GST NOTES

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2026-2027

SM

Imp Ch for Articleship

Registration under GST

Section 22 to 30
- 22, 23, 24 : Provision (Imp)
- 25 to 30 : Procedure (not too Imp)

Sec 22 – Person liable for Registration
Sec 23 – Person not liable for Registration.
Sec 24 – Compulsory / Mandatory Registration.
Sec 25 – Procedure of Registration.
Sec 26 – Deemed Registration.
Sec 27 – Special Provision for NR & CTP.
Sec 28 – Amendment in Registration.
Sec 29 – Cancellation of Registration.
Sec 30 – Revocation of Cancellation & of Registration.

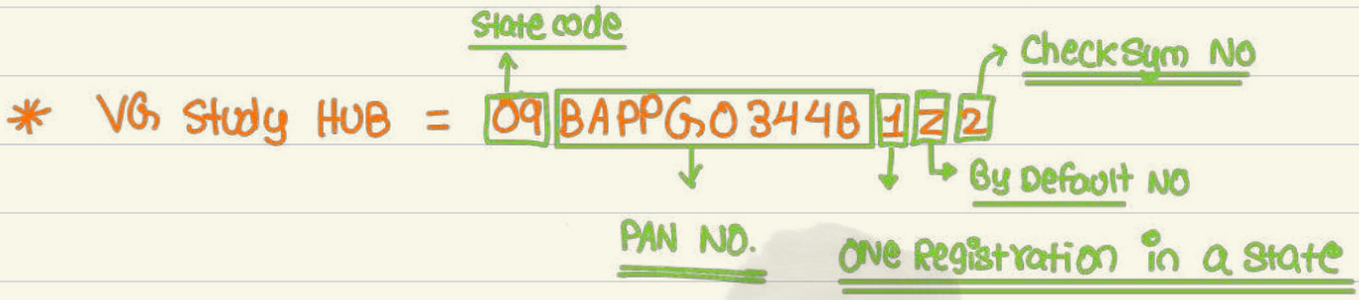
- **Nature of Registration**

→ The Registration in GST is PAN based and State Specific.

→ One Registration per State / UT.
However, a business entity having separate Place of Business in a state may obtain separate Registration for such Place of Business.

→ GST identification number called GSTIN – 15-Digit number and certificate of Registration incorporating therin this GSTIN is made available to applicant on GSTIN common portal.

→ Registration under GST is non tax specific i.e Single Registration for all taxes i.e CGST, SGST/UTGST, IGST and cessess. (Sec 26)



MOST IMP

Section 22 : Person Liable for Registration.

① Person who exceed the threshold limit of Registration

② In case of Transfer of Business on a/c of succession (Eg : co → LLP , PF → Co e.t.c)

⇓

Transferee company liable to be Registered under GST from the date of succession of Business

[There is NO # Threshold limit of Registration]

③ In case of Amalgamation / Demerger by an order of court.

⇓

Transferee co (i.e Amalgamated co (or) Resulting co) Liable to be Register from the Date of order of Court.

[There is NO Threshold limit of Registration]

Most Imp

Threshold Limit for Registration? (Aggregate T.O in C.FY)

→ Manipur
→ Mizoram
→ Nagaland
→ Tripura

⇓

Threshold Limit

⇓

10,00,000 in All cases

⇓

Whether Supply of Goods (or) Supply of Services (or) Supply of Goods and Services.

→ Arunachal Pradesh
→ Telangana
→ Meghalaya
→ Pondicherry
→ Sikkim
→ Uttrakhand

"ATMPSU"

⇓

Threshold limit

⇓

20,00,000 in All Cases.

⇓

Whether Supply of Goods (or) Supply of Services (or) Supply of Goods and Services.

Any other State (or) union Territory

[Ex: Delhi, HRY, UP, MAH Kerala, GOA, Punjab Assam, Daman, Gujarat]

⇓

Threshold
• Supply of service = 20,00,000
• Supply of Goods AND Services = 20,00,000
• Supply of 7 Specified Goods [TIP + 4 BRICKS] = 20,00,000
~~Aerated water~~ (Rest same as C.S)
• Any Other Goods = 40,00,000

Section 24 :- Mandatory / Compulsory Registration

⇓

NO Threshold Limit EXISTS

⇓

Registration Mandatory from Beginning.

Registration is mandatory in the following cases. :

① Person making ANY "Inter-State" taxable supply.
   → under Goods
   → under service After 20L/10L

② Casual Taxable Person (CTP) OR Non Resident Taxable person.

③ A Person receiving supply on which Tax is Payable under RCM (i.e Receiver Pay tax on behalf of supplier).

