



Registration

Place of business: Includes a place from where business is ordinarily carried on, and includes a warehouse/godown/any other place where a taxable person stores his goods, supplies or receives goods/services/both; or a place where taxable person maintains his BOA; or a place where a taxable person is engaged in business through an agent.

Taxable Person: A person who is registered or liable to be registered u/s 22 or 24

Nature of Registration under GST:

- Registration in GST is PAN based and State specific.
- One regn. per State/UT. However, a business entity may obtain separate regn. for each of its POB in a State/UT by separate application in GST REG 01.
- Certificate of registration incorporating therein GSTIN (GST identification number- a 15-digit no.) is made available to applicant on GSTN common portal.
- Regn. is not tax specific, i.e. single registration for all taxes (CGST, SGST/UTGST, IGST & cesses).

Persons Liable for Registration [Sec.22]:

Every supplier of goods/services/both is required to obtain registration in State/UT from where he makes taxable supply if his **aggregate turnover* exceeds specified threshold limit** in a FY:

Threshold limit of Registration	States/UTs
₹10 lakh (goods/services/both)	Manipur, Mizoram, Nagaland, Tripura
₹20 lakh (goods/services/both)	Arunachal Pradesh, Meghalaya, Sikkim, Uttarakhand, Puducherry, Telangana
₹20 lakh (services/both/ Inter-state goods) & ₹40 lakh (Intra-state goods supplies exclusively)	Jammu & Kashmir, Assam, Himachal Pradesh, All other States

*Aggregate Turnover

Includes	Excludes
Value of all outward supplies -Taxable supplies -Exempt supplies -Exports -Inter-State supplies of persons having same PAN be computed on all India basis .	-CGST/ SGST/UTGST/ IGST/ Cess -Value of RCM inward supplies

Key Points:

- If a person with POBs in different States across India has 1 branch in a Special Category State, threshold limit for GST registration will be reduced to ₹ 10 lakh. But this is not reduced if a person is undertaking non-taxable/ exempt supplies from that Special Category State.
- Goods supplied directly from a job worker's premises are treated as principal's supply, with their value included in the principal's aggregate turnover, not the job worker's.
- ₹ 40 lakh threshold does not apply to:
 - Persons required to take compulsory registration u/s 24
 - Persons engaged in making supplies of:

(i) ice cream & other edible ice, whether or not containing cocoa	(ii) pan masala
(iii) Tobacco and manufactured tobacco substitutes	(iv) building bricks
(v) bricks of fossil meals or similar siliceous earths	(vi) earthen or roofing tiles
(vii) fly ash bricks; fly ash aggregates; fly ash blocks	

- Person who opted for voluntary regn./such regd. persons who intend to continue with their regn.
- A person shall be considered to be engaged **exclusively in the supply of goods** even if he is engaged in exempt supply of services of extending deposits, loans or advances for interest or discount.
- Registration is **required only in** State/UT from where **taxable supplies** are made & not in locations with exempt/non-taxable supplies or without a fixed establishment.
- In case of business transfer/succession, transferee must register from date of transfer/succession, or in case of amalgamation/de-merger, from incorporation date.

Compulsory registration in Certain Cases [Sec.24]

1. Persons making **Inter-State Taxable Supply**: However, threshold limit of Rs. 20 lakh/Rs. 10 lakh is available in case of inter-State supply of taxable services/notified handicraft goods/notified handmade goods [i.e. predominantly by hand]
2. **CTP without a fixed place of business** in the State/UT where supply is made: However, threshold limit of Rs. 20 lakh/Rs. 10 lakh is available in case of CTP making inter-State taxable supply of notified handicraft goods/notified handmade goods
3. Persons receiving **RCM Inward Supplies except metal scrap suppliers [who has to take regn. if threshold exceeds]**
4. **NRTP without a fixed place of business** in India
5. Persons required to deduct **TDS u/s 51**
6. **ECO** required to collect **TCS u/s 52**
7. **ECO** notified as liable for tax payment **u/s 9(5)**
8. **Suppliers other than notified u/s 9(5) supplying through ECO** liable to collect TCS u/s 52
[Exceptions: (i) Threshold limit of ₹20 lakh/₹10 lakh applies to **service suppliers** supplying through ECO. (ii) Threshold limit is available for persons making **intra-State supplies of goods** through ECO]
9. **Agents** supplying on behalf of another taxable person (Principal).
10. Persons supplying **OIDAR** services from outside India to unregistered persons in India.
11. **ISD**, whether or not separately registered under GST (for normal supplies).
12. Persons supplying **Online Money Gaming (OMG)** from outside India to persons in India.
13. Other Persons/class of persons notified by CG/SG.

