

Handbook on Registration under GST

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The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi



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First Edition : May, 2020

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Website : <http://www.icai.org>; <http://www.idtc.icai.org>

Price : ₹ 120/-

ISBN : 978-81-8441-

Published by : The Publication Department on behalf of the Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi - 110 002.

Printed by : Sahitya Bhawan Publications, Hospital Road, Agra - 282 003.

Foreword

The introduction of Goods & Service Tax (GST) in India is one of the biggest indirect tax reforms since Independence. The reform that took more than a decade of mutual co-operation, continuous discussion and intense debate between Central and State Governments about implementation methodology, was finally implemented with effect from 1st July 2017, subsuming almost all indirect taxes at the Central and State levels. As the journey of GST Implementation progressed in India, the authorities have been quick to address the various challenges faced by the Industry and public concerns by issuing a series of notifications, clarifications, press releases and FAQs, to resolve a wide range of concerns.

The GST alongwith its challenges has brought in various benefits also like creation of National market by bringing down fiscal barriers amongst the States and has mitigated the cascading effect of taxes by allowing seamless credit of Input Tax across goods & services. The Institute of Chartered Accountants of India (ICAI) through its GST & Indirect Taxes Committee has been playing a vital role in implementation of GST in India by providing suggestions to the Government at each stage of development of GST. Further, the Institute has been playing proactive role and is a catalyst in dissemination of knowledge and awareness through technical publications, newsletters, E-learning and organizing various programmes, Certificate courses, webcasts etc. for all stakeholders.

I am happy to note that the GST & Indirect Taxes Committee of ICAI has now taken an initiative to issue a series of Handbooks covering various procedural aspects of GST and in that series is bringing out **Handbook on Registration under GST** with an objective to provide a basic understanding of the topic. The handbook explains the concepts / procedures relating to Registration in an easy to understand lucid language and it aimed at updating the knowledge base of members in a simple and concise manner.

I congratulate CA. Rajendra Kumar P, Chairman, CA. Sushil Kumar Goyal, Vice Chairman and other members of GST & Indirect Taxes Committee for coming out with this Handbook and for taking active steps in providing regular guidance to the members and other stakeholders at large.

I am sure that the members will find this publication very useful in discharging the statutory functions and responsibilities in an efficient and effective manner.

CA. Atul Kumar Gupta
President, ICAI

Date: 03.05.2020

Place: New Delhi

Preface

Goods and Services Tax (GST) was introduced in India from 1st July, 2017. It is one of the major tax reforms since independence in the area of indirect taxation. It was introduced with the objective to mitigate the cascading effect of taxes by allowing seamless credit across goods and services, facilitate free flow of goods and services across India and boosting tax revenue from better compliance and widening the tax base. A remarkable feature of GST implementation is that all the States in India came together with the Centre to form a unique federal body called GST Council, which is entrusted with the objective of recommending policies and procedural matter in the formation and implementation of GST legislation. The spirit of co-operative federalism took deep roots there by ensuring that large federal countries like India implement the GST Law.

In order to facilitate in understanding various compliance under GST, GST & Indirect Taxes Committee of ICAI has taken an initiative to prepare Handbook on procedural aspects like registration, refund, return, Invoice etc. One of the result of such initiative is **Handbook on Registration under GST**. An attempt has been made to cover all aspects related to registration at one place and is intended to give general guidance to all stakeholders and also help them in resolving issue that they may face during the course of their compliance aspect in GST. This Handbook on Registration under GST is comprehensive containing analysis of the entire provisions under the law including notifications, circulars or orders upto 31st March, 2020 issued by the Government from time to time along with few FAQ's, MCQ's, Flowcharts, Diagrams and Illustrations etc. to make the reading and understanding easier.

We stand by the Government in our role as “Partner in GST Knowledge Dissemination” and have always been supporting Government with our intellectual resources, expertise and efforts to make GST error-free.

We sincerely thank to CA. Atul Kumar Gupta, President and CA. Nihar Niranjana Jambusaria, Vice-President, ICAI for their encouragement to the initiatives of the GST & Indirect Taxes Committee. We express our gratitude for the untiring effort of CA. Shaikh Abdul Samad Ahmad and CA. Viral M Khandhar who have authored this handbook and CA. Vasudev Joshi K for reviewing the same. We place on record the services and unstinted support provided by the Secretariat of the Committee.

We trust this Handbook will be of practical use to all the members of the Institute and other stakeholders. We also welcome suggestions at gst@icai.in and request to visit our website <http://www.idtc.icai.org> and provide valuable inputs in our journey to make GST truly a good and simple tax.

CA. Rajendra Kumar P

Chairman

GST & Indirect Taxes Committee

CA. Sushil Kumar Goyal

Vice- Chairman

GST & Indirect Taxes Committee

Date: 03.05.2020

Place: New Delhi

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Registration under GST

Introduction

In any tax system, registration is the most fundamental requirement for identification of tax payers to ensure tax compliance in the economy. Registration of any business entity under the GST Law implies obtaining a unique alphanumeric code from the concerned tax authorities for the purpose of collecting taxes on behalf of the Government and to avail input tax credit of the taxes paid on its inward supplies. Without registration, a person can neither collect tax from his customers nor claim any input tax credit of tax paid by him.

The taxable event under GST is “supply”. Every person who undertakes a transaction amounting to supply, has to register himself under the GST if his aggregate turnover in a financial year crosses the threshold limit prescribed from time to time. However, the person having turnover below the threshold limit can still opt for voluntary registration and such person shall be treated at par with all other normal registered persons.

Scope of Supply

In order to fall within the chargeability of GST, a transaction/activity undertaken has to meet the scope of supply as defined in Section 7 of the Central Goods and Services Tax Act, 2017 (“**the CGST Act, 2017**” or “**the said Act**”). The definition of supply is wide enough to include -

- all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business,
- import of services for a consideration whether or not in the course or furtherance of business and
- activities specified in Schedule I, made or agreed to be made without consideration.

Deemed Supply

Certain activities undertaken have been deemed to be a supply of goods or supply of services as laid down in Schedule II. E.g.: Transfer of title in goods is a supply of goods but transfer of right in goods without the transfer of title is treated as a supply of service; composite supply of food or any other article for human consumption or any drink is a supply of service; works contract is a supply of service etc.

Neither Supply of goods nor Supply of service

Certain activities or transactions are treated as neither supply of goods nor supply of services as laid down in Schedule III (i.e.) they are outside the scope of supply and thus GST will not be applicable on these transactions. E.g.: Services by an employee to the employer in the

course of or in relation to his employment, services by any court or Tribunal established under any law for the time being in force, Services of funeral, burial, crematorium or mortuary including transportation of the deceased etc. Section 22 is extracted hereunder for reference.

Section 22. (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:

¹[PROVIDED FURTHER that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified:]

²[PROVIDED ALSO that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation. — For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.]

Persons Liable for Registration

As per Section 22 of the said Act, every person is required to obtain separate registration in each State/Union Territory³ (UT) from where taxable supplies of goods or services or both are being made if the aggregate turnover in a financial year exceeds 20 lakh rupees.

In case of Special Category States, registration shall be required if the aggregate turnover in a financial year exceeds 10 lakh rupees. The Government may enhance this aggregate turnover limit at the request of a Special Category State and on the recommendations of the council from 10 lakh rupees to an amount not exceeding 20 lakh rupees.

¹ Inserted by the Central Goods and Services Tax (Amendment) Act, 2018, Notified w.e.f. 01-02-2019 vide Notification No.02/2019 – Central Tax dated 29 January 2019.

² Inserted by the Finance (No. 2) Act, 2019, Notified w.e.f. 01-01-2020 vide Notification No.01/2020 – Central Tax dated 01 January 2020.

³ Union Territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli and Daman and Diu, Chandigarh and (Ladakh - from a date to be notified)

As per Explanation (iii) to Section 22, the expression “*Special Category States*” shall mean the States as specified in Article 279A (4) (g) of the Constitution except the State of Jammu and Kashmir and [States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand]⁴. Accordingly, Special Category States for the purpose of registration shall be the States of Manipur, Mizoram, Nagaland and Tripura from 1st Feb 2019. Therefore, the threshold limit of 10 lakh rupees shall be applicable for Manipur, Mizoram, Nagaland and Tripura.

Particulars	Upto 31 Jan 2019	W.e.f 01 Feb 2019
Special Category States	Arunachal Pradesh Assam Manipur Meghalaya Mizoram Nagaland Sikkim Tripura Himachal Pradesh Uttarakhand	Mizoram Manipur Nagaland Tripura

Similarly, the Government, at the request of a State and on the recommendations of the Council, may enhance the limit of 20 lakh rupees to an amount not exceeding 40 lakh rupees in case of suppliers who are engaged exclusively in supply of goods., As per the explanation inserted to sub-section (1) of Section 22, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Example: Mr. X runs a stationery shop in the State of Tamilnadu and has a turnover of ₹ 30 lakhs in a FY and apart from that also has interest from FD, bank etc. of ₹ 3 lakhs, thus making his aggregate turnover of ₹ 33 lakhs. However, Mr. X shall be considered as a supplier engaged exclusively in the supply of goods only.

The threshold for registration for service providers would continue to be 10 lakh rupees in case of special category States and 20 lakh rupees in case of other than Special Category States/UT.

⁴ Inserted by the Central Goods and Services Tax (Amendment) Act, 2018, Notified w.e.f. 01-02-2019 vide Notification No.02/2019 – Central Tax dated 29-01-2019.

REGISTRATION LIMITS AS ENVISAGED IN SECTION 22

(Amount in ₹)

<i>Type of Supply</i>	Upto 31 st Jan 2019		w.e.f 01 st Feb 2019		w.e.f 01 st Jan 2020	
	<i>Normal States/ UT</i>	<i>Special Category State</i>	<i>Normal States/ UT</i>	<i>Special Category State (SCS)</i>	<i>Normal States/ UT</i>	<i>Special Category State</i>
Only Goods	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs, if opted by the SCS	Amount not exceeding 40 lakhs if opted by the States*	Amount not exceeding 20 lakhs, if opted by the SCS
Services/ Goods & Services	20 lakhs	10 lakhs	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS	20 lakhs	Amount not exceeding 20 lakhs if opted by the SCS

***Please note -**

- As per Explanation to Section 22(1), a supplier shall be treated as engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount
- This provision is applicable only for the States and Union Territories with Legislature (E.g.: Delhi, Puducherry, Jammu & Kashmir) and w.e.f 01.01.2020. This is only an enabling provision inserted which gives power to the Government to increase the threshold limit for exclusive supply of goods. However, the States/UT with legislature have to make a recommendation to the GST Council for increasing the threshold limit and the Government will then issue a Notification to this effect. Till date, no notification has been issued under this new proviso of Section 22(1) to increase the threshold limit to 40 lakhs for exclusive supply of goods.
- Further, the Government as empowered under **Section 23(2)** of CGST Act, 2017, provided an exemption from registration w.e.f. 01 April 2019 *vide Notification No. 10/ 2019 – Central Tax dated 7-03-2019*. The Notification provides that any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed 40 lakh rupees is exempted from taking registration under the said Act except if -
 - they are compulsorily required to register under Section 24 of the said Act

- o they are engaged in making supplies of ice-cream and other edible ice, pan masala and tobacco.
- o they have taken voluntary registration
- o they are engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand;

The above Notification effectively increases the threshold limit for persons who are engaged in exclusive supply of goods for the purpose of GST Registration from ₹ 20 Lakhs to ₹ 40 Lakhs.

Now the moot question arises - whether the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall be included in calculating the aggregate turnover of 40 lakhs as per this Notification. In the said Notification, there is no provision allowing the supplier to also be engaged in exempt supply of services (unlike in the case of Section 22(1) notified w.e.f. 01-01-2020). Hence, if such persons provide any services, then such exemption will not be applicable.

However, there is another school of thought connected to the limit of ₹ 40 Lakhs prescribed in the above referred Exemption Notification. Few experts are of the view that the person who is engaged in supply of goods can also engage in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discounts. This analogy is drawn on the fact that the Government has, through various Notifications⁵ and Removal of Difficulty Orders⁶, for the purpose of calculating the turnover for Composition Scheme and for calculation of reversal of input tax credit under Rule 42 and Rule 43, specifically stated to exclude such income from aggregate turnover. The proviso inserted in Section 22(1) also provides such exclusion. Thus, they are of the view that the intention of the lawmakers is thus not to consider such income. However, one must exercise caution while availing the exemption from registration under this Notification based on such analogy.

⁵ Notification No.2/2019-Central Tax (Rate), dated 7-03 2019
Notification No. 03/2018 dated 23-01-2018

⁶ Central Goods and Services Tax (Removal of Difficulties) Order No.01/2019 dated 1-02-2019

How to calculate the threshold limit for registration?

The entire section hangs upon a single term “aggregate turnover” which has been defined in Section 2(6) of the CGST Act, 2017. If the aggregate turnover crosses the threshold limit, then registration needs to be taken.

The term ‘aggregate turnover’ means –

	Aggregate Value of all - Taxable Supplies - Exempt Supplies - Export Supplies - Inter- State Supplies of persons having same PAN	But excludes - Inward supplies liable to RCM - CGST - SGST - UTGST - IGST - Cess
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The different types of Supplies mentioned in the above definition are explained below -

Taxable Supplies

Definition in Section 2(108) of the CGST Act, 2017: “Taxable supply” means a supply of goods or services or both which is leviable to tax under this Act.

Activities/transactions undertaken shall be considered as taxable supplies only when such activities/transactions qualify as a “supply” in terms of Section 7 of CGST Act, 2017 and such supplies are chargeable to tax in terms of Section 9 of CGST Act, 2017.

Taxable supplies mean supply of goods or services or both which are liable to tax under the said Act. This indicates that even supplies which are exempted by way of a notification shall also be considered as taxable supplies because of the established principle that a supply of goods or services or both could be exempted through a notification only when a levy is present in the first place under the legislation.

Taxable supplies do not include activities or transactions that are specified in Schedule III as the same do not qualify as supplies under GST law. It also does not include non-taxable supplies which is discussed below.

Exempt Supplies

Definition in Section 2(47) of the CGST Act, 2017: “Exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax

under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.

Exempt supplies mean-

- Supplies which attract nil rate of tax as per the tariff itself
- Supplies which are wholly exempt under Section 11 of CGST Act, 2017 or Section 6 of IGST Act, 2017. These sections grant power to the Government to exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification and
- Includes non-taxable supplies

Non-taxable Supplies

Definition in Section 2(78) of the CGST Act: *“Non-taxable supply” means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;*

A transaction must be a ‘supply’ as defined under the GST law, to qualify as a non-taxable supply under the GST law. Supplies which are not leviable to tax are known as non-taxable supplies.

Supplies which are excluded from the charging section (i.e.) Section 9(1) and 9(2) of CGST Act, 2017 are to be considered as non-taxable supplies as they are not leviable to tax under this Act. Thus, supply of alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel have been excluded from the scope of levy and thus will be considered as non-taxable supplies.

No Supply

The general perception is that the supplies can broadly be classified into taxable and non-taxable supplies. Only those activities which first answer the definition of supply can be further categorized into taxable or non-taxable supplies. But certain activities are deemed to be treated as neither supply of goods nor services as specified in Schedule III. So, these transactions are outside the purview of Section 7 itself. E.g.: Services by an employee to the employer in the course of or in relation to his employment, services by any court or Tribunal established under any law for the time being in force, actionable claims, other than lottery, betting and gambling etc. Thus, they are treated as falling under the third category of supply (i.e.) no supply.

Further, the definition of goods given in Section 2(52) of the CGST Act excludes money and securities. Thus, supply of money and securities shall be considered as no-supply.

Transactions classified under “No-supply” shall not be considered for the purpose of aggregate turnover calculation.

E.g.: Mr. X receives salary income of ₹ 15 lakhs and also receives rental income of ₹ 8 lakhs. For ascertaining the aggregate turnover, the salary income will not be considered as it is considered neither as supply of goods nor as service as specified in Schedule III. Thus, Mr. X need not register under GST as his aggregate turnover (only rental income) is less than the threshold limit.

Exports

Export of goods or services or both is treated as a zero-rated supply under GST.

"Export of goods is defined in Section 2(5) of the IGST Act, 2017 as under –

“export of goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;

"Export of services is defined in Section 2(6) of the IGST Act, 2017 as under –

Export of services means the supply of any service when, —

- (i) the supplier of service is located in India;*
- (ii) the recipient of service is located outside India;*
- (iii) the place of supply of service is outside India;*
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and*
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;*

Inter-State supplies to persons having PAN

This covers the supply of goods or supply of services or both to persons located in other States/Union Territories but are under the same legal entity. These are taxable supplies under GST and are liable to tax even if such supplies are made without consideration as per Schedule I.

Inward supplies liable to be taxed under reverse charge is excluded

Inward supplies on which the recipient has to pay the tax on reverse charge in view of the provisions contained in Section 9(3) and Section 9(4) of the CGST Act, 2017 / Section 5(3) and Section 5(4) of IGST Act, 2017 shall not be included in the calculation of the aggregate turnover.

Example: XYZ Private Limited has a turnover of ₹ 19 lakhs from the supply of goods in the State of Maharashtra. It had obtained the legal services of an advocate for which an invoice of ₹ 1.50 lakhs was raised by the advocate. As per notification issued under Section 9(3), legal

services provided by an advocate is liable for payment of tax under reverse charge under Section 9(3). Thus, XYZ Pvt Ltd will be liable to pay tax under reverse charge for the legal services. However, the inward supply of legal services of ₹ 1.50 lakhs will not be added to the turnover of ₹ 19 lakhs. Therefore, XYZ Private Limited will not be required to be registered under GST as the aggregate turnover is below the threshold limit.

Aggregate Turnover to be calculated on all-India basis

It may be noted that the term 'aggregate turnover' includes turnover of all branches under a single PAN. The calculation of the turnover has to be done at a PAN level and not per GST registration number.

Example: ABC Private limited has a branch in Bangalore and principal place of business in Chennai. To determine the aggregate turnover, the value of supplies made at Bangalore as well as Chennai have to be taken into account and if the same exceeds the threshold limit, then ABC Pvt Ltd will be liable for registration in GST.

Supplies made on behalf of principal

For the purpose of this Section, aggregate turnover shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals.

Transfer of business

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.

In a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, demerger 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.

Cases

1. **A person has turnover less than 20 lakh rupees from the sale of goods and hence has not taken GST registration. Due to compulsory registration provisions of Section 24, he had to take registration to pay tax on reverse charge for a particular transaction. Whether he has to pay tax on other outward supplies of goods?**

Ans: The person who obtains GST registration either voluntarily or compulsorily, will have to comply with all the provisions as applicable to a registered person. He has to charge GST on the outward supplies of goods.