④ E-Commerce Operator who are Notified for liable to Pay GST U/S 9(5) ..... Pending.

⑤ Person who are Required to deduct Tax U/S 51. [Tax Deductor]

⑥ A Person who supply on behalf of other Person (i.e Agent)

⑦ Supplier other than Notified U/S 9(5) who supply through ECO. (Pending)

⑧ Every E.C.O who collect TCS U/S 52. (Pending....)

⑨ Every Person who Provide OIDAR services.

⑩ Input service Distributor. .... (Discuss in CA Final)
   ↳ (Section 20)

(11) Person supplying online money Gaming from a place o/s India to a person in India.

(12) other Notified Person (No Notification Till Now)

Section 23 : Person NOT Liable for Registration.

3 Specified Case

(1) Person Engaged Exclusively in supplying Goods (or) services (or) Both which are NOT Taxable (or) 100% Exempt from GST.

(2) Person making only Reverse Charge Supply. (Supplier Case)

(3) Agriculturist. limited to supply of Produce out of cultivation of Land.

5 Notified Case

(1) Inter State supply of Taxable Services upto 20,00,000 / 10,00,000.

(2) Person making Inter State Taxable supply of Handicraft Goods (or) Hand made Goods upto 20L / 10L.

(3) C.T.P making Taxable supply of Handicraft (or) Hand made goods upto 20L/10L.

(4) Person making Intra State supply of Goods through an E.C.O. upto 10L/20L/40L

⑤ Person making supply of services through E.C.O other than services specified U/S 9(5) upto 20L / 10L.

Section 26 : Deemed Registration.

① GRANT of Registration / UIN under any SGST ACT / UTGST Act is Deemed to be Registration / UIN granted under CGST Act.

② Rejection of Application for Reg / UIN under SGST Act / UTGST Act is deemed to be Rejected under CGST Act.

Section 25 with Sec-27 :

Where, when and How to Apply for Registration and Special provision of Registration in case of NRTP or CTP.

* Section 25

→ Person who is liable to be Registered U/S 22 or 24

- In every such state / UT in which he is so liable.
- within 30 Days from date on which he becomes liable to registration.

→ Casual taxable person (or) Non-Resident Taxable Person

- In every state/UT in which he is so liable.
- atleast 5 Days prior to commencement of Business.

→ A person who makes supply from territorial waters of India.

- In coastal state/UT where nearest point of appropriate Baseline is located.
- within 30 days from Date on which he becomes liable to Registration.

* **Section 27: Special Provision for NRTP (or) CTP....**

Before going into nuances (or) Registration provision of CTP and NRTP. Lets first understand the meaning of CTP and NRTP.

Casual Taxable Person:

There may be a case where a person has Regd business in Some state in India, But wants to effect supplies from Some other state in which he doesn't have any fixed Place of Buss.

Such Person needs to Register in a state from where he seeks to supply as a "CTP"

CGST Act defines CTP as a person who occasionally undertakes transactions involving supply of Goods (or) Services (or) Both in the course or FOB, whether as a principle, agent (or) in any other capacity, in a state/UT where has no fixed place of Business.

Further he cannot exercise the option to pay tax under composition Levy.

Eg: Krishnadev and co engaged in supplying taxable Goods, is Regd in Rajasthan. It wishes to participate in a 5 days buss exhibition being held in Delhi.

In this case, krishnadev and co has to obtain regd as CTP in Delhi.

NON RESIDENT TAXABLE PERSON

A person who is foreigner and occasionally wants to effect taxable supplies from any state in India needs Registration for the same. Such person needs to Register in the state fromwhere he seeks to supply as a NRTP.

CGST Act defines NRTP, as any person who occassionally undertakes transaction involving supply of Goods (or) services (or) Both. whether as a principle (or) Agent (or) in any other capacity, but who has Nothing Place of supply of Business (or) Residence in India.

Further he cannot exercise the option to pay tax under composition levy.

Based on aforesaid definitions, following points must be considered :-

1) CTP might be Registered with Regard to his fixed Place of Business. in Some other State/UT, while
NRTP does not have fixed place of business / residence in India at all.

2) CTP has to undertake transactions in course (or) FOB where as.,
NRTP need not to undertake transactions in course (or) FOB.
(Busin. test is absent in definition of NRTP).

- **Special Registration provision of CTP and NRTP**

GST law prescribes special procedure for Registration as well as for Extension of operation period for CTP and NRTP They have to apply for Registration at least 5 Days in advance before making any supply, Also, Registration is Granted (or) Period of operation is extended only after they make advance deposit of estimated Tax liability.

Special Regd Procedures is as follows :-

(A) Both CTP and NRTP have to compulsory get Registered under GST irrespective of threshold limit, atleast 5 Days prior to Commencement of Business.