Persons not liable for Registration [Sec. 23]

1. Person engaged exclusively in **supplying** goods/services/both **not liable to tax or wholly exempt** from tax [E.g.: charitable trust, petrol supplier]
2. **Agriculturist** to extent of supply of produce out of cultivation of land [Agriculturist=Individual/HUF who undertakes cultivation of land- (a) by own labour, or (b) by labour of family, or (c) by servants on wages payable in cash or kind or by hired labour under personal/family's supervision]
3. Persons making only **Reverse Charge Outward Supplies** (except suppliers of metal scrap).
4. Persons making **Inter-State Supplies** of taxable **Services** up to ₹20 lakh/₹10 lakh.
5. Persons making **Inter-State Taxable Supplies** of **notified handicraft goods & notified hand-made goods** up to ₹20 lakh/₹10 lakh.
6. **CTP** making inter-State taxable supplies of **notified handicraft goods & notified hand-made goods** up to ₹20 lakh/₹10 lakh.
7. **Persons making intra-State supplies of GOODS through an ECO with Agg. T/O not exceeding threshold and not making supplies in >1 State/UT, with 1 enrollment number.**
8. Persons making supplies of **SERVICES through an ECO** [other than supplies specified u/s 9(5)] with Agg. T/O up to ₹20 lakh/₹10 lakh.

Key Points:

- For Inter-State Taxable Supplies of notified handicraft goods and notified hand-made goods by CTP/ other persons up to threshold require PAN & e-way bill generation.
- **Persons making intra-State supplies of goods through an ECO with aggregate turnover up to threshold are exempted from registration on satisfying following conditions:**
 - a) **No inter-State** supply of goods.
 - b) **No supply of goods through ECO in more than one State/UT.**
 - c) PAN under Income-tax Act is required.
 - d) Declaration of PAN, business address, and State/UT on the common portal.
 - e) Enrolment number granted after PAN validation on the portal.
 - f) One enrolment number per State/UT.
 - g) No supply through ECO without enrolment number.
 - h) Enrolment number becomes invalid if the person gets registered u/s 25.

- Persons engaged exclusively in making RCM outward supplies u/s 9(3), are exempt from GST regn. But, this exemption from regn. does not apply to **suppliers of metal scrap, if threshold exceeds.**

Metal Scrap Supplier	Buyer	Taxability
Regd.	Regd.	FCM + TDS
Regd.	Unregd.	FCM
Unregd.	Regd.	RCM
Unregd.	Unregd.	No GST

- Liability to Register for Services by Commission Agents (falling under Sch. I) under APMC Act: As per Sec.24, a commission agent must register if principal (seller) is taxable person, & supplies made by agent are taxable. However, commission agents making supplies on behalf of agriculturists (non-taxable persons) are not req. to register as agriculturist's produce is exempt. Further, services by commission agents for sale/purchase of agricultural produce are exempt from GST, so regn. u/s 23(1)(a) is also not required. However, if he is liable to pay GST under RCM for other services procured by him, he must obtain mandatory regn., regardless of exemption for agricultural produce services.

Procedure for Registration [Sections 25, 26 & 27]:

Where and by when to apply for registration?		
Person liable to be regd. u/s 22/24	CTP/NRTP	Person making supply from Territorial Waters of India
<ul style="list-style-type: none"> • in every such State/UT in which he is so liable • within 30 days from becoming liable to register 	<ul style="list-style-type: none"> • in every such State/UT in which he is so liable • at least 5 days prior to commencement of business 	<ul style="list-style-type: none"> • in coastal State/UT where nearest point of appropriate base line is located. • within 30 days from becoming liable to register

Key Points:

