- Unregistered
  - TO > Reg limit
  - liable to Reg
  } Taxable Person
- TO Not Exceed Reg. limit → Voluntarily Reg → Taxable Person.

REGISTRATION UNDER GST

PART-I

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 → Reg. Threshold (40L|20L|10L)
  - ➢ Sec-24- Person liable for Registration Compulsorily → T.O IRRelevant

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 → Taxable o/w Supply
Exempt Supply (NIL + Non-Taxable + wholly E/s)
Export of Goods & Services
Supply to DP having the same PAN

DP = Distinct person

➢ Excludes → Purchase

1. Inward Supplies under RCM Supply
2. Taxes including cess under GST

Int/disc. on loan
- Excl. → ATO → C/s
- Incl → ATO → Reg.

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

Otherwise: G+S, Notified Goods, Excl. Service

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

MMT-M
Arun-STUMP

- 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: (ie S.24 Override S.22)

(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 → Govt Agencies/Dept/Est/PSUs etc
(viii) Person acting as an agent for taxable Person.
(ix) Person Supplying Online Game → From O/s India to Person In India

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

S.23 → Override S.23/S.24

Point 1 to 9 Self

Section 25 Registration Procedure

Read.

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.**

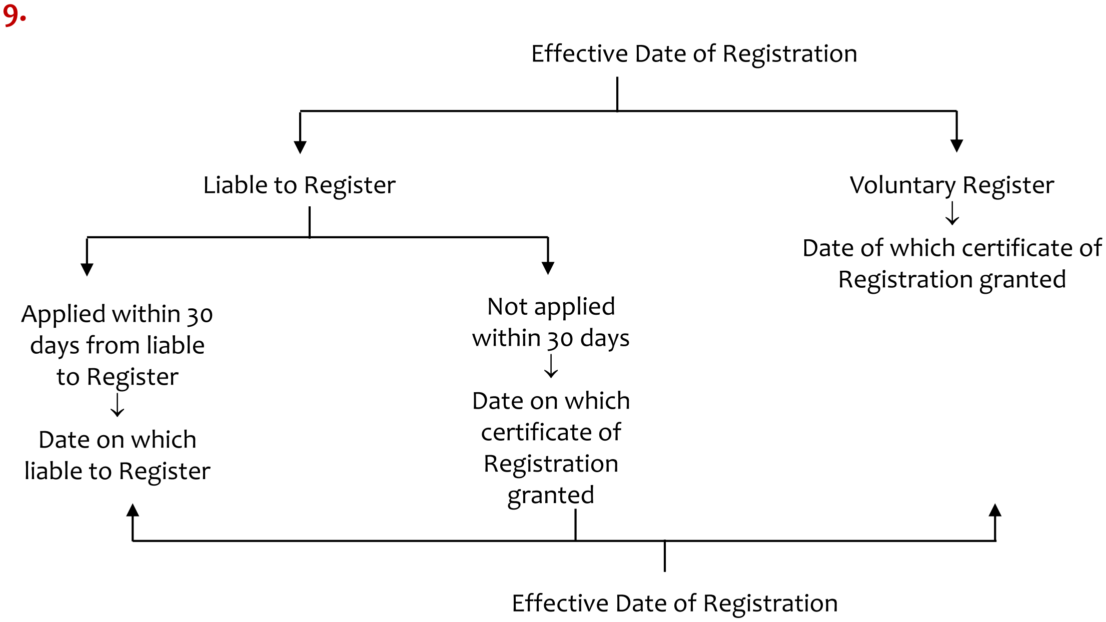
5. **Person having separate registration from same PAN shall be treated as Distinct Person for each such registration.**

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.



10. Unique Identification Number

a) **Who shall apply:**

- Specialized Agency of UN or any financial institution of UN
- Consulate
- Embassies

b) **Purpose-** To obtain refund of tax paid on Supplies of GIS supplied to them

Note:

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

11. Temporary Registration

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.

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.

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