(B) As per Sec 25(6), every person must have PAN to be eligible for Registration.
Since NRTP will generally not have PAN of India, he may be granted Registration on the basis of other prescribed documents.
↳ NRTP has to submit self-attested copy of a valid passport along with application signed by his authorised signatory who is an Indian Resident having a valid PAN.

However, in case of Business entity, incorporated (or) established o/s India, application for Registration shall be submitted along with its Tax Identification No. (or) unique No. on the basis of entity is identified by Govt of that country or its PAN if available.

- Application will be submitted by NRTP in a different prescribed form i.e. GST REG 09

where as,
CTP will submit application for Registration in Form GST REG 01 (His Reg'n will be PAN BASED).

• Period of validity of Reg'n certificate granted to CTP/NRTP.

Valid for :-

(i) Period specified in Registration application (OR)
(ii) 90 Days from effective date of Registration
whichever is Earlier

⇒ Validity can be extended further by a period not exceeding 90 Days by making an application before the end of validity of Registration granted to him.

• Advance Deposit of Tax

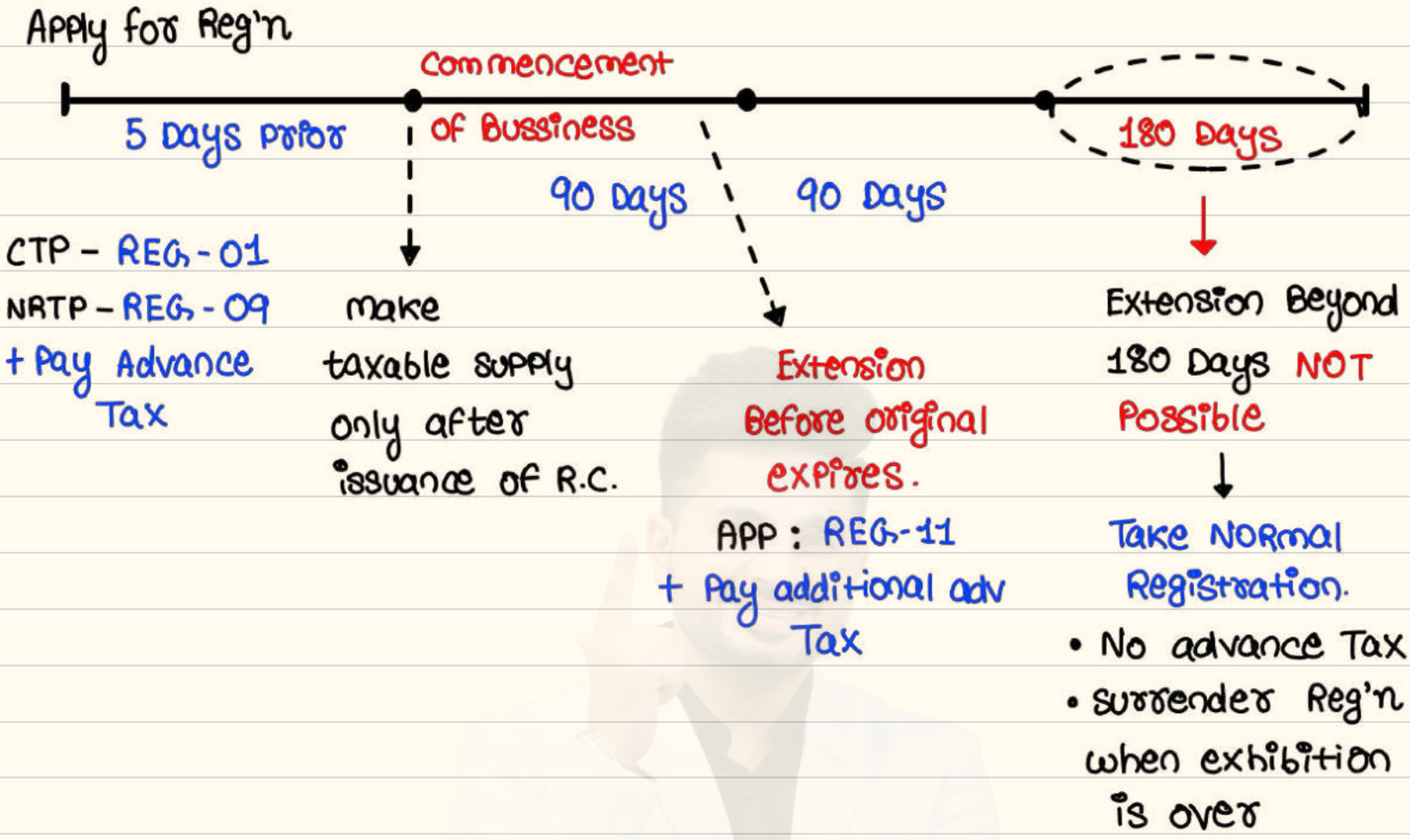
At the time of submitting registration application CTP/NRTP are Required to make an advance deposit of Tax in an amount equivalent to estimated tax liability of such person for the period for which Registration is sought.