- A person **cannot opt for composition levy** at any POB if 1 POB is under normal scheme, and ineligibility at 1 POB disqualifies all other POBs from opting composition scheme.
- A person not liable for registration can **register voluntarily**, but **MUST** pay tax regardless of turnover.
- GST registration is unified for all taxes, so registration or UIN granted under any SGST/UTGST Act is deemed valid under the CGST Act unless therein rejected, and vice versa for rejections.
- PAN is mandatory for registration, except for NRTP or tax deductor u/s 51, who can use prescribed documents or TAN, respectively.
- Specialized UN agencies, embassies, & notified entities must obtain a **centralized UIN** (Unique Identification Number) for claiming GST refunds on notified supplies, without being considered as a registered/taxable person. PO assigns a UIN and issues Form GST REG-06 **within 3 working days** of application submission or recommendation from Ministry of External Affairs.
- SEZ units/developers must register separately from their POB outside SEZ, even if in same State/UT
- ISD must apply for separate registration regardless of other (normal) registrations in same State, with no threshold limit applicability, using Form GST REG-01.
- Facilitation centers are established to assist non-IT-savvy taxpayers with GST registration, amendments, cancellations, and document digitization.
- Suo-Motu Registration by Proper Officer:
 - If a person liable to GST registration fails to apply for same, PO may grant temporary registration after any survey, inquiry, inspection, search or any other proceedings. Such person shall either:
 - (i) **Apply** for registration **within 90 days** of the temporary registration, or
 - (ii) **File an appeal** against such temporary registration.
 - If Appellate Authority upholds liability to regn., person must apply for regn. **within 30 days** of the appellate order. GSTIN thereafter granted will be effective from date of temporary registration order of PO, & standard verification & certificate issuance rules will apply.

Procedure for Regn.: Applicable to Normal taxable person & also Composition Taxable Person, CTP & Voluntarily Regd. Person. Such persons shall apply for registration in Form GST REG 01. Application for regn. in GST Form REG 01 is divided into 2 parts - Part A and Part B. This procedure will not apply to:

- **N RTP**
- A person required to deduct **TDS** u/s 51
- A person required to collect **TCS** u/s 52
- A person supplying **OIDAR** services from a place outside India to a non-taxable online recipient
- A person supplying online money gaming (**OMG**) from a place outside India to a person in India

Procedure for Registration

Part I

Every person liable to get regd. & person seeking voluntary regn. shall before applying for registration, declare his Permanent Account Number (PAN) & State/UT in **Part-A of FORM GST REG-01** on GST Common Portal.

PAN is validated online by Common Portal from CBDT database and is also verified through separate OTPs sent to the PAN linked mobile number and e-mail address.

Temporary Reference Number (TRN) is generated and communicated to the applicant on the validated mobile number and e-mail address.

Using TRN, applicant shall electronically submit application in Part-B of application form, along with specified documents at the Common Portal.

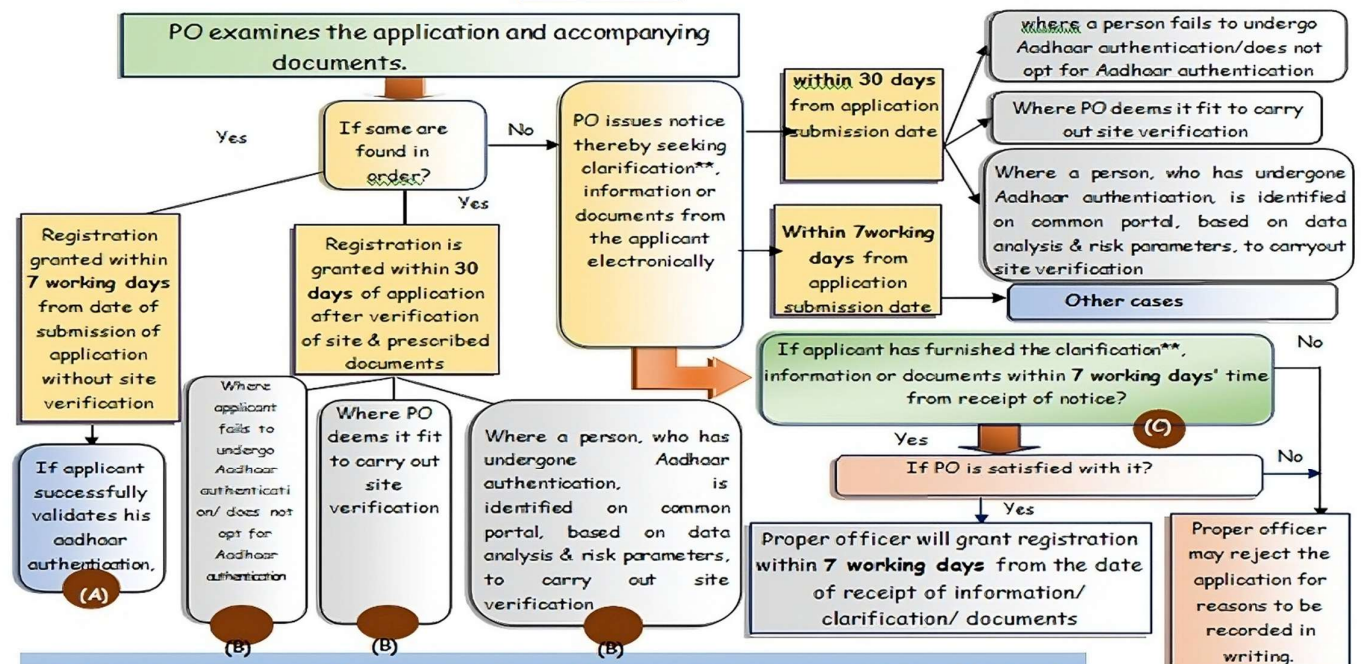
Part-B of application contains the details, such as, constitution of business, jurisdiction, option for composition, date of commencement of business, reason to obtain registration, address of PPOB and nature of activity carried out therein, details of APoB, details of Bank A/c(s), details of authorized signatory, aadhaar authentication, etc.

