

# REGISTRATION UNDER GST ACT



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# Registration under GST

## Meaning

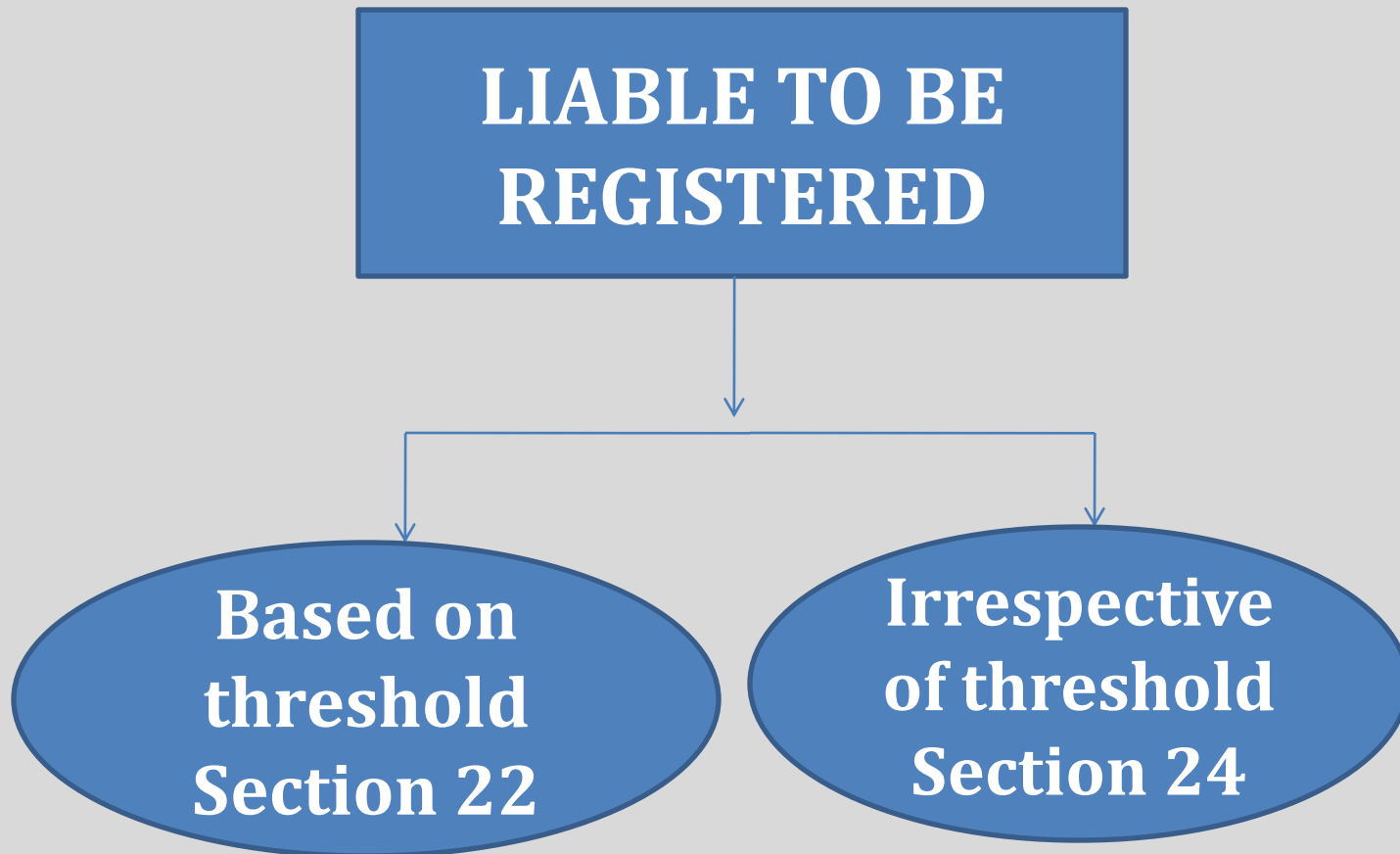
Registration means taking a unique number called **GSTIN** from the concerned Authority which is required for the following purpose:-

1. Legally recognized person as supplier of goods or services.
2. Authorized to collect tax from the customers and deposit as per Rules.
3. Allowed to pass on the credit of taxes paid to him by his buyers.

# PAN based Registration

- The Department will issue PAN based Registration to the dealer.
- Non Resident person would be granted Registration on the basis of other documents like Passport etc.
- In case of enforcement case or other case where Registration is granted suo-moto by the department, if such person dose not have PAN the Registration would be initially granted temporary and later on would be converted in to a PAN based Registration.

