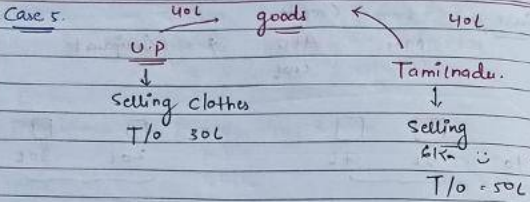


able - 7  
 kes, ALC & F-  
 way BIR

(Saathi)

Date: / /



Req. ??  
 ATO = 50 + 30 = 80L  
 → Limit Cross ✓  
 → Reg ✓  
 → only in UP ✓  
 → not in Tamilnadu.

Lecture - 02 22/3/25

\* Explanation :-

Person to be Considered Exclusive Supplier of goods only.

eg:- MH  
 ↳ footwear.

goods = 35L  
 F.O ✓ = 3L  
 Int. sec

Goods or + Services  
 Reg. limit applicable ?? 40L  
 20L

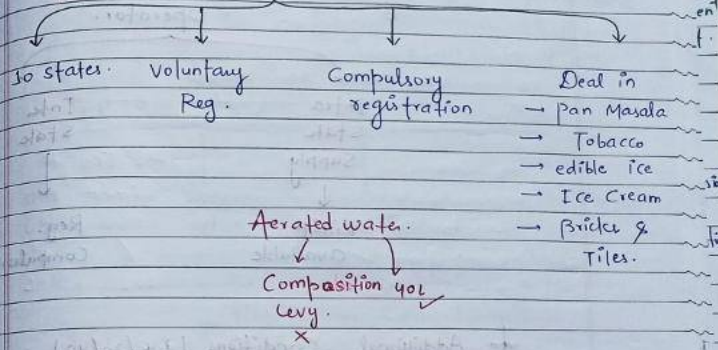
Person will be an exclusive Supplier of goods.

Page No.

(Saathi)

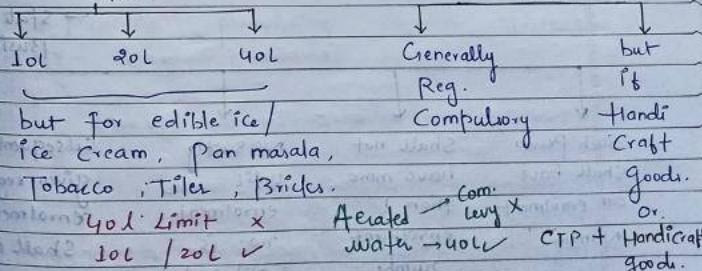
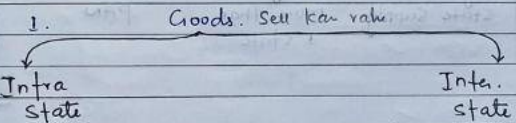
Date: / /

\* Persons for which limit of 40L is not available :-



\* Section 22 → Registration Limits 10L / 20L / 40L

\* Section 24 → Compulsory Registration.

