

Chapter 7

REGISTRATION

INTRODUCTION

Registration under GST law is required for

- Charging GST on outward supply
- Availing ITC on inward supply
- Registration under GST is State - wise & PAN based

PERSONS LIABLE FOR REGISTRATION [SECTION 22(1)]

- Every supplier of goods or service or both is required to obtain registration
- In the state or the union territory from where he makes **taxable supply**
- If his "**aggregate turnover**" exceeds **₹20 lakhs** in FY (₹ 10 lakhs for special category states being Mizoram, Manipur, Nagaland and Tripura)

First Proviso to Section 22(1)


The limit of ₹20 lakhs will be reduced to ₹10 lakhs if such person makes taxable supplies from special category states (Mizoram, Manipur, Nagaland and Tripura) (M²NT)

Second Proviso to Section 22(1)

The Government may , at the request of a special category state and on the recommendation of the GST Council, enhance the aggregate turnover from ₹10 lakhs to such amount not exceeding ₹20 lakhs

Third Proviso to Section 22(1)

The Government may , at the request of a state and on the recommendation of the GST Council, enhance the aggregate turnover from ₹20 lakhs to such amount not exceeding ₹40 lakhs in case of supplier who is engaged exclusively in the supply of goods

 Supplying exempt services of extending deposits, loans or advances against interest / discount will not make the supplier ineligible to opt for ₹40 lakh limit

AGGREGATE TURNOVER

INCLUDES

- Taxable Supplies
- Exempt Supplies
(Nil rated + Non-Taxable + Wholly exempt)
- Exports
- Inter state supplies

EXCLUDES

- CGST
- SGST
- UTGST
- IGST
- CESS
- Reverse charge supplies

i.e Taxes under GST

Under same PAN & computed on all India Basis

- Supply of goods after completion of Job work by a registered Job worker to be included in the aggregate turnover of principal & not of the Job worker
- Supplies made by the taxable person whether on his own account or on behalf of all his principals shall be included in his aggregate turnover

Registration not required for persons engaged in "exclusively supply of goods" whose Aggregate Turnover does not exceed ₹ 40 lakhs

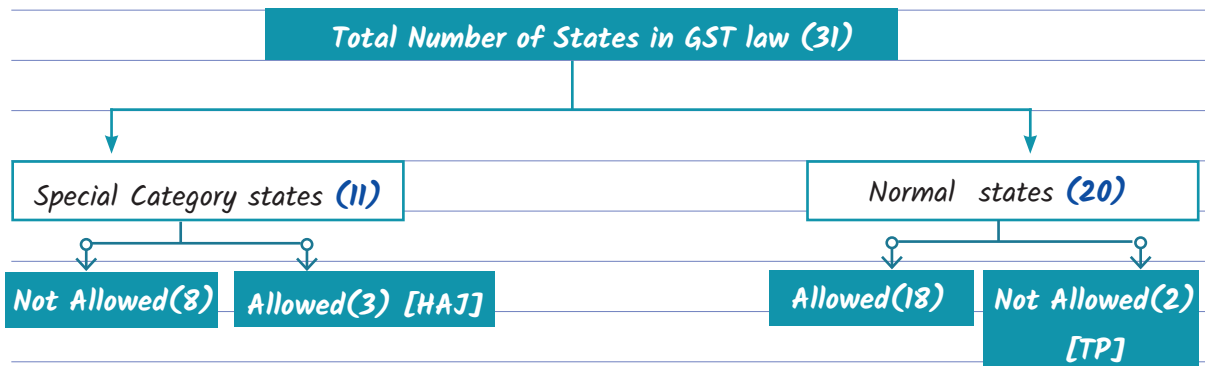
Cases where registration will be required even if aggregate turnover is less than ₹40 lakhs

<p>Persons required to take compulsory registration uls 24 of the CGST Act</p>	<p>Persons engaged in making supplies of ice-cream and other edible ice, whether or not containing cocoa, Pan-masala and Tobacco and manufactured Tobacco substitutes</p>	<p>Persons engaged in making supplies in intra-state in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, and Uttarakhand</p>	<p>Person who has opted for voluntary registration or such registered persons who intend to continue with their registration under CGST Act</p>
---	---	--	---

Amendment

Fly Ash Bricks or Fly Ash Aggregate Building Materials, Earth or Roofing Tiles

Memory trick to understand the case of ₹40 lakhs



Special Category states not eligible for ₹40 lakhs limit: Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Uttarakhand.

Special Category states eligible for ₹40 lakhs limit: HAJ = Himachal Pradesh, Assam, J&K

Normal states not eligible for ₹40 lakhs limit: TP = Telengana and Puducherry

REGISTRATION IN SPECIAL CASES [SECTION 22]

Section 22(2)

Every person who on the day immediately preceding, the appointed day (i.e 01/07/2017) is registered or holds a licence under on **existing law** shall be **liable to registered** under this Act with effect **from the appointed day**(i.e. 01/07/2017)

Section 22(3)

Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise to another person as a going concern **the transferee or the successor shall be liable to be registered** w.e.f the date of **such transfer**

Section 22(4)

Registration in case of **amalgamation or demerger pursuant to scheme transferee liable to be registered** w.e.f. the date on which **R.O.C issues a certificate of incorporation** giving effect to be order of High Court or NCLT



Changes in the ownership of business includes transfer or change in ownership of business due to death of sole proprietor **(Clarified vide circular)**

PERSONS NOT LIABLE FOR REGISTRATION [SECTION 23]

Section 23(1)(a)

Any person engaged
Exclusively in supplying
goods or service not
liable to tax or wholly
exempt from tax

Section 23(1)(b)

Agriculturist, to the
extent of supply of
produce out of
cultivation of land

Section 23(2)