2. **The GST limit has been crossed during the financial year and registration has been obtained in the middle of the year. What has to be done for the invoices raised before the date of obtaining registration?**

Ans: GST is applicable only from the effective date of registration. No GST shall be collected for the invoices issued prior to such effective date of registration. However, from the effective date of registration, if any invoice has been issued, then a revised invoice has to be issued in line with the provisions of Section 31 of the CGST Act.

3. **An advocate is having professional income of ₹ 16 lakhs and Bank interest from FD of ₹ 5 lakhs. Is he required to be registered?**

Ans: Advocates are exempt from registration in view of *Notification No. 5/2017 – Central Tax dated 19-06-2017* whereby persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act. Further, interest from FD is exempt *vide Notification No. 12/2017 – Central Tax (Rate) dated 28-06-2017*. Thus the advocate will not be liable for registration even if his turnover crosses the threshold limit.

4. **A person is having rental income from commercial property of ₹ 6 lakhs and interest income from lending of ₹ 22 lakhs. Whether the person is liable to be registered?**

Ans: Income earned by way of interest from loans is an exempted supply *vide Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017*. Aggregate turnover in a FY includes taxable supplies as well as exempted supplies. Therefore, the total turnover is ₹ 28 lakhs and therefore the person is liable to be registered under GST. However, tax has to be paid only on the rental income from commercial property.

5. **If a religious trust received ₹ 15 lakhs as offerings, ₹ 5 lakhs as rental income and ₹ 2 lakhs as exempted rental income (*Notification 12/2017 –Central Tax (Rate) dated 28-06-2017* -area within precincts of the temple). Whether they need to take registration under GST.**

Ans: The offerings received is not covered by the definition of supply as there is no *quid pro quo*. Therefore, it will not be considered for calculation of the aggregate turnover. The remaining income of Rs 7 lakhs will be taken into consideration for calculation. Since the income is less than 20 lakhs, the trust need not register in GST.

6. **The dealer has only export turnover exceeding ₹ 20 lakhs during the FY. Is he required to get registration under GST? He does not have any other income except interest on FD and saving bank account and capital gains on sale of shares.**

Ans: Exports are inter-State supplies under Section 7 of IGST Act, 2017. Hence, persons NOT liable to payment of tax on their outward supplies on account of exports, would

STILL be required to obtain GST registration and submit to all compliances. All exporters, regardless of turnover limit, MUST obtain registration, file LUT, file returns, repatriate forex (not INR) and demonstrate correctness of their claim to zero-rated benefits.

7. **A Ltd. registered in Bihar is having its 10 warehouses in 10 different States and supplying goods to its customers from such warehouses. Can A Ltd. supply goods from different warehouses by raising GST invoice?**

Ans: Registration has to be taken in every State from where the taxable supply is being made. Warehouses are covered by the definition of the fixed establishment and thus registration has to be taken in every State where the warehouse is located.

8. **Whether income from sale of shares and dividends need to be included in the turnover for ascertaining the applicability of GST Registration in the following cases: 1) if shares are purchased as investment. 2) if shares are purchased for trading purposes.**

Ans: Transaction in securities is neither good nor service. Securities have been specifically excluded from definition of 'goods' and 'service'. Section 2(101) of CGST Act, 2017 defines 'service' and Section 2(52) of CGST Act, 2017 defines 'goods'. Hence, 'supply of securities' will not be subject to GST and the same will not be considered for threshold limit for obtaining registration.

9. **ABC is providing exempt services exceeding 20 lakhs but since it has engaged in exempt services only, registration is not mandatory. Now, it is selling a capital good(machinery). Whether registration is required just because it is selling the business asset?**

Ans: The benefit of the exemption under Section 23 shall be lost and the aggregate turnover (exempt supplies +supply of machinery) shall be considered and if it crosses the threshold limit then registration shall be required under Section 22.

10. **ABC Private Limited is having businesses in Goa and Maharashtra. The aggregate turnover of goods and services in the FY 17-18 is ₹ 25 lakhs. However, the turnover from the State of Goa is ₹ 7 lakhs only. Is ABC required to obtain registration in Goa?**

Ans: The aggregate turnover is ₹ 25 lakhs calculated on an all-India basis (at a PAN level). Thus, ABC Pvt Ltd will have to obtain registration in Maharashtra as well as Goa.

11. **In the above case, what if ABC Private Limited also has a branch in Manipur for which the turnover is 11 lakhs making the total turnover 36 lakhs.**

Ans: Since the entity has a branch in a Special Category State, the threshold limit for registration is ₹ 10 lakhs. Since the entity crosses such limit, the registration will be required in all the 3 States.

Persons Exempt from Registration

Persons not liable for registration

23. (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.*

Certain persons are exempt from obtaining registration under GST. As per Section 23 of CGST Act, 2017, following persons are not liable to be registered under GST:

- persons engaged in supply of goods or services or both which are wholly exempted
- agriculturists who supply produce cultivated out of his land
- persons notified who are exempted from obtaining registration by way of notification

They are not required to be registered even if their turnover exceeds ₹ 20 lakhs or such other prescribed threshold. To this extent, section 23 overrides the provisions of Section 22.

Persons engaged in supply of goods or services or both which are wholly exempted

Persons engaged in the exclusive supply of goods or services or both which are fully exempt are not liable to be registered under GST. However, if the persons deal with taxable as well as exempt supplies of goods or services, they shall be liable to be registered as per Section 22. The definition of exempt supplies has been discussed earlier. Exempt supplies include non-taxable supplies too. Thus, if a person is supplying only petrol, then he will not be liable to be registered under GST. Similarly, if a charitable trust is exclusively into rendering charitable services, then it is not required to be registered under GST.

Agriculturists

As per Section 2(7) of the CGST Act, agriculturist is defined thus –

"agriculturist" means an individual or a Hindu Undivided Family who undertakes cultivation of land

- (a) *by own labour, or*
- (b) *by the labour of family, or*
- (c) *by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;*

An agriculturist to the extent of supply of produce out of cultivation of land is also not liable for registration. From the above definition, agriculturists who are individuals or HUF alone not liable for registration. Further, if the agriculturist makes any other supplies other than out of cultivation of land, he shall be liable for registration. The exemption is supplier-based and supply-based. If the supplier is not an agriculturist, then he shall be liable to registration subject to Section 22 or Section 24. If the supply is not out of cultivation of land, though the supplier is an agriculturist, then also he shall be liable for registration subject to Section 22 or Section 24 of the said Act.

Persons exempt from obtaining registration by Notification

1. **Notification No. 5/2017-Central Tax, Dated 19-6-2017-** specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempt from obtaining registration under the aforesaid Act.
2. **Notification No.56/2018-Central Tax, Dated 23-10-2018 And Notification No. 3/2018 - Integrated Tax, Dated 22-10-2018 [The Above Notifications Superseded Notification No. 32/2017-Central Tax, Dated 15-9-2017 And Notification No. 8/2017-Integrated Tax, Dated 14-9-2017 Respectively]** – specifies the categories of casual taxable persons making inter-State taxable supplies of specified handicraft goods and persons making inter-State taxable supplies of the certain specified products when made by the craftsmen predominantly by hand who shall be exempted from obtaining registration under the said Act subject to certain conditions.
3. **Notification No.65/2017-Central Tax, Dated 15-11-2017 As Amended By Notification No. 6/2019 - Central Tax, Dated 29-1-2019** - specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, as the category of persons exempt from obtaining registration under the said Act subject to certain conditions.
4. **Notification No. 10/2019-Central Tax [F.No.354/25/2019-Tru], Dated 7-3-2019** - specifies the persons engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, as the category of persons exempt from obtaining registration under the said Act subject to certain conditions. Please refer the discussions under Section 22.
5. **Notification No. 7/2017-Integrated Tax, dated 14-9-2017 As Amended By Notification No. 2/2019 - Integrated Tax, Dated 29-1-2019** - specifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act subject to certain conditions.

6. **Notification No. 10/2017-Integrated Tax, Dated 13-10-2017 As Amended By Notification No. 3/2019 - Integrated Tax, Date 29-1-2019** - specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees for normal States and ten lakh rupees for special category States in a financial year as the category of persons exempt from obtaining registration under the said Act.

Compulsory Registration in Certain Cases

Generally, the liability to register under GST arises when you are a “supplier” within the meaning of the term, and also if your aggregate turnover in a financial year is above the specified exemption threshold. However, the GST law enlists certain categories of suppliers who are required to get compulsory registration irrespective of their turnover that is to say, the specified threshold exemption limit is not available to them. Section 24 of CGST Act, 2017 starts with a non-obstante clause overriding Section 22 and making it mandatory for persons to obtain registration if they enter into the following transactions:

Persons making any inter-State taxable supply

In case the supplier of goods or services or both intends to supply in the State / Union Territory (UT) other than the State / UT from where he makes a taxable supply, then such supplier is compulsorily required to get registration under this Act without taking the benefit of threshold limit.

Exports are considered as inter-State supplies under the IGST Act, 2017. Hence exporters would be required to obtain registration under GST even though they are not liable to payment of tax on their exports.

Exceptions:

- **Notification No. 10/2017-Integrated Tax dated 13.10.2017 as amended vide notification No. 03/2019- Integrated Tax dated 29.01.2019.**

Persons making inter-State supplies of taxable services only and having an aggregate turnover less than ₹ 20 lakhs in a financial year (₹ 10 lakhs in Special Category States of Manipur, Mizoram, Nagaland and Tripura) are exempted from obtaining registration.

- **Notification No.3/2018-Integrated Tax, Dated 22-10-2018**
 - Persons making inter-State taxable supplies of handicraft goods as defined in the Explanation in *Notification No. 21/2018 -Central Tax (Rate), dated 26-07-2018*. (Handcrafted candles, carved wood products, wooden frames for painting, coir articles, hand embroidered lace etc.)

- Persons making inter-State taxable supplies of the products when made by the craftsmen predominantly by hand even though some machinery may also be used in the process. (Leather articles, carpets, rugs, bamboo products etc.)
- The aggregate turnover of such persons to be computed on all India basis does not exceed the prescribed threshold limit in the relevant State/UT and the person should have obtained PAN and generate e-way bill in accordance with Rule 138 of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules, 2017").

Casual taxable persons making taxable supply;

The term 'casual taxable person' has been defined in Section 2(20) of the CGST Act as under:

"casual taxable person" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business;

A casual taxable person is one who occasionally undertakes supply of goods or services or both in the course of business in a State or a UT in which he does not have a fixed place of business. In other words, if a person is registered in one State/UT but wants to undertake occasional supply of goods or services or both in some other State/UT, then he has to obtain registration in that State/UT. The definition intends to cover those persons within its ambit persons who come for a temporary period to a place, supply goods or services in the course of business and then leave the place. A casual taxable person has to compulsorily take registration in the State/UT from where he makes a taxable supply where he has no fixed place of business irrespective of the threshold limit.

Example: An event management company based in Bangalore is conducting an event in Goa. Since the event management company is occasionally undertaking supply of event management service in Goa and since it does not have any fixed place of business, it will have to obtain 'casual taxable person' registration in Goa.

An outdoor catering service supplier based in Pune undertakes to provide catering service at the above event in Goa. The catering service provider shall also have to obtain registration in Goa as a casual taxable person.

A medical association is conducting a conference in Delhi say for 2 days to analyse and present study papers on the recent outbreak of a pandemic. Delegates from all over the country as well as other countries are going to participate in this conference. The association will have to take registration in Delhi as a casual taxable person since this is an occasional supply of service (registration fees, sponsorships will be collected) and the association does not have a fixed place of business in Delhi.

Registration:

- The registration has to be obtained at least 5 days prior to commencement of business by filing FORM GST REG – 01.
- The threshold limit of registration shall not apply.
- An advance deposit of estimated tax liability is required to be made along with the application of registration. Although the wordings are 'estimated tax liability', it is clarified *vide Circular No.71/45/2018-GST dated 26-10-2018* that deposit must be made of estimated 'net' tax liability after reducing estimate of available input tax credit. 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.
- Such registration shall be valid for a period of 90 days and can be further extended for a period not exceeding 90 days by making an application in FORM GST REG -11 before the expiry of the original validity period. The application for extension can be submitted only on payment of additional estimated tax liability for the period for which extension is sought.

Exceptions

- **Notification No.56/2018-Central Tax, Dated 23-10-2018**
 - Such persons making inter-State taxable supplies of handicraft goods as defined in the Explanation in *Notification No. 21/2018 -Central Tax (Rate), dated 26-07-2018*.
 - Persons making inter-State taxable supplies of the products when made by the craftsmen predominantly by hand even though some machinery may also be used in the process.
 - The aggregate turnover of such supplies, to be computed on all India basis, does not exceed the prescribed threshold limit in the relevant State / UT and the person should have obtained PAN and generate e-way bill in accordance with Rule 138 of the Central Goods and Services Tax Rules, 2017.

Circular No.10/10/2017-GST [F.No.20/16/03/2017 GST], Dated 18-10-2017

Various communications have been received particularly from the suppliers of jewellery etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply.

It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as "the said Rules") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that "Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods".

A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-State supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.

It is also clarified that this clarification would be applicable to all goods supplied under similar situations.

Persons who are required to pay tax under reverse charge

As per Section 2(98) of the CGST Act, "reverse charge" means

"the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act;"

- The scheme of reverse charge has been expanded to include goods also. Reverse charge means the tax is to be paid by the recipient of the goods or services to the Government. In such a case, all the provisions of the Act as are applicable to the supplier in a normal case, would apply to the recipient of supply.
- Section 9(3) of CGST Act, 2017 empowers the Government to specify the categories of goods or services on which GST shall be liable to be paid under reverse charge. This section is *qua* supply. E.g.: Legal Services, GTA Services, Services provided by the Government, Security Services, renting of motor vehicle etc. The supply of goods or services is notified as a supply liable to tax in the hands of the recipient *vide Notification No. 4/2017-Central Tax (Rate)* in case of goods and *Notification No. 13/ 2017- Central Tax (Rate)* in case of services, as amended from time to time.

- Section 9(4) of CGST Act, 2017 empowers the Government to specify a class of registered persons in respect of specified categories of goods or services or both on which GST shall be liable to be paid under reverse charge if received from an unregistered supplier. This section is *qua* supplier and *qua* supply. W.e.f. 1st April, 2019, the Central Government *vide Notification No. 07/2019-Central Tax (Rate)* notified the categories of goods or services or both, in respect of which registered person shall pay tax on reverse charge basis as recipient of such goods or services or both.
- Persons who are required to pay tax under reverse charge shall obtain registration irrespective of the threshold limit. The recipient shall issue a self-generated invoice on the supplies received. Once the payment is made to the unregistered supplier, the recipient shall issue a payment voucher.
- For supplies under RCM, the recipient will be liable to pay tax even if the supplier has wrongfully collected and discharged the tax under forward charge.
- The concept of partial reverse charge is not present in GST. 100% of the tax has to be paid by the recipient only.

Persons who are required to pay tax under sub-section (5) of section 9

Section 9(5) deals with electronic commerce operators. 'Electronic commerce operator' has been defined in Section 2(45) of the CGST Act as under:

"electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;

'Electronic Commerce' is defined in Section 2(44) as under -

"electronic commerce" means the supply of goods or services or both, including digital products over digital or electronic network;

Section 9(5) of CGST Act 2017 is a charging section under GST for supply of notified services.

This section deals with taxability of supply of *services*, the output tax of which shall be paid by the electronic commerce operator (E-COM) if such services are supplied through it, (even though E-COM is not an actual supplier of such services). All the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier of such services and liable to pay the tax in relation to the supply of such services.

These electronic commerce operators are mandatorily required to be registered under GST irrespective of turnover.

Section 9(5) of the Central Goods and Services Tax Act, 2017

<i>(5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic</i>

commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

Section 5(5) of The Integrated Goods and Services Tax Act, 2017

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services, the tax on inter-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

PROVIDED that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

PROVIDED FURTHER that where an electronic commerce operator does not have a physical presence in the taxable territory and also does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax

- The Government is empowered to notify categories of services wherein the person responsible for payment of taxes would neither be the supplier nor the recipient of supply, but the e-commerce operator through which the supply is effected. It is important to note that, in case of such supplies, the ecommerce operator is neither the supplier nor does it receive the services. The e-commerce operator is merely the person who owns, operates or manages the digital or electronic facility or platform for e-commerce purposes.
- The Government has notified the categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator *vide Notification no. 17/2017-Central Tax (Rate), dated 28-6-2017* as amended by *Notification No. 23/2017- Central Tax (Rate), dated 22-8-2017*. They are –
 - (i) *services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;*

- (ii) *services by way of providing accommodation in hotels, inns, guest houses, clubs, camp sites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act;*
 - (iii) *services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.*
- If the e-commerce operator does not have a physical presence in the taxable territory, then any person representing him in the taxable territory would be liable to pay the taxes. If no such representative exists, the e-commerce operator is liable to appoint such a person in order to discharge this obligation.
- The tax that is applicable on the supply of the above services is to be paid by the e-commerce operator “as if” such e-commerce operator was the supplier liable to tax. The actual supplier is no longer required to pay tax on the supplies made through electronic commerce operator even though they have obtained registration under GST. Companies like OYO, UBER, OLA, are the prominent examples of E-COM who are liable to pay tax under section 9(5) of CGST Act, 2017.

Non-resident taxable persons making taxable supply;

- A "non-resident taxable person" means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India.
- A non-resident taxable person making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. A non-resident taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India using a valid passport (and need not have a PAN number in India).
- A business entity incorporated or established outside India, has to submit the application for registration along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available. A non-resident taxable person has to make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought.

Persons who are required to deduct tax under section 51, whether or not separately registered under this Act

- Section 51 of CGST Act, 2017 deals with “tax deduction at source” (TDS). Certain specified persons like a Departments of the Government, local authority, governmental agencies etc., are required to deduct tax at source under Section 51 at the rate of 2% [CGST @1% +SGST @1%] from the payments made to the supplier of taxable supplies of goods or services or both where the total value of supply under a contract exceeds ₹ 2.50 lakhs. A person who is liable to deduct tax at source has to compulsorily register and there is no threshold limit available to him.
- The specified persons are -
 - (a) departments or establishments of the Central Government or State Government; or
 - (b) local authorities; or
 - (c) Governmental agencies; or
 - (d) *such persons or category of persons as may be notified by the Government on the recommendations of the Council.*

The Government has specified such other persons by *Notification No. 50/2018-Central Tax, Dated 13-9-2018*, as amended by *Notification No. 57/2018-Central Tax, Dated 23-10-2018*, *Notification No. 61/2018-Central Tax, Dated 5-11-2018* and *Notification No. 73/2018-Central Tax, Dated 31-12-2018* as under:

- (a) An authority or a board or any other body, —
 - (i) established by any Government,
 - (ii) with fifty-one per cent or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings:

Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in Annexure A to the said Notification and their offices, with effect from the 1st day of October, 2018.