On receipt of such application, an acknowledgement in the prescribed form shall be issued to the applicant electronically. A **Casual Taxable Person (CTP)** applying for registration gets a TRN for making an advance deposit of tax in his electronic cash ledger and an acknowledgement is issued only after said deposit.

Application shall be forwarded to PO

Procedure after receipt of application by PO is depicted in Part II.

Part-II



**Clarification includes modification/ correction of particulars declared in the application for registration other than PAN, State Mobile No. & E-mail address.

Deemed Approval of Application

If the proper officer fails to take any action in the following cases within the stipulated time, the application for grant of registration shall be deemed to have been approved-

In cases covered in (A) above	within 7 working days of submission of application
In cases covered in (B) above	within 30 days of submission of application
In cases covered in (C) above	within 7 working days of receipt of clarification/info./docx furnished

Summary:

- New applicant can opt Aadhaar-authentication (AA) while applying for regn. If opted, authentication link is sent to mobile no. & email of promoter/partner & primary autho. signatory. Link opens authentication window where Aadhaar no. & OTP (sent to Aadhaar-linked mobile & email) are entered.
- In case of successful authentication of Aadhaar & no SCN being issued, regn. will be deemed to be approved within 7 working days.
- PO can issue SCN within 7 working days, for grant of regn., in case of successful AA
- If AA is not opted /fails, applicant is identified for site visit based on risk parameters/PO discretion.
- Without successful AA, application is not deemed approved within 7 working days & requires mandatory site verification.
- If AA is not opted for/AA fails/PO deems it fit to carry out site verification & no SCN is issued, regn. will be deemed to be approved within 30 days by PO. However, PO can issue SCN upto 30 days.
- In both above cases where SCN is issued, applicants can submit their reply within 7 working days from SCN issue & PO has another 7 working days to act; if no action is taken, application is deemed approved.
- Existing regular & composition taxpayers must complete Aadhaar authentication for GST registration.
- AA can be done via authentication link on GST portal or by uploading e-KYC documents.

Effective Date of Registration:

Where applicant submits application for Regn.	Effective date of registration is
Within 30 days from date person becomes liable to Regn.	Date on which person becomes liable to Regn.
After 30 days from date person becomes liable to Regn.	Date of grant of Regn.
Voluntary Registration	Date of grant of Regn.

Aadhaar Authentication (AA): Mandatory for both new applicants and existing registrants applying for GST registration to curb misuse and enhance compliance.

