REGISTRATION UNDER GST

As per Charging Section of GST "Taxes Shall be collected & paid by taxable Person"

- Taxable Person
  - Any Person who is Registered or liable to Register
  - Hence even
    - ✓ Unregistered person is also a taxable Person if → liable to Register
    - ✓ Voluntary Registered person shall also be a taxable person even not liable
- Who is liable to Register
  - Sec-22 - Person liable for Registration
  - Sec-24- Person liable for Registration Compulsorily

Section 22 Person liable for Registration

1. Every Supplier of Goods / Services obtain Registration
   - State from where taxable Supplies are made.
   - If Aggregate T/o Exceed Specified limit in a financial year.

2. Aggregate Turnover:– On all India basis of Person having Same PAN. It Includes

Taxable Supply
Exempt Supply
Export of Goods & Services
Supply to DP having the same PAN

- Excludes
  - Inward Supplies under RCM Supply
  - Taxes including cess under GST

3. Specified limits of Aggregate T/o for Registration

	States	Limit	Limit
		Exclusive supply Of Goods other than Notifed Goods	Otherwise
(i)	Manipur / Mizoram / Nagaland / Tripura (MMT-N)	10 Lac	10 Lac
(ii)	Arunachal Pradesh / Meghalaya / Sikkim / Uttarakhand / Puducherry / Telangana (Arun-STUMP)	20 Lac	20 Lac
(iii)	Other States	40 Lac	20 Lac

Notes

- Person Considered making only Supply of Goods even supply of Services Provided by way of Interest/Discount
- 40 Lac threshold not available if Person is engaged in making Supplies of following items
  - ✓ Edible Ice/Ice Cream
  - ✓ PAN masala/Tobacco Products/Substitutes
  - ✓ Fly Ash bricks / Building bricks/ fossil meal bricks/ Earthing roofing tiles

- If Operating from more than one state including Specified State then lower threshold limit shall be applicable. However if person is engaged in making exempt supplies from specified state, then lower threshold shall not be applicable.
- Registration required to be taken only from state from where taxable Supplies are made.

Section 24 Compulsory Registration

Compulsory registration is required in following cases even if Turnover doesn't exceed the threshold:

(i) Person making Inter State taxable Supply of Goods
Except: limit of 10 lac/20Lac available for Notified Handicraft goods & Handmade goods Inter-state Supply. Provided Person must have PAN & generated E-way bill.

(ii) Casual taxable Person making taxable Supply
Except: Limit of 10 Lac/20Lac available for Notified Handicraft goods & Handmade goods Inter-state Supply. Provided Person must have PAN & generated E-way bill.

(iii) Person liable to Pay tax Under RCM (Inward Supplies).

(iv) Non-Resident taxable Person.

(v) Eco → Required to Collect TCS U/s 52 or liable to pay tax u/s 9(5)

(vi) Person Supplying goods inter state through ECO. (Sec.22 shall be applicable where person make Intra state supply of goods through ECO).

(vii) Person Required to deduct TDS u/s 51

(viii) Person acting as an agent for taxable Person.

Section 23 Person not liable for Registration

(i) Person engaged Exclusively in non-taxable & Exempt Supply.

(ii) Agriculturist, to extent Supply of Produce from Cultivation of land.

(iii) Person making only RCM Supplies (outward Supplies).

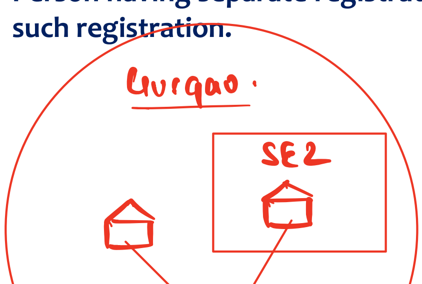
(iv) Person making Inter State Supply of Services upto 20 lac/ 10 lac.

(v) Person / CTP making Inter State Supply of notified Handicraft/Handmade goods upto 20 Lac / 10 lac. Provided Person must have PAN & generated E-way bill.

(vi) Person making Supplies of Services through ECO with Aggregate T/o Upto 20 Lac

Section 25 Registration Procedure

1. Person who is liable for registration u/s 22 or u/s 24 shall apply for registration within 30 days from the date he becomes liable for registration.
   CTP/NRTP shall apply for registration atleast 5 days prior to commencement of business.
2. Registration is to be taken state wise i.e. there is no centralized registration under GST.
3. Within a state an entity having different branches can have single registration wherein it can declare once place as principal place of business and other branches as Additional place of business.
4. A person having multiple places of business within a state or UT can apply for separate registration for each such place of business.
5. Person having separate registration from same PAN shall be treated as Distinct Person for each such registration.