# Liable to be Registered



# Section 22- Persons Liable for Registration

Any business entity whose Aggregate Turnover in a Financial Year exceeds **Rs. 20 lakhs (Rs 10 lakhs for special category of States)** is liable to be registered in the state from where he makes a taxable supply

Special Category States includes States of Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Uttarakhand.

**Aggregate Turnover** – Aggregate value of all taxable supplies, exempt supplies, exports of goods or services or both and inter-state supplies of persons having the same PAN number , to be computed on all India basis but excludes the taxes levied in GST

## **Section 23- Persons Not Liable for Registration**

- Any person engaged exclusively in the business of supplying goods or services or both which are not liable to tax under the Act.
- An Agriculturist.
- Any class of person as may be notified by the Government on the recommendation of the Council.

# Section 24- Compulsory Registration

Inter-state  
taxable  
supply

Casual &  
Non-resident  
taxable  
persons

Person liable  
under Reverse  
charge

Person  
deducting  
TDS u/s 51

E-commerce  
operator – TCS &  
person supply goods  
through them

E-commerce  
operator

ISD whether  
or not  
separately  
registered  
under the  
Act

Agent

Other notified  
person

Person supplying Online  
information & database  
access or retrieval  
service from outside  
India

# One PAN One Registration

- Registration can be obtained State wise by the business entity and one number would be granted in one State irrespective of the facts that the business entity having numerous places of business in a particular State.
- If a business entity having different business verticals then he can obtain Registration on vertical basis.
- Business vertical means, engaged in different kind of Items or different type of services which are subject to risk and returns that are different from those of other business verticals or different type or class of customer and separate accounting and profit calculation, separate purchase and sales transactions etc.



# Registration Procedure in case of compulsory registration or voluntary registration

- 1.) Apply for registration in **Form REG 01**.
- 2.) Complete the following:
  - 1.) PAN Validation.
  - 2.) OTP for Verification.
  - 3.) Unique No. Would be generated (TRN)
  - 4.) Submission of **PART-B** of **FORM GST REG-01** duly signed through EVS or Digitally

- 3.) Acknowledgment of receipt of application shall be issued in **REG- 02**
- 4.) Approval within 3 working days, If Application is in order.
- 5.) In Case of Deficiency, Notice to the applicant electronically in **Form REG-03** within 3 working Days from the date of submission of application.
- 6.) Reply of the notice in **Form GST REG-04** within 7 working days from the date of receipt of notice.
- 7.) In Case of no reply or non satisfaction of officer with the clarification, information or documents furnished, for the reasons to be recorded in writing, rejection order in **GST REG-05** shall be issued.

8.) Registration Certificate in **Form GST REG-06** showing Principal Place of Business and Additional Places of Business shall be issued.

## **Deemed Registration**

If officer fails to take action:

- a.) Within 3 working days from the date of submission of application, or
- b.) Within 7 working days from the date of receipt of clarification, information or document furnished by the applicant in reply to **Form REG-03**, then applicant is deemed to be registered.

# **Registration Procedure in case of persons liable for TAX DEDUCTION, TAX COLLECTION**

- 1.) Submit an application, duly signed or verified through electronic verification code(EVC) in **FORM GST REG-07**.
- 2.) Certificate of registration in **FORM GST REG-06** within 3 Working Days from the date of submission of the application shall be issued.
- 3.) If TDS,TCS is no longer relevant then the same shall be cancelled as per procedure and informed in **FORM REG 08**.

# Registration Procedure in case of NON-RESIDENT TAXABLE PERSON.

- 1.) Apply electronically in **REG 09** along with self-attested copy of valid passport.
- 2.) In Case of Business Entity established outside India:-
  - a) **Tax Identification Number or Unique Number identified** issued by the country's Government, or
  - b) **PAN** is required.
- 3.) A TRN would be generated for making an advance deposit of tax in accordance with provision of **section 27**.
- 4.) Acknowledgment shall be issued in **REG-02** after the said deposit in electronic cash ledger.

# **Registration Procedure in case of a person supplying OIDAR Services**

- 1.) Submit an application duly signed or verified, electronically through EVC in **FORM GST REG-10**.
- 2.) The acknowledgment shall be issued only after advance payment of tax.