Provided that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act w.e.f. 31.12.2018.

- Such authorities are required to register separately as a TDS deductor irrespective of the turnover with effect from 01.10.2018.

Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise.

A person who makes taxable supplies on behalf of some other taxable person (i.e. an agent of some principal). The scope of agent and principal has been clarified *vide Circular No. 57/31/2018-GST dated September 4, 2018* and *73/47/2018-GST dated 5-11-2018*.

Circular No.57/31/2018-GST [CBEC-20/16/4/2018-Gst] ,Dated 4-9-2018 [As Corrected By Circular No. CBEC/20/16/04/2018-GST, Dated 5-11-2018]

1. In terms of Schedule I of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act"), the supply of goods by an agent on behalf of the principal without consideration has been deemed to be a supply. In this connection, various representations have been received regarding the scope and ambit of the principal-agent relationship under GST. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the CGST Act hereby clarifies the issues in the succeeding paras.
2. As per section 182 of the Indian Contract Act, 1872, an "agent" is a person employed to do any act for another, or to represent another in dealings with third person. The person for whom such act is done, or who is so represented, is called the "principal". As delineated in the definition, an agent can be appointed for performing any act on behalf of the principal which may or may not have the potential for representation on behalf of the principal. So, the crucial element here is the representative character of the agent which enables him to carry out activities on behalf of the principal.
3. The term "agent" has been defined under sub-section (5) of section 2 of the CGST Act as follows:

"agent" means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another.
4. The following two key elements emerge from the above definition of agent:
 - (a) The term 'agent' is defined in terms of the various activities being carried out by the person concerned in the principal-agent relationship.
 - (b) The supply or receipt of goods or services has to be undertaken by the agent on behalf of the principal.

From this, it can be deduced that the crucial component for covering a person within the ambit of the term "agent" under the CGST Act is corresponding to the representative character identified in the definition of "agent" under the Indian Contract Act, 1872.

5. Further, the two limbs of any supply under GST are "consideration" and "in the course or furtherance of business". Where the consideration is not extant in a transaction, such a transaction does not fall within the ambit of supply. But, in certain scenarios, as elucidated in Schedule I of the CGST Act, the key element of consideration is not required to be present for treating certain activities as supply. One such activity which has been detailed in para 3 of Schedule I (hereinafter referred to as "the said entry") is reproduced hereunder:

3. Supply of goods—

- (a) *by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or*
 - (b) *by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.*
6. Here also, it is worth noticing that all the activities between the principal and the agent and *vice versa* do not fall within the scope of the said entry. Firstly, the supply of services between the principal and the agent and *vice versa* is outside the ambit of the said entry, and would therefore require "consideration" to consider it as supply and thus, be liable to GST. Secondly, the element identified in the definition of "agent", i.e., "supply or receipt of goods on behalf of the principal" has been retained in this entry.
7. It may be noted that the crucial factor is how to determine whether the agent is wearing the representative hat and is supplying or receiving goods on behalf of the principal. Since in the commercial world, there are various factors that might influence this relationship, it would be more prudent that an objective criterion is used to determine whether a particular principal-agent relationship falls within the ambit of the said entry or not. Thus, the key ingredient for determining relationship under GST would be whether the invoice for the further supply of goods on behalf of the principal is being issued by the agent or not. Where the invoice for further supply is being issued by the agent in his name then, any provision of goods from the principal to the agent would fall within the fold of the said entry. However, it may be noted that in cases where the invoice is issued by the agent to the customer in the name of the principal, such agent shall not fall within the ambit of Schedule I of the CGST Act. Similarly, where the goods being procured by the agent on behalf of the principal are invoiced in the name of the agent then further provision of the said goods by the agent to the principal would be covered by the said entry. In other words, the crucial point is whether or not the agent has the authority to pass or receive the title of the goods on behalf of the principal.

8. Looking at the convergence point between the character of the agent under both the CGST Act and the Indian Contract Act, 1872, the following scenarios are discussed:

Scenario 1

Mr. A appoints Mr. B to procure certain goods from the market. Mr. B identifies various suppliers who can provide the goods as desired by Mr. A, and asks the supplier (Mr. C) to send the goods and issue the invoice directly to Mr. A. In this scenario, Mr. B is only acting as the procurement agent, and has in no way involved himself in the supply or receipt of the goods. Hence, in accordance with the provisions of this Act, Mr. B is not an agent of Mr. A for supply of goods in terms of Schedule I.

Scenario 2

M/s XYZ, a banking company, appoints Mr. B (auctioneer) to auction certain goods. The auctioneer arranges for the auction and identifies the potential bidders. The highest bid is accepted and the goods are sold to the highest bidder by M/s XYZ. The invoice for the supply of the goods is issued by M/s XYZ to the successful bidder. In this scenario, the auctioneer is merely providing the auctioneering services with no role played in the supply of the goods. Even in this scenario, Mr. B is not an agent of M/s XYZ for the supply of goods in terms of Schedule I.

Scenario 3

Mr. A, an artist, appoints M/s B (auctioneer) to auction his painting. M/s B arranges for the auction and identifies the potential bidders. The highest bid is accepted and the painting is sold to the highest bidder. The invoice for the supply of the painting is issued by M/s B on the behalf of Mr. A but in his own name and the painting is delivered to the successful bidder. In this scenario, M/s B is not merely providing auctioneering services, but is also supplying the painting on behalf of Mr. A to the bidder, and has the authority to transfer the title of the painting on behalf of Mr. A. This scenario is covered under Schedule I.

A similar situation can exist in case of supply of goods as well, where the C&F agent or commission agent takes possession of the goods from the principal and issues the invoice in his own name. In such cases, the C&F/commission agent is an agent of the principal for the supply of goods in terms of Schedule I. The disclosure or non-disclosure of the name of the principal is immaterial in such situations.

Scenario 4

Mr A sells agricultural produce by utilizing the services of Mr B who is a commission agent as per the Agricultural Produce Marketing Committee Act (APMC Act) of the State. Mr B identifies the buyers and sells the agricultural produce on behalf of Mr. A for which he charges a commission from Mr. A. As per the APMC Act, the commission agent is a person who buys or sells the agricultural produce on behalf of

his principal, or facilitates buying and selling of agricultural produce on behalf of his principal and receives, by way of remuneration, a commission or percentage upon the amount involved in such transaction.

In cases where the invoice is issued by Mr. B to the buyer, the former is an agent covered under Schedule I. However, in cases where the invoice is issued directly by Mr. A to the buyer, the commission agent (Mr. B) doesn't fall under the category of agent covered under Schedule I.

9. In scenario 1 and scenario 2, Mr. B shall not be liable to obtain registration in terms of clause (vii) of section 24 of the CGST Act. He, however, would be liable for registration if his aggregate turnover of supply of taxable services exceeds the threshold specified in sub-section (1) of section 22 of the CGST Act. In scenario 3, M/s B shall be liable for compulsory registration in terms of clause (vii) of section 24 of the CGST Act. In respect of commission agents in Scenario 4, *notification No. 12/2017 Central Tax (Rate) dated 24-06-2017* has exempted "services by any APMC or board or services provided by the commission agents for sale or purchase of agricultural produce" from GST. Thus, the 'services' provided by the commission agent for sale or purchase of agricultural produce is exempted. Such commission agents (even when they qualify as agent under Schedule I) are not liable to be registered according to sub-clause (a) of sub-section (1) of section 23 of the CGST Act, if the supply of the agricultural produce, and/or other goods or services supplied by them are not liable to tax or wholly exempt under GST. Further, according to clause (vii) of section 24 of the CGST Act, a person is liable for mandatory registration if he makes taxable supply of goods or services or both on behalf of other taxable persons. Accordingly, the requirement of compulsory registration for commission agent, under the said clause shall arise when both the following conditions are satisfied, namely: -
- (a) the principal should be a taxable person; and
 - (b) the supplies made by the commission agent should be taxable. Generally, a commission agent under APMC Act makes supplies on behalf of an agriculturist. Further, as per provisions of clause (b) of sub-section (1) of section 23 of the CGST Act an agriculturist who supplies produce out of cultivation of land is not liable for registration and therefore does not fall within the ambit of the term "taxable person". Thus, a commission agent who is making supplies on behalf of such an agriculturist, who is not a taxable person, is not liable for compulsory registration under clause (vii) of section 24 of the CGST Act. However, where a commission agent is liable to pay tax under reverse charge, such an agent will be required to get registered compulsorily under section 24 (iii) of the CGST Act.

Input Service Distributor, whether or not separately registered under this Act

(61) "Input service distributor" means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

- Input service distributor (ISD) means an office of the supplier of goods or services or both which receives tax invoices towards receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax (CGST), State tax (SGST)/ Union territory tax (UTGST) or integrated tax (IGST) paid on the said services to a supplier of taxable goods or services or both having same PAN as that of the ISD.
- It is important to note that the ISD mechanism is meant only for distributing the credit on common invoices pertaining to input services only and not goods (inputs or capital goods).
- Companies may have their head office at one place and units at other places which may be registered separately. The Head Office would be procuring certain services which would be for common utilization of all units across the country. The bills for such expenses would be raised on the Head Office. But the Head Office itself would not be providing any output supply so as to utilize the credit which gets accumulated on account of such input services.
- Since the common expenditure is meant for the business of all units, it is natural that the credit of input services in respect of such common invoices should be apportioned between all the consuming units. ISD mechanism enables such proportionate distribution of credit of input services amongst all the consuming units.
- An ISD will have to compulsorily take a separate registration as such ISD and apply for the same in Form GST REG-1. There is no threshold limit for registration for an ISD. The other locations may be registered separately (regular registration). Since the services relate to other locations the corresponding credits shall be transferred to such locations (having separate registrations) providing the outward supplies.
- **The Head Office can be procuring goods centrally for distribution to units across the country**

In this scenario the goods are procured by the HO for the use by the units. The goods either come to the HO first and then are transferred to the units or the goods are directly delivered to the units. In both the cases the goods are procured by the HO and HO is liable to pay the consideration to the supplier. Thus, recipient shall be the HO.

Further, in the light of the provision relating to distinct persons under Section 25 of the CGST Act, 2017 and Entry 2 of the Schedule I of the CGST Act, 2017 the transfer of such goods to its units which are separately registered shall be treated as a taxable supply liable to GST. Therefore, HO shall pay GST on transfer of such goods after availing the input tax credit.

- **Procuring services at HO centrally for utilization by the units across the country**

The HO enters into a service contract with the supplier of services wherein the services are used either exclusively by the other registration or is for the common benefit of the company. Such services are Centralized Consultancy services, Statutory Audit services, IPR services, etc.

In the given case, the HO may distribute the tax paid on such services by way of ISD provisions on a proportional basis by issuing an ISD invoice.

Hence, for apportioning the ITC to the other registrations, a separate registration as ISD has to be taken. After taking ISD registration, the invoices for these activities shall be taken on the GSTIN of ISD and thereafter the credit shall be distributed as per the ISD provisions provided under Section 20 of the CGST Act.

Illustration: The corporate office of XYZ company Ltd., is at New Delhi, having its business locations of selling and servicing of goods at New Delhi, Chennai, Mumbai and Kolkata. Software license and maintenance is used at all the locations and invoice towards such supplies indicating CGST and SGST is received at the Corporate Office. Since the software is used at all the four locations, the input tax credit of entire services cannot be claimed at New Delhi. The same has to be distributed to all four locations. For that reason, the New Delhi Corporate office has to act as ISD to distribute the credit

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

Example: – M/s ABC Designs, is selling garments through Amazon/ Flipkart etc. ABC Designs, being suppliers who supply through e-commerce operator (Amazon/Flipkart), shall be required to compulsorily obtain registration under GST.

However, the Government *vide Notification No.65/2017-CT dated 15-11-2017* has exempted such suppliers who supply through E-COM operators (other than Section 9(5) supplies) if the aggregate turnover of such persons to be computed on all India basis does not exceed the prescribed threshold limit in the relevant State/UT.

Every electronic commerce operator who is required to collect tax at source under Section 52

Tax collected at source (TCS) under GST means the tax collected by an e-commerce operator from the consideration received by it on behalf of the supplier of goods, or services who makes supplies through such operator's online platform. TCS will be a percentage on the net taxable supplies. Certain operators who own, operate and manage e-commerce platforms are liable to collect TCS. TCS applies only if the operators collect the consideration from the customers on behalf of vendors or suppliers. In other words, when the e-commerce operators pay the consideration collected to the vendors, they have to deduct an amount as TCS and pay the net amount.

Example: M/s ABC Designs, is selling garments through Amazon/ Flipkart etc. Amazon/ Flipkart, being an e-commerce operator, before it makes the payment of consideration collected on behalf of ABC Designs, will have to deduct TCS.

Every person supplying online information and data base access or retrieval services (OIDAR) from a place outside India to a person in India, other than a registered person

The IGST Act, 2017 defines OIDAR to mean services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,

- (i) advertising on the internet;
- (ii) providing cloud services;
- (iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming;

The nature of OIDAR services are such that it can be provided online from a remote location outside the taxable territory. A similar service provided by an Indian service provider, from within the taxable territory, to recipients in India would be taxable. Further, such services received by a registered entity in India would also be taxable under reverse charge. The overseas suppliers of such services would have an unfair tax advantage should the services

provided by them be left out of the tax net. At the same time, since the service provider is located overseas and may not be having a presence in India, the compliance verification mechanism becomes difficult. It is in such circumstances, that the Government has plans to come out with a simplified scheme of registration for such service providers located outside.

In cases where the supplier of such service is located outside India and the recipient is a business entity (registered person) located in India, the reverse charge mechanism would get triggered and the recipient in India who is a registered entity under GST will be liable to pay GST under reverse charge and undertake necessary compliances. So far so good. Now what happens if the supplier is located outside India and the recipient in India is an individual consumer. In such cases also the place of supply would be India and the transactions are amenable to the levy of GST, but the problem would be, how such tax would be collected. It would be impractical to ask the individual in India to register and undertake the necessary compliances under GST for a one-off purchase on the internet.

For such cases Section 14 of the IGST Act, 2017 provides that on supply of online information and database access or retrieval services by any person located in a non-taxable territory and received by a non-taxable online recipient, the supplier of services located in a non-taxable territory shall be the person liable for paying integrated tax on such supply of services.

“Non-taxable online recipient” means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory. The expression “governmental authority” means an authority or a board or any other body, –

- (i) set up by an Act of Parliament or a State Legislature or
- (ii) established by any Government

with ninety per cent or more participation by way of equity or control, to carry out any function entrusted to a Panchayat under Article 243G or to a municipality under Article 243W of the Constitution.

For those supplying online information and data base access or retrieval services from outside India to a non-registered person in India, a simplified registration Scheme is provided in FORM GST REG-10. Instead of State-wise registration, he will take single registration for entire India either himself or through his appointed agent in India, and will pay IGST. The registration to and other GST compliance by the OIDAR service providers is exclusively administered by the Principal Commissioner of Central Tax, Bengaluru West and all officers subordinate to him.

Such other person or class of persons as may be notified by the Government on the recommendations of the Council – No person has been notified under this provision.

Procedure for Registration

25. (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:

⁷**[Provided further** that a person having a unit, as defined in the Special Economic Zones Act, 2005 (28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.]

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.

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

⁸**[Provided** that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, 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.

(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.

⁷ Inserted by the Central Goods and Services Tax (Amendment) Act, 2018, w.e.f. 1-2-2019.

⁸ Substituted by the Central Goods and Services Tax (Amendment) Act, 2018, w.e.f. 1-2-2019. Prior to its substitution, proviso read as under:

"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."

(6) Every person shall have a Permanent Account Number issued under the Income- tax Act, 1961 (43 of 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.

⁹[(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

⁹ Inserted by the Finance (No. 2) Act, 2019, w.e.f. 1-1-2020.

Explanation. —For the purposes of this section, the expression "Aadhaar number" shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016).]

(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.

(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 (46 of 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.

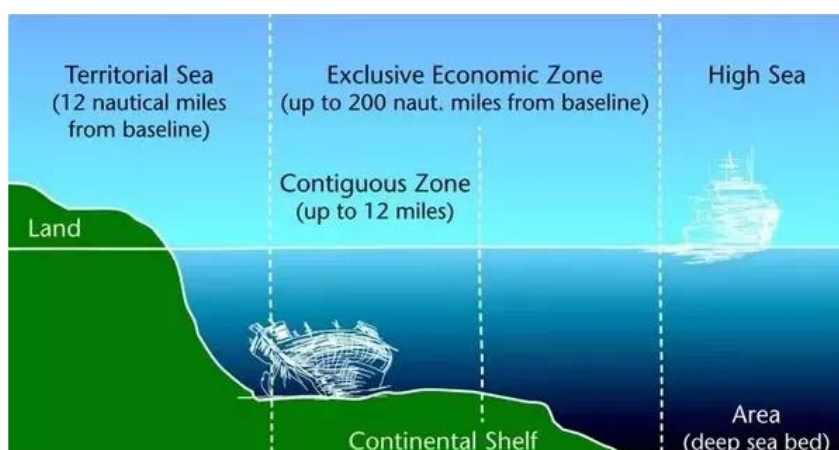
(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

(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.

- **Types of registration:** There are four types of registration envisaged in this Section viz., turnover basis, compulsory registration, voluntary registration and *suo-motu* registration, where the proper officer shall proceed to register a person.
- **Liability to register:** Every person is liable to be registered in every State or Union Territory from where he makes a taxable supply of goods or services or both within 30 days from the date on which he becomes liable. However, a casual taxable person or a non-resident taxable person shall apply for registration 5 days prior to commencement of business.

- **SEZ Unit:** A person having a unit in a SEZ or being a SEZ developer shall have to apply for a separate registration as distinct from his place of business in Domestic Tariff Area (DTA). E.g.: X Pvt Ltd is having an office in Chennai and also a unit in SEZ in the name State. For the purpose of GST, X Private Limited has to obtain separate registration for the SEZ unit.
- **Supply from territorial waters of India:** Every person who makes the supplies from the Territorial waters shall obtain registration in the State or Union Territory located to the nearest point of the appropriate base line. India has been defined in Section 2(56) of the CGST Act, 2017 to include its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976), and the air space above its territory and territorial waters. Territorial waters extend upto 12 nautical miles from the nearest point of the appropriate baseline.