Specified category of
persons as notified by
Government

Points to
Remember

Agriculturist

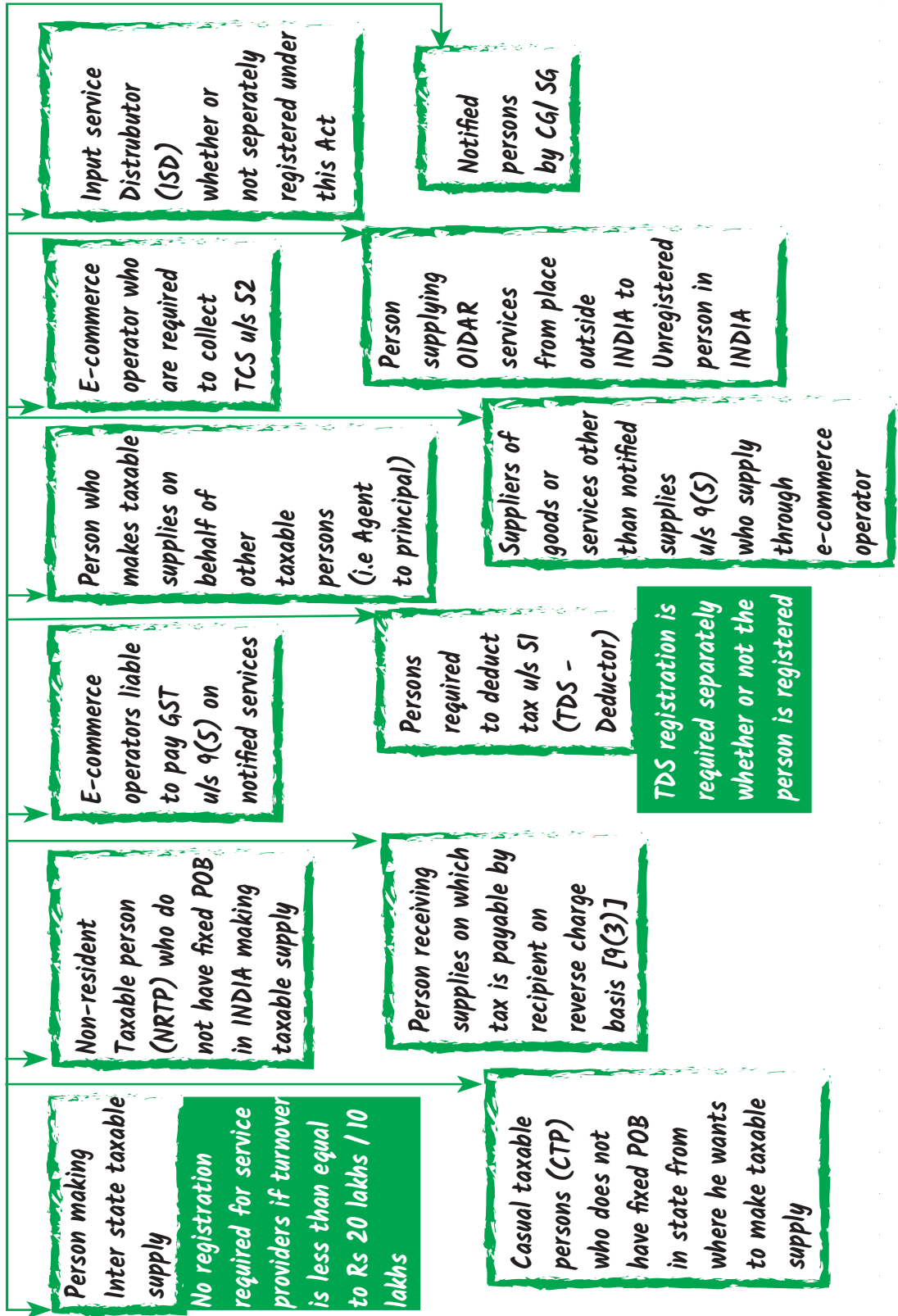
An individual or HUF who undertakes cultivation of land -

- By own labour or
- By labour of family or
- By servants on wages payable in cash or kind or by hired labour under personal supervision or personal supervision of any members of the family

The government has notified following categories of persons exempted from obtaining registration

- Person engaged only in making taxable supplies of goods or services, tax on which is payable under RCM by recipient u/s 9(3)
- Job worker making inter-state supply of service to registered person. **It is not applicable to a Job worker**
 - who is liable for Registration **u/s 22(1)**
 - who is involved in making supply of service in relation to **jewellery, goldsmiths & silversmiths**
- Person making inter state taxable supply of **handicraft goods** & CTP making taxable supplies of handicraft goods subject to the fact that
 - Person is not liable for Registration u/s 22(1)
 - Person had obtain a PAN and generate on E-way Bill
- Persons **supplying services through e-commerce operator** (other than supplies u/s 9(5)) who is required to collect TCS and having aggregate turnover not exceeding ₹ 20 lakhs / 10 lakhs in a FY exempted from obtaining registration

COMPULSORY REGISTRATION U/S 24



PROCEDURE FOR REGISTRATION [SECTION 25]

HOW?

Person liable to be registered u/s 22 or 24

Every person who makes a supply from territorial waters of India

from the date of liability
within 30 days

WHEN?

Should apply for registration in prescribed form **GST REG-01**

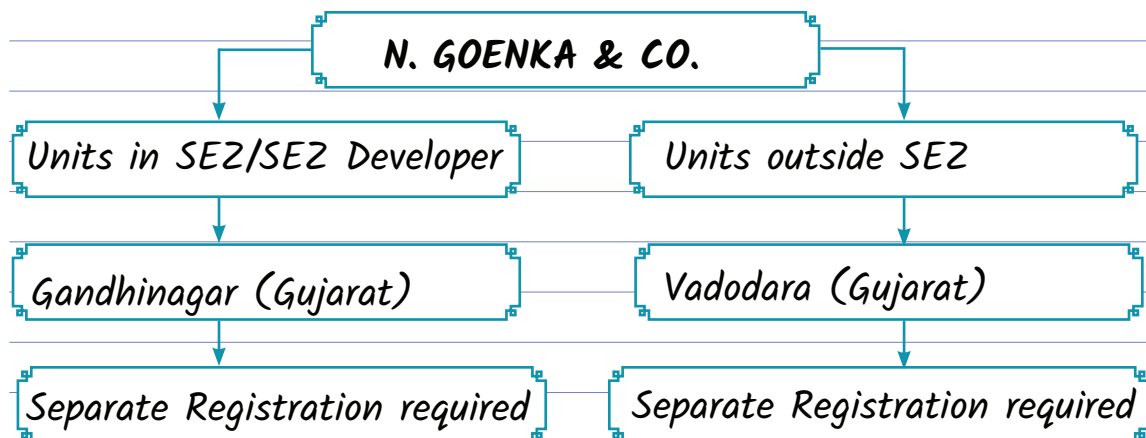
WHERE?