# SUO MOTO REGISTRATION

- 1.) In pursuant to any survey, enquiry, search or any other proceeding if an officer finds that a person failed to apply for registration ,such officer may register the said person on a Temporary basis and issue an order in **FORM GST REG-12**.
- 2.) The registration shall be effective from the date on which the said order is issued.
- 3.) Once Temporary registration is granted ,the person is required to file an application within a period of 90 days of grant of such registration

# Registration Procedure for Unique Identity Number in case of certain special entities

- 1.) Submit an application in **FORM GST REG -13**.
- 2.) **REG- 06** shall be issued within 3 working days of application.



# AMENDMENT OF REGISTRATION

- 1.) Where there is any change in particulars furnished in application of registration in **FORM GST REG-01** or **FORM GST REG-07 ( TDS, TCS)** or **FORM GST REG-09(Non Resident)** or **FORM GST REG-10(OIDAR Services)** or for Unique Identity Number in **FORM GST REG-13** , a person is required to submit an application, duly signed or verified electronically within **15 days** in **FORM GST REG-14**
- 2.) The officer shall approve amendment within 15 days of receiving of application in **REG 14** after due verification and issue an order of approving in **REG 15**.

3.) Where change in the constitution of any business results in change of the PAN of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**.

Any change in the mobile number or e-mail address of the authorized signatory shall be carried out only after online verification.

4.) Officer shall serve a notice if he is of opinion that amendment is unwarranted or documents are incomplete or incorrect and the person is required to show cause within 15 working days in **REG 03** from the date of receipt in the application of **FORM GST REG-14**.

5.) The registered person shall furnished reply in **FORM GST REG-04** within 7 working days from the date of service of Notice.

6.) When no reply is filed or reply filed is not satisfactory ,then the application shall be rejected and order in **REG-05** shall be issued.

# Events warranting cancellation of registration

The registration granted to a person is liable to be cancelled, if the said person:-

- a) Does not conduct any business from the declared principal place. Or
- b) Issues invoice or bill without supply of goods or services in violation of the provisions of this act, or the rules made thereunder.

# CANCELLATION OF REGISTRATION.

1.) Submit an application under **GST REG-16**, including therein the details of inputs held in:

stock

semi-finished goods

finished goods

capital good ,

on the date from which the cancellation of registration is sought, liability thereon, the details of payment of liability along with the required documents in support within 30 working days after the event warranting the cancellation occurs

2.) No cancellation in case of voluntary registration before expiry of 1 year from the effective date of registration

- 1.) Where the officer have reasons to believe that registration of a person is liable to be cancelled then, a show cause notice may be issued in **FORM GST REG-17**.
- 2.) A reply may be filed within 7 working days of service of notice in **REG 18**.
- 3.) The registration may be cancelled by issuing an order within 30 working days from the date of application or date to reply of show cause notice in **REG 19**.
- 4.) Drop the proceeding in case the reply is satisfactory and an order in **REG-20** shall be issued.

# REVOCACTION OF CANCELLATION OF REGISTRATION

- 1.) A registered person, whose registration is cancelled by the officer in its own motion, may submit an application for revocation of cancellation of registration in **FORM GST REG-21** within 30 working days from the date of service of the order of cancellation.
- 2.) No application for revocation shall be filed, if a person fails to furnish returns unless such returns are filed and due tax and interest has been paid

3.) On satisfaction of the officer ,for reasons to be recorded in writing, revocation of cancelation of registration ,by an order in **FORM GST-22** within 30 days shall be issued.

4.) Revocation of registration may be rejected and an order in **REG-05** shall be passed.

5.) Before rejection, a show cause notice may be issued in **FORM GST REG-23**.

6.) Reply by an applicant within 7 days in **REG-24** shall be filed.

7.) After receiving clarification in **REG-24** the application shall be disposed of within 30days from the date of reply.



# MIGRATION PROCEDURE

- 1.) Every registered person other than deducting TDS or ISD shall enroll on the common portal.
- 2.) Upon an enrolment ,a certificate on provisional basis in FORM **REG-25** shall be issued
- 3.) Provisionally registered applicant shall file an application electronically in **FORM GST REG-26** along with documents within 3 months or as extended by commissioner.
- 4.) Certificate of registration in **REG-06** shall be issued ,if the documents and information are found in order.

- 5.) A SCN in **GST REG-27** if the document or information not found to be correct or incomplete.
- 6.) After reasonable opportunity of being heard, officer may cancel provisional registration and issue an order in **GST REG-28**.
- 7.) SCN may be withdrawn by issuing an order in **FORM GST REG-20**, if no such cause exists for which the notice was issued.
- 8.) A person registered under the existing law, who is not liable to be registered under the act may file an application in **GST REG-29**.

