

GST Registrations

Act, Rules & Notifications

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Why the Registration....

For the Govt:

Registration is the most fundamental Requirement for Identification of Tax Payers- To the Economy Compliance

For the Taxpayers:

Empowers to Collects Taxes and Empowers to claim Credit of taxes Paid by him.

What Is Registration

Obtaining Unique Number from Concerned Tax Authority

15 digit GSTIN- State Code-PAN-Entity Code-Unique digit.

Related Sections

Section 22: Persons Liable for Registration

Section 23: Persons not Liable for Registration

Section 24: Compulsory Registration

Section 25: Procedure for Registration

Section 26: Deemed Registration

Section 27: Casual Taxable Person & Non
Resident Taxable Person

Section 28: Amendment of Registration

Section 29: Cancellation Of Registration

Section 30: Revocation of Cancellation of Registration

Related Rules

Rule 8: Application for Registration

Rule 9: Verification of application and approval

Rule10: Issue of Registration Certificate

Rule12: TDS, TCS Deductors Registration

Rule13: Non-Resident taxable persons

Rule15: Extention of period to casual Taxable person

Rule16: Suomoto Registrations

Rule18: Display of Registration Certificate

Rule19: Amendment of Registration

Rule20: Application for Cancellation

Rule21:Registration to be cancelled

Rule22:Cancellation of Registration

Rule23: Revocation

Rule25:Physical Verification of business premises

Section 22

Persons Liable for Registration:

- *Aggregate Turnover Exceeds Threshold limit
- *Registered Under existing law
- *Transfer of Business
- *Amalgamation or Demerger

Section 23

Persons Not Liable for Registration:

- *Engaged Exclusively in Exempted supplies
- *An Agriculturist
- *Supplies exclusively under Recharge

Section 24

- Persons Making Interstate Supply
- Casual taxable Persons making taxable supply
- Persons Required to pay tax under Reverse charge
- Non Resident taxable person
- TDS Deductors covered under Sec51
- Agent or otherwise on behalf of Principal
- ISD
- TCS Collectors under Section 54
- Supplies through E-Commerce Operator

Section 25

Procedure:

- *In Every State- Within a period of 30 days from the date of Liability
- *For Casual Taxable persons and Non Resident Taxable Persons- 5 days Prior to Commencement
- *Voluntarily may opt for Registration
- *Each Registration will be treated as Distinct Person
- *PAN Mandatory-For Non Resident Persons, Certified copy of Passport
- *Proper Officer can Initiate, Suomoto Registration

Section 27:

Special Provisions for Casual taxable and Non Resident Persons:

- Ninety Days from The Registration or Period Specified in the Application, Which ever is Earlier
- Can be Extended Upto another Ninety days on Sufficient Cause
- Advance deposit of Tax, equal to Estimated tax, For the Extention also.

Section 28:

- Shall Inform the Proper Officer of any Changes in the Information Furnished earlier in prescribed form and manner
- Proper Officer may approve or Reject basing on the Information
- If Rejection- An Opportunity of Personal Hearing

Section 29

- Business Discontinued
- Change in Constitution of Business
- Proper Officer May Cancel, if any Controvention of Provisions Identified
- Composition Dealers not furnishing returns for Three Consecutive tax periods
- Registered person Not filed returns for continuous 6 months
- Voluntary Registration, business not commensed within 6 months
- Registration Obtained by means of fraud, willfull misstatement, suppression of Facts

Summary Of Rules:

- Declaration of Mobile Number, E-Mail Address, PAN In Part A of GST REG 01
- SEZ Developer/ Unit In SEZ/ISD - Separate Registration
- On successful Verification, Temporary Reference Number will be generated, and will be sent to Mobile and E-Mail
- Submission of Part B, with EVC/Digital Sign
- Acknowledgement in REG02
- Seeking of Additional Information in REG03
- Reply from the dealer in REG04
- Rejection of Application In REG05

Summary of

- Certificate of Registration In Rego6
- Effective date of Registration: Within 30 days-Date of Becomes Liable, Beyond 30 days-Date of grant of Registration
- Within State-Branches- Option to the dealer
- For TDS, TCS Deductors, Separate Application REGo7, Within 3 days Proper Officer Issues GST REGo6.
- Proper Officer may cancel the Registration in REG o8.

Summary of Rules.....

- Non Resident Taxable Person Applies in REG09
- For Extension of period- Application in REG11
- Suomoto Registration in REG12
- Every Registered Person Shall display his RC
- Shall Apply for Amendments in REG14
- Application for Cancellation REG16
- Notice to the Registered person by Proper Officer
- Reply to Notice by Registered person

Summary of Rules.....

- Application for Revocation REG21
- If Not found any Grounds for revocation by proper officer, then Showcause Notice in REG23
- Order for Revocation of Registration REG22
- Reply by Applicant REG24
- Order for Rejection REG05

Physical Verification:

- Where the proper officer is satisfied that the physical verification of the place of business of the registered person is required after the grant of the registration, he may get such verification done and the verification report along with other documents and Photographs shall be uploaded in Form GST REG30.

Documents to be verified for Registration....

- Rental Agreement/Sale deed-Same Name-With Applicant
- Address Proof-Power bill- Property Tax document
Cross check with Rental agreement/Sale deed
- Signatures Verification
- Is there any other companies with his Directorship
- Previous GST Registrations/Out standing Returns
- Previous VAT Registrations/Migrated or Not/Cancelled properly or Not

Check list at the time of Cancellation

*All GSTR₃Bs filed/Not

*How much Purchases/ How much Sales Declared –
GSTR₂A

*E-Mail & Phone Number For future Correspondence

*Permanent Address

*Final Return, Annual Return

Circular No 69/43/2018

- When Business Closes?
- Dealer will file REG16 within 30 days
- Mandatory fields to be disclosed, in REG16
- If Any Discrepancy-allow 7 days time
- If not Satisfied, Reject the Application
- Within 3 Months GSTR10
- Exceptional Cases for GSTR10
- Procedure, If not Filed GSTR10
- If there is no Transactions, No Need to issue notices, Undertaking is enough

Circular No 69/43/2018

- Procedure, If not Filed GSTR₁₀
- If there is no Transactions, No Need to issue notices, Undertaking is enough
- Section 29 of Act Amended, Suspension of Registration between the period
- Field Officers not to issue any Notices, in Suspension Period
- Information Comparison between Liability Ledger, Table₁₀ and Table₁₁ of REG₁₆

Circular No 95/14/2019

- Verification for New Registration
- Cancellations Enforced for Non-Filing of Returns
- Instead of Revocation, Applying for Fresh
- Such Applications maybe rejected after proper verification
- They are hiding the facts, Date of Commencement, Reason for Registration, Details of Earlier Registration
- Tobe cautious while approving these type of Registrations

Circular No.99/18/2019-GST 23-04-19

- One Time Opportunity given, to the taxpayers Cancelled before 31-03-2019 upto 22-07-2019
- Clarifies the issues relating to application for Revocation of Cancellation of Registration
- If is with Retrospective effect, System doent allow to effective date of Registration is Order of Cancellation, All returns to be filed before Revocation
- If Cancellation file Returns- Hence first Revocation, then 30 days time to file the returns



Thankyou.....

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