- **Single Registration in a State or Union Territory:** Every person shall be granted only a single registration. If a person has multiple places of business in a State or UT, then a separate registration for each place of business may be granted. This provision has been inserted w.e.f 1.2.2019. It is not mandatory for a business to take separate registration for each place of business in the same State or UT. A person who has obtained multiple registrations in a State, shall be treated as distinct persons in GST.
- **Distinct Persons:** In GST a new concept of 'distinct person' has been introduced. Movement of goods or provision of services between various units of the same business entity is treated as a supply in GST and is liable to be taxed. Accordingly,
 - o if a person 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; or

- o 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.

Therefore, when two units of the same business entity have taken different registrations whether in the same State or different States, then they will be considered as a distinct entity/ person as per the GST law. The laws relating to filing of returns and other compliance procedures shall apply to both of them separately.

Example: X Private Limited based in Mumbai, has a branch office in Bangalore and Indore. Assuming that the threshold limit has been crossed, then both the branches shall be required to be registered in the State of Karnataka and Madhya Pradesh appropriately. These branches will be considered as distinct persons of the same entity and any transfer of goods or provision of service between the Head office and the branches will be treated as a "Supply".

Similarly, registrations taken within the same States will also be considered as distinct persons meaning that supplies among the registrations in the same State shall also be considered as taxable supplies. Earlier there was an option of registering only a business vertical in the same State which was allowed only if the business vertical had different risks and rewards. However, with effect from 1st Feb 2019, the CGST Amendment Act 2018 enabled the persons having multiple place of business in a State or Union Territory to obtain separate registrations for each place of business. Thus, the concept of business vertical has been dispensed with.

Registration shall be granted if such person has more than one place of business in a State/ Union Territory as defined in Section 2(85) of the CGST Act.

(85) "place of business" includes—

- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or*
- (b) a place where a taxable person maintains his books of account; or*
- (c) a place where a taxable person is engaged in business through an agent, by whatever name called;*

The supplies stated above are covered under Schedule I of the CGST Act, 2017 and as per this Schedule, when a supply is made between distinct persons during the course or furtherance of business, it is considered as a supply even when there is no consideration. Therefore, these transactions are considered as taxable supplies.
Example: Stock transfers made between distinct units, even if without a consideration will be a taxable supply.

The registered person needs to make an application in FORM GST REG -01 in respect of such additional place of business. The registered person should not be availing the benefit of composition scheme for the new registration, if he is registered as a normal tax payer for any other place of business.

The registration of an additional place of business in the same State/UT as a separate registration is optional under GST law and needs to be exercised with caution. It is suggested that a separate registration within the same State is obtained only when both the businesses function independently and there are not many transactions among them as frequent supplies will lead to blockage of working capital along with burden of additional compliance.

For the transfer of input tax credit to the newly registered unit within the same State, Rule 41A has been inserted w.e.f 01.02.2019. If a registered person intends to transfer the input tax credit lying in the credit of the electronic credit ledger to the newly registered unit, then the below mentioned steps are to be followed –

- o The person has to furnish details in FORM GST ITC -02A within a period of 30 days of obtaining separate registration.
 - o The input tax credit can be transferred to the new registered unit in the ratio of the value of an asset which is being held by it at the time of obtaining the registration.
 - o Once the application in FORM GST ITC-02A is filed by the registered person, the newly registered unit is required to accept the details and upon acceptance the input tax credit balance as specified in FORM GST ITC-02A would be credited to the electronic credit ledger of the new registered unit.
- **Voluntary Registration:** A person can apply for registration even if he is not mandatorily required to obtain registration. Once registered voluntarily, then all the provisions of the Act are applicable to such persons.
- **PAN/ TAN mandatory:** Every person shall have a valid PAN card to be eligible for registration under GST as the GST Identification Number (GSTIN) issued to the taxpayer is based on the PAN. For persons who are required to deduct tax at source under Section 51, tax deduction and collection account number (TAN) is mandatory instead of PAN for GST registration as a tax deductor.
- **PAN not mandatory for non-resident persons:** For non-resident persons, PAN is not mandatory. They can register by submitting an application along with self-attested copy of their valid passports in the case of individuals. For a business entity incorporated or established outside India, tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available, shall be required for registration

- **Aadhaar Authentication:** New provisions have been inserted through Finance Act, 2020 to provide that -
 - o the individual,
 - o Managing Director, Whole Time Director, Partners, Members of Managing Committee of Association, Board of Trustees and authorised representative
 - o authorised signatory of all types
 - o managing and authorised partner and
 - o Karta of Hindu undivided family

shall undergo authentication of possession of Aadhaar number in order to be eligible for GST registration. These provisions have been notified with effect from 1-4-2020 *vide Notification No. 18/2020 and 19/2020 dated 23-03-2020*. If the Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified.

The applicant while submitting an application for registration in PART B of GST REG-01, will undergo Aadhaar authentication w.e.f. 01-04-2020. If the said person fails to undergo authentication, then the registration shall be granted only after physical verification of the principal place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under Rule 25.

The following persons are exempt from Aadhaar authentication –

- o a person who is not a citizen of India
 - o Persons other than the following classes of persons -
 - individual
 - authorised signatory of all types,
 - managing and authorised partner and
 - Karta of Hindu undivided family
- **Effective date of registration:** If the application for registration has been submitted within 30 days from the date on which such person becomes liable, then the registration shall be granted from such date.

E.g.: Mr. X crossed the threshold limit on 15th September 2019. He made an application for registration on 30th September 2019. Since he made an application for registration within 30 days of his becoming liable for registration, his registration shall be effective from 15.09.2019.

If in the same scenario, Mr. X made an application for registration on 20th October 2019 (after expiry of 30 days) and the registration was granted to him on 29th October, 2019,

then the effective date of registration shall be the date on which the registration is granted to him (i.e.) 29.10.2019.

- **Physical verification of business premises in certain cases** - Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.
- **Suo moto registration:** If pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act the proper officer finds that a person has failed to obtain registration, then the proper officer will proceed to register such person temporarily and issue an order in FORM GST REG-12 without prejudice to other actions which may be taken under this Act. Such registration shall be effective from the date of such order granting registration.

Every such person shall submit an application for registration within a period of 90 days from the date of grant of such registration. However, if the said person has filed an appeal against grant of such temporary registration order, then the application for registration has to be made within a period of 30 days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

- **Grant of Unique Identity Number (UIN):** The following persons shall be granted a UIN –
 - 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 (46 of 1947), Consulate or Embassy of foreign countries; and
 - any other person or class of persons, as may be notified by the Commissioner
 - o The above persons shall submit an application in FORM GST REG-13 electronically or through a Facilitation Centre notified by the Commissioner.
 - o The proper officer upon receipt of application or after receiving a recommendation from the Ministry of External Affairs, Government of India, assign a UIN to the said person within a period of three working days from submission of application.
 - o This number shall be applicable to the territory of India.
 - o This number shall be used for refund of taxes on the notified supplies of goods or services or both received by them.

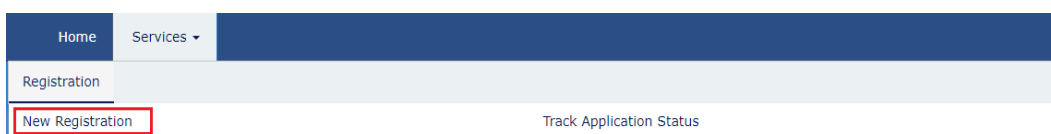
- o A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed if no deficiency has been communicated to the applicant within that period.
 - o The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under the Central Goods and Services Tax Act. If the application for registration has been rejected under any of the Acts, then it shall be deemed to be a rejection of application for registration under all the other GST laws.
- **Display of registration certificate and Goods and Services Tax Identification Number on the name board** - Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business. Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

How to Register on the GST Portal?

STEP 1

For registering as a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit, perform the following steps

1. Access <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click Services > Registration > New Registration option. Alternatively, you can also click REGISTER NOW link.



The Application form is divided into two parts as Part A and Part B.

Part A

3. New Registration page is displayed. Select New Registration option.

Home Registration English

1 User Credentials 2 OTP Verification

New Registration

Indicates mandatory fields

☒ New Registration ☐ Temporary Reference Number (TRN)

I am a *

Taxpayer

State / UT *

Select

District *

Select

Legal Name of the Business (As mentioned in PAN) *

Enter Legal Name of the Business

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

Email Address *

Enter Email Address

OTP will be sent to this Email Address

Mobile Number *

+91 Enter Mobile Number

Separate OTP will be sent to this mobile number

Type the characters you see in the image below *

972248

PROCEED

4. In the “I am a” drop-down list, select the Taxpayer type to be registered.
5. In the “State/UT and District” drop down list, select the State for which registration is required and the District.
6. In the “Legal Name of the Business” (As mentioned in PAN) field, enter the legal name of your business/ entity as mentioned in the PAN database.
7. In the “Permanent Account Number” (PAN) field, enter PAN of your business or PAN of the Proprietor.
8. In the “Email Address” field, enter the email address of the Primary Authorized Signatory.
9. In the “Mobile Number” field, enter the valid Indian mobile number of the Primary Authorized Signatory.
10. In the Type the characters you see in the image below the field, enter the captcha text.
11. Click the PROCEED button. On clicking proceed, the GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India. Click the PROCEED button.

Handbook on Registration under GST

PAN based Registrations across India **PAN - AJIPA1572E**

State	ARN	GSTIN	ARN Status	GSTIN Status	Type of Registration
Delhi	AA070517000016Q		Pending for Processing		Normal
Delhi	AA070517000018M	07AJIPA1572EU1R	Approved	Active	Composition
Delhi	AA070517000020I	07AJIPA1572EV1Q	Approved	Active	Composition
Delhi	AA070517000023V	07AJIPA1572EF5Y	Approved	Active	Composition
Delhi	AA070517000024T	07AJIPA1572EX1O	Approved	Active	Composition
Delhi	AA070617000043R		Rejected		Normal
Delhi	AA070617000044P	07AJIPA1572E5ZJ	Approved	Active	Input Service Distributor (ISD)

You already have above registrations under GST mapped against PAN. Do you wish to proceed?

The OTP Verification page is displayed.

Home Services Notifications & Circulars Acts & Rules Grievance English

Home Registration Verify

✔ User Credentials 2 OTP Verification

Verify OTP

• Indicates mandatory fields

Mobile OTP •

Enter OTP sent to your mobile number

Email OTP •

Enter OTP sent to your Email Address

[Need OTP to be resent? Click here](#)

12. In the "Mobile OTP" field, enter the OTP you received on your mobile number. The OTP is valid only for 10 minutes.
13. In the "Email OTP" field, enter the OTP you received on your email address. The OTP is valid only for 10 minutes.

The system generated Temporary Reference Number (TRN) is displayed. You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration > Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 291700001721TRN.

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 09/07/2017 ' using this TRN.

PROCEED

Part B

14. In the Temporary Reference Number (TRN) field, enter the TRN generated and enter the captcha text as shown on the screen.
15. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN) *

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below *

Enter characters as displayed in the CAPTCHA image

PROCEED

16. "Verify OTP" page is displayed. You will receive the same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step. Enter the newly received OTP again. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration > Verify English

1 User Credentials 2 OTP Verification

Verify OTP

• indicates mandatory fields

Mobile / Email OTP *

Fill OTP sent to Mobile and Email

Need OTP to be resent? [Click here](#)

BACK PROCEED

Handbook on Registration under GST

17. "My Saved Application" page is displayed. Under the Action column, click the Edit icon (icon in blue square with white pen). Notice the expiry date shown below in the screenshot. If the applicant does not submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
18. The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

Dashboard Services Notifications & Circulars Acts & Rules Grievance

Dashboard English

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
24/06/2017	GST REG-01	Application for New Registration	09/07/2017	Draft	

Track Application Status
You do not have any submitted applications

19. The Registration Application form with various tabs is displayed.
20. On the top of the page, there are ten tabs like Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information and Verification. Click each tab to enter the details. Details to be entered in Bank Accounts tab has been made optional and non-mandatory w.e.f. 27th Dec 2018. You can now enter the Bank Accounts details by filing an Amendment application also. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter Bank Accounts details.

Dashboard Services Notifications & Circulars Acts & Rules Downloads

Dashboard Registration English

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	22/03/2017	07/03/2017	5%

Business Details Promoter / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Places of Business Goods and Services Bank Accounts State Specific Information Verification

* Indicates mandatory fields

Business Details tab

- a. Fill the basic business details required.
- b. In the "Option for Composition" field, select 'Yes' in case you want to opt for the Composition Levy, or else select 'No'. In case of 'Yes'-
 - a) Select the checkbox for category of registered person.

- b) Select the checkbox for accepting the declaration for opting for Composition Levy.

Option For Composition ⓘ

☒ Yes

Category of Registered Person *

☐ Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

☐ Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

☐ Any other supplier eligible for composition levy

☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

- c. In the “Are you applying for registration as a casual taxable person” field, select ‘Yes’ in case you are a casual dealer, or else select ‘No’. In case of ‘Yes’-
- a) In the Estimated supplies and Estimated Net Tax Liability field, enter the estimated turnover and net tax liability
- b) The casual taxpayer may opt to pay the estimated tax liability by clicking the CREATE CHALLAN button.

Are you applying for registration as a casual taxable person? ⓘ

☒ Yes

Period for which registration is required *

From DD/MM/YYYY To DD/MM/YYYY

Estimated supplies and Estimated Net Tax Liability *

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	Enter Integrated Tax	Enter Integrated Tax
Central Tax	Enter Central Tax	Enter Central Tax
UT Tax/ State Tax	Enter UT Tax/ State Tax	Enter UT Tax/ State Tax
Cess	Enter CESS	Enter CESS

Warning! As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

GENERATE CHALLAN

- d. In the “Reason to obtain registration” drop-down list, select the reason of liability to obtain registration for your business. In case you want to register as Input Service Distributor (ISD), all you need to do is select Input Service Distributor only under “Reason to obtain registration” in the Business Details section of PART B of the new registration application.

Handbook on Registration under GST

The screenshot shows a registration form with the following fields and options:

- Reason for registration:** A dropdown menu with the following options:
 - Select
 - Crossing the Threshold
 - Inter-State supply
 - Liability to pay as recipient of goods or services
 - Transfer / Succession of business
 - Death of the Proprietor
 - De-merger
 - Change in constitution of business
 - Merger /Amalgamation
 - E-Commerce Operator
 - Selling through e-Commerce portal
 - Voluntary Basis
 - Input Service Distributor only** (highlighted with a red box)
 - Supplies on behalf of other taxable Person
 - SEZ Unit
 - SEZ Developer
 - Others
- Division Code:** A dropdown menu with 'Select' as the option.
- Range Code:** A dropdown menu with 'Select' as the option.
- Date of commencement of Business:** A date picker with 'From' and 'DD/MM/YYYY' format.
- Date on which liability to register arises:** A date picker with 'DD/MM/YYYY' format.
- Indicate Existing Registrations:** A table with columns: Type of Registration, Registration No., and Date of Registration.

- e. In case you want to register as SEZ Unit, all you need to do is select 'SEZ Unit' under Reason to obtain registration in the Business Details section of PART B of the new registration application.
 - a) Select the name of SEZ from the drop-down list.
 - b) Enter the approval order number.
 - c) Select the approval date of order using the calendar.
 - d) Enter the designation of approving authority.

The screenshot shows the 'SEZ Details' section of the form with the following fields and questions:

- Are you applying for registration as a SEZ Unit?** A radio button with 'Yes' selected.
- Are you applying for registration as a SEZ Developer?** A radio button with 'No' selected.
- Select name of SEZ:** A dropdown menu with 'Select' as the option.
- Approval order number:** A text input field with the placeholder 'Enter approval order number'.
- Approval date of order:** A date picker with 'DD/MM/YYYY' format.
- Designation of approving authority:** A text input field with the placeholder 'Enter designation'.

- f. Click the SAVE & CONTINUE button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Promoter/ Partners tab

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of upto 10 Promoters or Partners.

- a. DIN number is mandatory in case of:
 - Private Limited Company
 - Public Limited Company
 - Public Sector Undertaking
 - Unlimited Company
 - Foreign Company registered in India
- b. In case the promoter or partner is also the authorized signatory, select the “Also Authorized Signatory” as ‘Yes’ and details will be auto-populated in the Authorized Signatory tab.

Note: You can upload PDF or JPEG files with a maximum file size 1MB.

Authorized Signatory tab

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

You can upload PDF or JPEG files with maximum file size for upload of as 1 MB for Proof of appointment of Authorized Signatory and 100 KB as photograph of the authorized signatory.

Click the SAVE & CONTINUE button. To add more details of authorized signatory, click the ADD NEW button.

Authorized Representative tab

This tab page displays the details of the authorized representative.

Principal Place of Business tab

This tab page displays the details of the principal place of the business. Principal place of business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally the address where its books of accounts and records are kept and is often where the head of the firm or at least top management is located.

In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose ‘Others’ value from ‘Nature of possession of business’ drop-down and select ‘Legal Ownership document’ value as proof of principal place of business and upload it.

Goods and Services tab

This tab page displays the details of the goods and services supplied by the business.

Handbook on Registration under GST

In case you deal with goods or commodities, you need to mention the HSN Code in the Goods tab. In case you deal with services, you need to mention the Service Classification Code in the Services tab. You can add maximum 5 goods and 5 services. In case, you have more than 5 goods or services, you must add the top 5 goods or services you are dealing with.

Bank Accounts tab

This tab page displays the details of the bank accounts maintained for conducting business. You can enter details of upto 10 Bank Accounts. Enter the number of bank accounts and click the ADD NEW button.

In the Document Upload section, click the 'Choose file' button. Navigate and select the scanned copy of Bank passbook/ statement.

You can upload PDF or JPEG files with maximum of 1MB file size.

“State Specific Information” tab

This tab page displays the details of the state like Professional Tax Employee Code (EC) Number, Professional Tax Registration Certificate (RC) Number, State Excise License Number.