In every such state or UT in which he is so liable (from where taxable supply is done)



CTP and NRTP should apply for registration at least 5 days before the commencement of business in **GST REG-01 & GST REG-09 respectively**

A person having a unit in SEZ or being a SEZ developer shall have to apply for a separate registration, as distinct from his place of business located outside the SEZ in the same State or UT. Supply to or by SEZ units is always deemed to be Inter state supply.



STEPS TO FILE APPLICATION AND OBTAIN REGISTRATION

- 1 Declaration of some relevant details such as legal name of business, PAN, Mobile number, email address etc in Part A of form **GST REG-01**. Submission of Part B of form **GST REG-01** along with the documents specified.
- 2 Receipt of acknowledgement of application in form **GST REG-02**.
- 3 Approval of registration by proper officer within ~~7~~⁷ working days from the date of submission.
- 4 Intimation by proper officer in case of requirement of further document/information, in form **GST REG-03** within ~~7~~⁷ working days from the date of submission.
- 5 Submission of reply with clarification by applicant in form **GST REG-04** within 7 working days from the date of receipt of such information.
- 6 Approval of grant of registration by proper officer within 7 working days on receipt of such clarification, subject to satisfaction of proper officer
- 7 Rejection of application by proper officer with reason in form **GST REG-05**, if no reply is furnished by applicant or if proper officer is not satisfied with reply.
- 8 If no action by proper officer within 7 working days, registration is deemed to have been granted.
- 9 Certificate of registration in form **GST REG-06** shall be granted.

Every registered person shall display his registration certificate in a prominent location at his principal place of business and at every additional POB and GSTIN on the name board.

REGISTRATION UNDER COMPOSITION LEVY

If one of the business unit of a taxable person is paying tax under **Normal levy (Sec-9)** no other business unit shall be granted registration under **Composition Levy (Sec-10)**

The registration under composition levy has to be uniformly adopted by all the registered persons having the same PAN

SINGLE / MULTIPLE REGISTRATION WITHIN STATE

One registration per State

Registration needs to be taken State-wise, i.e. there are no centralized registrations under GST. A business entity having its branches in multiple States will have to take separate State-wise registration for the branches in different States.

Separate registration for a person having multiple place of business in a State

A person seeking registration is granted a single registration in a State/UT. A person having multiple places of business in a State / UT may be granted a separate registration for each such place of business, subject to conditions prescribed u/r 11.

- ① Such person has more than one place of business
- ② Such person shall not pay tax under composition levy for any of his places of business if he is paying tax under normal scheme for any other place of business.

Where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under composition scheme, all other registered places of business of the said person shall become ineligible to pay tax under said scheme.

- ③ All separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply for such supply.

- ④ A registered person opting to obtain separate registration for a place of business shall submit a separate application in prescribed form in respect of such place of business.

VOLUNTARY REGISTRATION [SECTION 25(3)]

A person who is not liable to be registered **u/s 22 or u/s 24** may get himself registered voluntarily. In case of voluntary registration all provisions of this Act, as are applicable to a registered person shall apply to voluntary registered person.



Once a person obtains voluntary registration, he has to pay tax even through his aggregate turnover does not exceed **₹ 20 lakhs / ₹ 10 lakhs**

The advantages to obtain voluntary registration

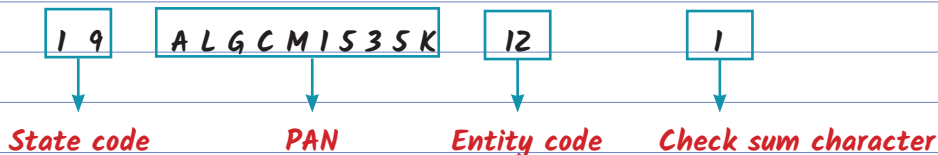
- To prevent the applicability of **RCM provisions in the hands of buyer**
- ITC** will be available to the person which was not available earlier after taking registration

Distinct person - Section 25(4) and 25(5) already covered in supply chapter

REGISTRATION IS PAN BASED [SECTION 25(6)]

Every person shall have a PAN issued under the Income Tax Act, 1961 in order to be eligible for grant of registration. Instead of PAN, a person required to deduct TDS u/s 51 may furnish TAN to obtain registration

GSTIN stands for “Goods and Services Tax Identification Number”. Every registered person shall display his **GSTIN** on the name board. A **GSTIN** is made of with the help of following items-



NRTP may be granted registration based on **self-attested copy of his valid passport** along with application signed by his authorized signatory who is an Indian Resident having valid PAN. In case of business entity - its **tax identification number or unique number** on the basis of which the entity is identified by the **Government of that country** to be submitted

FURNISH PROOF OF AADHAAR [SECTION 25(6A) - 25(6D)]

Authentication of Aadhaar Number for grant of registration [Rule 8(4A)] **AMENDED**

The applicant shall, while submitting application of registration in Part B of Form REG-01, w.e.f 01.04.2020, undergo authentication of Aadhaar number for grant of registration.

In case of failure to undergo authentication of Aadhaar number, then the registration shall be granted only after **physical verification** of the principle place of business in the presence of the said person, not later than ~~30~~ ³⁰ days from the date of application, in the manner provided u/r 25.

Verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** within **15 working days** following the date of such verification.

Who are the persons required to authenticate Aadhaar ? [Section 25(6D)]

- (a) Individual;
- (b) Authorized signatory of all types;
- (c) Managing and Authorized partner; and
- (d) Karta of a Hindu undivided family.