→ Registration of Participants of Long-Running Exhibitions.

In case of Long-Running exhibitions (for a period more than 180 Days.),

Taxable person cannot be treated as CTP, and thus, such Person would be Required to obtain Reg'n as Normal Taxable person.

CRUX



* Aggregate Turnover (A.T.)

A.T. is a crucial parameter for deciding eligibility of supplier to avail benefit of threshold exemption from Reg'n and eligibility for composition Scheme.

Turnover is Total volume of Business.

Aggregate Turnover

Includes (+)

- Value of All outward supplies
  - Taxable Supplies
  - Exempt supplies
  - Export
  - Inter state supplies of person having same PAN be computed on all India basis.
- Interest / Discount.

Not Include (–)

- CGST / SGST / UTGST / IGST
- Compensation CESS
- Value of Inward supplies under RCM.

CRUX : (Aadhar Authentication)

APP = OK + Aadhar not Required ↓ RC = 7 days	APP = OK + Aadhar Reg and OK ↓ RC = 7 days	APP = OK + Aadhar Reg but = failed ↓ RC = 30 days	APP = Not OK + Aadhar Reg and OK ↓ RC = 7 days from Reply	APP = Not OK + Aadhar Reg but failed ↓ RC = 7 days from Reply

* Section 25 : (Balance Part)

(2) Person having multiple POB in a State/UT, may have Separate Registration for each POB.

(3) Person though not liable u/s 22/24, may get voluntarily Registered.

(4) Person has obtained / Required to obtain multiple reg^{n} in one / multiple state - establishment of Distinct Person.

(5) Person has obtained / Required to obtain reg^{n} with respect to an establishment has another establishment in other state/UT.

(6) PAN is mandatory for Registration, TDS deductor may have TAN in order to be eligible for Grant of Reg'n.

(6A) R.P shall undergo authentication / furnish proof of aadhar No. / furnish alternate and viable means of Identifications.
(Physical Verification)

(6B) Same as above (Individual)

(6C) Others - all types of authorised signatory, managing and authorised Patterns, karta shall undergo for Aadhar Auth.

(6D) *(6A) - (6B) (6C), not applicable to person notified.
(No Need of aadhar authentication)

(7) NRTP. APP - REG-09 + self attested copy of passport.
- 5 Days prior to commencement of Buss.

(8) Person fails to obtain Reg'n → PO. may register him suo moto.

* Person notified under (6D) :- i.e 6B, 6C of Sec 25 shall not apply to a person who is

(A) Not a citizen of India (OR)
(B) A Department / establishment of CG / SG (OR)
(C) A Local authority , (OR)
(D) A Statutory body , (OR)
(E) A PSU's (OR)
(F) A person applying for Reg'n U/S 25(9) i.e for UIN.

25(9) Specialised Agency of UN foreign embassy and class of notified Person shall be granted UIN for the purpose of Refund.

APP form - GST REG - 13 (Post verification, PO. may assign UIN within 3 working Days)

Section 28 : Ammendment of Registration.

- core / main field ammendment
- other / Normal Changes
- Change in constitution (Resulting in

Apply in GST-REG 14

Change in Constitution)

A.) Legal name of Business.

Upon submission RC stands ammended.

Apply for fresh Registration (GST-REG 01)

B). Address of Place of Buss. / Additional Place of Buss.

C). Addition / deletion / Retirement of Partner, director, Karta, CEO Responsible for day to day affairs of Buss. which does not need Constitution.

Change in Regn Particulars. → within 15 Days from such Change → Apply in GST-REG 14 + supporting Documents. → verified By P.O. → P.O is of the opinion that

Ammendment warranted + DOCS completed and correct.

Approved ammendment within 15 Days.

Issue ammendment order GST-REG 15

Ammendment not warranted + DOCS not completed / Incorrect

Serve SCN (Reg-03) within 15 Days To show cause within 7 Days. (why application shall not be Rejected)

For CA - www.ultimateca.com | For CS - www.vgstudyhub.com

R.P Reply (REG-04) and Repl satisfactory

↓

Approved ammendment

↓

Issue order GST-REG 15

R.P reply not satisfactory (OR) No Reply.

↓

Reject application and pass order GST-REG 15.

NOTE 1 : Ammendment effective from date of Submission of Application except by commissioner order.

