

Chapter 9:- REGISTRATION



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Sec 22 Persons liable for registration

Every supplier liable to be registered in the State or UT, from where he makes a taxable supply, if his Agg. T/o in a F.Y. exceeds the following limits

Analysis:- Read with proviso

Indian State	If exclusively engaged in SOG	If engaged in SOS or SOG + SOS
↻ Manipur ↻ Mizoram ↻ Nagaland ↻ Tripura	10 lakhs	10 lakhs
↻ Puducherry ↻ Uttarakhand ↻ Meghalaya ↻ Arunachal Pradesh ↻ Telangana ↻ Sikkim	20 lakhs	20 lakhs
All the other States incl. following Sp. category state - Assam, J& K, Himachal Pradesh	40 lakhs	20 lakhs

1) Proviso - In following cases, 40 Lakh limit is not applicable (Only 10/20 L limit is available)

- Person required to take compulsory registration
- Person who has taken voluntary registration.
- Supply of
 - Ice-cream or edible ice
 - Pan Masala
 - All Tobacco & Tobacco product
 - Fly ash bricks;
 - Fly ash aggregates;
 - Fly ash blocks
 - Building bricks
 - Bricks of fossil meals or similar siliceous earths
 - Earthen or roofing tiles (Basic limit of 10L/20L is available)

2) Person deemed exclusive supplier of goods even if he has received Interest or Discount (exempt SOS) on loans, advances & deposits

- Supply made by agent on the behalf of principals to be added in aggregate turnover of agent
- Supply made by job worker on the behalf of principals not to be added in aggregate turnover of Jobworker
- When business carried on by a Taxable person transferred, whether on account of succession or otherwise then Transferee/Successors shall take new registration.

Sec 23: Persons not liable for Registration

- Engaged in exclusive supply of
 - not liable to tax or
 - wholly exempt from tax.
- An **Agriculturist**, to the extent of supply of produce out of cultivation of land.
- Person who are only engaged in making supplies on which is tax liable to be paid on reverse charge basis by the recipient u/s 9(3)

Note: This notification doesn't apply to suppliers of metal scrap.

Sec 2(7) : "agriculturist" means an individual or a HUF who undertakes cultivation of land -

- by own labour, or
- by the labour of family, or
- by servants on wages under own or family supervision

Sec 24:- Compulsory Registration

- Persons making any inter-State taxable supply**
Exceptions : Following category of person not required to register for Inter- State taxable supply eventhough aggregate T/O less than ₹ 20/10 lakhs
 - Persons making inter-State supplies of taxable services
 - Person making inter-state taxable supplies of handicraft goods.
Conditions: Person holding PAN & generate E way bill
- Casual taxable persons making taxable supply**
Exceptions : CTP making taxable supplies of handicraft goods & stoles etc. (eligible for 10L/20L threshold)
- Persons who are required to pay tax under reverse charge
- Person who are required to pay tax under Sec 9(5) -ECO
- Non-resident taxable persons** making taxable supply
- Persons who are required to deduct TDS u/s 51. (Separate Registration for TDS is required)
- Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise (agent issuing own invoice)

- Input Service Distributor**, (Separate Registration for ISD is required)
- every ECO who is required to collect TCS u/s 51.** ((Separate Registration for TCS is required)
- Person supplies through ECO u/s 52**

SOS	SOG
No compulsory Registration Note:- Reg. is required after threshold	If following cond ⁿ s are fulfilled No compulsory Registration In other cases compulsory reg u/s 24

 - No inter State Supply for such supplier by ECO
 - Declare on portal PAN & address of POB & State
 - Portal will grant enrolment no. after validation of PAN
 - ECO shall not allow supply unless enrolment no. provided to it.
 - Supplier after crossing threshold apply for Reg. & enrolment no. shall be ceases
 - Such supply shall be only in 1 state/UT
 - Granted only 1 enrolment no. in 1**Note:-** Registration is required after threshold
- every person supplying **OIDAR** services from a place outside India to a person in India, other than a RP.
- every person supplying **online money gaming** from a place outside India to a person in India; and
- Any other person notified by C.G.