AMENDED

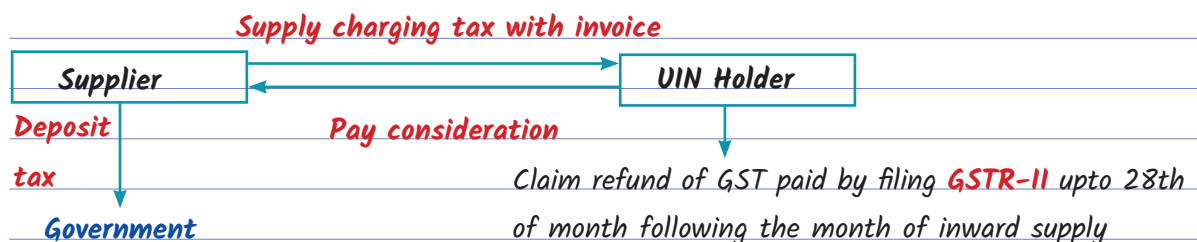
Aadhaar authentication is **only** required for above **four** category of persons.

Every person other than individual (i.e. authorized signatory of all types, Managing and Authorized partners of a partnership firm; and Karta of an Hindu undivided family) shall also undergo authentication of possession of Aadhaar number [Section 25(6C)]

Unique Identity Number (UIN) [Section 25(9) & 25(10)]

Certain organization like United Nation Bodies, Embassies e.t.c are not liable to pay Tax in the Indian Territroy. Any amount of Tax paid by such organizations is refunded by them.

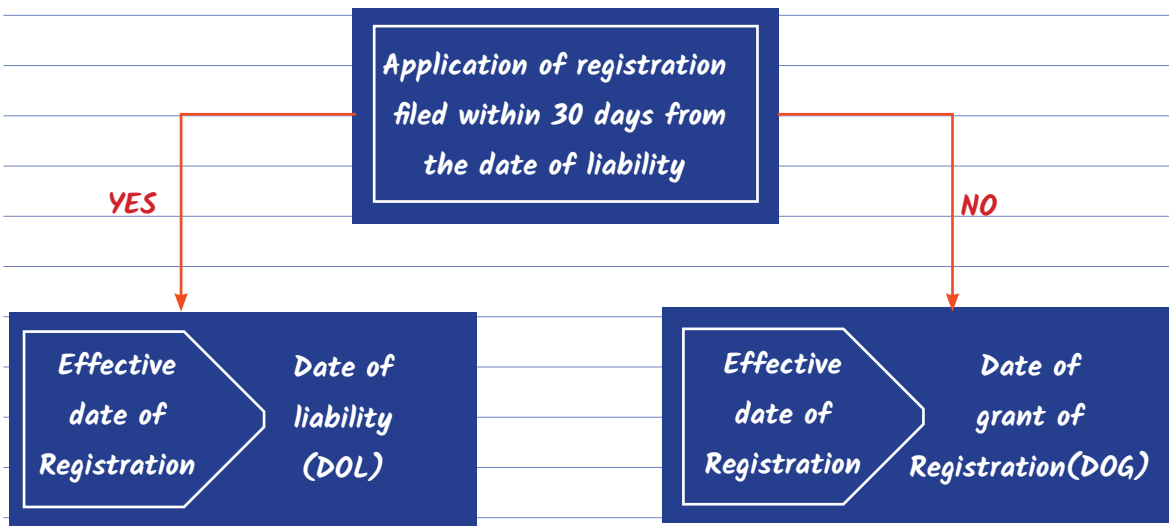
Hence instead of **GSTIN** they are issued **UIN** which are used for claiming refund of tax paid by them on inward supply.



UIN shall be issued on :-

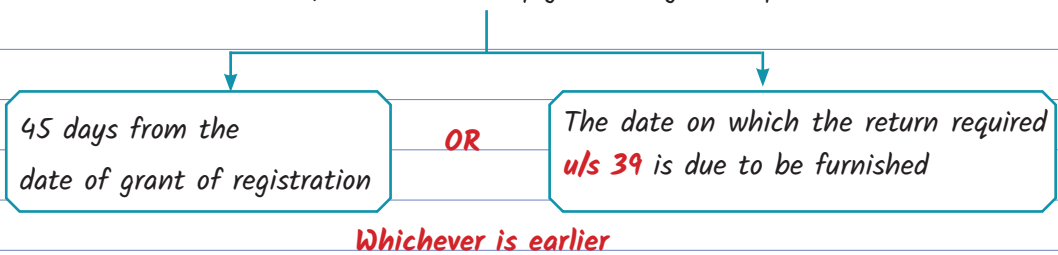
- ⦿ An application made by specific organization in GST Form REG-13.
- ⦿ On recommendation of Ministry of External Affairs, Government of India
- ⦿ Registration certificate shall be issued within **3 working days** from the date of submission of application.

EFFECTIVE DATE OF REGISTRATION [RULE 10]



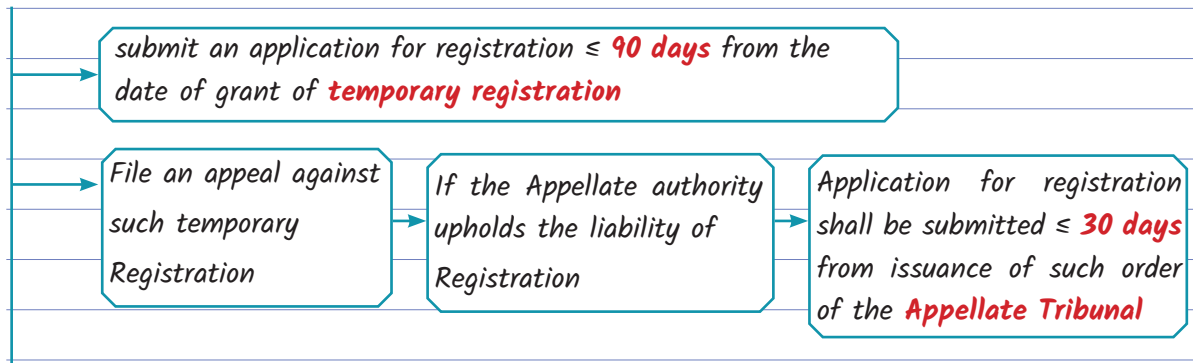
FURNISHING OF BANK ACCOUNT DETAILS [RULE 10A]