Separate Reg.

6. If one unit in SEZ & another in non SEZ area in Same state then Separate Registration is Required.
7. Person may opt to get voluntarily register even not liable as per section 22 or 24.
8. PAN is mandatory for having the registration under GST except NRTP can get passport based Registration.
9.

Effective Date of Registration

- Liable to Register
  - Applied within 30 days from liable to Register ↓ Date on which liable to Register
  - Not applied within 30 days ↓ Date on which certificate of Registration granted
- Voluntary Register ↓ Date of which certificate of Registration granted

Effective Date of Registration

	GST Reg.	UIN
State wise	✓	✗
Centralize	✗	✓

10. Unique Identification Number → learn. Imp.

a) Who shall apply:
   - Specialized Agency of UN or any financial institution of UN
   - Consulate
   - Embassies

India. Foreign bodies. • UN → Office • Consulates • Embassies → Atithi; Atithi Devo Bhava. GST — ⊗

Mr. T I/w • P&S • Internet • Other Serv. → UN/Con/Emb. GST Paid → Refund → UIN Issue → Reg ×. o/w GST Reg — × Ex. S.23.

b) Purpose- To obtain refund of tax paid on Supplies of G|S supplied to them
ie Refund of GST paid on I/w supply.

Note:

- It is Centralized number not state wise
- UIN Holder not a registered person, hence not a taxable person.

11. Temporary Registration — Imp. / Reg. by P.O.

In a serach, survey, enquiry, inspection or any other proceedings of the act, Proper officer finds that a person is liable for registration but failed to apply for registration, then such officer may register the person on temporary basis. M.T → Temp. Reg → 15/7/25 → EDOR.

Such person shall either:

(i) Submit an application for registration within 90 days from the date of grant of temporary registration, or

(ii) File an appeal against such temporary registration.

In case (ii), if the Appellate Authority upholds the liability to registration, application for registration shall be submitted within 30 days from the date of issuance of such order of the Appellate Authority.

GSTIN thereafter granted shall be effective from the date of order of the proper officer granting temporary registration.

→ 15 digit.

GSTIN- Unique No. in GST to identify tax payer as pan in Income Tax

State Code		PAN										Entity Code		Check
0	9	B	D	I	P	A	0	8	8	4	Q	1	Z	1

Section 26 Deemed registration

- Registration under GST is not tax specific, which means that there is single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cess.
- Grant of registration/UIN under any SGST Act/ UTGST Act is deemed to be registration/UIN granted under CGST Act provided application for registration has not been rejected under CGST Act.
- Further, rejection of application for registration/UIN under SGST Act/UTGST Act is deemed to be rejection of application for registration under CGST Act.

Procedure of Registration (only for KNOWLEDGE)

Procedure for registration has been depicted by way of a diagram below:

I.T. Portal ↔ GST Portal (linked)
OTP
• Mobile
• Email-Id.
Reg Apply → PAN → Validate

Procedure for registration

Rule 8 → Apply → GST Portal

Part I → Person Apply for Reg.

Every person liable to get registered and person seeking voluntary registration shall, before applying for registration, declare his Permanent Account Number (PAN) and 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 be 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 account(s), details of authorized signatory, aadhaar authentication, etc.

Hold.

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 the Proper Officer.

REG-01
Part A → BASIC DETAIL
Part B. → Bus. Detail
↓ Submit
↓ Acknowledg.
↓ REG-02
Fwd P.O
Applic. In Order
Yes → PV: No → Reg Grant; Yes → Reg Grant After PV.
No. ie Seek clarific. → Satisfy: Yes. → Reg. Grant; No → Reg. Cancel

PART I of Reg Proc.

Part 2

BANK → Current A/c → KYC → GST Reg.
GST Reg → Part B → Bank Detail

Reg. Apply 15/7/25 → w/o Bank A/c detail
Reg Grant 21/7/25
→ 30d ⇒ 20/8/25
July'25 → R-1 → 11/8/25
earlier ie 11/8/25

Note: → Rule 10A (Imp)

Details to be Provided in Part B Includes Bank A/c details. However bank A/c details can be provided within

a) 30 days from Date of Grant of Registration

b) before filing of GSTR- 1/ IFF – whichever is earlier

If such RP fails to furnish bank details within the time prescribed above then his registration shall be stand suspended and suspension shall be automatically revoked when valid bank details are furnished.