NOTE 2 : Change in mobile no. / e-mail address only after verification through OTP.

Imp

Section 29 : cancellation / suspension of Registration.

(Rule 20 to 22 and 44)

→ यहाँ P.O (or) Assessee दोनो cancel करवा सकते हैं।

Sec 29(1) : P.O. may suo moto / on application by R.P. (or) by his legal heir, (in case of Death). cancel Registration where :-

(1) Business discontinued / transferred fully.
(2) Change in constitution ; (Amalgamation, demerger)
(3) Taxable person, no longer Liable u/s 22/24 or intend to opt out of voluntary Reg^{n} u/s 25(3).

→ यहाँ P.O. cancel करा सकता है।

Sec 29(2) : P.O. may cancel Registration where :-

a) R.P. has contravened such provision of Act / Rules :-

Rule 21 :

→ No Business from declared POB.
→ Issue Invoice / BOS without supply of Goods, Services (or) Both.

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→ Voilates provision of R-10A (Bank Details)
→ voilates ovision u/s 16 and Rules (ITC).
→ Furnish incorrect details in GSTR-1.
→ Violate provision of R-86B (Registration on ITC utilisation in E-credit Ledger).

(b) Composition Taxable Person :- No Return from more than 3 months. from due date of GSTR-4.

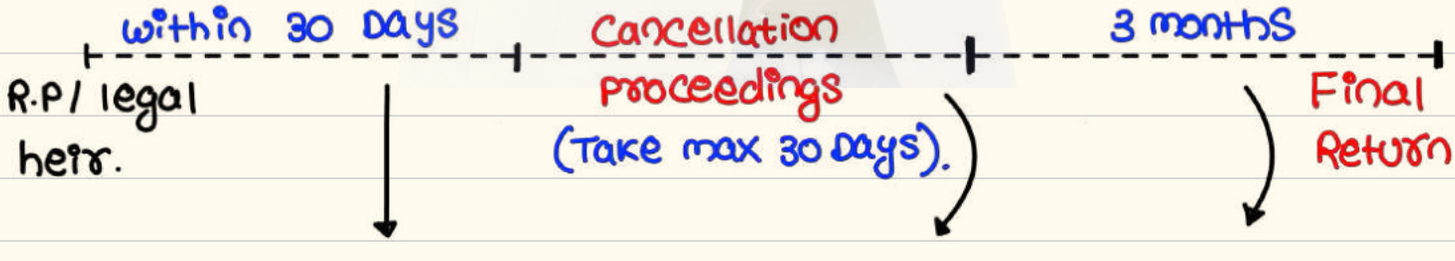
(c) Normal Taxable Person – No Return for continuous 6 months.
– No Return for continuous 2 quarters. (if QRMP)

(d) Voluntary Registration – Buss not commenced. in 6 months.

(e) Registration obtained by Fraud, wilfull mistatement / supression of Fact.

* **Procedure of cancellation.**

Case I – Cancellation by R.P.