A. How is the aadhaar authentication done?

For New Registrants:

- Individual applicants must authenticate their own Aadhaar no. Non-individual applicants must authenticate Aadhaar no. of key persons like Karta, MD, WTD, partners, Members of Managing Committee of Association, Board of Trustees, autho. representative & autho. signatories.
- If AA is opted for, application is considered submitted on earlier of:
 - Date of AA, or
 - 15 days from submission of Part B of Form GST REG-01.
- Applicants identified based on risk parameters must undergo biometric-based Aadhaar authentication (**for all States & UTs**) along with document verification at a notified Facilitation Centre.
- Biometric-based authentication includes taking photographs of individuals/key persons.
- Application is deemed complete only after biometric authentication.
- Acknowledgment of registration is issued only after completing biometric authentication process.
- Applicants identified through data analysis & risk parameters must undergo biometric-based AA.
- If an applicant does not opt for AA, their application process includes additional verification steps.
- For individuals, a photograph of the applicant is taken. For non-individuals, photographs of notified individuals (such as directors, partners, trustees, etc.) are taken.
- **Verification of original docs. uploaded with application is conducted at notified Facilitation Centre.**

- Application is deemed complete only after completing this verification process.

For Existing Registrants:

- Every regd. person must undergo AA/furnish proof of Aadhaar possession within pres. time & manner.
- AA is required for:

Proprietor (Proprietorship firm)	Any partner (Partnership firm)
Karta (Hindu Undivided Family)	MD/WTD (Company)
Any Member of Managing Committee (AOPs, BOIs, Society)	Trustee (Trust)
Authorized Signatory (all types of entities)	

- AA is required in order to be eligible for following purposes:
 - Filing an application for revocation of cancellation of registration
 - Filing a refund application in Form RFD-01
 - Claiming a refund of IGST paid on goods exported out of India

B. Where Aadhaar Number is not assigned

New Applicants Without Aadhaar

- If Aadhaar is not assigned, alternate identification methods are provided as per Rule 9.
- Regn. is granted within 30 days only after physical verification of PPoB if:
 - Applicant fails to undergo AA/does not opt for AA.
 - Applicant undergoes AA but is flagged for verification based on data analysis & risk parameters.
 - PO, with approval from Assistant Commissioner or higher officer, deems phy. verification necessary

Existing Registered Persons Without Aadhaar

- Offered alternate & viable means of identification i.e. he has to submit following docs.:
 - Aadhaar Enrolment ID slip **AND**
 - Any one of the following:
 - Bank passbook with photograph
 - Voter ID
 - Passport
 - Driving License
- Once Aadhaar is assigned, authentication must be completed within 30 days from Aadhaar allotment.
- If a person fails to do AA/furnish Aadhaar proof/furnish an alternative ID, his regn. will be deemed invalid, & he will be treated as an unregd person under GST.

C. Exemptions from Aadhaar Authentication

- A person who is not a citizen of India
- CG/SG departments or establishments
- Local authorities (LA)
- Statutory bodies
- Public Sector Undertakings (PSUs)
- Persons applying for a Unique Identity Number (UIN)

Furnishing of Bank Account Details [Rule 10A]: Taxpayer has option to give his Bank A/c details after registration, within 30 days from date of grant of registration or before due date of furnishing details of outward supplies, whichever is earlier. This relaxation does not apply to TDS deductors, TCS collectors, or those granted suo-motu regn., who must provide bank details at time of application only.

Physical verification of business premises in certain cases [Rule 25]:

□ **POB verification after registration:** If required, PO may conduct physical verification of POB after registration & upload report with documents & photos within 15 working days following such verification.

☐ **POB verification before registration:** If required u/R 9(1) proviso, PO must complete verification & upload report at least 5 working days before deadline (30 days from application submission).

Issuance of Regn. Certificate: Upon approval of regn application, GST certificate in Form GST REG-06 is granted showing PPOB & APoB & GSTIN is issued within 3 days after grant of regn. on Common Portal.

GSTIN Format (15 digits)

State Code (2)	PAN (10)								Entity Code (2)	Check sum character (1)	

Display of Registration Certificate & GSTIN on Name Board: Every regd. person shall display his regn. certificate in a **prominent location** at his **PPoB & at every APoB**. Also, his GSTIN has to be displayed on **name board exhibited at entry** of his PPoB & at every APoB.

Special provisions for grant of registration for CTPs/NRTPs:

CTP= A person who **occasionally undertakes** transactions involving supply of goods/services/both in course or furtherance of business, whether as a principal/agent/other capacity, in a State/UT where they do not have a fixed POB.

NRTP= A person who **occasionally undertakes** transactions involving supply of goods/services/both, whether as a principal/agent/other capacity, but who has no fixed POB/residence in India.