After a certificate of Registration in form **GST REG-06** has been made available on the common portal and a **GSTIN** has been assigned, a registered person has to furnish information on details of bank account, in order to comply with any other provision but not later than



SUO-MOTU REGISTRATION BY PROPER OFFICER SECTION 25(8)

When pursuant to any survey, enquiry, inspection, search or any other proceeding under the Act, the proper officer finds that a person liable to registration has failed to apply for such registration, he may register the said person on a temporary basis and issue order in GST REG 12. The registration shall be effective from date of such order. Such person shall comply with the following rules



DEEMED REGISTRATION [SECTION 26]

The grant of registration / UIN under SGST Act / UTGST Act shall be deemed to be a grant of registration / UIN under CGST Act subject to the condition that the application for registration has not been rejected by the proper officer. Any rejection of application of registration under SGST / UTGST Act shall be deemed to be a rejection of application for registration under CGST Act.

SPECIAL REGISTRATION PROVISIONS FOR NRTP & CTP [SECTION 25 & 27 READ WITH RULE 13 & 15]

CASUAL TAXABLE PERSON (CTP) [Sec 2(20)]

A person who **occasionally** undertake transactions involving supply of goods or services or both **in the course or furtherance of business**, whether as principal, agent or in any other capacity, in a state or UT where **he has no fixed POB**

NON-RESIDENT TAXABLE PERSON (NRTP) [Sec 2(77)]

Any person who **occasionally** undertakes transactions involving supply of goods or service or both whether as Principal or Agent or in any other capacity but **who has no fixed POB or residence in India**

Documents required along with registration application by N RTP instead of PAN

- Self attested copy of his valid passport along with application signed by his authorized signatory, who is an **Indian Resident having valid PAN**
- In case of business entity incorporated or established outside India - **Tax identification number or unique number issued by the Government of that country**

PERIOD OF VALIDITY OF REGISTRATION CERTIFICATE GRANTED TO CTP/ N RTP

Period specified in the registration application

Whichever is earlier

90 days from the effective date of registration (RULE 10)

CTP & NTP make taxable supplies only after the issuance of the certificate of registration

Further Extension → A period not exceeding 90 days by making an application in form **GST REG-II** before the end of the validity of registration granted to him.

ADVANCE DEPOSIT OF TAX BY CTP & N RTP

WHEN ?

At the time of submitting the registration application

HOW ?

Compute Estimated Tax liability for the period of registration and deposit advance tax using TRN. Such tax shall be credited to E-cash ledger

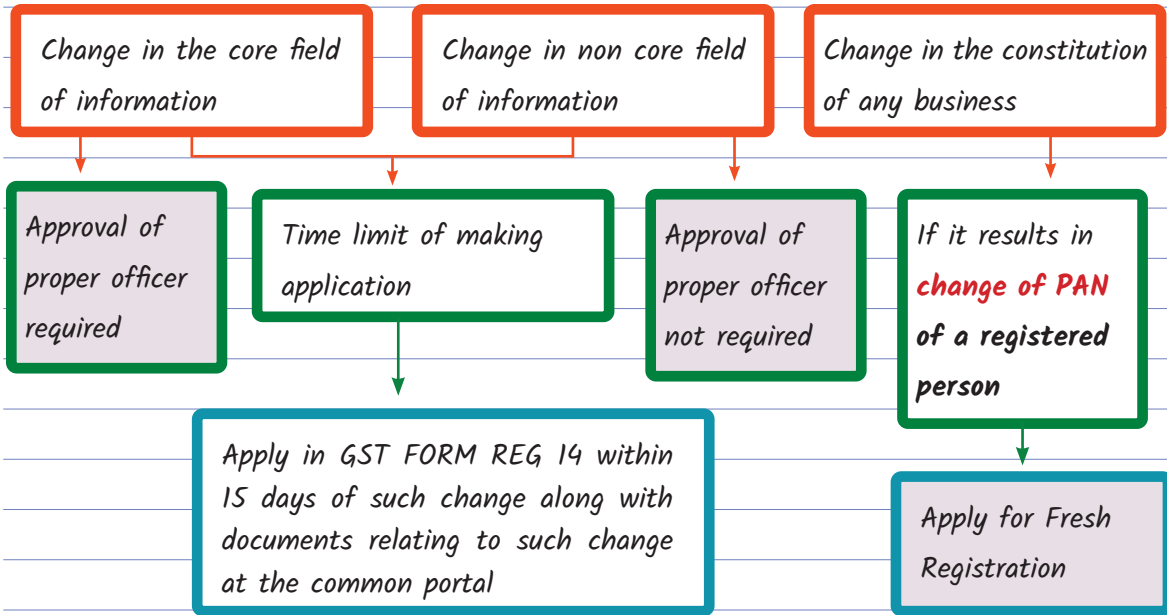
In case of extension of time

Registered taxable person will deposit an additional amount of tax equivalent to the estimated tax liability for the period for which extension is sought