Timeline for application for Registration [Sec.25 (1)]

Particulars	Where	When
Person who is liable to be registered under section 22 or section 24	In every such ST/UT in which he is so liable	within 30 days from the date on which he becomes liable to registration
Units in SEZ or SEZ Developer	shall apply for a separate registration for unit in SEZ & outside the SEZ in a same ST or UT.	
Person making supply in Territory Water	in the coastal State or UT where the nearest point of the appropriate baseline is located.	
A casual taxable person or a non-resident taxable person	in every such State/UT in which he is so liable	at least 5 days prior to the commencement of business

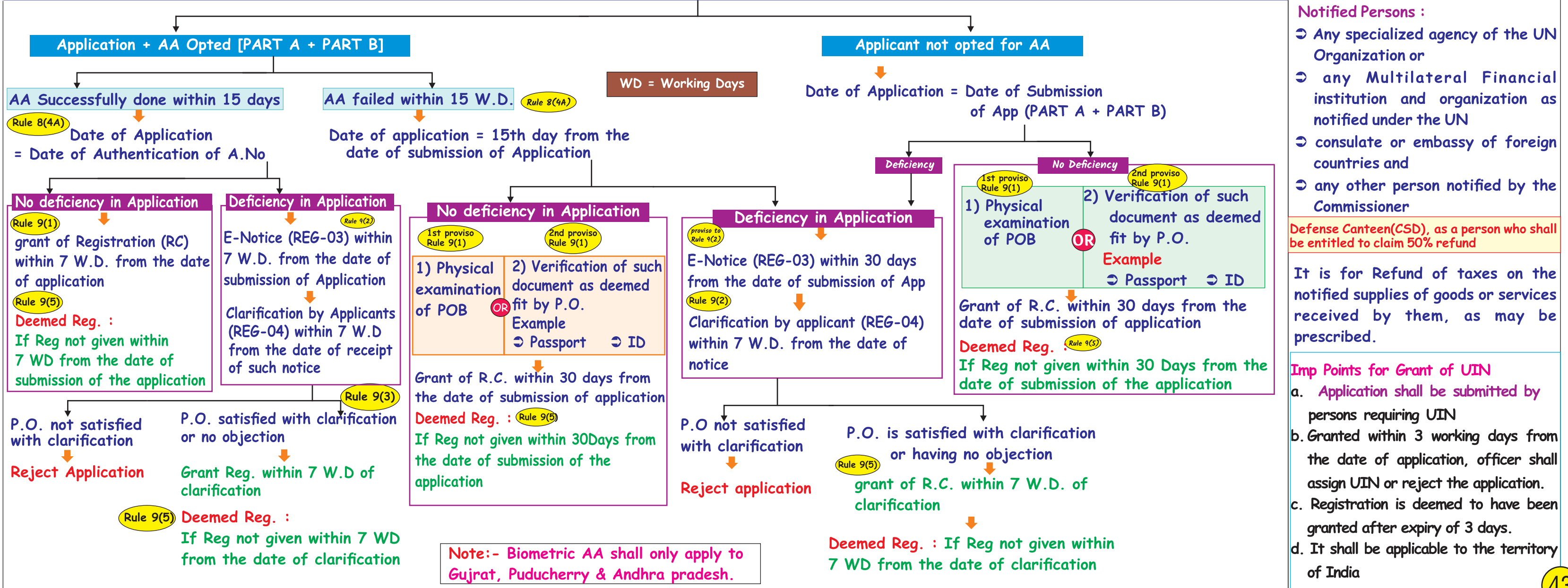
PAN	1. Person shall have a PAN in order to be eligible for grant of registration 2. Exceptions : (a) A Person required to deduct TDS (b) A NRTP
Registration in State	Normally single registration in a state shall be allowed but Separate registration if multiple place of business within a State/UT may be granted

Voluntary Registration	A person who is not liable to be registered under section 22 or section 24 may get himself registered voluntarily. All the provision of this act is applicable.						
DDP	Already discussed in sec 25(4) and 25(5)						
Bank Details	Rule 10A :- RP (except person liable to TDS/TCS & suomoto registration) shall furnish Bank A/c details after obtaining certificate of registration & a GSTIN but earlier of : <ul style="list-style-type: none"> within 30 days from date of grant of registration, or before furnishing FORM GSTR-1 or IFF. 						
Issue of Registration Certificate [Rule 10]	1. certificate of registration in FORM GST REG-06 and GSTIN of 15 digit . 2. Display of RC and GSTIN on the name board at the entry and in a prominent location at his Principal POB and additional POB. 3. Effective date of registration : <table border="1" style="margin-left: 20px;"> <tr> <td>Application filed from Liability date</td> <td>Registration Effective from</td> </tr> <tr> <td>within 30 days</td> <td>Date on which the person becomes liable to registration</td> </tr> <tr> <td>Not within 30 days</td> <td>date of grant of registration</td> </tr> </table>	Application filed from Liability date	Registration Effective from	within 30 days	Date on which the person becomes liable to registration	Not within 30 days	date of grant of registration
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Sec 25 - Authentication (Aadhar) Process under GST