Verification tab

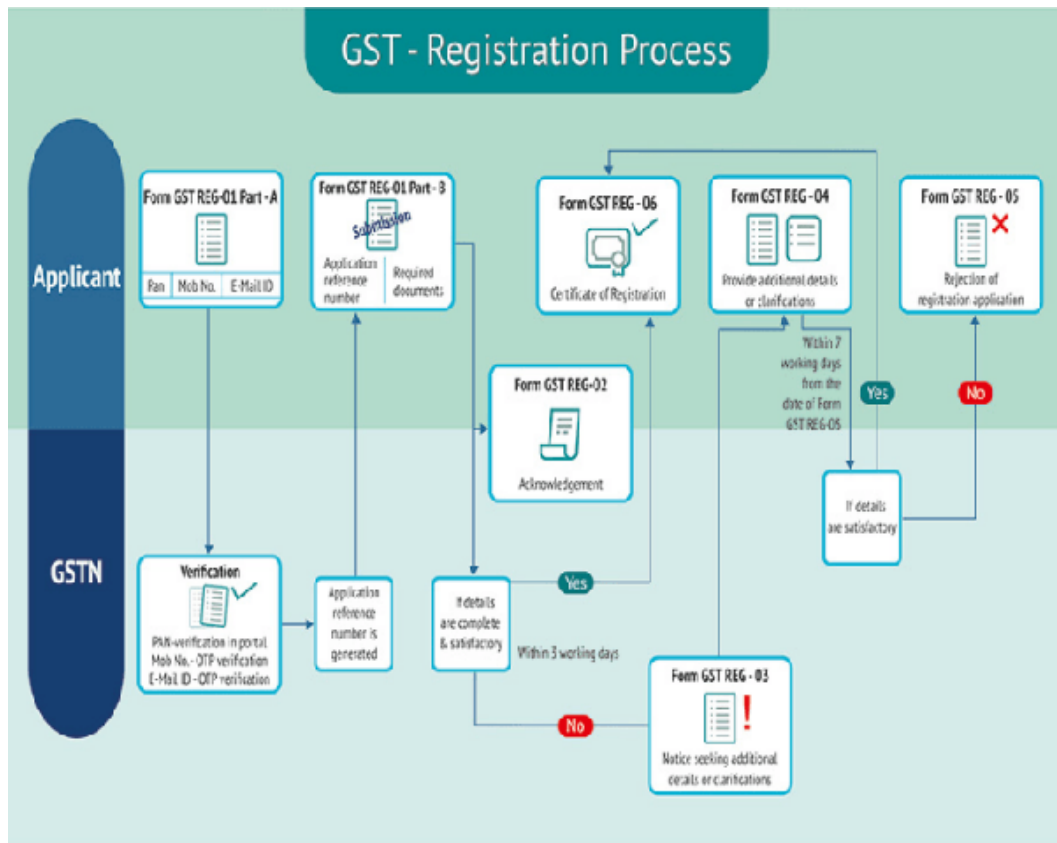
This tab page displays the details of the verification for authentication of the details submitted in the form. Select the Verification checkbox.

- In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
- In the Place field, enter the place where the form is filed.
- After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Digital signing using DSC is mandatory in case of LLPs and Companies.

The screenshot displays the GST registration portal interface. At the top, there is a navigation bar with icons for Business Details, Promoter / Partners, Authorized Signatory, Location, State Specific Information, and Verification. The Verification tab is currently active. A pop-up window titled "OTP Verification" is centered on the screen, prompting the user to "Please enter OTP" with a text input field. Below the input field, a green message states: "OTP has been sent to your Email and Mobile number registered at the GST portal". At the bottom of the pop-up are "CLOSE" and "VALIDATE OTP" buttons. In the background, the Verification form is visible, showing a checkbox for "I hereby solemnly affirm and nothing has been concealed therefrom", a dropdown for "Name of Authorized Signatory" (selected as "ANGAD JASBIRSINGH ARORA"), and a field for "Designation / Status" (selected as "chairman"). A date stamp "24/06/2017" is present. At the bottom of the form, there is a note: "DSC is compulsory for Companies & LLP". Four buttons are at the very bottom: "BACK", "SUBMIT WITH DSC", "SUBMIT WITH E-SIGNATURE", and "SUBMIT WITH EVC".

'Success' message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



STEP 2

- On receipt of the above application, an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.

STEP 3

- 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 a period of 3 working days from the date of submission of the application.
- Where the application is found to be deficient either in terms of any information or any document required to be furnished or where the proper officer requires any clarification, he may issue a notice in FORM GST REG-03 within a period of 3 working days from the date of submission of application.

- The person shall submit a reply to FORM GST REG-04 within a period of 7 working days from the date of the receipt of such notice.

STEP 4

- When no reply is submitted or where the proper officer is not satisfied with the clarification, information or documents, the application shall be rejected and the reasons are to be recorded in writing and communicated to the applicant in FORM GST REG-05.
- If no action is taken by the officer, within 3 working days from date of application or within 7 working days of receipt of clarification, the application shall be deemed to be approved. The certificate of registration shall be made available on the common portal within 3 working days.

STEP 5

- A certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned.
- Such certificate shall be duly signed or verified through electronic verification code by the proper officer.

STEP 6

- After the certificate has been granted, the registered person shall, within 45 days from the date of grant of registration or from the date of which the return required under section 39, whichever is earlier, furnish information of details of bank account on the common portal.
- This provision is not applicable for persons who have registered to comply with the provisions of TDS, TCS and persons who have been granted *suo motu* registration.

Grant of Registration to Persons Required to Deduct Tax at Source or to Collect Tax at Source

Registration for TDS/TCS persons

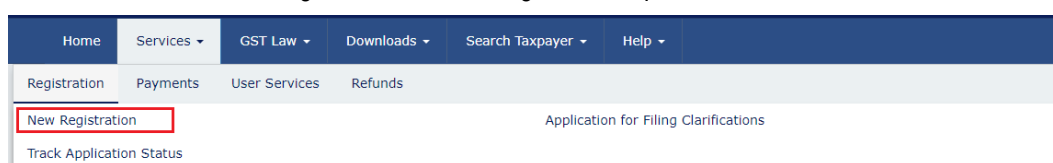
- The person required to be registered for complying with TDS/TCS provisions shall submit an application in FORM GST REG -07.
- If the person does not have a physical presence, then the name of such State or Union Territory shall be mentioned in PART A of GST REG-07 application and the State or Union Territory in which the principal place of business is located shall be mentioned in PART B of GST REG-07.
- The proper officer shall grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within a period of three working days from the date of submission of the application.

- If the proper officer is satisfied that a registered person is no longer liable to deduct/collect tax at source, the said officer may cancel the registration and communicate the same in FORM REG-08.

Grant of Registration to Non-Resident Taxable Person

How to apply for registration as a non-resident taxable person on the GST Portal?

1. Access <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click Services > Registration > New Registration option.



The application is divided into Part A and Part B.

PART A

3. The New Registration page is displayed. Select the “New Registration” option.
4. From “I am a” drop down list, select the “Non-resident taxable person” as the type of taxpayer to be registered.

The screenshot displays the 'New Registration' page on the GST Portal. At the top, there are two steps: '1 User Credentials' and '2 OTP Verification'. Below this, the 'New Registration' title is shown. A legend indicates that a red dot '•' indicates mandatory fields. Two radio buttons are present: 'New Registration' (selected with a green dot) and 'Temporary Reference Number (TRN)'. Below the radio buttons is a dropdown menu labeled 'I am a *'. The dropdown is open, showing options: 'Select', 'Taxpayer', 'Tax Deductor', 'Tax Collector (e-Commerce)', 'GST Practitioner', 'Non Resident Taxable Person' (highlighted with a blue bar), 'United Nation Body', 'Consulate or Embassy of Foreign Country', 'Other Notified Person', and 'Non-Resident Online Services Provider'. Below the dropdown are input fields for 'Permanent Account Number (PAN) *', 'Email Address *', and 'Mobile Number *'. Each field has a placeholder text 'Enter Permanent Account Number (PAN)', 'Enter Email Address', and '+91 Enter Mobile Number' respectively. Below the 'Email Address' field, a note states 'OTP will be sent to this Email Address'. Below the 'Mobile Number' field, a note states 'Separate OTP will be sent to this mobile number'. At the bottom, there is a blue button labeled 'PROCEED'.

Handbook on Registration under GST

Home · Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

☒ New Registration ☐ Temporary Reference Number (TRN)

I am a •

Non Resident Taxable Person

State / UT •

Select

District

Select

Legal Name of the Non-Resident Taxable Person •

Enter Legal Name of the Non –Resident Taxpayer

Please select one •

☐ Permanent Account Number (PAN) ☐ Passport Number

☐ Tax identification number or unique number on the basis of which the entity is identified by the Government of that country

Name of Authorized Signatory (as per PAN) •

Enter Name of Authorized Signatory

Details of Primary Authorized Signatory to be added

PAN of Authorized Signatory •

Enter Permanent Account Number (PAN)

Email Address of Authorized Signatory •

Enter Email Address of Authorized Signatory

OTP will be sent to this Email Address

Mobile Number of Authorized Signatory •

+91 Enter Mobile Number of Authorized Signatory

Separate OTP will be sent to this mobile number

Type the characters you see in the image below •

PROCEED

5. In the “State/UT” drop down list, select the State for which registration is required.
6. In the ‘District’ drop down list, select the District for which registration is required.
7. In the “Legal Name of the Non-resident Taxpayer” field, enter the legal name of the non-resident taxable person as mentioned in your Passport or PAN database.
8. Select one of the following options:
 - (i) Permanent Account Number (PAN) of the non-resident taxable person OR
 - (ii) Passport Number of the non-resident taxable person OR

- (iii) Tax Identification Number (TIN) or unique number on the basis of which the entity is identified by the Government of that country
9. In the “Name of Authorized Signatory” field, enter the name of your Authorized Signatory who belongs to India as per the PAN Database.
10. In PAN of Authorized Signatory, enter the PAN of the Authorized Signatory who belongs to India.
11. In the “E-mail Address of the Authorized Signatory” field, enter the e-mail address of the Primary Authorized Signatory.
12. In the “Mobile Number of the Authorized Signatory” field, enter the valid Indian mobile number of the Primary Authorized Signatory. Different One Time Password (OTP) will be sent on your e-mail address and mobile number you just mentioned for authentication.
13. In the type the characters you see in the image below field, enter the captcha text.
14. Click the PROCEED button. On clicking ‘Proceed’, GST Portal displays all the GSTINs / Provisional ID’s / UINs / GSTP IDs mapped to the same PAN across India. Click the PROCEED button. After successful validation, you will be directed to the OTP Verification page.
15. In the “Mobile OTP” field, enter the OTP you received on your mobile number. The OTP is valid only for 10 minutes.
16. In the “Email OTP” field, enter the OTP you received on your email address. The OTP is valid only for 10 minutes.
17. Click the PROCEED button

Verify OTP

• indicates mandatory fields

Mobile OTP •

•••••

Enter OTP sent to your mobile number

Email OTP •

•••••

Enter OTP sent to your Email Address

Please check the junk/spam folder in case you do not get email.

[Need OTP to be resent? Click here](#)

BACK

PROCEED

Handbook on Registration under GST

The system generated 15-digit Temporary Reference Number (TRN) is displayed.

Note: Once the TRN is generated, you will receive the TRN information on your e-mail address as well as your mobile number. Note that below the TRN, the expiry date of the TRN will also be mentioned.

18. Click the PROCEED button. Alternatively, you can also click Services > Registration > New Registration option and select the Temporary Reference Number (TRN) radio button to login using the TRN.

Home > Registration > Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 071700000297TRN

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 11/08/2017 ' using this TRN.

PROCEED

Part B

19. In the Temporary Reference Number (TRN) field, enter the TRN generated.
20. In the Type the characters you see in the image below field, enter the captcha text.
21. Click the PROCEED button. The “Verify OTP” page is displayed. You will receive same Mobile OTP and E-mail OTP. These OTPs are different from the OTPs you received in the previous step.

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

071700000297TRN

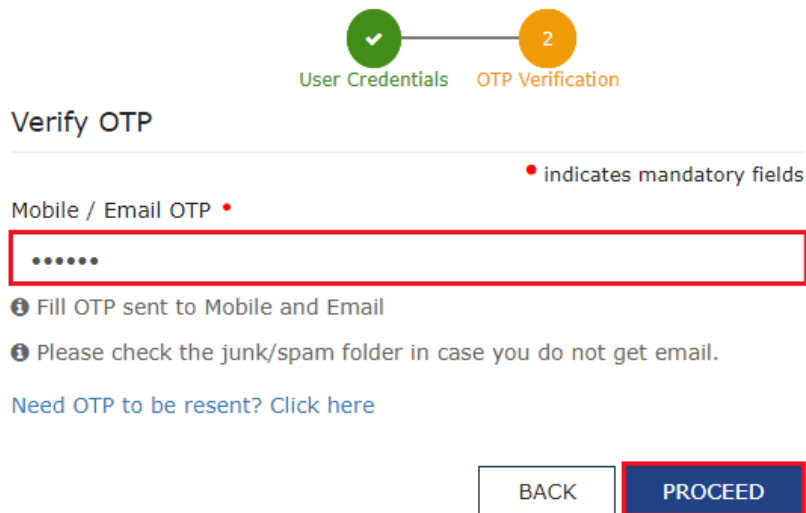
Type the characters you see in the image below •

912194

912194

PROCEED

22. In the “Mobile / E-mail OTP” field, enter the OTP you received on your mobile number and e-mail address. The OTP is valid only for 10 minutes. The OTP sent to mobile number and e-mail address are the same.



Verify OTP

• indicates mandatory fields

Mobile / Email OTP •

•••••

Fill OTP sent to Mobile and Email

Please check the junk/spam folder in case you do not get email.

[Need OTP to be resent? Click here](#)

BACK PROCEED

23. The “My Saved Application” page is displayed. Under the “Action” column, click the “Edit” icon (icon in blue square with white pen). Notice the expiry date shown below in the screenshot. If the applicant doesn’t submit the application within 15 days, the TRN and the entire information filled against that TRN will be purged after 15 days. The status of the registration application is ‘Draft’ unless the application is submitted.

Dashboard

Services

Notifications & Circulars

Acts & Rules

Downloads

Dashboard

English

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
27/07/2017	GST REG-09	Application for Registration of Non Resident Taxable Person	11/08/2017	Draft	

Track Application Status

You do not have any submitted applications

The Registration Application form with various tabs is displayed. On the top of the page, there are Five tabs namely Business Details, Authorized Signatory, Principal Place of Business, Bank Accounts and Verification. Click each tab to enter the details.

Handbook on Registration under GST

Dashboard > Non-Resident Taxable Person > Business Details				English
Application Type	Profile	Due Date to Complete	Last Modified	
Non-Resident Taxable Person	0%	11/08/2017	27/07/2017	
 Business Details	 Authorized Signatory	 Principal Place of Business	 Bank Accounts	 Verification

Business Details tab

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- Legal name of the non-resident taxable person, Permanent Account Number and Tax Identification Number or unique number, State, State Jurisdiction are auto-populated. In the “Period for which registration is required” field, select the From and To dates indicating the period for which the registration is required. Registration as a non-resident taxable person can be obtained for a maximum period of 90 days.
- In the “Turnover Details” field, enter estimated turnover and estimated tax liability amounts. In case you have entered estimated turnover for inter-State, you need to provide estimated tax liability under integrated tax. In case you have entered estimated turnover for intra-State tax, you need to provide estimated tax liability under Central Tax and UT Tax/State Tax.
- In the “Address of Non-Resident Taxable person” in the country of Origin (Address of Office) field, enter Address line1, Address Line 2, Address Line 3, Country, Zip code, Telephone number and E-mail address details.
- Based on the details filled, Generate Challan button gets enabled. Click the Generate Challan button. On click of the button, the challan gets created with the liabilities under the minor head “Tax” for major heads (CGST, UTGST/SGST, IGST, Cess) prefilled on the basis of estimated tax liability. You will be able to make payment through that Challan. The amount prefilled in the challan cannot be edited by the Taxpayer.
 - o Provisional GSTIN will get generated and gets pre-filled in the challan. Status of GSTIN will be Provisional, when “Create challan” is initiated till the registration application is approved.
 - o CIN, Copy of Challan and the amount of tax deposited against Provisional GSTIN will be forwarded to the Tax Official.
 - o ARN in case of non-resident taxable person can be generated only when payment of advance tax is done.

- o You can also create multiple challans if the payment is 'Failed' for the previous challan.

Details of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
2918IND00003NRH	deepika_dhawan@infosys.com	7838280847
Name	Address	
MUKESH DHANJIBHAI KARSHALA		

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	1					1
IGST(0008)						0
CESS(0009)						0
Delhi SGST(0006)	1					1
Total Challan Amount:		₹ 2 /-				
Total Challan Amount (In Words):		Rupees Two Only				

Payment Modes *

☒ E-Payment
 ☐ Over The Counter
 ☐ NEFT/RTGS

SAVE

GENERATE CHALLAN

- o Enter the GSTIN/ Other ID. Click the PROCEED button.

GSTIN/Other Id Verification

Re-Enter Gstin/Other Id for Challan Generation

CANCEL

PROCEED

- Click the SAVE & CONTINUE button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

Handbook on Registration under GST

Goods and Services Tax

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[Dashboard](#)
[Registration](#)
[Application for Registration of Non Resident Taxable Person](#)
[English](#)

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	0%	22/11/2017	07/11/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

* Indicates mandatory fields

Basic Details

Legal Name of the Non-Resident Taxable Person	Permanent Account Number (PAN)	Tax Identification number or Unique number
ANGAD JASBIR SINGH ARORA	AJIPA1572E	234555555

Jurisdiction Details

State Jurisdiction

State*	State Jurisdiction	Sector / Circle / Ward / Charge / Unit*
Karnataka	VAT Sub Office	Select

Center Jurisdiction

[Refer the link for Center Jurisdiction](#)

Commissionerate Code*	Division Code*	Range Code*
Select	Select	Select

Period for which registration is required*

From	To
DD/MM/YYYY	DD/MM/YYYY

Turnover Details

Estimated Turnover(Rs.)		Estimated Net Tax Liability(Net)(Rs.)			
Intra-State	Inter-State	Central Tax	UT Tax/ State Tax	Integrated Tax	Cess
Enter Intra-State	Enter Inter-State	Enter Central Tax	Enter UT Tax/ State Tax	Enter Integrated Tax	Enter Cess

Warning! As a Non Resident taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once the challan is generated.

Address of Non Resident Taxable Person in the Country of Origin (Address of Office)

Address line 1*	Address line 2	Address line 3
Enter Address line 1	Enter Address line 2	Enter Address line 3

Country*

Select

Zipcode*	Telephone Number (landline with ISD)	Email Address*
Enter ZIP code	ISD Enter Telephone Number	Enter Email Address

[GENERATE CHALLAN](#)

[BACK](#)
[SAVE & CONTINUE](#)

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Site Last Updated on 06-11-2017

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Authorized Signatory tab

This tab page displays the details to be entered for Authorized signatory. Authorized Signatory must be a resident of India with a valid PAN Card. Also, the details of Authorized signatory such as Name, Mobile Number, E-mail address and PAN are auto-populated on this tab based on the details provided in Part A of the application form.

- An individual is said to be resident in any previous year if he/she satisfies any one of the following conditions: -
 - o He/she stays in India in the relevant previous year for a period of 182 days or
 - o He/she stays in India for at least 60 days during the relevant previous year and at least 365 days during 4 years preceding that previous year.
- Documents to be uploaded as proof of authorized signatory can be:
 - o Letter of authorization
 - o Copy of resolution passed by BoD (Board of Directors) / Managing Committee and acceptance letter
- Click the SAVE & CONTINUE button and you will be directed to the next section.