However Following Person is required to provide Bank Details at the time of registration

a) TDS deduction U/s 51

b) TCS Collector U/s 52

c) Dept Driven Registration.

Rule 10A Not Apply.

Part II

Proper Officer examines the application and accompanying documents.

If the same are found to be in order

YES → Registration granted within 7 working days from the date of submission of application without site verification

- if applicant successfully validates his aadhaar authentication

YES → Registration is granted within 30 days of application after verification of site & prescribed documents

- where applicant fails to undergo Aadhaar authentication/ does not opt for Aadhaar authentication
- where PO deem s it fit to carry out site verification
- where a person, who has undergone Aadhaar authentication, is identified on common portal, based on data analysis & risk parameters, to carry out site verification

No → Proper Officer issues notice thereby seeking clarification, information or documents from the applicant electronically

- within 30 days from application submission date
  - where a person fails to undergo Aadhaar authentication/does not opt for Aadhaar authentication
  - where PO deems it fit to carry out site verification
  - where a person, who has undergone Aadhaar authentication, is identified on common portal, based on data analysis & risk parameters, to carry out site verification
- within 7 working days from application submission date
  - Other Cases ie PV Not Reqd.

If applicant has furnished the clarification, information or documents within 7 working days' time from receipt of notice?

Yes → If proper officer is satisfied with it?

Yes → Proper officer will grant registration within 7 working days from the date of receipt of information/ clarification/ documents

NO → Proper officer may reject the application for reasons to be recorded in writing.

Deemed Registration / Deemed Approval (ie Reg approved) → learn.

If the proper officer fails to take any action,

(a) Within a period of 7 working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number
(b) Within a period of 30 days from the date of submission of the application in cases where
- a person fails to undergo authentication of Aadhaar number or
- does not opt for authentication of Aadhaar number; or
- where PO deems it fit to carry out site verification
- Person is identified on common portal, based on data analysis & risk parameters, to carry out site verification

(c) Within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant, the application for grant of registration shall be deemed to have been approved.

Aadhar Authentication → learn.

Section 25(6B) and (6C) Read with Rule 8(4A), require every individual and Karta, Managing Director, Whole Time Director, partners of firm etc. respectively, to undergo authentication/furnish proof of possession of aadhaar number in prescribed manner. Such authentication is mandatory to be eligible for grant of registration.
However Following persons have been exempted from aadhaar authentication :

(i) A person who is not a citizen of India
(ii) Department or establishment of State Government or Central Government
(iii) Local authority
(iv) Statutory body
(v) Public Sector Undertaking
(vi) A person applying for Unique Identity Number

Special Provisions Related to CTP/NRTP: (Read).

CTP	NRTP
A Person who occasionally undertake transaction • In state / UT where he has no PoB • In course or furtherance of Business	A Person who occasionally undertake transaction But no fixed POB or Residence in India
Registration: • Compulsory Registration U/s 24 • Form REG -01 • PAN required • Registration 5 Days before comment of Business	Registration: • Compulsory Registration u/s 24 • Form REG – 09 • Passport Required • Registration 5 Days before comment of Business
Composition Scheme → Not available ITC on Input/Services/Capital Goods available	Composition Scheme → Not available ITC only on Imported Goods
Required to submit Advance tax at time of submitting application	

Registration Valid for:

a) Period for which reg is seek

OR

b) 90 Days

(Further extendable by 90 days)

Section 28 - Amendment of Registration

a) **Non-core fields:** Email Id, Mobile no, Authorised Signatory etc

b) **Core fields:**

- Legal Name of Business
- Address of Principal/Additional Place of Business
- Addition /Detection in main patterner/ Karta/MD/BOD etc