Object	To control fake invoices, dummy address registration & multiple registration at same place.			
Sec 25 (6A)	RP shall undergo authentication of Aadhar no. for following purposes:- 1) application for revocation of cancellation of registration 2) For filing of refund application 3) refund for export goods		Person Applying for fresh Registration	AA not applicable to 25(6D) (a) not a citizen of India or (b) a Department or establishment of the CG or SG or (c) a Local Authority (d) a Statutory Body or (e) a Public Sector Undertaking or (f) a person applying for UIN u/s 25(9)
	Sec 25 (6B): Individual 1) Authentication: Individual shall undergo ⇒ Authentication or ⇒ Furnish proof of possession of Aadhar no. with Registration application in order to eligible for grant of registration	Sec 25 (6C) : Every person other than individual 1) Authentication: Such person shall undergo Authentication or Furnish proof of possession of Aadhar no. of ⇒ Karta (HUF) ⇒ M.D. (Company) ⇒ Whole time director (Company) ⇒ Member of managing committee (AOP)	⇒ Board of trustees (Trust) ⇒ Authorised representative ⇒ Authorised Signatory ⇒ Notified person by C.G.	Physical verification of business premises (1) If physical verification of POB is needed after grant of registration:- PO may get it done & verification report & other documents with photos, shall be uploaded in REG-30 within 15 working days following date of such verification. (2) If physical verification of POB is needed before grant of registration:- PO shall get it done & verification report & other documents with photos shall be uploaded in REG-30 at least 5 working days prior to completion of time period to grant reg.
The consequences for failure to undergo authentication or Aadhar No. is not assigned : Registration shall be granted only after physical verification of the place of business in the presence of the said person				

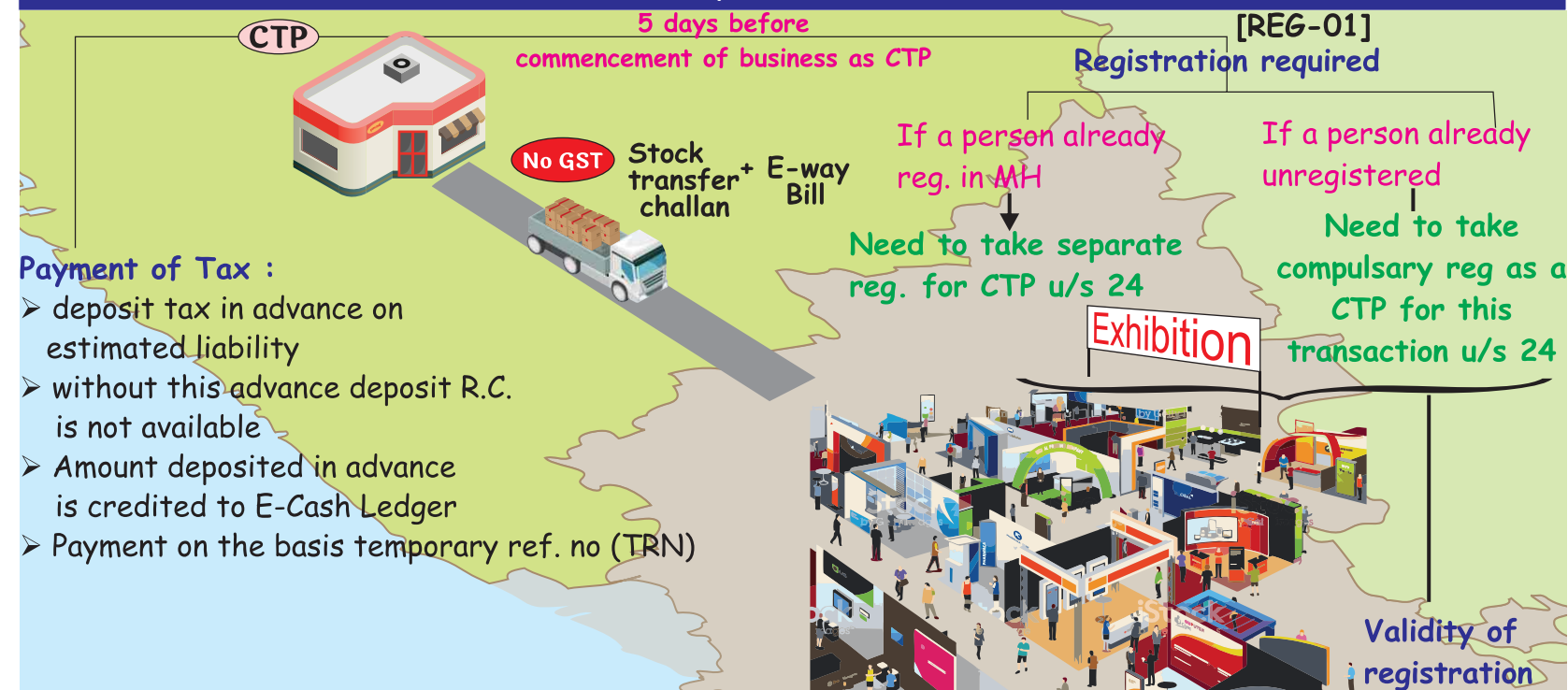
Procedure under Rule 8(4A) & Rule 9: - Registration & Adhar Authentication (AA)