Principal Place of Business tab

This tab page displays the details of the principal place of the business. Principal place of business is the primary location within the State where the non-resident taxable person's business is conducted.

In the 'Document Upload' section, click the 'Choose file' button. Navigate and select the proof of principal place of business document. You can upload PDF or JPEG files with maximum file size of 1 MB. Maximum file size for upload for rent/ lease agreement is 2 MB. You can upload below mentioned documents as proof of principal place of business:

Sr. No	Nature of Possession of Premises	Minimum No. of attachments	Proof of Principal Place of Business
1	Own	Any one attachment	Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document

Handbook on Registration under GST

Sr. No	Nature of Possession of Premises	Minimum No. of attachments	Proof of Principal Place of Business
2	Leased	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and any one attachment	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
3	Rented	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and any one attachment	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
4	Consent	Consent letter and any one attachment	Consent letter and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
5	Shared	Consent letter and any one attachment	Consent letter and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
6	Others	Legal ownership document	Legal ownership document

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	72%	11/08/2017	27/07/2017

Business Details ✓

Authorized Signatory ✓

Principal Place of Business

Bank Accounts

Verification

• indicates mandatory fields

Details of Principal Place of Business

Address

Building No. / Flat No. *

Floor No.

Name of the Premises / Building

Enter Building No. / Flat No.

Enter Floor No.

Enter Name of Premises / Building

Road / Street *

City / Town / Locality / Village *

Enter Road / Street / Lane

Enter Locality / Area / Village

State

District *

PIN Code *

Delhi

Central Delhi

Enter PIN Code

Latitude

Longitude

Enter Latitude

Enter Longitude

Contact Information

Office Email Address *

Office Telephone Number (with STD Code)

Mobile Number *

Enter Email Address

STD Enter Telephone Number

+91 Enter Mobile Number

Office FAX Number (with STD Code)

STD Enter Fax Number

Nature of possession of premises *

Document Upload *

Please Select

Proof of Principal Place of Business *

Select

Select

File with PDF or JPEG format is only allowed.

Maximum file size for upload is 1 MB

Choose File No file chosen

BACK

SAVE & CONTINUE

Click the SAVE & CONTINUE button and you will be directed to the next section.

Bank Accounts tab

Details to be entered in “Bank Accounts” tab has been made optional and non-mandatory w.e.f. 27th Dec 2018. You can now enter the bank accounts details by filing an Amendment application only. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter bank accounts details. This tab page displays the details of the bank account maintained for conducting business. The bank account details tab accepts only Indian Bank account details. This makes it imperative for the NRTP to open a bank account in India for the purpose of obtaining GST Registration.

Handbook on Registration under GST

In the “Document Upload” section, click the “Choose file” button. Navigate and select the document.

- You can upload PDF or JPEG files with maximum file size of 100 KB.
- You can upload the following documents as proof of details of bank account:
- First Page of Bank Passbook
- Bank Statement
- Cancelled cheque

Click the SAVE & CONTINUE button.

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	97%	11/08/2017	27/07/2017

 Business Details

 Authorized Signatory

 Principal Place of Business

 Bank Accounts

 Verification

***Details of Bank Account(s) in India**

Total number of Bank Accounts maintained *

1

BACK

ADD NEW

CONTINUE

Verification tab

This tab page displays the details of the verification for authentication of the details submitted in the form. Fill the details. The application can be signed using DSC, E-signature and EVC. Select the certificate and click the SIGN button. The Registration Application can be electronically signed using e-signature only if the authorized signatory has an Aadhar number and same is mentioned in the Authorized signatory tab page of the Application.

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	100%	11/08/2017	27/07/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

Verification

☒ I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Name of Authorized Signatory *

Place *

Designation / Status *

Date *

Once the application is submitted, 'Success' message is displayed. You will receive the acknowledgement in the next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number. You can track the status of your application using the Services > Registration > Track Application Status command. ARN in case of non-resident taxable person can only be generated when payment of advance tax is done.

Dashboard
Services
Notifications & Circulars
Acts & Rules
Downloads

Dashboard > Application for New Registration
English

SUCCESS

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

Grant of Registration to a Person Supplying Online Information and Database Access or Retrieval Services from a Place outside India to a Non-Taxable Online Recipient

Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient, shall electronically submit an application for registration, duly signed or verified through electronic verification code, in FORM GST REG-10. The registration shall be granted in FORM GST REG-06.

Amendment of Registration

Where there are changes in the particulars furnished in the details mentioned in the registration application, the registered person shall submit an application along with documents relating to such changes at the common portal to amend the registration.

Types of Amendments in Registration

Core Fields: Amendment to core fields require the approval by the proper officer. Core fields in the registration certificate are –

- Any change in legal/ trade name of business, not involving change in PAN
- Address of the principal place of business or any additional place of business
- Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business

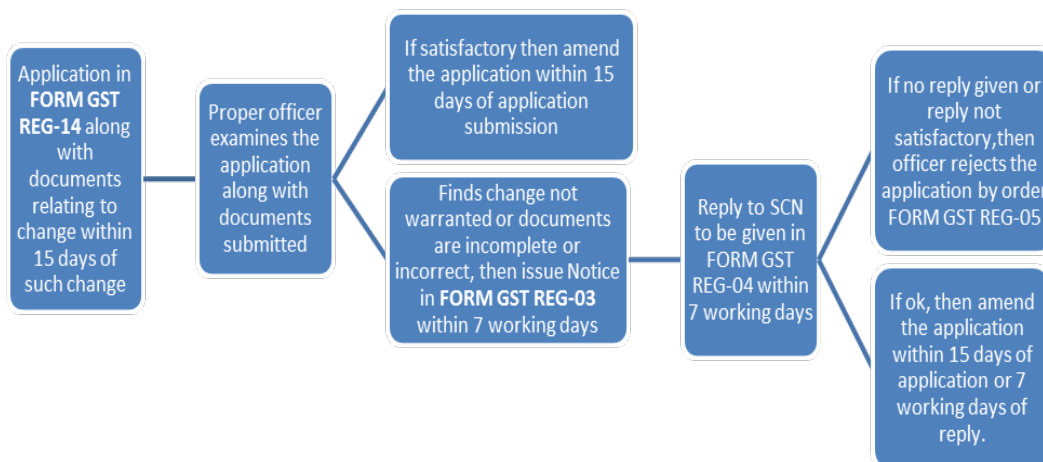
Non-Core Fields: Amendment to non-core fields does not require approval by the tax official. All fields other than core fields are non-core fields. Examples of non-core fields are details of the authorized signatory, modification of stake holder details like promoter partner Karta etc. The amended information is submitted by the registrant and is updated in the registration particulars of the taxpayers in GST database automatically.

Other Changes Other changes include changes in communication details viz. mobile number and e-mail ID. The change in email or mobile number requires verification by OTP (one-time password) after online verification on common GST portal.

Fields which cannot be changed

- Since registration is PAN based, the PAN number cannot be changed.
- Change of place of business to another State is not possible as registration is State specific.
- Change in constitution of business cannot be done as it leads to change in PAN.

Procedure for Amendment of Registration



- The application for amendment of registration shall be with effect from the date of submission of application in FORM GST REG-14 on the common portal.
- The amendment can be with effect from a date prior to the date of submission of application only with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify

Procedure for Amendment in GST Portal

1. Access www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the Services > Registration > Amendment of Registration Core Fields link.



As required, the taxpayer can amend information in the editable fields in the tabs as mentioned below:

1. In the Verification tab, select the verification checkbox.
2. In the "Name of Authorized Signatory" drop-down list, select the authorized signatory.
3. In the 'Place' field, enter the name of the place.

4. After filling the application for amendment of registration, you need to digitally sign the application using Digital Signature Certificate (DSC)/ e-signature or EVC.

Once digitally signed application for amendment of registration is filed, the message of successful submission of application is displayed. You will receive the acknowledgement in the next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

Amendment to core fields require approval by the tax official. Once the amendment application is approved or rejected, you will receive a notification through SMS and e-mail message. Also, the approval order (REG 15) can be viewed/ downloaded by you at the dashboard. Also, amended registration certificate containing the amended details will be available for the taxpayer to download at his dashboard.

Amendment to non-core fields is auto approved after successful filing by the taxpayer and does not require any processing by the tax official.

FAQs

Q1. Is it mandatory to add the reason for amendment?

Ans. Reasons for amendment is entered in the Reasons Text box. It is mandatory for taxpayer to specify reasons for each amendment.

Q2. Can I delete the primary authorized signatory?

Ans. Primary authorized signatory can be deleted subject to the condition that a new Primary Signatory is added/ provided.

Q3. My office has moved to another SEZ. Can the SEZ Unit/ SEZ Developer detail I had used while Registration be amended?

Ans. Yes, SEZ details entered while registering as an SEZ unit/SEZ Developer can be amended by filing the application for amendment (core fields). Navigate to the following path on the 'GST Portal Home > Services > Registration > Amendment of Registration Core Fields' link.

Q4. I have an ARN for amendment of core fields. Can I file application for amendment of another non-core field?

Ans. If you have already applied for amendment of core field(s) and an ARN is generated and the application is still not approved by any tax authority, then you cannot apply for amendment of non-core field till the time application is approved.

Q5. Can amendment application be filed by any one of the existing authorized signatories or do I need to make authorized signatory as primary authorized signatory on GST Portal to file amendment application?

Ans. The Amendment application can be filed by any of the existing authorized signatories. In case, existing authorized signatory is made as PRIMARY authorized signatory on GST Portal then the newly set primary authorized signatory will have to validate the email ID and mobile number through an OTP authentication.

Reset of Email Address and Mobile Phone Number of Authorized Signatory

- (i) In case the primary authorized signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to get the password for the GSTIN allotted to your business. You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the *Dashboard > My Profile* section to check your Jurisdiction.
- (ii) You need to provide valid documentation to validate the business details related to your GSTIN.
- (iii) Tax officer will check if the said person is added as a stakeholder or authorized Signatory for that GSTIN in the system.
- (iv) Tax officer will upload sufficient proof on the GST Portal in support to authenticate the activity.
- (v) Tax officer will enter the email address and mobile phone number provided by you.
- (vi) After upload of document, tax officer will reset the password for the GSTIN in the system.
- (vii) Username and temporary password reset will be communicated to the email address as entered by the tax officer in your jurisdiction (in the email which is provided to you).
- (viii) Next you need to login to the GST Portal available at <https://www.gst.gov.in/> and login using the First-time login link. You will be forced to change your username and password after first time login with the username and temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

Penalties for Failure to Obtain Registration

Where a taxable person

- is liable to be registered but fails to obtain registration or
- furnishes any false information with regard to the registration particulars either at the time of application or subsequently

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

Cancellation or Suspension of Registration

Rule 20: Application for Cancellation of Registration

A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in FORM GST REG-16, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner.

Rule 21: Registration to be cancelled in certain cases.

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

- (a) does not conduct any business from the declared place of business; or
- ¹⁰(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made there-under; or
- ¹¹(c) violates the provisions of section 171 of the Act or the rules made there-under;
- ¹²(d) violates the provision of rule 10A.

¹³Rule 21A: Suspension of registration

(1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-

¹⁰ Clause (b) substituted vide Notification No.07/2017 Central Tax dated 27-06- 2017 w.e.f. 22-06- 2017.

¹¹ Clause (c) inserted vide Notification No. 07/2017 Central Tax dated 27-06- 2017 w.e.f.22-06- 2017.

¹² Clause (d) inserted vide Notification No. 31/2019 Central Tax dated 28-06-2019.w.e.f. 28-06-2017.

¹³ CGST Rule 21A inserted w.e.f. 1-02- 2019 vide Notification 3/2019 Central Tax dated 29-01-2019.

rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

¹⁴Explanation. -For the purposes of this sub-rule, the expression "shall not make any taxable supply" shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.

(5) ¹⁵Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.

Rule 22: Cancellation of Registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20:

¹⁶PROVIDED that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20.

(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

¹⁴ Inserted vide Notification No. 49/2019 – Central Tax dated 9-10- 2019

¹⁵ Inserted vide Notification No. 49/2019 – Central Tax dated 9-10-2019

¹⁶ Proviso to sub-rule (4) inserted vide Notification No. 39/2018 Central Tax dated 4-09-2018

Cancellation by the Proper Officer on his own Initiative or An Application by Registered Person [Section 29(1) Read with Rule 20] –

The registration can be cancelled either by the proper officer at his own initiative or on an application in Form GST REG 16 filed by the registered person (his legal heirs in case of death of a proprietor), in the following circumstances –

- o The business has been discontinued, transferred fully for reason including death of the proprietor, amalgamation, demerger or otherwise disposed of.
- o There is a change in the constitution of the business – E.g.: partnership firm is converted into proprietorship leading to change in PAN.
- o The taxable person is no longer liable to be registered under Section 22 and Section 24 except when registration was taken voluntarily.

In case cancellation is sought by the registered person Form GST REG 16 should be filed on the GSTN portal within *thirty days* of the occurrence of any of the events specified above.

Cancellation By Proper Officer Only [Section 29(2) Read With Rule 21] –

The registration is liable to be cancelled by the proper officer even from a retrospective date in cases when –

- o the registered taxable person has contravened such provisions of the Act or the rules made thereunder as under;
 - the registered person does not conduct any business from the declared place of business;
 - issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
 - violates the provisions of Section 171 of the Act (Anti -Profiteering) or the rules made thereunder
 - A registered person who does not furnish the details of the bank account within 45 days from the date of grant of registration or the date on which the return required under Section 39 is due to be furnished, whichever is earlier.
- o a person paying tax under the Composition Scheme has not furnished returns for three consecutive tax periods; or
- o any registered person who has not furnished returns for a continuous period of 6 months; or

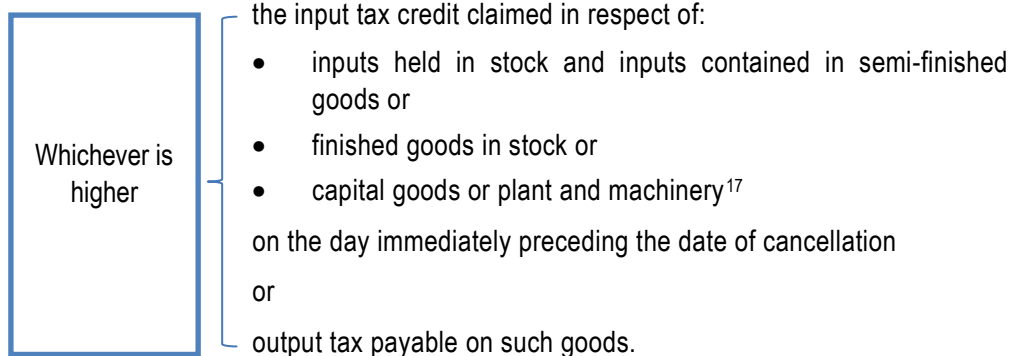
- o any person who has taken voluntary registration and has not commenced business within 6 months from the date of registration; or
- o registration has been obtained by fraud, wilful misstatement or suppression of facts.

However, the registration cannot be cancelled unless an opportunity of being heard has been given to the registered person (i.e.) a personal hearing shall be given before the registration is cancelled.

Common Points for Both Types of Cancellation

- The registration may be suspended until the proceedings relating to the cancellation of registration are pending. During such period the registered person should not issue a tax invoice and, accordingly, not charge tax on supplies made by him and shall also not be required to furnish any return under Section 39 during the said period.
- **Liability to pay tax** – The registered person will be liable to pay the tax as well as other dues under this Act or discharge any obligation under this Act or Rules for any period before the date of cancellation whether or not such dues have been determined or not before or after the date of cancellation.
- Registration cancelled under State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act too (CGST Act, 2017). Therefore, no separate application for cancellation of registration is required to be made under any other GST law.
- **Treatment of balance of Electronic Credit/Cash Ledger** – The registered person, whose registration is cancelled shall pay an amount equivalent to the ITC on the inputs, inputs in work in progress finished goods in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or pay the outward tax payable on such goods, whichever is higher. The payout shall be paid by way of debit either in cash or credit ledger.

- The quantum of payout is expressed as below:



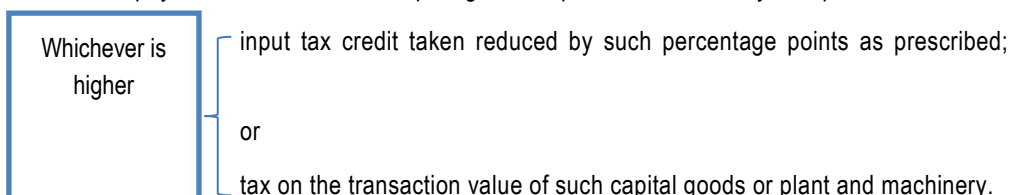
- paid by way of debit in electronic cash ledger or electronic credit ledger

- **Calculation of the amount of ITC to be reversed (Rule 44)**
 - o For inputs, the ITC shall be calculated proportionately based on the corresponding invoices on which credit had been availed by the registered taxable person on such inputs.
 - o If the invoices are not available, then the ITC has to be estimated based on the prevailing market price on the effective date of the occurrence of such events specified for cancellation. Such details furnished have to be certified by a practising Chartered Accountant or a Cost Accountant.
 - o For capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on a pro-rata basis, taking the useful life of such capital goods as five years.

Procedure for Cancellation of Registration by the Registered Person

- A registered person shall electronically submit an application in FORM GST REG-16 along with relevant documents within 30 days of the occurrence of events of cancellation.

¹⁷ Calculation of payout in case of ITC on capital goods or plant and machinery is expressed as under:



- Where the person is no longer liable to be registered or his registration is liable to be cancelled, then the proper officer shall issue an order in FORM GST REG-19, within thirty days from the date of submission of the application. In this order, the effective date of cancellation of registration and any arrears of tax, interest or penalty including the amount of ITC to be reversed shall be intimated.

Procedure for Cancellation of Registration in case of Death of Proprietor [Circular No. 96/15/2019-GST [F.No. CBEC-20/16/04/2018-GST], dated 28-3-2019]

In case of death of the sole proprietor, the business is continued by any person being transferee or successor and the input tax credit which remains un-utilized in the electronic credit ledger is allowed to be transferred to the transferee as per provisions and in the manner stated below –

- (a) **Registration liability of the transferee/successor:** As per the provisions of sub-section (3) of section 22 of the CGST Act, 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, *where a business is transferred to another person for any reasons including death of the proprietor.*

While applying for registration in FORM GST REG-01 electronically in the common portal the applicant is required to mention the reason to obtain registration as "death of the proprietor".