Differences:

- A CTP does not have a **fixed POB** in State/UT where he undertakes supply though he might be regd. w.r.t. his fixed POB in some other State/UT, while NRTP does not have fixed POB/residence in India.
- A CTP has to undertake transactions in course or furtherance of business whereas **business test** is absent in definition of NRTP.
- For CTP regn., **PAN** is needed, but NRTP must provide a **self-attested passport copy** along with application duly signed/verified through electronic verification code by his authorized signatory (Indian Resident with valid PAN) & a foreign business entity must submit its Tax Identification Number/Unique Number based on which identified by that country's Govt./PAN during registration.
- CTP submit **Form GST REG-01** while NRTP submit **Form GST REG-09**.
- CTP can avail ITC on all inputs, input services & capital goods but NRTP can take ITC only on **imported goods**.

Similarities:

- Both cannot opt for **Composition Scheme**.
- Compulsorily register irrespective of threshold limit, **at least 5 days prior** to business commencement.
- Registration certificate granted will be valid for either **period specified in registration application** or **90 days** (+90 days) from effective date of registration, whichever is **earlier**.
- Both must deposit advance tax equivalent to their estimated liability after considering any eligible ITC & receive a TRN for deposit credited to their ECL, & obtain an acknowledgment only after deposit. For extension application, additional advance tax is to be deposited.

Note: For long-running exhibitions >180 days, participant must register as normal taxable person rather than as CTP, providing a copy of allotment letter granting him permission to use the premises for exhibition as proof of his POB; & can surrender regn. after exhibition concludes.

Special Provisions of Registration for Persons required to deduct TDS u/s 51 or to collect TCS u/s 52

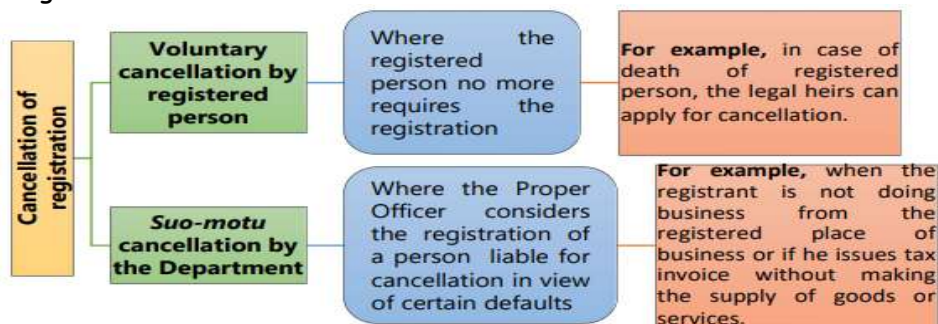
- Regn. application must be submitted in a prescribed form at GST Common Portal, & registration will be granted **within 3 working days** after verification
- When applying to collect TCS/deduct TDS without physical presence in a State/UT, applicant must specify that State/UT in Part A of application and their PPOB in Part B, which may differ.
- If PO finds that a regd. person is no longer liable to collect/deduct tax, he may cancel the registration & communicate cancellation electronically, following prescribed procedure.

Special Provisions of Regn. for OIDAR services & *OMG*: Application must be submitted in a prescribed form & will be granted subject to conditions/restrictions set by *CG*, based on Council's recommendations.

Amendment of Registration

- For changes in **non-core fields** (mobile no., email, etc.) no approval of PO is required, & amendment can be affected by taxable person on his own on common portal.
- For **core fields'** (PPoB, ApoB, Business Legal Name, Key Persons etc.) change, taxable person will apply for amendment within 15 days of event necessitating change. Then, within next 15 days, PO will approve amendment or if he is of opinion that amendment is unwarranted/docs. furnished are incomplete/incorrect, he will serve SCN; following regd person's reply within 7 working days, PO will decide to accept/reject amendment within next 7 working days. [If PO doesn't take action within 15/7 working days, regn. certificate will be deemed amended]
- Amendments will **not be effective from a date earlier**, than submission date of amendment application, unless ordered by Commissioner, who must provide written reasons & specify conditions in order.
- Application for amendment of regn. **can't** be submitted **for change in PAN** as GST regn. is PAN-based; instead, a fresh application for regn. is req. for PAN change due to change in business constitution.
- Also, if a regd. person **relocates** their POB from 1 State to another, they **must cancel** their current registration & apply for a new registration in new State, as GST registrations are State-specific.

