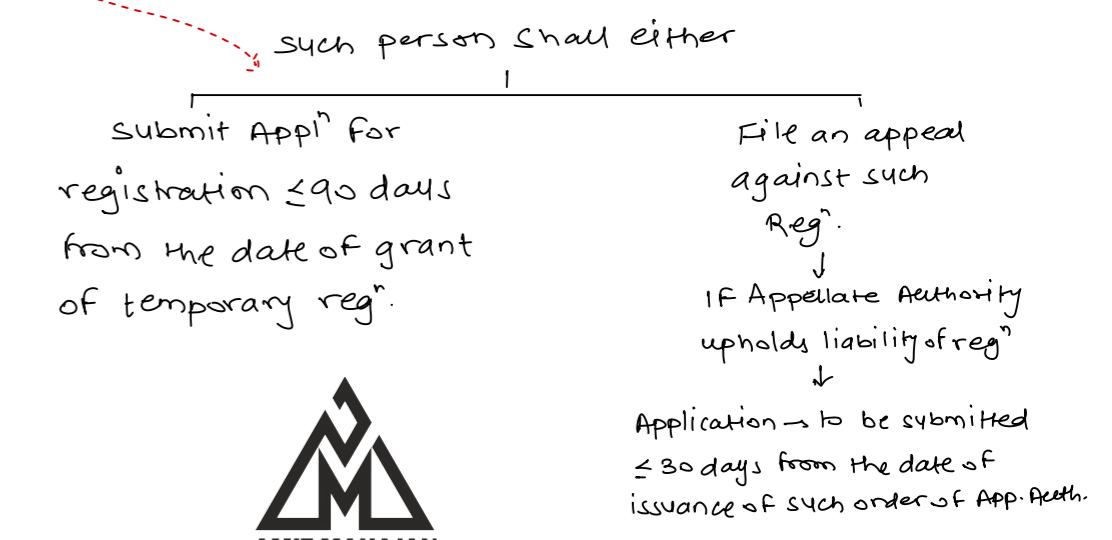
Does cancellation of registration impose any tax obligations on the person whose registration is so cancelled?

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.

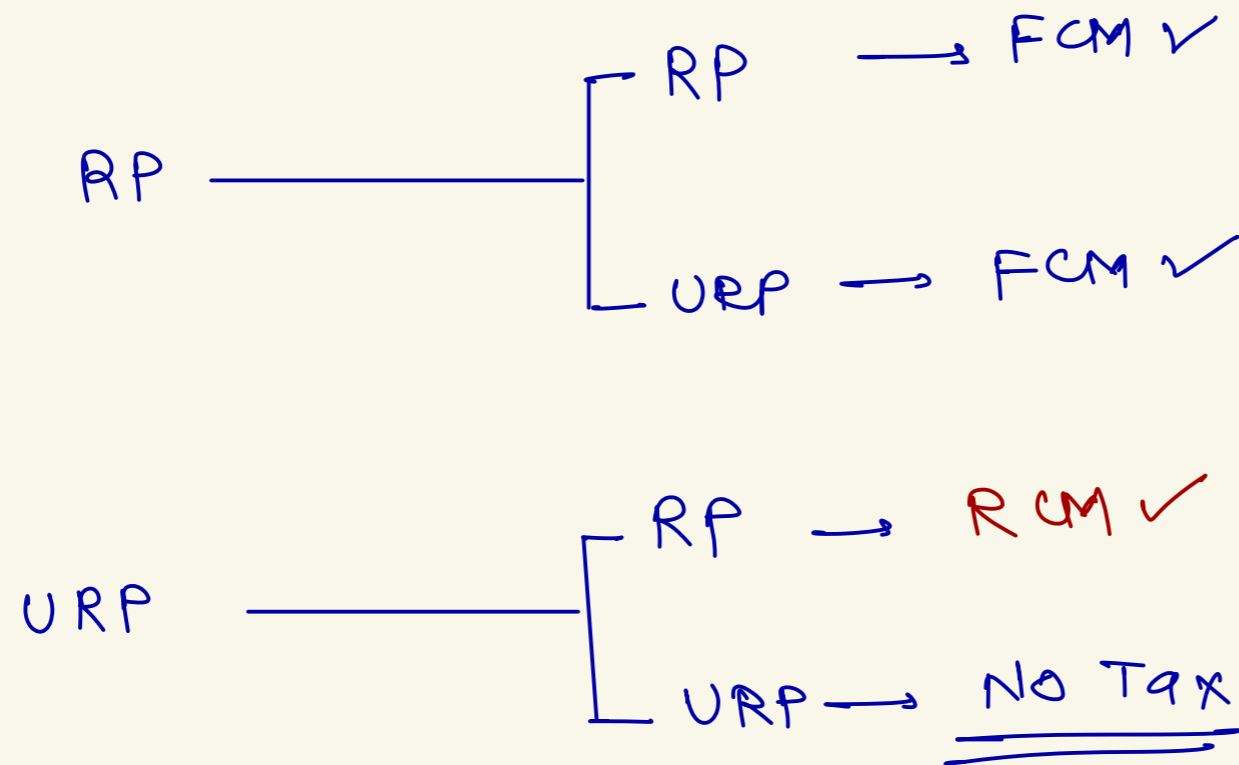
\* Suo-Moto reg<sup>n</sup> by PO \*

i) Pursuant to enquiry, survey, inspection → PO finds that a person is liable to register & has failed to obtain registration → such officer shall register such person on a temporary basis & issue an order.



## Taxability of Metal Scrap

### Metal Scrap



① As per sec 23, if supplier is liable to pay tax under RCM, supplier is not liable to take reg<sup>n</sup> even though supplier's Tlo crosses the limit.

② IF Tlo of Metal scrap supplier exceeds the limit → It is mandatory for such supp. to take a reg<sup>n</sup>.