TRN = Temporary Reference Number

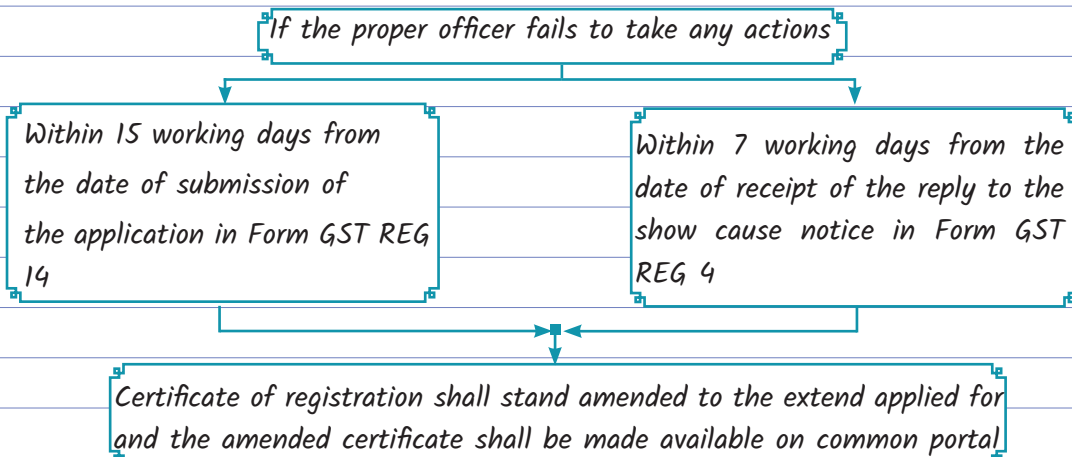
AMENDMENT OF REGISTRATION (SECTION 28)



Core fields

- ① Legal name of business
- ① Address of Principal place of business or additional place of business
- ① Addition, deletion or retirement of partners or directors, Karta, Managing committee, Board of Trustees, CEO e.t.c responsible for day to day affairs of the business

WHAT IF PROPER OFFICER FAILS TO TAKE ANY ACTION ON AMENDMENT



CANCELLATION OR SUSPENSION OF REGISTRATION SECTION 29

Voluntary Cancellation By Person [Section 29(1)]

- Business discontinued including death of the proprietor
- Business transferred fully, amalgamated with other legal entity,
- Demerged or disposed off
- Change in the constitution of the business
- Taxable person (other than voluntarily registered person) who is no longer liable to be registered u/s 22 or 24

Intends to opt out

*2 continuous tax periods
not voluntarily
Filed*

Suo-Motu cancellation by Department [Section 29(2)]

- Contraventions done by Registered person (Rule 21)
 - Does not conduct any business from the declared P.O.B (b1) *3 Contraventions added*
 - Issues Invoice or bill without supply of goods or services *Mismatch of GSTRI/3B*
 - Violate the provisions of Section 171 (Anti profiteering measure) *Violation of R 86B*
 - Violates the provision of Rule 10A (non furnishing of Bank A/c details) *1.1 of OPT - CASH*
- Registered person has not filed returns for period of continuous 6 month (~~3 consecutive tax periods~~ for composition taxable person) *Filed beyond 3 months from due date of Return*
- Voluntary registered persons have not commenced business within 6 months from date of registration
- Registration was obtained by way of fraud willful misstatement or suppression of facts.



Once a registered person has applied for cancellation of registration or the proper officer seeks to cancel his registration, the proper officer may suspend his registration during pendency of the proceedings relating to cancellation of registration filed by such registered person, for such period and in such manner prescribed u/r 21A.

PROCEDURE FOR CANCELLATION OF REGISTRATION

Where registered person applies for cancellation

Shall apply for the cancellation of registration in form **GST REG 16** within **30 days** of occurrence of the event warranting cancellation

Furnish in application details of inputs held in stock, semi FG , FG , capital goods

Where proper officer cancels the registration

Proper officer shall issue a SCN in form **GST REG 17** to the registered person who has to reply to the said notice **within 7 days of service of notice** in form **GST REG-18**

Proceedings shall be **dropped** if reply to SCN is satisfactory by passing order in FORM GST REG 20

Proper officer shall issue the order of cancellation in **GST REG 19** within **30 days** from the date of submission of application / reply to SCN

PROCEDURE FOR SUSPENSION OF REGISTRATION

Where registered person applied for cancellation

Registration deemed to be suspended from :

- ☉ Date of submission of application
- OR**
- ☉ Date from which cancellation is sought
- Whichever is later**

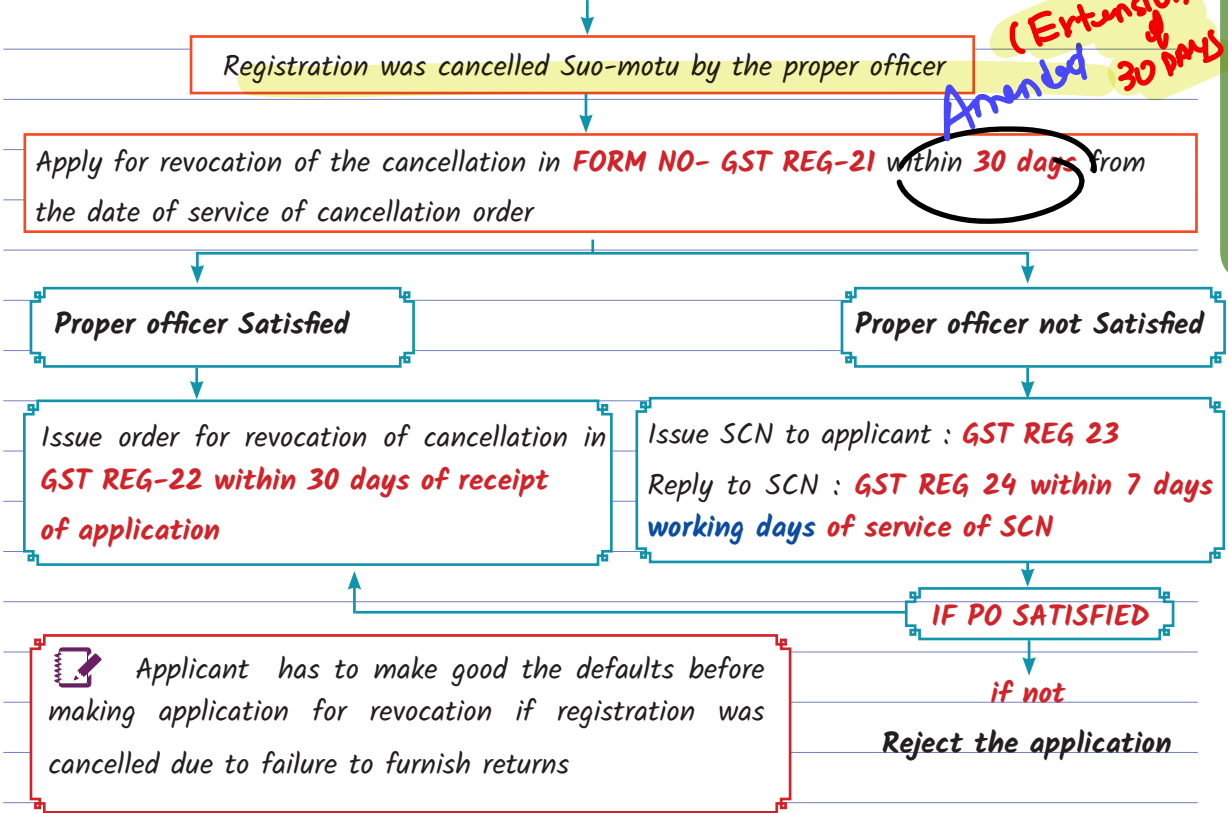
Where proper officer cancels the registration