c) Submit application within 15 days from change

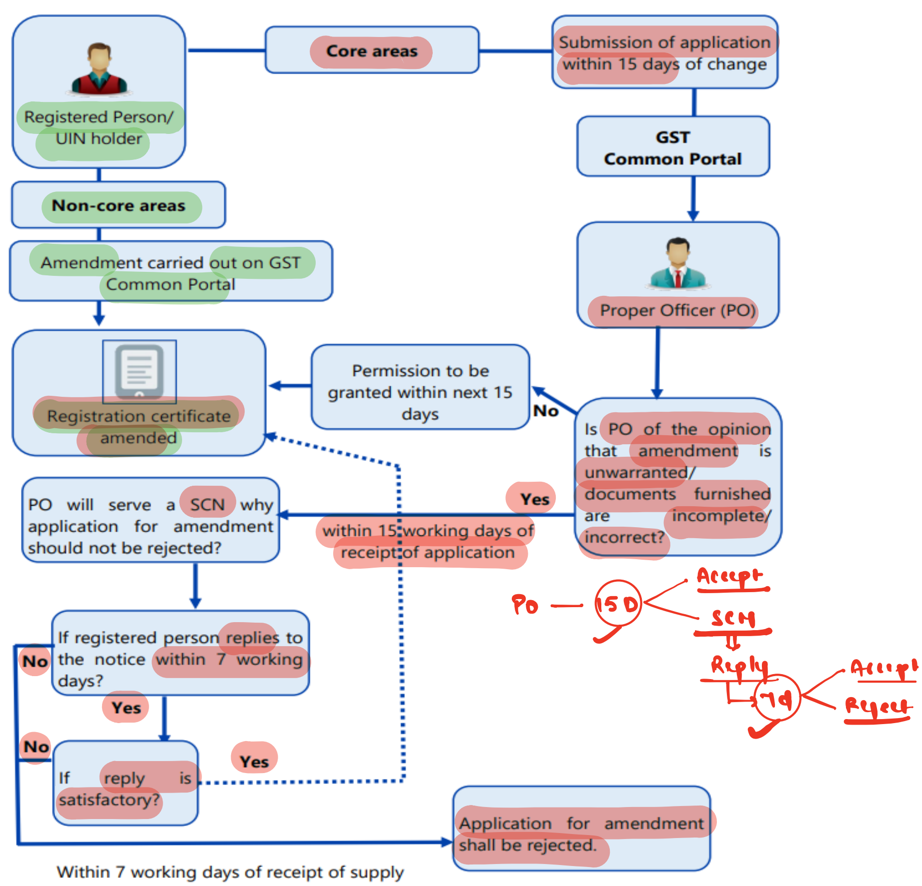
i. For Core Areas on GST common Portal. PO may permit Amendment within 15 days from application

ii. For Non-Core areas, Amendment to be made on GST Portal without permission of PO by doing OTP verification

d) Amended Registration Certificate granted

e) If there is change in the constitution (i.e. change in PAN) or change in state then existing registration shall be cancelled and new registration has to be taken.

Procedure Of Amendment



If the proper officer fails to take any action,-

(a) within a period of 15 working days from the date of submission of the application, or

(b) within a period of 7 working days from the date of the receipt of the reply to the show cause notice, the certificate of registration shall stand amended to the extent applied for and the amended certificate.

Section 29 Cancellation of Registration → Important

1. **Voluntary Cancellation (By registered Person)**
   Circumstance to cancel Registration (Apply within 30 days)
   a) Business Discontinued / Transferred / Armed Granted / Merger / Demerger / Disposal / Death of properties
   b) Change in Constitution of Business
   c) No Longer liable to register u/s 22 or 24
   d) Opt out of voluntary Registeration.

2. **Circumstance when POcancel Registration:**
   a) If contravened following Provisions:
      i) Mismatch of GSTR-1/1A & GSTR-3B
      ii) Mismatch of GSTR-2B & GSTR-3B
      iii) Doesn't conduct Business from Registered place.
      iv) Violate Provision of anti-Profiteering i.e. benefit of reduction of GST doesn'
      v) Doesn't Provide Bank A/c details within time
      vi) Issue Invoice / Bill without supply of Goods & Sources
      vii) Avail ITC in Violence of Act
      viii) Violates rule 86 B (Maximum ITC allowed 99%)
   b) Registration obtained by Means of Fraud/willful misstatement/supersession of facts
   c) Voluntary Registration person not commenced business within 6 months from Registration
   d) Not File return by composition supplier beyond 3 months from due date.
   e) Not file return by normal supplier
      i) Monthly Return - For continuous 6 months
      ii) Quarterly return - For 2 tax periods.

3. **Suspension of registration [First proviso to section 29(1) and second proviso to section 29(2) read with rule 21A]**

   A. **Suspension During Cancellation Proceedings:**
   - If a registered person applies for cancellation, their registration will be suspended from:
     a. The date of submission of the cancellation request, OR
     b. The date from which cancellation is sought, whichever is later.
   - If cancellation is initiated by the department (suo-moto), the proper officer decides the suspension date.