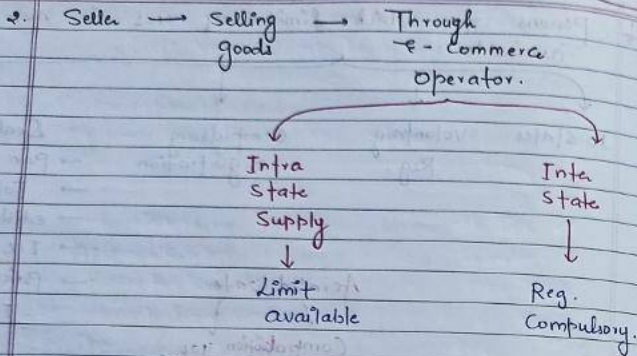


Aerated water → 40L ✓  
 Com. Levy X

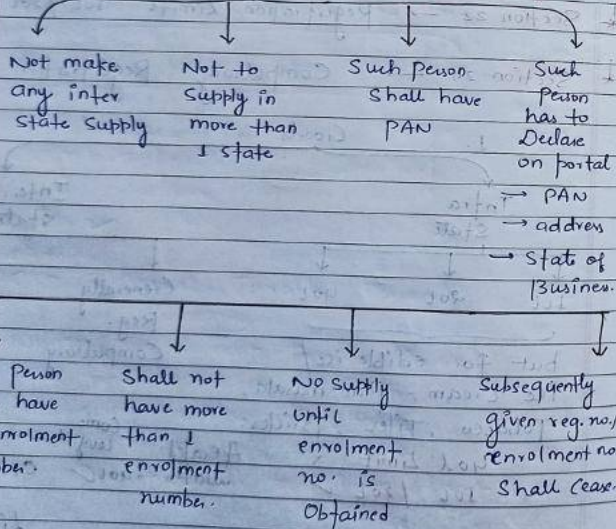
Limit avail. 10L or 20L

Page No.

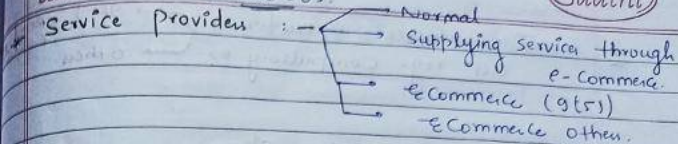
Saathi



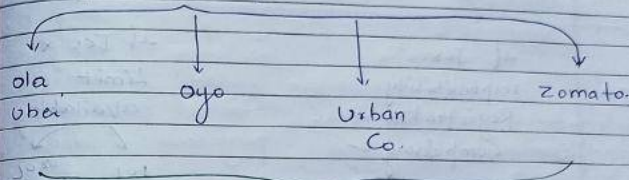
★ Additional Conditions (106/20/40)



Saathi

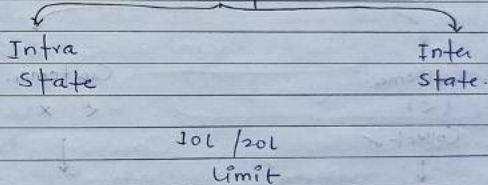


S.P u/s 9(5)



Registration Compulsory

Service Provider.



S. Provide providing services through E-Comm Operator.

Limit = 106/20 Limit available.

Teaching sell → lecture becho.com

6. E-Commerce Operator  
Gst reg. Compulsory??

9(1) - Reg. Compulsory  
others

eg :- Book My show

if Tcs  
responsibility  
Registration ✓  
Compulsory ✓

if Tcs x  
Limit  
available  
10L 20L

T.C.S Collect??  
E-Commerce Operator.

TCS Rate

Customs.  
(x)  
Collect ✓  
↓  
Tcs ✓

Customs.  
x  
0.25% 0.25%  
CUST SUST  
↓  
Tcs x

- 7. CTP (Casual Taxable Person)
- 8. NRTP (Non Resident Taxable Person)
- 9. Purchasing under R. charge
- 10. if principal is reg. → Agent has to take Compulsory reg.

- REG 01 = application / CTP
- REG 02 = knowledgegment
- REG 06 = Certificate aa raha
- REG 03 = Notice aa raha
- REG 04 = Reply
- REG 05 = Rejection
- REG 07 = 7 x hit TDS/TCS apply
- REG 08 = Cancellation
- REG 09 = NRTP Submit
- REG 11 = Extension (CTP/NRTP)
- REG 10 = OTDAR / Online

J.S.D (Input Service Distributor)

Person Liable to Deduct tax [TDS]

O.I.D.A.R (online info. & Database access or retrieval Services)

Online Money Gaming → from place outside india to india.

Section 23

[Not required to take registration]

Agriculturalist.  
Individual / HUF  
Selling Products  
grown out of  
land.

Not  
taxable  
Supply

Exempt  
Supply

Selling  
Under  
R.C

Basic registration Procen.