Sec 26 - Deemed Registration

Grant of registration/UIN under any SGST Act/ UTGST Act is deemed to be registration/UIN granted under CGST Act/ IGST Act

Sec 27 Concept of CTP and NRTP



Payment of Tax :

- deposit tax in advance on estimated liability
- without this advance deposit R.C. is not available
- Amount deposited in advance is credited to E-Cash Ledger
- Payment on the basis temporary ref. no (TRN)

Eligibility of ITC

- CTP can take ITC of Input/CG/IS while making payment of tax in advance
- If reg. extended for further 90 days then he again deposit tax on estimate liability

Return filing [CTP]

- 1) He will submit GSTR -1 on 11th of next month [during CTP period]
- 2) He will submit GSTR -3B on due date [during CTP period]
- 3) a) If final tax is more than adv. tax paid then differential amt. is payable
b) If final tax is less than adv. tax paid then he can claim Refund

- 1) For a period as mentioned in application
- 2) but max for 90 days [which can be further extended for 90 days]

Concept of CTP and NRTP

CTP= a person who occasionally undertakes transactions

- involving supply of SOG &/or SOS
- in the course or furtherance of business,
- whether as principal, agent or in any other capacity,
- in a ST/UT where he has no fixed POB

NRTP= any person who occasionally undertakes transactions

- involving supply of SOG &/or SOS
- whether as principal or agent or in any other capacity,
- but who has no fixed place of business or residence in India.

Registration provisions

<ul style="list-style-type: none"> ➤ Compulsory registration u/s 24 ➤ Registration before commencement of business and with advance POT ➤ Registration REG-01 ➤ PAN required 	<ul style="list-style-type: none"> ➤ Compulsory registration u/s 24 ➤ Registration before commencement of business and with advance POT ➤ Registration REG-09 ➤ Valid passport required
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Threshold Exemption

Not available	Not available
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Composition Scheme

Not available	Not available
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Return provisions

GSTR-1, GSTR-3B	GSTR-5
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ITC provisions

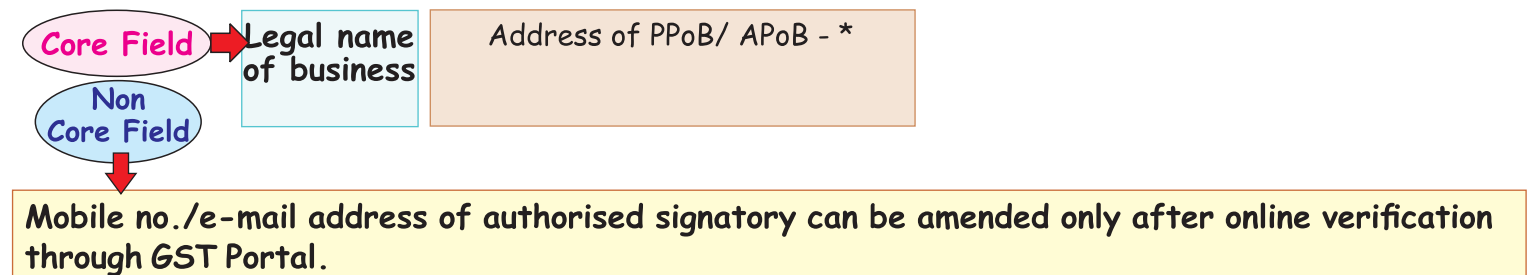
ITC of all I/CG/IS is available	ITC only on imported goods is available
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Important Comment