Mr.J → Cancellation
Apply – 15/7/25
Demand – 1/8/25 → Suspend.

15/7/25 → Suspend.
1/7/25

B. Suspension Due to Discrepancies or Non-Compliance:

- Registration can be suspended if there are major mismatches between:
  - a. GSTR-1/1A vs. GSTR-3B OR GSTR-2B vs. GSTR-3B, indicating violations.
  - b. Non-compliance with Rule 10A (failure to furnish bank details after registration).
- The taxpayer will be notified electronically or via email and given 30 days to explain why registration should not be canceled.
- No refund under Section 54 will be granted during the suspension period.

C. Restrictions During Suspension:

- The taxpayer cannot make taxable supplies during suspension i.e. No tax invoice can be issued, and no tax can be charged during this period.
- The taxpayer is not required to file GST returns

D. Revocation of Suspension: → Suspension Revoke & Reg Again Active

- Suspension automatically ends when the cancellation proceedings conclude.
- Revocation is effective from the date the suspension started.
- The proper officer can revoke suspension anytime during cancellation proceedings if deemed necessary.

E. If registration was suspended due to non-filing of GST returns, suspension will end once all pending returns are filed.

F. If registration was suspended due to non-compliance with Rule 10A, suspension will be revoked upon compliance. ie bank A/c detail furnish

G. Effect of Suspension Revocation:

Once suspension is revoked,

- a. Revised tax invoices (Section 31(3)(a)) must be issued for supplies made during suspension.
- b. First return (Section 40) provisions will apply for supplies made during this period.

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4. Amount payable on cancellation of registration [Section 29(5) & (6)]

a) Effective Date & Payment of Dues:

- The cancellation of registration will be effective from the date decided by the proper officer and mentioned in the cancellation order.
- The officer may direct the taxpayer to pay any outstanding tax, interest, or penalty, including the amount payable under Section 29(5).

b) Reversal of ITC on Inputs:

The taxpayer must debit their electronic credit/cash ledger by the higher of:

- i. ITC on inputs (proportionate to the invoices where ITC was claimed).
- ii. Output tax payable on such goods.

c) Reversal of ITC on Capital Goods & Machinery:

The taxpayer must reverse ITC on capital goods or plant & machinery, whichever is higher of:

i. ITC calculated on the remaining useful life (assuming a 5-year life) as per Rule 44.
ii. Tax on the transaction value of such capital goods as per Section 15.

5. **Other Points**
   a) Even after cancellation, the taxpayer is still liable to pay any pending tax or dues for the period before cancellation. (Section 29(3))
   b) If registration is canceled under the SGST/UTGST Act, it is automatically canceled under the CGST Act as well. (Section 29(4))
   c) The taxpayer will be notified via SMS and email once registration is canceled. The cancellation order will be sent to the primary authorized signatory through email and SMS.
   d) The taxpayer cannot file returns for periods after cancellation. However, they can still submit returns for the period before cancellation, when registration was active.

Revocation of cancellation of registration Section 30/Rule 23

1. **Application for Revocation:**
   - If a proper officer cancels a GST registration suo-motu, the taxpayer can apply for revocation within 90 days from the date of the cancellation order.
   - This period can be extended by the Commissioner or an authorized officer (not below the rank of Additional/Joint Commissioner) for up to 180 more days (i.e., 90 days + 180 days).
   - If cancellation was due to non-filing of returns, the taxpayer must first file all pending returns and clear dues before applying for revocation.

2. **Approval of Revocation:**
   If the proper officer is satisfied, he will approve the revocation request within 30 days of receiving the application and communicate the decision to the applicant.

3. **Rejection of Revocation:**
   - If the officer intends to reject the revocation request, he must first issue a Show Cause Notice (SCN) to the applicant.
   - The applicant must submit a reply within 7 working days of receiving the SCN.
   - The proper officer must then dispose of the application (approve/reject) within 30 days of receiving the applicant's response.

4. **Filing of Pending Returns After Revocation:**
   Once cancellation is revoked, the taxpayer must file all pending returns (from the effective cancellation date to the date of revocation order) within 30 days of the revocation order.

5. **Deemed Revocation Under CGST Act:**
   If cancellation is revoked under the SGST Act / UTGST Act, it is automatically deemed revoked under the CGST Act.