REG 12 = Suo moto Reg.

REG 13 = UIN

REG 14 = Amendments

REG 15 = approval of

14th approval ↗

Amendments

Let us totally Door se + hua 27/1/21

Date 26/3/25 Lecture - 5

Saathi

### \* Cancellation or suspension of Registration :-

By Proper officer (PO) or Registered applicant   
 By Proper officer.

Business Discontinue / Amalg. / Demerger / Business Transfer.   
 Change in the Constitution of Business.   
 No longer liable to be registered.   
 Opting out of Voluntary reg.

व्यवसाय तहाने पो या पत्रात स्थिति अर्थात कि अर्थात काय साक्षात

Contravention of provisions of Composition Levy   
 Not filed returns for Continuous Period   
 Voluntary reg. not commenced business within 6m

Monthly return file   
 Quarterly return files   
 Due Date [30 June] + 3 months   
 Continuous 6 months   
 Continuous & Quarterly   
 Reg. by fraud / willful

NOTE :- Apply for Cancellation → REG 16.   
 furnish Details regarding stock within 30 days of the event warranting the Cancellation.   
 mistatement, suppression of fact.

Date / /

Saathi

### \* Circumstances where PO can Cancel the registration → Rule 21

Doesnot Conduct business From the Declared Place   
 issuing Invoice without Supply of Goods   
 Violates Prov. of Antir Profiteering measure   
 Violates Rule 10A [Not uploaded Bank A/c Details]

Tax Price ↓ (↓) X

Avails I.T.C in Contravention of Sec. 16 of CUST Act   
 Revocation of Cancellation of Reg → Return not filed within 30 days.   
 6m / 2 Quarters   
 Already written above

\* Period & Manner of Suspension of Registration

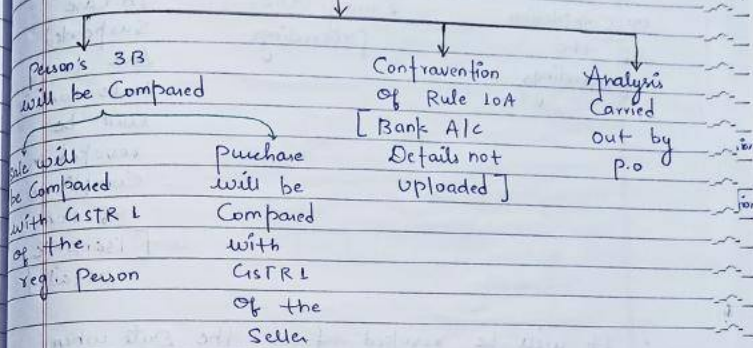
1. Cancellation of Reg.



ex - 5 June 2025 or 3 June 2025

Ans = Later.  
= 5 June 25

2. Analysis of Bank Details not updated → Suspension of Registration.



3. During Suspension Period :-

would not be granted only Refund Person will not be able to make any taxable supply. & would not be able to file GSTR 3B.

[ Sale ✓ but GSTR charge x ]

4) Suspension Can be revoked by P.O

On Completion of the proceedings

During the proceedings

In Case Suspended Due to Rule 10A, it will be revoked on Compliance of LoA.

[Bank A/c Details]

It will be revoked from the Date when the Person was Suspended.

ex:- Suspension 5 May 2015

Revocation Order.

11 July 25 with effect from ??

Issue Revised tax invoice + 3B within next 30 days.

5) Cancellation of REG → Rule 22.

P.O → Notice issue [suspension 41]

REG 17

Reply

REG 18 [7 working days]

P.O

Reg. Cancel REG 19

or

Proceedings Drop REG 20

within 30 days.

6) Revocation of Cancellation of Registration:-

Apply REG 21 → 90 days + extn. 180 days

P.O

Cancellation Revoke REG 22

30 days

S.C.N

[show Cause Notice] REG 23

Reg. Person has to reply REG 24 in 7 w. Days.

final order by P.O in 30 days.