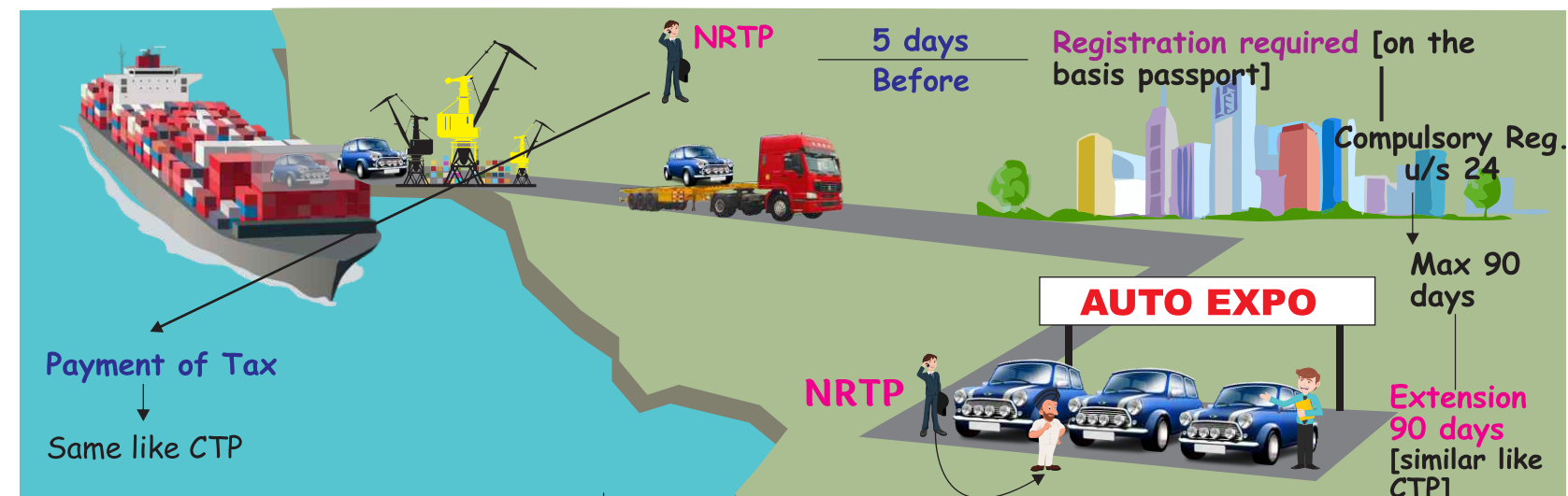
- 1) CTP or NRTP will apply for Registration at least 5 days prior to commencement of business
- 2) Advance deposit of tax at the time of Submitting the registration application.
- 3) Registration is valid for 90 days (further extension for 90 days)
- 4) Annual Return is not required for CTP & NRTP

Sec 28 :- Amendment of Registration

1. Intimation of any changes in the information furnished to be made to proper officer **within 15 days**.
2. Amendments in non core field can be made directly on common portal but approval is required for Amendments in core fields.



*Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business



Eligible of ITC
No ITC except Imported goods

Return
Special Return
(GSTR-5)