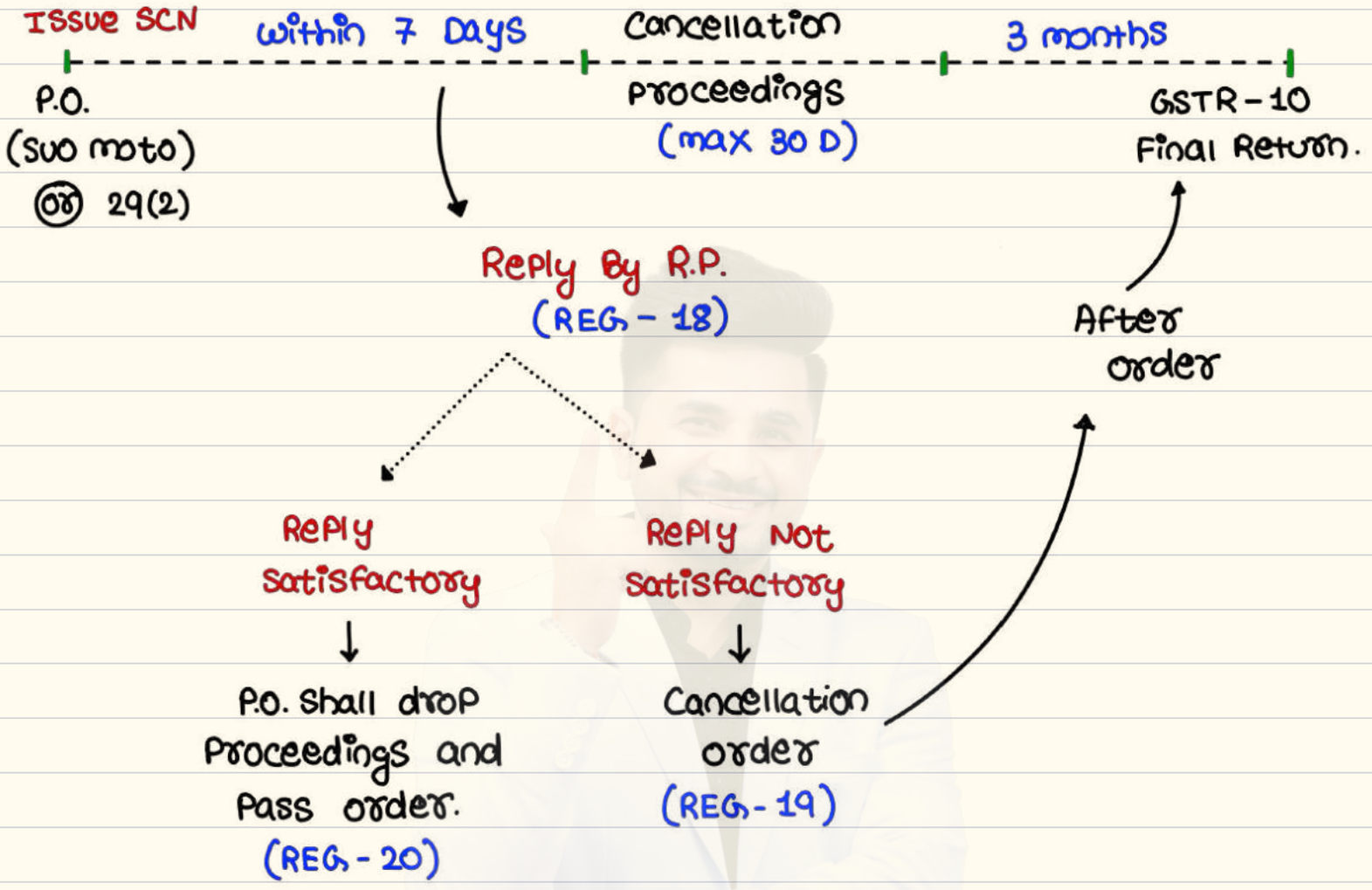
Application for cancellation. (GST-REG-16) (with supporting details)

Cancellation order (REG-19) and direct R.P. to pay balance dues.

File GSTR-10 (Final Return)

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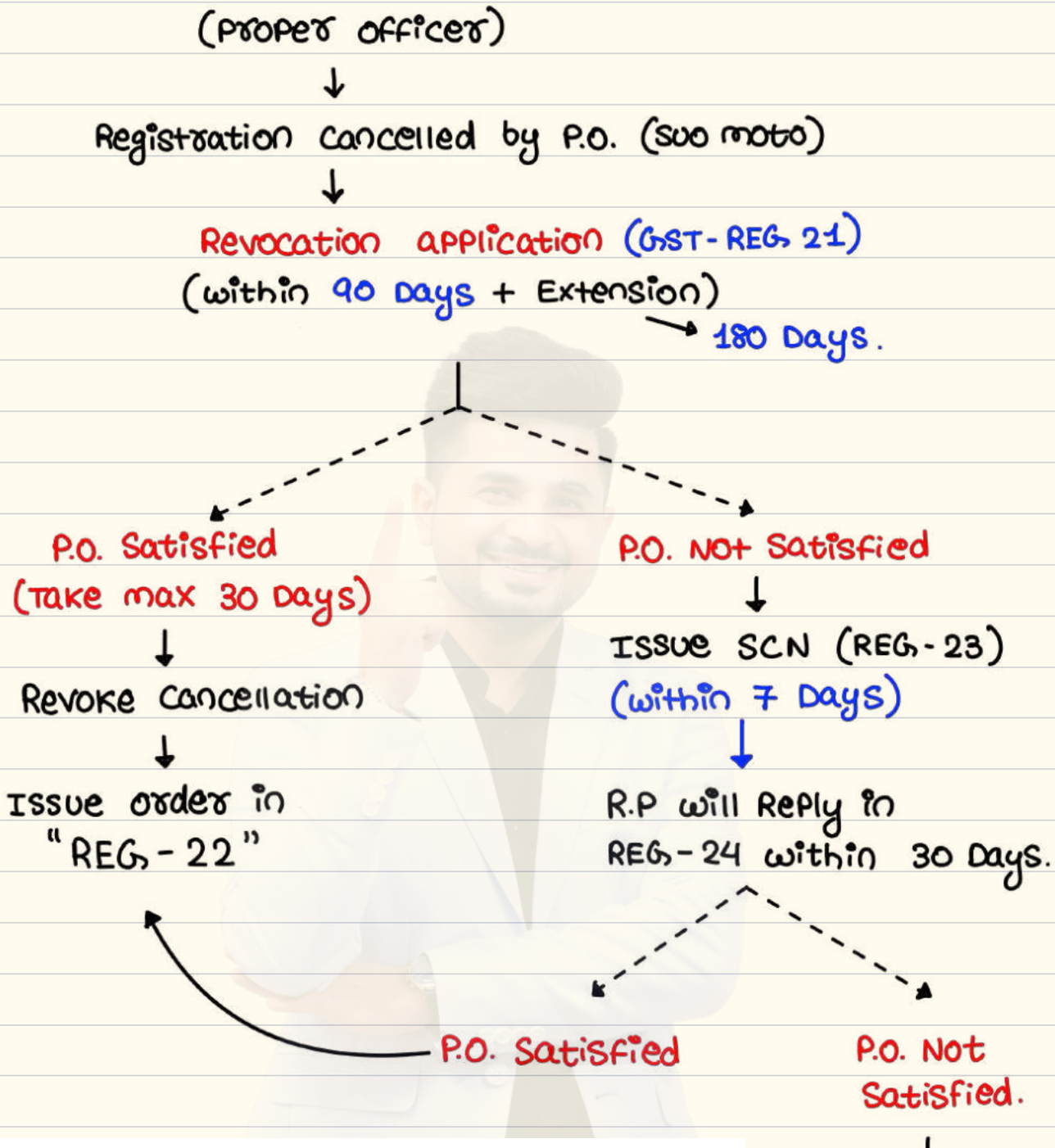
Case 2 : Cancellation By P.O.