# PHYSICAL VERIFICATION OF BUSINESS PREMISES

Verification of the place of business of registered person is required **after grant of registration**, the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** within 15 working days following date of such verification.

# METHOD OF AUTHENTICATION

1.) A person shall furnish all the documents or application and submit through **digital signature certificate or e-signature**.

a) In case of **individual**, by the INDIVIDUAL himself or authorized signatory.

b) In case of **HUF**, by a KARTA or in his absence, any adult family member who is the authorized signatory.

c) In case of **Company**, by the CEO himself or authorized signatory.

d) In case of **Government or any Government agency or Local authority**, by the AUTHORIZED OFFICER.

e) In case of **Firm**, by any partner thereof, not being a minor or AUTHORIZED SIGNATORY.

f) In case of **Any Other Association**, by any MEMBER OF THE ASSOCIATION or AUTHORIZED SIGNATORY.

g) In case of a **TRUST**, by the trustee or any authorized trustee.

h) In case of **ANY OTHER PERSON**, by some person competent to act on his behalf, or by a authorized person.

# Let's Summarize:

<b>GST REG-01</b>	<b>Applying for registration for resident, casual trader, vertical business.</b>
GST REG-02	Issued for Acknowledgement of receipt of application.
GST REG-03	Case of deficiency in show cause notice
GST REG-04	Reply of the notice.
GST REG-05	Cancellation of Registration Application
GST REG-06	Certificate of Registration
GST REG-07	Application for seeking registration fro Deduction of TDS,TCS.
GST REG-08	Suo Motto Cancellation of TDS, TCS Registration

GST REG-01	Applying for registration for resident, casual trader, vertical business.
GST REG-02	Issued for Acknowledgement of receipt of application.
GST REG-03	Case of deficiency in show cause notice
GST REG-04	Reply of the notice.
GST REG-05	Cancellation of Registration Application
GST REG-06	Certificate of Registration
GST REG-07	Application for seeking registration fro Deduction of TDS, TCS.
GST REG-08	Suo Motto Cancellation of TDS, TCS Registration

<b>GST REG-17</b>	<b>Show Cause notice for cancellation of registration certificate</b>
GST REG-18	Reply regarding above.
GST REG-19	Cancellation of registration
GST REG-20	Drop the proceeding for cancellation, if reply found satisfactory.
GST REG-21	Application for revocation of cancellation of registration.
GST REG-22	Revocation of registration
GST REG-23	Show cause notice issued in case of not satisfied with revocation application.
GST REG-24	Reply of showing cause notice issued in REG 23.



<b>GST REG-25</b>	<b>Grant registration on a provisional basis in case of migration.</b>
<b>GST REG-26</b>	<b>Application for final registration after migration.</b>
<b>GST REG-27</b>	<b>A notice issues if the particulars or information specified is not furnished or not found.</b>
<b>GST REG-28</b>	<b>Reply of Show Cause Notice of REG-27</b>
<b>GST REG-29</b>	<b>Cancellation application in case Migrated person not liable to pay tax</b>
<b>GST REG-30</b>	<b>Uploaded if the physical verification found positive.</b>

***Any Question Please***



**SURESH AGGARWAL**

*Thank You!*



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# Section-22 GST Registration

## Section 22 Persons liable for Registration

(1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

(2) Every person who, on the day immediately preceding the appointed day, is registered or holds a license under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

# Section-22 GST Registration

(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

# Section-22 GST Registration

*Explanation.*—For the purposes of this section,—

(i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of job-work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

(iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution.

# Section-23 GST Registration

## Section 23 Persons not liable for Registration

(1) The following persons shall not be liable to registration, namely:-

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

# Section-24 GST Registration

## **Section 24 Compulsory Registration in certain cases:-**

Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,-

- (i) persons making any inter-State taxable supply;
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) person who are required to pay tax under sub-section (5) of section 9;
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;



# Section-24 GST Registration

- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor, whether or not separately registered under this Act;
- (ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
- (x) every electronic commerce operator;
- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

# Section-25 GST Registration

## **Section 25 Procedure for Registration:-**

(1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

*Explanation-* Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

# Section-25 GST Registration

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

# Section-25 GST Registration

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

(6) Every person shall have a Permanent Account Number issued under the Income tax Act, 1961 in order to be eligible for grant of registration:

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

# Section-25 GST Registration

(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

# Section-25 GST Registration

- (9) Notwithstanding anything contained in sub-section (1),-
- (a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries; and
  - (b) any other person or class of persons, as may be notified by the Commissioner, shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

# Section-25 GST Registration

(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

(11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.