Sale - Tax invoice
value 1,00,000
IGST
%18% 18,000

Sec 29:- Cancellation of Registration

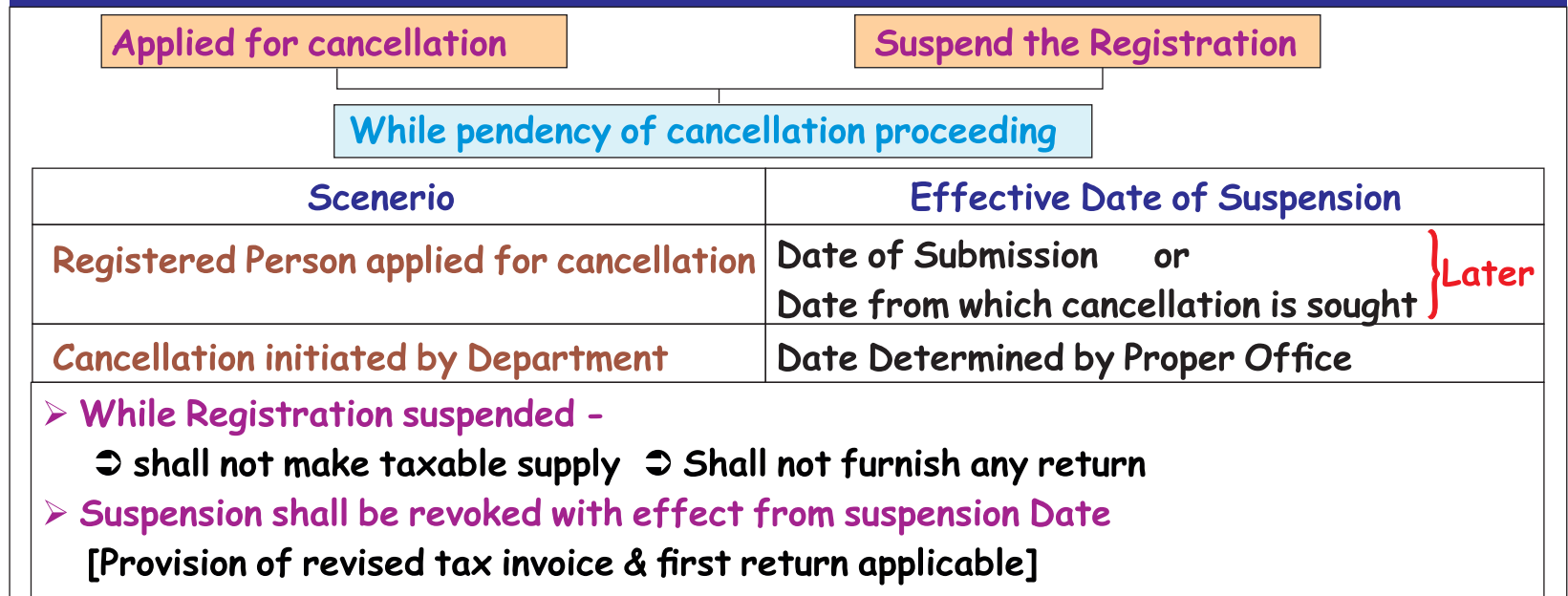
Suo Moto Cancellation [Section 29 (1) & (2)]	⇨ Business discontinued ⇨ Transferred including death ⇨ Demerged ⇨ Amalgamated with others ⇨ Otherwise disposed of
	⇨ Change in the constitution of the business
	⇨ The TP is no longer liable to be registered u/s 22 or 24 or ⇨ intends to optout of the registration voluntarily

Cancellation of registration by PO on his own motion only Following are the circumstances where the PO may cancel the registration of a person from such date, including any retrospective date, as he may deem fit:-