After giving a reasonable opportunity of being heard suspend the Registration from the date to be determined by him, pending the completion of proceedings

Consequences of suspension of registration

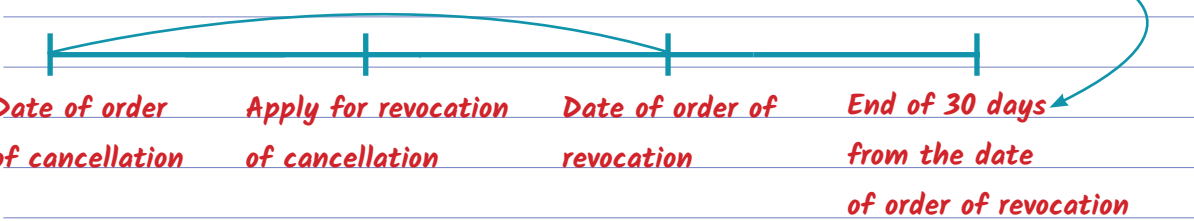
- ☉ Shall not issue Tax invoice (i.e. not charge tax on supplies made by him during the period of suspension)
- ☉ Not required to furnish any return u/s 39

REVOCATION OF CANCELLATION OF REGISTRATION [SEC 30]



Pending returns to be filed before revocation of cancellation of registration [Rule 23]

All returns due for this period shall be filed within 30 days from date of order of revocation



5. REGISTRATION

Aadhaar Authentication before registration [Section 25(6A)–25(6D)]

1. Every **registered person** shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

*Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person **shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.***
[Section 25(6A)]

2. On and from the date of notification, **every individual** shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner (Rule 9) as the Government may, on the recommendations of the Council, specify in the said notification. **[Section 25(6B)]**

Section 25(6B) is notified vide N/N 18/2020 dated 23rd March 2020 which is applicable from 1st April 2020 according to which **every individual** shall undergo authentication of Aadhaar number in the manner specified in **Rule 8** in order to be eligible for registration.

*If Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in **Rule 9.***

3. On and from the date of notification, **every person, other than an individual**, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner (Rule 9) as the Government may, on the recommendations of the Council, specify in the said notification. **[Section 25(6C)]**

Section 25(6C) is notified vide N/N 19/2020 dated 23rd March 2020 which is applicable from 1st April 2020 according to which following persons (other than individual) shall undergo authentication of possession of Aadhaar number in the manner specified in **Rule 8** in order to be eligible for registration.

- a) authorized signatory of all types;
- b) Managing and Authorized partners of a partnership firm; and
- c) Karta of an Hindu undivided family,

If Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in **Rule 9**.

4. The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) **shall not apply** to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification. **[Section 25(6D)]**

Persons exempted from Aadhaar authentication [Section 25(6D) notified vide N/N 17/2020 dated 23rd March 2020]

The provisions of Aadhaar authentication u/s 25(6B) and 25(6C) in order to be eligible for registration, **shall not apply** to a person who is not a citizen of India or to a class of persons **other than the following class of persons**, namely:-

- (a) Individual;
- (b) Authorized signatory of all types;
- (c) Managing and Authorized partner; and
- (d) Karta of a Hindu undivided family.

In other words, Aadhaar authentication is only required for above **four** category of persons.

Authentication of Aadhaar Number for grant of registration [Rule 8(4A) inserted vide N/N 16/2020 dated 23rd March 2020]

The applicant shall, while submitting an application of registration in **Part B of Form REG-01**, with effect from 01.04.2020, undergo authentication of **Aadhaar number** for grant of registration.

Verification of application and approval of registration [Proviso to Rule 9(1) inserted vide N/N 16/2020 dated 23rd March 2020]

The application shall be forwarded to the PO who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within 3 working days from the date of submission of the application.

Where a person, **other than those who are not required to authenticate Aadhaar number**, fails to undergo authentication of Aadhaar number u/r 8(4A), then the **registration shall be granted only after physical verification of the principle place of business** in the presence of the said person, not later than 60 days from the date of application, in the manner provided **u/r 25** and the provisions of deemed registration shall not be applicable in such case.

***Physical verification of business premises in certain cases after grant of registration
[Rule 25 amended vide N/N 16/2020 dated 23rd March 2020]***

Where the proper officer is satisfied that the physical verification of the place of business of a person is required **due to failure of Aadhaar authentication** before the grant of registration, or due to any other reason after the grant of registration, **he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within 15 working days following the date of such verification.**

REGISTRATION

1) Persons/class of persons exempt from Aadhaar authentication [N/N 03/2021 – Central Tax dated 23rd February 2021]

Section 25(6D) of the CGST Act stipulates that provisions relating to Aadhaar authentication shall not apply to such person or class of persons or any State or Union territory or part thereof, as may be notified. It is hereby notified that Section 25(6B) & 25(6C) of the CGST Act, 2017 shall **not apply** to a person who is:

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration u/s 25(9) of the CGST Act, 2017 [Applicants for Unique Identity Number by UNO agencies, consulates or embassy of foreign countries or other notified persons etc.]