Sec 29(3) – Cancellation of Registration not to affect liability to pay tax and dues under this Act, for any period prior to Date of cancellation.
whether OR Not determined before OR After cancellation.

Sec 29(4) :- Cancellation under SGST Act, deemed cancellation under CGST ACT.

Section 30 : Revocation of Registration



Amendment in Registration:
Every Registration application by a person, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant [where the applicant is an individual or of such individuals in relation to the applicant as notified where the applicant is not an individual]

• along with the verification of the original copy of the documents uploaded with the
application and

• the application shall be deemed to be complete only after successful verification.

Rule 16A Grant of temporary identification number: [Newly Inserted]:
Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.

GST Reg. Procedure

Step 1 : File PART-A of GST Reg-01

Applicant Enters :

- PAN
- State / UT

→ PAN is verified online from CBDT.

→ OTP sent on PAN Linked Mobile & mail.

Step 2 : TRN Generation.

After PAN verification.

→ Temporary Reference No. is generated.

→ Sent to Reg. Mobile & e-mail.

Step 3 : File PART B of Reg-01 using TRN

Applicant uploads details & documents.

Includes :-

→ Constitution of business.
→ Principal place of business.
→ Additional place of business.
→ Bank detail.
→ Authorized Signatory.
→ Aadhar Authentication.
→ Date of Commencement
→ Reason of Registration.
→ Composition option (if any).

Step 4 : Acknowledgement

After submission → Acknowledgement generated online.

Special Case → CTP / NRTP

→ must first deposit Advance tax.
→ Acknowledgement only after deposit Advance tax.

Application is now forwarded to P.O.

Part-2 : Action by P.O. (Proper officer).

Decision Stage :-

Case 1 Aadhar Authentication done successfully.

- → No Site. verification.
- → Reg. Grant within 7 working days from the date of submission of Application.

Case 2 Site verification Required. when :-

- → Aadhar authentication not done.
- → Aadhar failed.
- → Applicant does not opt Aadhar authentication.
- → Risk based flagging by Portal.
- → Officer thinks verification required.

Registration granted within 30 days from submission of Application.

Case 3

Officer finds defect in Application.

If documents / details not proper :

→ Officer issue SCN (show cause notice)

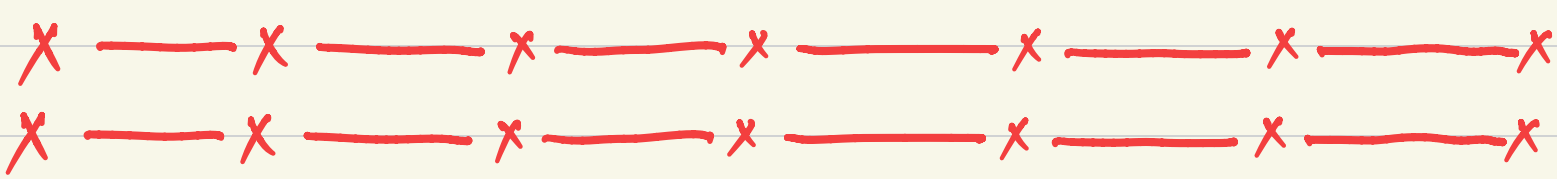
→ Asking for clarification within

→ prescribed time (Generally 15 Days).