- (b) **Cancellation of registration on account of death of the proprietor:** Clause (a) of sub-section (1) of section 29 of the CGST Act, allows the legal heirs in case of death of sole proprietor of a business, to apply for cancellation of registration in FORM GST REG-16 electronically on the common portal on account of transfer of business for any reason including death of the proprietor.

In FORM GST REG-16, the reason for cancellation is required to be mentioned as "death of sole proprietor". The GSTIN of the transferee to whom the business has been transferred is also required to be mentioned to link the GSTIN of the transferor with the GSTIN of the transferee.

- (c) **Transfer of input tax credit and liability:** In case of death of the sole proprietor, if the business is continued by any person being transferee or successor of business, it shall be construed as a transfer of business. Sub-section (3) of section 18 of the CGST Act, 2017 allows the registered person to transfer the unutilized input tax credit lying in his electronic credit ledger to the transferee in the manner prescribed in rule 41 of the CGST Rules, where there is specific provision for transfer of liabilities.

As per sub-section (1) of section 85 of the CGST Act, the transferor and the transferee/successor shall jointly and severally be liable to pay any tax, interest or any

penalty due from the transferor in cases of transfer of business "in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever".

Furthermore, sub-section (1) of section 93 of the CGST Act provides that where a person, liable to pay tax, interest or penalty under the CGST Act, dies, then the person who continues the business after his death, shall be liable to pay tax, interest or penalty due from such person under this Act. It is therefore clarified that the transferee/successor shall be liable to pay any tax, interest or any penalty due from the transferor in cases of transfer of business due to death of sole proprietor.

- (d) **Manner of transfer of credit:** As per sub-rule (1) of rule 41 of the CGST Rules, a registered person shall file FORM GST ITC-02 electronically on the common portal with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee, in the event of a sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of the business for any reason.

In case of transfer of business on account of the death of a sole proprietor, the transferee/successor shall file FORM GST ITC-02 in respect of the registration which is required to be cancelled on account of the death of the sole proprietor. FORM GST ITC-02 is required to be filed by the transferee/successor before applying to cancellation of such registration. Upon acceptance by the transferee/successor, the un-utilized input tax credit specified in FORM GST ITC-02 shall be credited to his electronic credit ledger.

Procedure for Cancellation of Registration by the Proper Officer

- Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled, then he shall issue a notice in FORM GST REG-17 requiring the person to show cause as to why the registration shall not be cancelled.
- A reply to this notice has to be given within 7 working days in FORM GST REG- 18.
- If the reply to the notice is found to be satisfactory, then the proper officer shall drop the proceedings and pass an order in FORM GST REG -20.
- If the registered person instead of filing a reply to the show cause notice, furnishes all the returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer can drop the proceedings and pass an order in FORM GST REG-20.
- Where the registration is liable to be cancelled, then the proper officer shall issue an order in FORM GST REG- 19 within 30 days from the date of reply to Show Cause Notice, cancelling the registration.

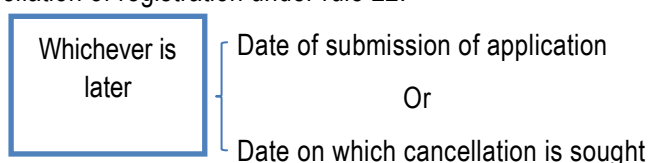
Suspension of Registration during Pendency of Cancellation Proceedings

The registration of a person is cancelled only after the proper officer has issued the order of

cancellation. In order to ensure that the persons are not burdened with the return filing during the interim period, the registration status of the person will be changed to “suspended”. This provision has been made effective since 01.02.2019.

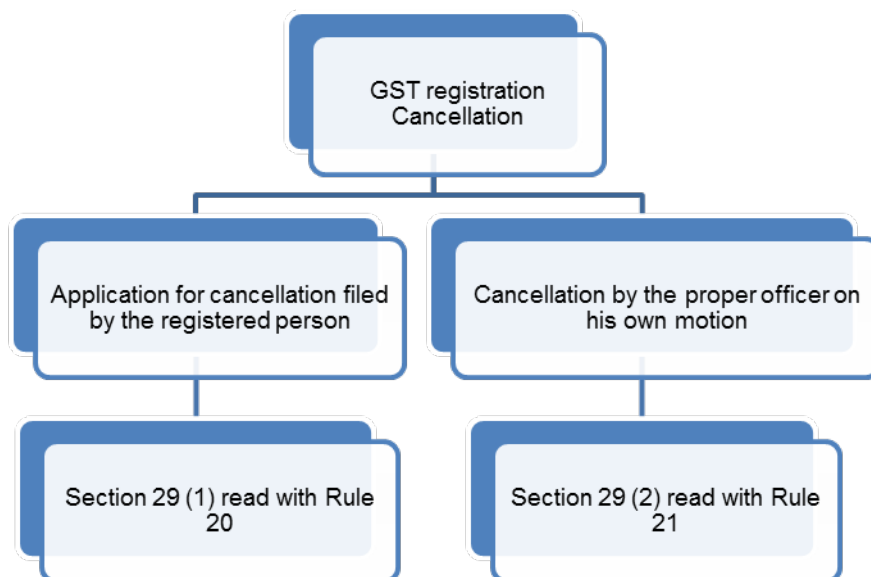
The cancellation of registration can be of two types, which has been discussed above, i.e. by application by the registered person or by the proper officer at his own initiative.

In cases where cancellation has been initiated by the registered person, the registration is deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.



- In case the proper officer initiates the cancellation proceedings, then he should suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.
- The suspension shall be deemed to be revoked upon completion of the proceedings.
- During this period of suspension, the registered person shall not make any taxable supplies (i.e.) he shall not issue a tax invoice and also not charge tax on supplies made by him and shall also not be required to file the return under Section 39.
- Once an order for revocation of suspension of registration has been passed, then the provisions of Section 31(3)(a) and Section 40 shall apply. Section 31(3)(a) provides the procedure to be followed in a case where a person becomes liable for registration under this Act and awaits the registration to be given. In such scenarios, the registered person has to issue revised invoices beginning with the effective date of registration till the date of issuance of the certificate of registration to him.
- The same procedure is required to be followed in cases where registration has been suspended in respect of the supplies made during the period of suspension.

In view of the above, we have tabulated hereunder the types of registration cancellation along with provisions of CGST Act, 2017 and the relevant forms prescribed under CGST Rules, 2017 for easy and ready reference:



S. No	Particulars	Time Limit	Applicable Form	To be filed by
1	Cancellation application by the registered person	Within 30 days of occurrence of event	GST REG-16	Registered person
2	Suo motu Notice of cancellation of registration by the proper officer	-	GST REG-17	Proper officer
3	Response to the SCN by the registered person	7 working days from the date receipt of notice	GST REG-18	Registered person
4	Order for cancellation of registration	30 days from the date of application, or 30 days from the date of response to SCN	GST REG-19	Proper officer
5	Order by the proper officer dropping the proceeding	30 days from the date of application, or 30 days from the date of response to SCN or - If registered person furnishes all the	GST REG-20	Proper officer

S. No	Particulars	Time Limit	Applicable Form	To be filed by
		returns and makes full payment of the tax dues along with applicable interest and late fee without replying to SCN		

Final Return – GSTR-10

Section 45 read with Rule 81 provides that every registered person whose registration has been cancelled shall furnish a final return within three months from the date of cancellation or the date of order of cancellation whichever is later, in FORM GSTR-10 through the common portal either directly or through a Facilitation Centre notified by the Commissioner. This form is not required to be filed by the tax payers or persons who are registered as –

- Input Service Distributor
- Persons paying tax under Section 10
- Non-resident taxable person
- Persons required to deduct tax at source under Section 51 and
- Persons required to collecting tax at source under Section 52.

Relevant Circulars on Cancellation of Registration

CIRCULAR NO.69/43/2018-GST [F.NO. CBEC/20/16/04/2017-GST], DATED 26-10-2018 AS AMENDED BY CIRCULAR NO. 88/07/2019-GST [F. NO. CBEC-20/16/04/2018 - GST], DATED 1-2-2019 [EXTRACTS]

- Rule 20 of the CGST Rules provides that the taxpayer applying for cancellation of registration shall submit the application in FORM GST REG-16 on the common portal within 30 days of the 'occurrence of the event warranting the cancellation'. It might be difficult in some cases to exactly identify or pinpoint the day on which such an event occurs. For instance, a business may be transferred/disposed over a period in a piecemeal fashion. In such cases, the 30-day deadline may be liberally interpreted and the taxpayers' application for cancellation of registration may not be rejected because of the possible violation of the deadline.
- While initiating the application for cancellation of registration in FORM GST REG-16, the Common portal captures the following information which have to be mandatorily filled in by the applicant:
 - a) Address for future correspondence with mobile number and email address;

- b) Reason for cancellation
 - c) Date from which cancellation is sought
 - d) Details of the value and the input tax/tax payable on the stock of inputs, inputs contained in semi-finished goods, inputs contained in finished goods, stock of capital goods/plant and machinery
 - e) In case of transfer, merger of business, etc., particulars of registration of the entity in which the existing unit has been merged, amalgamated, or transferred (including the copy of the order of the High Court/transfer deed)
 - f) Details of the last return filed by the taxpayer along with the ARN of such return filed.
- On successful submission of the cancellation application, the same appears on the dashboard of the jurisdictional officer.
 - Since cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within 30 days from the date of the application, except in the following circumstances:
 - the application in FORM GST REG-16 is incomplete, i.e. where all the relevant particulars, as detailed in para 4 above, have not been entered;
 - in case of transfer, merger or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation.
 - In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in FORM GST REG-19 with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in FORM GST REG-16. In any case, *the effective date cannot be a date earlier to the date of application for the same.*
 - In situations referred to in (a) or (b) above, the proper officer shall inform the applicant in writing about the nature of the discrepancy and give a time of seven working days to the taxpayer, from the date of receipt of the said letter, to reply. If no reply is received within the specified period of seven working days, the proper officer may reject the application on the system, after allowing the applicant to be heard, recording reasons for rejection in the dialogue box that opens once the 'Reject' button is chosen. If the reply to the query is received and the same on examination is found satisfactory, the Proper Officer may approve the application for cancellation and proceed to cancel the registration by issuing an order in FORM GST REG-19.

- If the reply to the query is found to be not satisfactory, the Proper Officer may reject the application for cancellation on the system, after allowing the applicant to be heard. The Proper Officer must also record his reasons for rejection of the application in the \dialogue box that opens when the 'Reject' button is chosen.
- Section 45 of the CGST Act requires every registered person (other than an input service distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52) whose registration has been cancelled, to file a final return in FORM GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges any liability that he/she may have incurred under sub-section (5) of section 29 of the CGST Act. It may be noted that the last date for furnishing of FORM GSTR-10 by those taxpayers whose registration has been cancelled on or before 30.09.2018 has been extended till 31.12.2018 *vide notification No. 58/2018 - Central Tax dated 26-10-2018*.
- In case the final return in FORM GSTR-10 is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt of notice in FORM GSTR-3A, then an assessment order in FORM GST ASMT-13 under section 62 of the CGST Act read with rule 100 of the CGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of section 29 based on information available with the proper officer. If the taxpayer files the final return within 30 days of the date of service of the order in FORM GST ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.
- Further, sub-section (5) of section 29 of the CGST Act, read with rule 20 of the CGST Rules states that the taxpayer seeking cancellation of registration shall have to pay, by way of debiting either the electronic credit or cash ledger, the input tax contained in the stock of inputs, semi-finished goods, finished goods and capital goods or the output tax payable on such goods, whichever is higher. For this calculation, the stock of inputs, semi-finished goods, finished goods and capital goods shall be taken as on the day immediately preceding the date with effect from which the cancellation has been ordered by the proper officer i.e. the date of cancellation of registration. However, it is clarified that this requirement to debit the electronic credit and/or cash ledger by suitable amounts should not be a prerequisite for applying for cancellation of registration. This can also be done at the time of submission of the final return in FORM GSTR-10. In any case, once the taxpayer submits the application for cancellation of his/her registration from a specified date, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledgers from the said date except for discharging liabilities under GST Act upto the date of filing of final return in FORM GSTR-10. Therefore, the requirement to reverse the balance in the electronic credit

ledger is automatically met. In case it is later determined that the output tax liability of the taxpayer, as determined under sub-section (5) of section 29 of the CGST Act, was greater than the amount of input tax credit available, then the difference shall be paid by him/her in cash. It is reiterated that, as stated in sub-section (3) of section 29 of the CGST Act, the cancellation of registration does not, in any way, affect the liability of the taxpayer to pay any dues under the GST law, irrespective of whether such dues have been determined before or after the date of cancellation.

- It is clarified that issuance of notice would not be required for registered persons who have not made any taxable supplies during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration) and has furnished an undertaking to this effect.
- It is pertinent to mention here that Section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for "Suspension" of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Accordingly, the field formations are informed not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration under Section 29 of the CGST Act. Further, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.

CIRCULAR NO. 95/14/2019-GST [F.NO. CBEC-20/16/04/2018-GST], DATED 28-3-2019
[Extracts]

- A large number of registrations have been cancelled by the proper officer under the provisions of sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'CGST Act') read with rule 21 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'CGST Rules') on account of non-compliance of the said statutory provisions. In this regard, instances have come to notice that such persons, who continue to carry on business and therefore are required to have registration under GST, are not applying for revocation of cancellation of registration as specified in section 30 of the CGST Act read with rule 23 of the CGST Rules. Instead, such persons are applying for fresh registration.
- Such new applications might have been made as such person may not have furnished requisite returns and not paid tax for the tax periods covered under the old/cancelled registration. Further, such persons would be required to pay all liabilities due from them for the relevant period in case they apply for revocation of cancellation of registration. Hence, to avoid payment of the tax liabilities, such persons may be using the route of applying for fresh registration.

- In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following instructions.
 - o Sub-section (10) of section 25 of the CGST Act read with rule 9 of the CGST Rules provide for rejection of application for registration if the information or documents submitted by the applicant are found to be deficient. It is possible that the applicant may suppress some material information in relation to earlier registration. Some of the information that may be concealed in the application for registration in FORM GST REG -01 are S. No. 7 'Date of Commencement of Business', S. No. 8 'Date on which liability to register arises', S. No. 14 'Reason to obtain registration' etc. Such persons may also not furnish the details of earlier registrations, if any, obtained under GST on the same PAN.
 - o It is hereby instructed that the proper officer may exercise due caution while processing the application for registration submitted by the taxpayers, where the tax payer is seeking another registration within the State although he has an existing registration within the said State or his earlier registration has been cancelled. It is clarified that not applying for revocation of cancellation of registration along with the continuance of the conditions specified in clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act shall be deemed to be a "deficiency" within the meaning of sub-rule (2) of rule 9 of the CGST Rules.
 - o The proper officer may compare the information pertaining to earlier registrations with the information contained in the present application, the grounds on which the earlier registration(s) were cancelled and the current status of the statutory violations for which the earlier registration(s) were cancelled. The data may be verified on common portal by fetching the details of registration taken on the PAN mentioned in the new application vis-a-vis cancellation of registration obtained on same PAN. The information regarding the status of other registrations granted on the same PAN is displayed on the common portal to both the applicant and the proper officer. Further, if required, information submitted by applicant in S. No. 21 of FORM GST REG-01 regarding details of proprietor, all partner/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. may be analysed vis-à-vis any cancelled registration having same details.
 - o While considering the application for registration, the proper officer shall ascertain if the earlier registration was cancelled on account of violation of the provisions of clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act and whether the applicant has applied for revocation of cancellation of registration. If proper officer finds that application for revocation of cancellation of registration has not been filed and the conditions specified in clauses (b) and (c)

of sub-section (2) of section 29 of the CGST Act are still continuing, then, the same may be considered as a ground for rejection of application for registration in terms of sub-rule (2) read with sub-rule (4) of rule 9 of CGST Rules. Therefore, it is advised that where the applicant fails to furnish sufficient convincing justification or the proper officer is not satisfied with the clarification, information or documents furnished, then, his application for fresh registration may be considered for rejection.

Required Information

1. Contact address including phone no and email address for future correspondence.
2. Grounds of cancellation
3. Desired date of cancellation
4. Particulars of value of closing stock and tax payable on the same.
5. Details of registration of the entity if the existing unit is merger, amalgamated or transferred.
6. Particulars of latest return filed by the taxpayer along with the ARN of the particular return.
7. The details furnished wherein the tax invoice is not available shall be duly certified by practicing Chartered Accountant or Cost Accountant. Copy of the same shall be uploading while filing the details.

FAQs on Cancellation of Registration

What is the pre-condition for cancellation of GST registration in case of amalgamation / merger / change in constitution of business?

In case of amalgamation / merger / change in constitution of business, the new entity (i.e. transferee entity) must be registered with the tax authority, and must have a valid GSTIN at the time of filing an application for cancellation of GST registration by the old amalgamated / merged / transferred entity.

Q1. What will happen once the show cause notice is dropped?

Ans. In case the Tax Official is satisfied with the response received from the taxpayer, on the show cause notice issued, the proceedings can be dropped.

- (a) Primary authorized signatory will be intimated about dropping of SCN by SMS & e-mail.
- (b) Issuance of Order dropping of SCN will also be intimated to the primary authorized signatory by Email and SMS.

- (c) Order will be made available on the taxpayer's dashboard to view, print and download.
- (d) Status of GSTIN will change from "Proceeding for Cancellation Initiated" to "Active".

Q2. What will happen once registration is cancelled?

Ans.

- (a) Once registration is cancelled by the Tax Authority, the taxpayer will be intimated about the same via SMS and e-mail. Order for Cancellation of Registration will be issued and intimated to the primary authorized signatory by e. mail and SMS.
- (b) Order will be made available on taxpayer's dashboard to view, print and download.
- (c) Status of the GSTIN/UIN/GSTP ID from 'Proceeding for Cancellation initiated' to 'Inactive' and will be intimated to the other concerned tax authority.
- (d) Taxpayer would not be allowed to file return or upload invoices for the period after date of cancellation mentioned in the cancellation order. Also, GSTP will not be able to carry out GSTP functions for any Taxpayer for the period after the date of cancellation mentioned in the cancellation order.
- (e) Taxpayer will not be able to amend registration details after issuance of cancellation order. However, e-mail address and mobile number can be updated till dues/ refund are cleared. The facility to file application for revocation (if applicable) will be open for the Cancelled Registration.

Q3. Where can I view the show cause notice regarding *suo motu* cancellation of registration?

Ans. Navigate to Services > User Services > View Notices and Orders to view the Show Cause Notice regarding Suo Moto Cancellation of Registration.

Q4. How can I reply to the show cause notice regarding *suo motu* cancellation of registration?