2) Revised time limits prescribed under Rule 9 for registration application [N/N 94 /2020 – Central Tax dated 22nd December 2020]

Rule 9 of the CGST Rules which provides provisions relating to verification of the application for registration and its approval has been amended

A. Time-limit for approval of grant of registration

The time limit for approving the grant of registration to the applicant by the proper officer if the application and accompanying documents are found to be in order has been **increased from 3 working days to 7 working days** from the date of submission of application for registration [Rule 9(1)].

Further, the time limit for grant of registration after physical verification of the place of business of a person who fails to undergo the Aadhaar authentication/does not opt for Aadhaar authentication **has been reduced to 30 days** from 60 days.

Provisos to Rule 9(1) have thus been substituted to provide that where:

- (a) a person other than a person notified under section 25(6D) fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number; or
- (b) the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within **30 days** of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

B. Time-limit for issuance of notice where application is found to be deficient

The time limit for issuance of notice in prescribed form in case where the application is found to be deficient, either in terms of any information/document required to be furnished, or where the proper officer requires any clarification, has been **increased to 7 working days** from 3 working days **from the date of submission of application for registration [Rule 9(2)].**

Further, the time limit for issuance of said notice to a person who fails to undergo Aadhaar authentication/does not opt for Aadhaar authentication has been **increased to 30 days** from 21 days **from the application submission date.**

Proviso to Rule 9(2) has been substituted to provide that where:

(a) a person other than a person notified under section 25(6D) fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorized by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in prescribed form may be issued not later than **30 days from the date of submission of the application.**

C. Deemed Approval of Application

Time limits for deemed approval of application under rule 9(5) have been revised as follows:

In case where	Application for grant of registration shall be deemed to have been approved if the proper officer fails to take any action within a period of
Registration is to be granted after physical verification of the premises of a person (i) who fails to undergo the Aadhaar authentication/does not opt for Aadhaar authentication or (ii) wherein proper officer deems it fit to carry out physical verification of places of business	30 days from the date of submission of the application
the person other than those covered above	7 working days from the date of submission of the application

proper officer issues notice seeking clarification, information or documents from the applicant	7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant
---	--

3) Cancellation of Registration [Rule 21 amended vide Notification No. 94/2020 CT dated 22.12.2020]

As per section 29(2)(a) of the CGST Act, the proper officer may cancel the registration of a registered person where he has contravened such provisions of the CGST Act or the rules made thereunder **as may be prescribed**. These contraventions have been prescribed by Rule 21 of the CGST Rules.

Said rule has been amended to provide few more contraventions, which will make the GST registration of a person liable to cancellation, namely,

(a) Violation of conditions of taking ITC,

Avails ITC in violation of the provisions of section 16 of the CGST Act or the rules made thereunder

(b) Mismatch of GSTR-1 and GSTR-3B

Furnishes the details of outward supplies in Form GSTR-1 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods

(c) Violation of Rule 86B

Rule 21: Registration to be cancelled in certain cases.- The registration granted to a person is liable to be cancelled, if the said person,-

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder.
- (d) violates the provision of rule 10A
- (e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or**
- (f) furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or**
- (g) violates the provision of rule 86B**

4) Provisions relating to suspension of GST registration amended [Rule 21A amended vide Notification No. 94/2020 CT dated 22.12.2020]

Rule 21A of the CGST Rules which provides for suspension of GST registration has been amended as follows:-

(i) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled, he can now suspend the registration of such person, pending the cancellation proceedings, **without affording the said person a reasonable opportunity of being heard** [Rule 21A(2)]

(ii) Where, a comparison of the returns furnished by a registered person under section 39 with:

(a) the details of outward supplies furnished in Form GSTR-1; or

(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their Form GSTR-1,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the CGST Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended.

Said person shall be intimated in prescribed form by sending a communication to his e-mail address provided at the time of registration or as amended from time to time.

In this intimation for suspension and notice for cancellation of registration, the said differences and anomalies are highlighted and said person is asked to explain, within a period of 30 days, as to why his registration shall not be cancelled. [Rule 21A(2A)]

(iii) In a case where the cancellation is initiated by the Department on its own and registration of a person has been suspended, such person shall not be granted any refund under section 54 of the CGST Act, during the period of suspension of his registration. [Rule 21A(3A)]

(iv) Rule 21A(4) provides that the suspension of registration shall be deemed to be revoked upon completion of the cancellation proceedings by the proper officer with effect from the date on which the suspension had come into effect. A proviso has been inserted to Rule 21A(4) which provides as follows:

The suspension of registration may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.

FORM NO.	DESCRIPTION OF FORMS IN REGISTRATION
REG-01	<i>Application for registration</i>
REG-02	<i>Acknowledgement for application</i>
REG-03	<i>Notice for seeking additional information/documents</i>
REG-04	<i>Submission of additional information/documents</i>
REG-05	<i>Order of rejection of application for registration/ amendment cancellation</i>
REG-06	<i>Registration certificate</i>
REG-07	<i>Application for registration as TDS deductor / TCS collector</i>
REG-08	<i>Order of cancellation of registration as TDS deductor/TCS collector</i>
REG-09	<i>Application for registration of NRTP</i>
REG-10	<i>Application for registration of OIDAR service providers</i>
REG-11	<i>Application for extension of registration period by CTP/NRTP</i>
REG-12	<i>Order of grant of temporary registration/suo-moto registration</i>
REG-13	<i>Application for grant of UIN</i>
REG-14	<i>Application for amendment in registration particulars</i>
REG-15	<i>Order of amendment</i>
REG-16	<i>Application for cancellation of registration</i>
REG-17	<i>SCN for cancellation of registration</i>
REG-18	<i>Reply to SCN issued for cancellation of registration</i>
REG-19	<i>Order for cancellation of registration</i>
REG-20	<i>Order for dropping the proceedings for cancellation of registration</i>
REG-21	<i>Application for revocation of cancellation of registration</i>
REG-22	<i>Order for revocation of cancellation of registration</i>
REG-23	<i>SCN for rejection of application for revocation of cancellation of registration</i>
REG-24	<i>Reply to the notice for rejection of application for revocation of cancellation of registration</i>