Cancellation of Registration:



A. Cancellation by Regd Person on its own/ by his legal heirs or by the Department:

-Business discontinued	-Change in constitution of business
-Transferred fully for any reason including death of proprietor	-Taxable person is no longer liable to be regd. u/s 22/24 or intends to opt out of voluntary registration
-Amalgamated with other legal entity	-Demerged or Otherwise disposed of

B. Circumstances when PO can cancel registration on his own:

1. Regn. was obtained by means of fraud, wilful misstatement or suppression of facts
2. Voluntarily regd person has not commenced business within 6 months from date of regn.
3. Composition taxpayer has not furnished return for a FY beyond 3 months from due date
4. A regd. person has contravened prescribed provisions:
 - a) does not conduct any business from declared POB, or
 - b) issues invoice/bill without supply of goods/services in violation of GST Act/Rules' provisions
 - c) violates provisions of Sec. 171 relating to anti-profiteering measure
 - d) violates provision of rule 10A
 - e) avails ITC in violation of provisions of Sec. 16
 - f) furnishes details of outward supplies in Form GSTR-1, **as amended in FORM GSTR-1A if any**, u/s 37 for 1/more tax pds. which is in excess of outward supplies declared by him in his valid return u/s 39 for said tax pds.
 - g) violates provision of rule 86B
 - h) **violates provisions of 3rd or 4th proviso to rule 23(1)**
 - i) monthly return filer has not furnished returns for a continuous period of 6 months.
 - j) Qtrly return filer under QRMP has not furnished returns for a continuous pd. of 2 tax pds.

Suspension of Registration: Once a regd person has applied for cancellation of regn./PO seeks to cancel his regn., PO may suspend his regn. during pendency of cancellation proceedings filed by regd person.

Period and Manner of Suspension of Registration:

1. When Regd. Person applies for cancellation: Regn. is suspended from:
 - (a) Date of application submission, or
 - (b) Date from which cancellation sought, whichever is later, until the cancellation process is completed.
2. When Dept. initiates cancellation: Regn. is suspended from a date decided by PO, pending completion of cancellation proceedings.

When Regn. may be Suspended: **Where PO has reasons to believe that regn. of a person is liable to be cancelled, he may suspend regn. of such person, pending completion of cancellation proceedings where:**

- (a) (i) **Comparison of returns u/s 39 (GSTR-3B) &:**
 - **Outward supplies in GSTR-1, or**
 - **Inward supplies derived from suppliers' GSTR-1; OR**
- (ii) **Other analyses recommended by Council, show that there are significant differences or anomalies indicating contravention of provisions of CGST Act/Rules, leading to cancellation of regn. of said person**
- (b) **there is Rule 10A contravention by regd. person**

Communication: Suspension is intimated via email with details of discrepancies and a notice for cancellation. The person has 30 days to explain why their regn. should not be cancelled.

Consequences of Suspension:

No Refund: Refunds u/s 54 are disallowed during suspension.

No Taxable Supply: Person cannot issue tax invoices or charge tax on supplies.

No Return Filing: Filing of returns u/s 39 shall not be required.

Revocation of Suspension of Registration:

1. Suspension ends upon completion of cancellation proceedings by PO & effective from the date suspension had come into effect. Suspension may be revoked by PO during cancellation proceedings if deemed appropriate.
2. For Pending GST Returns: Suspension is revoked upon filing all pending GST returns:
 - **For composition taxpayers:** If suspension was due to non-filing of returns for over 3 months.
 - **For other taxpayers:** For continuous non-filing of prescribed returns, provided regn. hasn't been cancelled u/R 22.
3. For Rule 10A Non-Compliance: Suspension ends upon furnishing required Bank A/c details, provided registration hasn't been cancelled u/R 22.
4. Upon revocation of suspension of regn., provisions for revised tax invoices & first return apply to supplies made during the suspension period.

Procedure for Cancellation of Registration:

1. **Voluntary Cancellation:** Regd. person must apply electronically within 30 days of event requiring cancellation. Details of stock, capital goods, liabilities, & payments made must be provided with supporting documents. If person is no longer liable to be regd., PO must issue cancellation order within 30 days of application submission.
2. **Suo-Motu Cancellation by Dept:** A SCN must be issued, providing regd. person an opportunity to respond within 7 days. If response is satisfactory or pending returns are filed with full tax payment, interest, & late fees, proceedings are dropped. However, if cancellation is warranted, PO must issue order within 30 days of reply to SCN.

