



REGISTRATION: LAW & BUSINESS PROCESS

REGISTRATION

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REGISTRATION

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Comparison (Current vs Proposed)

Current Laws

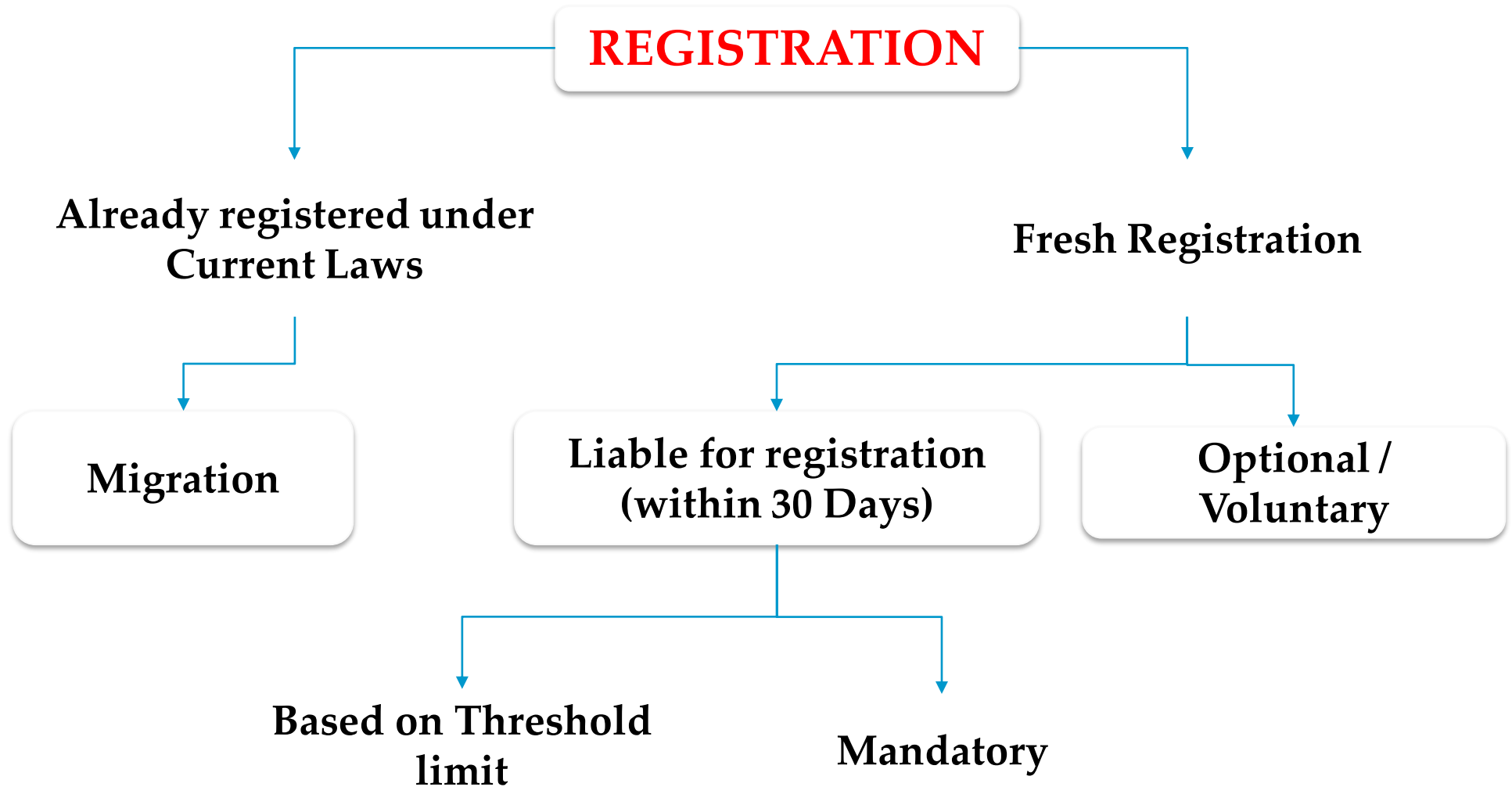
- **Excise** – Each Manufacturing Location
- **VAT / CST / Entry Tax** – State wise
- **Service Tax** – Single Premise wise / Centralized registration
- **ISD (Input Service Distributor)**

GST Law

- **Common Registration for Goods and Services**
- **Separate Registration for each state**
- **ISD registration for transfer of credits**
- **Separate registration for deduction of TDS and collection of TCS**



Overview of Registration



Persons NOT liable for Registration – Section 23

- **Person exclusively supplying Goods or Services**
 - **Not Taxable or**
 - **Exempted**
- **Agriculturist – supply of produce out of cultivation**



Threshold Limits

- **GST envisages it to be**
 - **Rs. 20 lakhs and**
 - **Rs. 10 lakhs (Special Category States)**
- **This is “PAN” India Limit**



Threshold Limits

Aggregate Turnover

- All Taxable Supplies
- Exempt Supplies
- Exports
- Inter State Supplies of same PAN
- Does not include Reverse Charge Supply



Mandatory Registration – Section 24

Irrespective of the Threshold limits, the following persons required to be registered (within 30 days) –

- **Persons making any inter-state taxable supply**
- **Casual taxable persons**
- **Non-resident taxable persons**



Mandatory Registration – Section 24...