(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section (10), if no deficiency has been communicated to the applicant within that period.

# GST Registration Rules

## 1. Application for registration

(1) Every person (other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under subsection (3) of section 25 (hereinafter referred to in this Chapter as “the applicant”) shall, before applying for registration, declare his Permanent Account Number (PAN), Mobile Number, e-mail address, State or Union Territory in Part-A of FORM GST REG-01 on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a Special Economic Zone unit or Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from its other units located outside the Special Economic Zone.



# GST Registration Rules

- (2) (a) The PAN shall be validated online by the Common Portal from the database maintained by the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);
- (b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and
- (c) The e-mail address declared under sub-rule (1) shall be verified through a separate onetime password sent to the said e-mail address.
- (3) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

# GST Registration Rules

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B of FORM GST REG-01**, duly signed, along with documents specified in the said Form at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit in the electronic cash ledger.

# GST Registration Rules

## 2. Verification of the application and approval

(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three working days from the date of submission of application.

(2) Where the application submitted under rule 1 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents sought electronically, in **FORM GST REG-04**, within seven working days from the date of receipt of such intimation.

# GST Registration Rules

*Explanation.*- The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, State, mobile number and e-mail address declared in **Part A of FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within seven working days from the date of receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) within the prescribed period or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

# GST Registration Rules

(5) If the proper officer fails to take any action:-

- (a) within three working days from the date of submission of application, or
- (b) within seven working days from the date of receipt of clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.

### **3. Issue of registration certificate**

(1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 2, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal and a Goods and Services Tax Identification Number (hereinafter in these rules referred to as “GSTIN”) shall be assigned in the following format:

# GST Registration Rules

- (a) two characters for the State code;
- (b) ten characters for the PAN or the Tax Deduction and Collection A/c No.
- (c) two characters for the entity code; and
- (d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 2.

# GST Registration Rules

(4) Every certificate of registration made available on the Common Portal shall be digitally signed by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (5) of rule 2, the applicant shall be communicated the registration number and the certificate of registration under sub-rule (1), duly signed, shall be made available to him on the common portal within three days after expiry of the period specified in sub-rule (5) of rule 2.

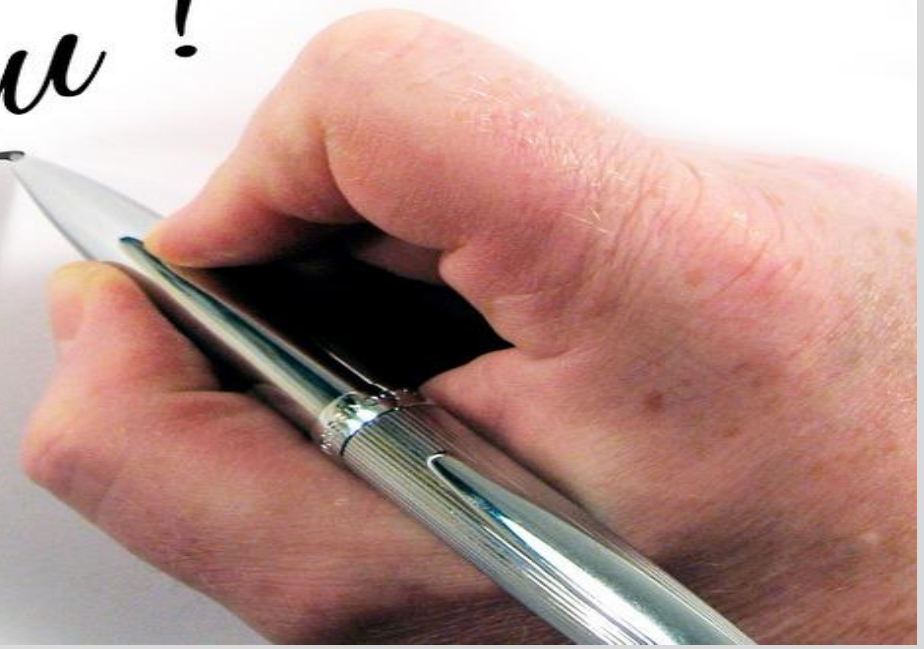
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