Effective Date of Cancellation: Determined by PO & mentioned in cancellation order. Taxable person is directed to pay any outstanding tax, interest, or penalties, including liabilities u/s 29(5).

Amount payable on cancellation of registration:

Debit from ECL/ECrL*	For Inputs	For Cap. Goods/ P&M
HIGHER OF:	ITC on inputs proportionately calculated based on corresponding invoices, or if unavailable, based on prevailing Market Price on cancellation date.	ITC involved in remaining useful life (in months) will be reversed on pro-rata basis, taking useful life as 5yrs
	Output tax payable on such goods	Tax on the transaction value

*Requirement to debit ECL/ECrL is not a prerequisite for applying for cancellation of regn. & can be done when submitting the Final Return.

Other Points about Cancellation:

- A person with a UIN u/R 17 cannot apply for cancellation of registration or its revocation.
- Cancellation of regn. does not affect liability to pay tax/other dues for pd. before cancellation date.
- Cancellation/revocation under SGST/UTGST Act is deemed cancellation/revocation under CGST Act.
- Taxpayer will be notified of cancellation via SMS and email, & cancellation order will be sent to primary authorized signatory.
- After cancellation, taxpayer cannot file returns for pd. after cancellation date but can file for earlier pd when regn. was active.

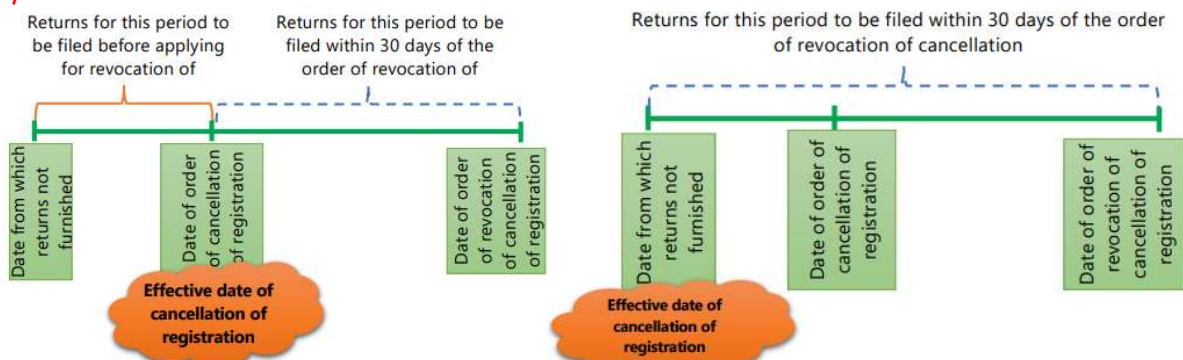
Revocation of Cancellation of Registration:

(A) Procedure for Revocation of Cancellation:

- Regd. person whose regn. is cancelled *suo-motu* can apply for revocation of cancellation within **90 days** from date of service of order. **90-day period** may be extended up to **180 days** by Commissioner/authorized officer for sufficient cause.
- Application for revocation to be submitted in pres. form at common portal/via Facilitation Centre.
- If PO is satisfied with grounds for revocation, they may revoke the cancellation within **30 days** and communicate the order to applicant.
- If application is not satisfactory, PO will issue a SCN, & applicant must provide clarification within **7 working days**. PO will dispose of application within **30 days** after receiving clarification.

(B) Revocation where Registration was Cancelled for Non-filing of Returns:

- Before applying for revocation, regd. person must file all pending returns & pay o/s tax, int., penalty, & late fees.
- If cancellation was effective from **date of cancellation order**:
 - Person must file returns for all pds. due until cancellation date & pay any dues before applying for revocation.
 - Returns for periods after the cancellation date can be filed within **30 days** from revocation order.
- If cancellation was effective **retrospectively**, the person can apply for revocation without filing returns first, but must file all returns for pd. from cancellation date to revocation date within **30 days** from revocation order.



- If regn. is cancelled on request of taxpayer/his legal heir, one can't apply for revocation of cancelled regn.