- **Persons who are required to pay tax under reverse charge**
- **Persons who are required to deduct Tax u/s 51**
- **Supply on behalf of other registered taxable persons (agent or otherwise)**
- **Input service distributor**



Mandatory Registration – Section 24...

- **Supply through Electronic commerce operator**
- **Every “Electronic Commerce Operator”**
- **Supply of Online Information and Database access or retrieval from outside India to an Unregistered person**



Migration of Registration

Section 139

- Registered under existing law
- Holding PAN
- Provisional Registration Certificate to be issued
- Enrollment
- PRC in FORM GST REG 25



Migration of Registration...

- **Apply in FORM GST REG 24 with documents**
- **To be submitted within 3 months**
- **Certificate of Registration in FORM GST REG 06**
- **Non furnishing of information PRC can be cancelled by Proper Officer**



Migration of Registration...

Registered under Existing Law

- **Not Liable under GST**
- **Within 30 days submit FORM GST REG 28**
- **For Cancellation**



Procedure for Registration Section 25

- **Register within 30 days of becoming liable**
- **Casual Taxable Person or Non Resident Taxable Person**
 - **Apply 5 days prior to commencement**
- **Supply from Territorial Waters of India**
 - **Register in State or UT nearest to baseline**
- **Single registration per State**
 - **Establishments in every state treated as distinct**



Procedure for Registration Section 25

- **Single registration per State**
 - **Establishments in every state treated as distinct**
- **Multiple registration**
 - **Business Vertical wise**
 - **Each Vertical treated as distinct**
 - **SEZ – separate Business Vertical**



Procedure for Registration Section 25...

- **Voluntary registration possible**
- **PAN mandatory for registration**
 - **Non Resident Taxable Person – other prescribed documents**
- **TAN mandatory for TDS registration**



Procedure for Registration Section 25...

- UNO or Consulate or Embassy & like
 - UIN to be granted in lieu
- **28 Forms** prescribed for various purposes of registration
- For Fresh Registration apply in FORM GST REG 01
- UNO or such special entities to apply in FORM GST REG 12



Procedure for Registration...

- **Person supplying Online information and Database Access or retrieval Services**
 - **From outside India**
 - **To a Non Taxable online recipient**
- **Apply in FORM GST REG 09A**
- **Person required to deduct or collect Tax at Source**
- **Apply in FORM GST REG 07**



Procedure for Registration...

- **Non Resident Taxable person**
 - **Apply in FORM GST REG 09**
- **Suo moto Registration by Officer**
 - **Pursuant to survey, enquiry or inspection**
 - **Temporary basis in FORM GST REG 11**
 - **Within 90 days submit Application**
 - **If Appealed, within 30 days of upholding Order**



Procedure for Registration...

- **Proper Officer may request within 3 Working days**
 - **Clarification**
 - **Additional Info**
 - **Other documents in FORM GST REG 03**
- **Requisite Info to be furnished**
 - **with in 7 working days**
 - **In FORM GST REG 04**



Procedure for Registration - Deemed

- **Inaction from Proper officer –**
 - **Within 3 days of Application or**
 - **Within 7 days of Clarification**
- **Application deemed to be registered**



Special Provisions - Casual Taxable person & Non-resident taxable person

- **“Casual taxable person” & “Non Resident Taxable Person” means**
 - a person who occasionally undertakes transactions involving supply of goods or services
 - in the course or furtherance of business
 - has no fixed place of business in India



Special Provisions - Casual Taxable person & Non-resident taxable person

- Registration shall be valid for 90 days
- Shall make Taxable Supplies only after Registration
- Registration extendable by 90 days
- At the time of application pay 'Advance Tax' of estimated liability
- Amount paid to be credited to E-Cash ledger



Registration Certificate

- **Registration Certificate issued in FORM GST REG 06**
- **To be displayed**
 - **in a prominent location**
 - **at principal place of business**
- **Display GSTIN on the name board at entry**
- **Physical verification of Business Premises only if required**



Amendment of Registration

- **Within 15 days of change**
- **Submit Application in FORM GST REG 13**
- **Proper Officer to approve within 15 working days**
- **Issue order in FORM GST REG 14**



Amendment of Registration...

- **If change in PAN then Fresh Registration**
- **Deeming Provision similar to Registration**
 - **Inaction within 15 days of Application or**
 - **7 days of further information**



Cancellation of Registration

By the Registered person

- **Apply in FORM GST REG 14**
- **Within 30 days of event warranting cancellation**
- **Furnish Inventory details**
- **If Voluntarily registered**
 - **Cancellation only after 1 year**



Cancellation of Registration...

By the Proper Officer

- On contravention of any provisions
- Compounding dealer not filing 3 consecutive returns
- Other dealers not filing for 6 consecutive months
- Voluntarily registered person NOT commencing business within 6 months



Cancellation of Registration...

By Proper Officer

- **Fraud, willful misstatement or suppression**
- **Issue Notice in FORM GST REG 16**
- **Show Cause within 7 working days**
- **On satisfaction pass order for cancellation in FORM GST REG 19**



Other Provisions

Each document shall be signed

- Individual or Authorised person
- HUF by Karta or Authorised person
- Company – CEO or Authorised Signatory
- Firm – Partner or Authorised Signatory
- Trust – Trustee or Authorised Signatory
- Govt. Agency – Authorised Officer



Other Provisions...

- **All Notices, Certificates or Orders**
- **By Department**
 - **Only Issued Electronically**
 - **With Digital Signature**