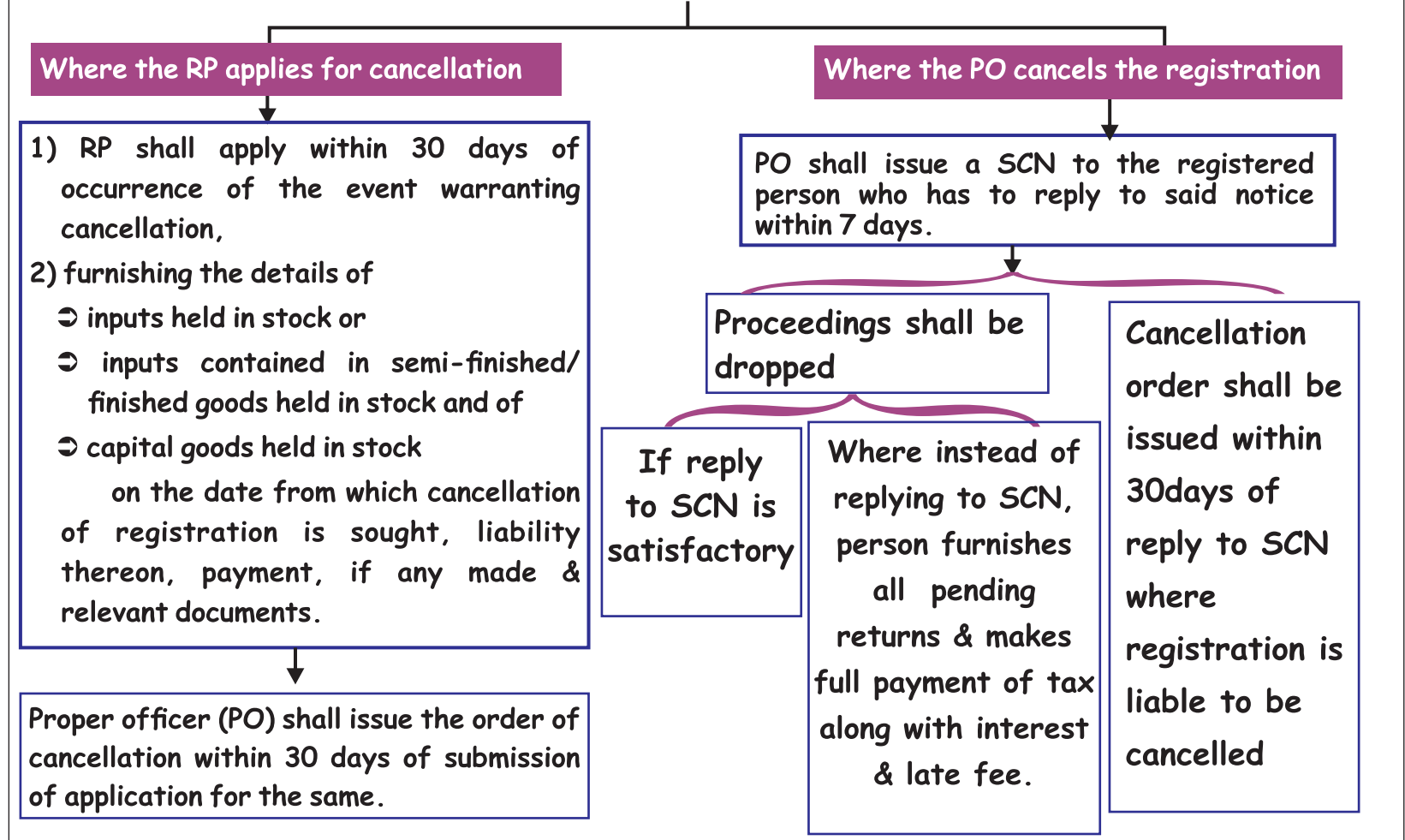
a)	A RP has contravened following provisions (Rule 21):-	
b) & c)	Dummy POB or invoice	⇨ He does not conduct any business from the declared POB or ⇨ He issues invoice/bill without supply in violation of GST law.
	Violation of Specified provision	⇨ He violates the provisions of Anti-Profeetering measure ⇨ He violates the provision of furnishing of bank account details ⇨ He avails ITC in violation of sec 16 read with rules ⇨ He violates the provision of rule 86B [restriction of 99% ITC]
	Mismatch of GSTR-1/1A & 3B	Outward supply declared in GSTR-1/1A for one or more tax period is in excess of supplies declared in return.
Non-filing of return	Normal scheme	RP has not furnished monthly returns for a continuous period of 6 months
	QRMP scheme	RP has not furnished returns under QRMP for a continuous period of 2 tax periods (i.e. 2 quarters).
	Composition Levy	A person paying tax under Composition Scheme (Sec 10) has not furnished return for a F.Y. beyond 3 months from the due date of furnishing the said return
	fails to file return after revocation order	⇨ failed to file returns due between the order of cancellation and revocation of registration within 30 days of the revocation order. ⇨ If the cancellation was retrospective, failed to file all returns from the date of order of cancellation date to the revocation order within 30 days.
d)	No start of business	Voluntary RP u/s 25(3) (Voluntary registration) has not commenced business within 6 months from the date of registration.
e)	Fraudulent Activity	Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

Proviso	PO shall not cancel registration without giving the person an opportunity of being heard .
Proviso	During pendency of proceedings relating to cancellation of registration, PO may suspend the registration for the period & in the manner prescribed.

Suspension of Registration



Procedure for Cancellation



Sec 30:- Revocation of Cancellation of Registration

1) RP whose reg. is cancelled by P.O. apply for revocation [subject to rule 10B] of cancellation within 90 Days from date of service of order of cancellation. 2) Extension :- by Commissioner or an authorised officer- not below the rank of AC or JC for further upto 180 days	3) On application P.O. may revoke cancellation or reject application 4) Revocation under SGST/UTGST act shall deemed to revocation under CGST/ IGST Act.
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