Ans. Navigate to Services > Registration> Application for Filing Clarifications to reply to the Show Cause Notice regarding Suo Moto Cancellation of Registration.

Q5. Can I file for amendment of Core fields after applying for cancellation of GST registration?

Ans. No. Once you have submitted the application for cancellation of registration, and ARN has been generated, you will not be allowed to file for amendment of Core fields.

Q6. Can I file for amendment of non-core fields after applying for cancellation of GST registration?

Ans. Yes. Once you have submitted the application for cancellation of registration, and ARN has been generated, you can file for amendment of Non-Core fields.

Q7. I was issued a temporary-ID by *suo motu* registration. Can I apply for cancellation of this registration?

Ans. No. You cannot apply for cancellation of *suo motu* registration. However, you can file an appeal against the issuance of *Suo Moto* registration to you at the appropriate forum, as provided in law.

Q8. Can a legal heir transfer the ITC to a new entity in case of death of sole proprietor?

Ans. Yes, a legal heir can transfer the ITC to a new entity in case of death of sole proprietor. In such a case, the legal heir needs to get a new registration under GST and transfer the ITC through FORM GST ITC-02 to this new entity.

Q9. Can adjustment of liabilities be allowed for the payment which were made at the time of filing of form REG-16 (application for cancellation of registration)?

Ans. Yes, if any amount were paid at the time of filing application for cancellation of registration (Form REG-16), then such amount will be reduced from your liability to be payable at the time of filing of Final return (FORM GSTR-10) and will be displayed in Tables 9 & 10 (Amount of tax payable and paid).

How to Apply for Cancellation on the GST Portal?

1. Visit the URL: <https://www.gst.gov.in>.
2. Login to the GST Portal with your user-ID and password.
3. Navigate to the Services > Registration > Application for Cancellation of Registration option.
4. The form - Application for cancellation of registration contains three tabs. Ensure that the “Basic Details” tab is selected by default.

Application Type	Last Modified	Due Date to Complete	Profile
Application for Cancellation of Registration	04/01/2018	19/01/2018	0 %

Basic Details

Cancellation Details

Verification

5. Either fill your address for future correspondence manually, or check the option of Address same as above to copy the same address as in the “Address of Principal Place of Business” field.

6. Click the SAVE & CONTINUE button. The tab “Basic Details” will change to blue color and a tick mark will appear on it indicating that all the mandatory fields under this tab have been duly filled-in. The next tab “Cancellation Details” will get activated, requiring you to make suitable selections and provide relevant information in corresponding fields
7. Select a suitable reason from the Reason for cancellation drop-down list. Notes: The following five reasons are available for selection:
 - a. **Change in constitution of business leading to change in PAN**
 - Enter the date from which registration is to be cancelled.
 - Provide the GSTIN of the transferee entity under the “Details for Transfer, Merger or Change in Constitution” section. The System will validate the same, and based upon it’s Legal Name of Business, it will auto-populate the trade name.
 - b. **Ceased to be liable to pay tax**
 - Enter the date from which registration is to be cancelled.
 - Enter the value of stock and the corresponding tax liability on the stock.
 - On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.
 - On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.
 - c. **Discontinuance of business / Closure of business**
 - Enter the date from which registration is to be cancelled.
 - Enter the value of stock and the corresponding tax liability on the stock.
 - On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.
 - On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.

Handbook on Registration under GST

Basic Details

Cancellation Details

Verification

Reasons for Cancellation *

Discontinuance of business/ Closure of business

Date from which registration is to be cancelled *

DD/MM/YYYY

Particulars to Last Return Filed

Financial Year

2017-2018

Return Filing Period

November-2017

ARN

AA371117000147N

Tax Payable on Stock

Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration

Description	Value of Stock (Rs)	Input Tax Credit/ Tax Payable (Whichever is Higher) (Values in Rs.)			
		Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Inputs	0	0	0	0	0
Inputs contained in semi-finished goods	0	0	0	0	0
Inputs contained in finished goods	0	0	0	0	0
Capital goods/Plant and Machinery	0	0	0	0	0
Total	0	0	0	0	0

Details of tax paid

Payment from Electronic Cash Ledger

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number				
	0	0	0	0

Payment from Electronic Credit Ledger

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number				
	0	0	0	0

SubTotal

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number				
NA	0	0	0	0

BACK

SAVE & CONTINUE

d. Others

- Specify the reason for cancellation.
- Enter the value of stock and the corresponding tax liability on the stock.
- On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.

- On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.

Basic Details

Cancellation Details

Verification

Reasons for Cancellation *

Others (Please specify) *

Date from which registration is to be cancelled *

DD/MM/YYYY

Particulars to Last Return Filed

Financial Year

Return Filing Period

ARN

2017-2018

November-2017

AA371117000147N

Tax Payable on Stock

Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration

Description	Value of Stock (Rs)	Input Tax Credit/ Tax Payable (Whichever is Higher) (Values in Rs.)			
		Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Inputs	0	0	0	0	0
Inputs contained in semi-finished goods	0	0	0	0	0
Inputs contained in finished goods	0	0	0	0	0
Capital goods/Plant and Machinery	0	0	0	0	0
Total	0	0	0	0	0

Details of tax paid

Payment from Electronic Cash Ledger

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number	0	0	0	0

Payment from Electronic Credit Ledger

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number	0	0	0	0

SubTotal

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number	0	0	0	0

BACK

SAVE & CONTINUE

e. Transfer of business on account of amalgamation, merger, demerger, sale, leased or otherwise

- Enter the date from which registration is to be cancelled.

Provide the GSTIN of the transferee entity under the “Details for Transfer, Merger or Change in Constitution” section. The System will validate the same, and based upon it’s Legal Name of Business, it will auto-populate the trade name.

Basic Details ✓ Cancellation Details Verification

• indicates mandatory fields

Cancellation Details

Reasons for Cancellation •
Transfer of business on account of amalga

Date from which registration is to be cancelled •
DD/MM/YYYY

Particulars to Last Return Filed

Financial Year	Return Filing Period	ARN
2017-2018	November-2017	AA371117000147N

Details for Transfer, Merger or Change in Constitution

GSTIN •
GSTIN of the Transferee entity SEARCH

BACK SAVE & CONTINUE

- Click the SAVE & CONTINUE button. This will mark the second tab also as complete. The next tab, ‘Verification’ will get activated.
- Check the verification statement box to declare that the information given in this form is true and correct, and that nothing has been concealed therefrom.
- Select the name of the authorised signatory from the name of authorized signatory drop-down.
- Enter the place of making this declaration.
- Sign the form by using either your Digital Signature Certificate (DSC), or the EVC option.
- Enter the OTP. On successfully filing the application for cancellation of registration, the system will generate the ARN and display a confirmation message. A confirmation message will also be sent by GST Portal on your registered mobile phone number and

e-mail-ID. After this stage, the concerned Tax Official will review your application and take a decision accordingly.

To view the ARN, navigate to the Services > Registration > Track Application Status option.

Revocation of Cancellation of Registration

30. (1) *Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order:*

¹⁸*[PROVIDED that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31-3-2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22-7-2019.]*

(2) *The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:*

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) *The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.*

Rule 23: Revocation of cancellation of Registration

23. (1) *A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:*

PROVIDED that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

¹⁸ Inserted by the Central Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019 dated 23.04.2019, **w.e.f. 23-4-2019**.

[PROVIDED FURTHER that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

PROVIDED ALSO that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.]

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.

(4) Upon receipt of the information or clarification in FORM GST REG-24, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

Any registered person whose registration has been cancelled may apply to the proper officer in FORM GST REG- 21 for revocation of the cancellation of registration within 30 days from the date of service of cancellation order either electronically or through the Facilitation Centre notified by the Commissioner.

- The proper officer, may by order, either reject the application or revoke the cancellation of the registration. However, the registered person shall be given an opportunity of being heard before rejecting the revocation application.
- The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be

deemed to be a revocation of cancellation of registration under Central Goods and Services Tax Act.

- If registration is cancelled due to non-filing of returns by the registered person, then the taxpayer is required to furnish all returns and pay tax along with interest, penalty and late fee, if any.
- After registration is restored, the taxpayer is required to file all the returns due from the date of order of cancellation of registration up to the date of order of revocation within 30 days.

Return for this period to be filed before applying for revocation of cancellation

Return for this period to be filed within 30 days from the order of revocation of cancellation.

Date from which return is not furnished

Date of order of cancellation of registration.

Date of order of revocation of cancellation of registration.

- If registration is cancelled retrospectively, then the return has to be filed for the period from effective date of cancellation up to the date of order of revocation within 30 days.

Effective date of cancellation.

Date from which return is not furnished

Date of order of cancellation of registration.

Date of order of revocation of cancellation of registration.

Return for this period to be filed within 30 days of the order of revocation of cancellation.

- The following persons cannot make an application for revocation of cancellation of registration:
 - o UIN Holders (i.e. UN Bodies, Embassies and Other Notified Persons);
 - o Persons required to deduct or collect tax at source;
 - o taxpayer or legal heir of the taxpayer who applied for cancellation of registration.
- A proviso was added by issuing a *Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019* wherein the order for cancellation has been passed before 31.03.2019 and the taxpayer has failed to apply for revocation or filing of appeal against the cancellation order, then the taxpayer was provided a one-time opportunity to apply for revocation of cancellation of registration on or before 22.07.2019.
- **Proposal in 39th GST Council Meeting held on 14.03.2020:** Where registrations have been cancelled till 14.03.2020, application for revocation of cancellation of registration can be filed up to 30.06.2020 (extension of period of application as one-time measure to facilitate those who want to conduct business).

Procedure for Application for Revocation of Cancellation

- The registered person has to file FORM GST REG-21 within 30 days from date of service of the order of cancellation either on the common portal or through a Facilitation Centre notified by the Commissioner.
- If the proper officer is satisfied that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation by recording the reasons in writing by passing an order in FORM GST REG -22 within 30 days from filing the application.
- The proper officer may for reasons recorded in writing by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant. However, an opportunity of being heard has to be given by issuing a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation should not be rejected.
- The applicant has to give the reply to the said notice in FORM GST REG -24 within a period of seven working days from the date of the service of the notice.
- Upon receipt of the reply, the proper officer shall proceed to dispose of the application within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

Sl. No	Particulars	Time limit	To be filed by
1.	Application for revocation of cancellation of registration – FORM GST REG 21	30 days from date of cancellation order	Taxpayer
2.	Order for revocation of cancellation of registration – FORM GST REG 22	30 days from date of application	Proper Officer
3.	Show cause notice reasoning why not to reject the application – FORM GST REG 23	-	Proper officer
4.	Reply to show cause notice – FORM GST Reg. 24	7 days from date of Notice.	Taxpayer
5.	Rejection/ revocation of application of revocation of cancellation of registration – FORM GST REG 05	30 days from date of application	Proper officer

FAQS on Revocation of Cancelled Registration

Q1. From where can I apply for revocation of cancelled registration?

Ans. Application for revocation of cancelled registration can be accessed within 30 days, from issuance of the Cancellation Order on the GST Portal, after logging in.

The path is Services > Registration > Application for Revocation of Cancelled Registration.

You can login using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).

Q2. What happens when application for revocation of cancelled registration is approved by the Tax Official?

Ans. Once an application for revocation of cancelled registration is approved by the Tax Official, the system generates an approval order and an intimation is sent to the primary authorized signatory of the taxpayer via e-mail and SMS, about the same.

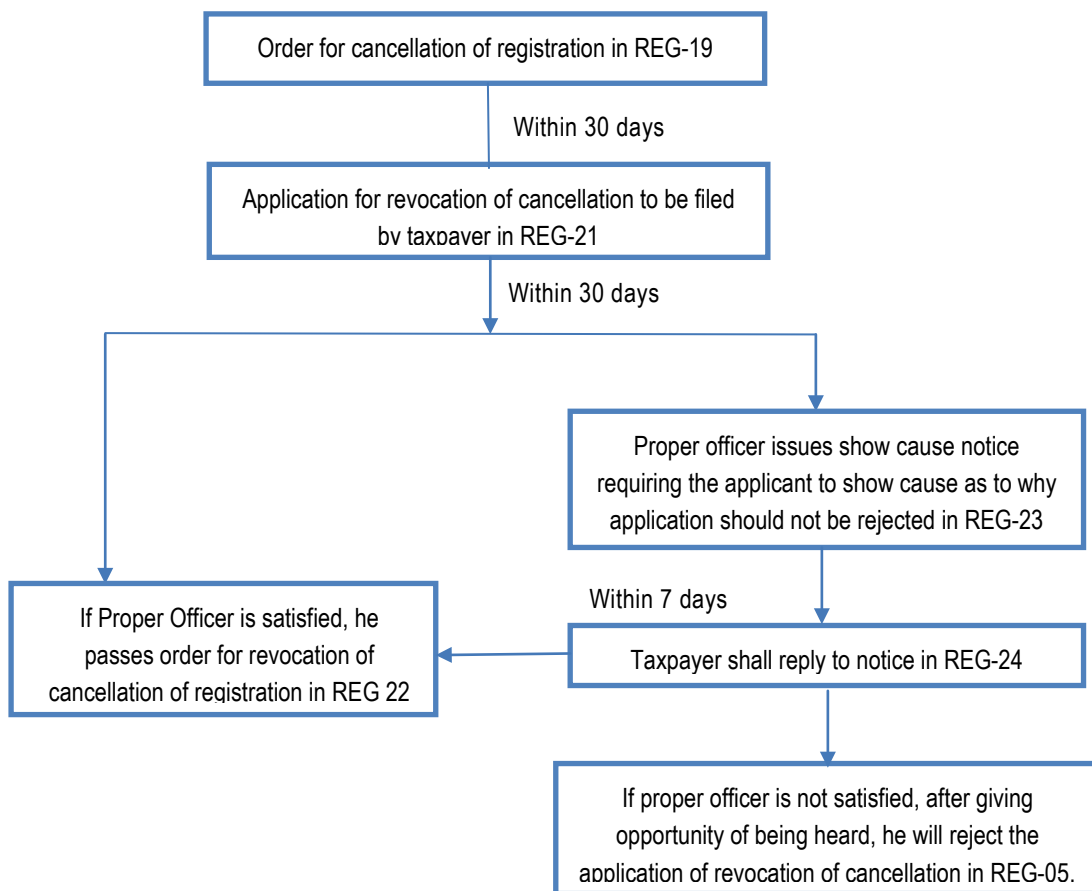
Consequent to the approval of the application for revocation of cancelled registration, the taxpayer's GSTIN status will be changed to from Inactive to Active status with effect from the effective date of cancellation.

Q3. What happens when application for revocation of cancelled registration is rejected by the Tax Official?

Ans. When an application for revocation of cancelled registration is rejected by the Tax Official then the following consequences ensue -

Handbook on Registration under GST

1. Rejection order will be generated
2. GSTIN status will remain "Inactive" on the GST Portal.
3. Primary authorized signatory will be intimated via SMS and email of the rejection of the application.
4. Rejection order will be made available on the taxpayer's dashboard.



Circular No. 99/18/2019-GST [F.No. CBEC-20/16/04/2018-GST], Dated 23-4-2019 [Extracts]

- First Proviso to sub-rule (1) of rule 23 of the said Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of

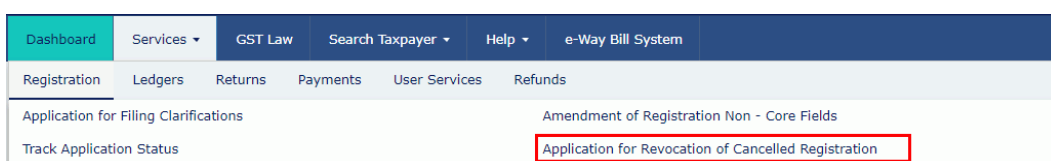
registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.

- Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a Third Proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 nd July, 2019)	Returns to be furnished before filing the application for revocation of cancellation of registration	Date of order of revocation of cancellation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)	Returns to be furnished within thirty days from date of order of revocation of cancellation of registration
July, 18	01 st March, 19	01 st March, 19	30 th May, 19	Returns due till 01 st March, 19 (i.e. July, 18 to January, 19)	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. February, 19 to April, 19)
July, 18	22 nd March, 19	22 nd March, 19	20 th June, 19	Returns due till 22 nd March, 19 (i.e. July, 18 to February, 19)	22 nd June, 19	22 nd July, 19	Returns due till 21 st June, 19 (i.e. March, 19 to May, 19)
July, 18	01 st March, 19	01 st July, 18	30 th May, 19	NA	01 st June, 19	01 st July, 19	Returns due till 01 st June, 19 (i.e. July, 18 to April, 19)

How to Apply for Revocation of Cancellation of Registration on the GST Portal?

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click Services > Registration > Application for Revocation of Cancelled Registration option.
3. Login to the GST Portal using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).



4. In the “Reason for revocation of cancellation” field, enter the reason for revocation of cancellation of registration.
5. Click the “Choose File” button to attach any supporting document.
6. Select the Verification checkbox.
7. In the “Name of Authorized Signatory” drop-down list, select the name of authorized signatory.
8. In the ‘Place’ field, enter the place where the application is filed.
Note: You can click the SAVE button to save the application form and retrieve it later.
9. Click the SUBMIT WITH DSC or SUBMIT WITH EVC button.

Goods and Services Tax

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Dashboard Registration Application for Revocation of Cancelled Registration

Application Type: GSTIN(cancelled) Due Date to Complete: 23/05/2018

Revocation of Cancellation of Registration: 07ASLPV5297P1ZG

Basic Details

GSTIN(cancelled): 07ASLPV5297P1ZG Legal Name of Business: Deeksha Sindhuri Vissapragada Trade Name: Gopalan Trade

Address of Principal Place of Business

MG Road, Ananth Nagar, North East Delhi, Delhi - 111111

deeksha67@gmail.com, 8411895433

Cancellation Order Details

Cancellation Order Number: ZA070518000035Z Date: 01/05/2018

Reason of cancellation: Non Compliance of provisions of law

Particulars of Last Returns Filed

No Last Returns Filed Details Available

Reason for revocation of cancellation*

Filed all returns for earlier tax period

Any Supporting Document

Choose File: No file chosen

File with PDF or JPEG format is only allowed. Maximum file size for upload is 1 MB

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*: ANGAD JASBIR SINGH ARORA[AJIPA1572E] Place*: Bangalore

Designation / Status: sdad Date: 08/05/2018

DSC is compulsory for Companies & LLP. Facing problem using DSC? Click here for help

SAVE SUBMIT WITH DSC SUBMIT WITH EVC

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- The "Success" message will displayed. You will receive the acknowledgement within the next 15 minutes on your registered e-mail address and mobile phone number. Application reference number (ARN) receipt is sent on your e-mail address and mobile phone number.

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