→ Applicant must reply within 7 days from the receipt of Application.

→ If Reply Satisfactory, Reg. Granted within 7 days from the receipt of Clarification.

→ If Reply not satisfactory, Application rejected with reason by proper officer.



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

Procedure for registration

Part I

Step 1:

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.

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.*

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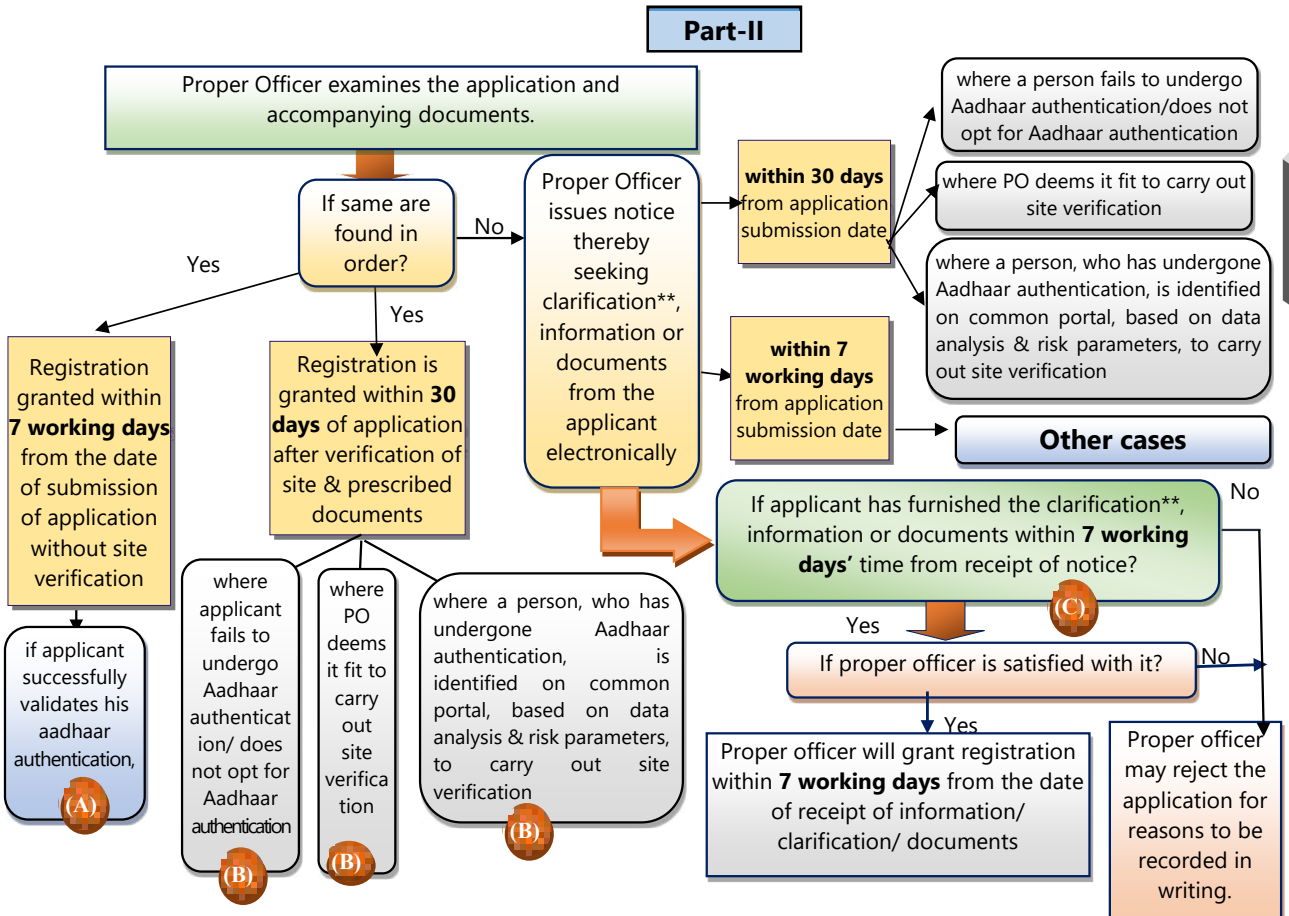
Application shall be forwarded to the Proper Officer.

↓

The procedure after receipt of application by the Proper Officer is depicted in Part II.

***** *Discussed in detail in subsequent paras.*

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

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