



## Registration



Duration: 1 Hour

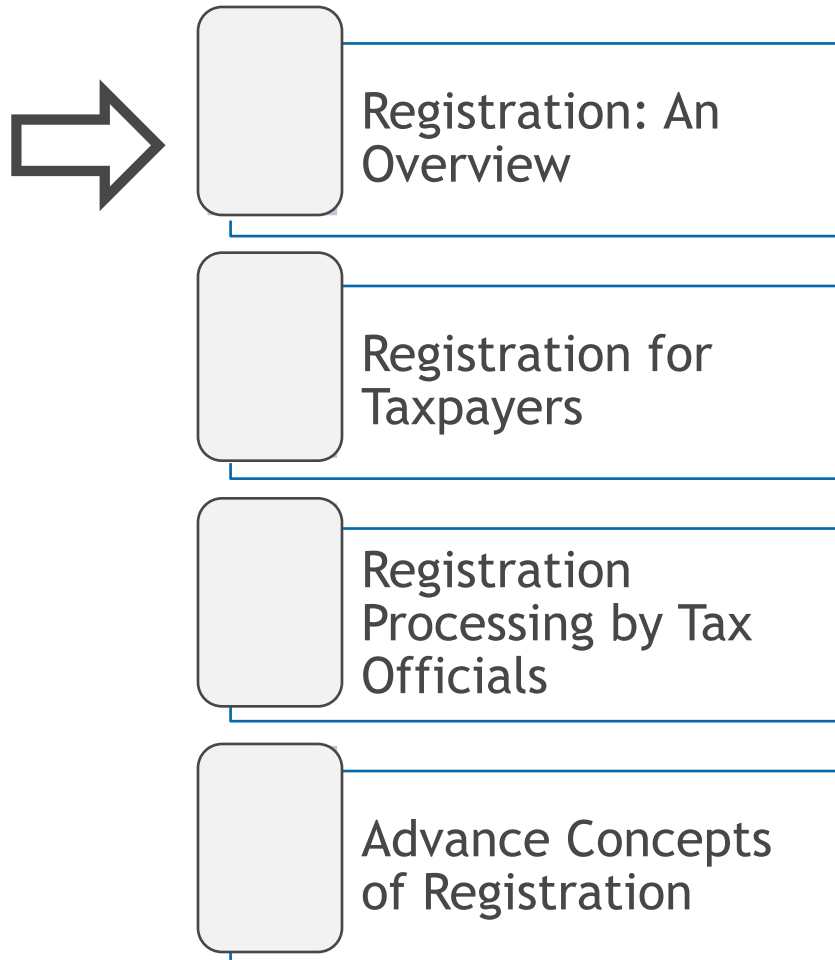


## Module Objectives

**After completing this module, you will understand:**

- Registration - What, Why, Who, When, Where
- Multiple registrations of a single entity (inter & intra-state)
- What are HSN & SAC?
- Some common scenarios in which amendments would be required
- The Composition Scheme
- The difference between voluntary & suo moto cancellation of registration, the reasons for the cancellation of registration, & revocation of a cancelled registration
- The Concept of ISD under GST
- The difference b/w place of business & principal place of business
- The definition of place of business & place of supply
- Roles & responsibilities of primary authorized signatory and promoters
- Process of amendments to core fields
- Process applications for voluntary cancellation of registration







## Some Highlights

### One-interface

- ✓ One online portal for all requirements

### Processing

- ✓ Processing within 3 common working days

### Instant Updates

- ✓ Get instant updates for all transactions via email & SMS

### Secure Transactions

- ✓ All transactions encrypted to protect your data

### Form-filling Made Easy

- ✓ Single Application for approval from centre & state

### 100% Transparency

- ✓ Check the status of your application anytime



## Registration - **What**, Why, Who, When, Where

- Obtaining a GST registration number
- Commonly called the GSTIN
- PAN-based
- For TDS deductors not having PAN, TAN-based registration is possible
- State-specific



## Structure of GSTIN

Registration IDs	Digit 1	Digit 2	Digit 3	Digit 4	Digit 5	Digit 6	Digit 7	Digit 8	Digit 9	Digit 10	Digit 11	Digit 12	Digit 13	Digit 14	Digit 15
Normal, Composite, Casual	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	(Z,1-9,A,B,E-J)	Check Digit
Input Service Distributor (ISD)	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	"S"	Check Digit
Tax Collector	2 digit State Code		10 digits PAN Number										(1-9)(A-Z)	"C"	Check Digit
Tax Deductor	2 digit State Code		10 digits PAN or TAN Number										(1-9)(A-Z)	"D"	Check Digit
Nonresident foreign taxpayers (NRI)	2 digit State Code		Year (YY)	3 digit Country code(CCC)			5 digits serial number per year					"N"	"F"	"T"	
UN Bodies, Embassies, etc.	2 digit State Code		Year (YY)	3 digit Country code(CCC)			5 digits serial number per year					"U"	"I"	"N"	
Other Notified Persons	2 digit State Code		Year (YY)	3 digit Country code(CCC)			5 digits serial number per year					"O"	"N"	"P"	
Tax Return Preparer	2 digit State Code		Year (YY)	8 digits serial number irrespective of Year								"T"	"R"	"P"	
Temporary ID	2 digit State Code		Year (YY)	8 digits serial number irrespective of Year								"T"	"M"	"P"	



## Registration - What, **Why**, Who, When, Where

✓ Legally recognized



✓ Avail benefits of tax credits



✓ Proper accounting





## Registration - What, Why, **Who**, When, Where



- ✓ Any/all types of entities carrying out supply of
  - Goods
  - Services
  - Both Goods & Services
  
- ✓ Tax Return Preparers (TRPs) can also enroll





## Registration - What, Why, **Who**, When, Where

Supplies > INR 20L  
(10L for some states)

Suppliers making  
inter-state supply

Casual taxable  
persons

UN Bodies

Embassies

Other Notified Persons  
(e.g. Government  
Departments)

Anyone liable for  
reverse charge

Non-resident  
Taxable Persons

Tax Deductors / Tax  
Collectors under  
GST

Input Service  
Distributors (ISD)

E-Commerce  
Operators

Agents for  
registered principal



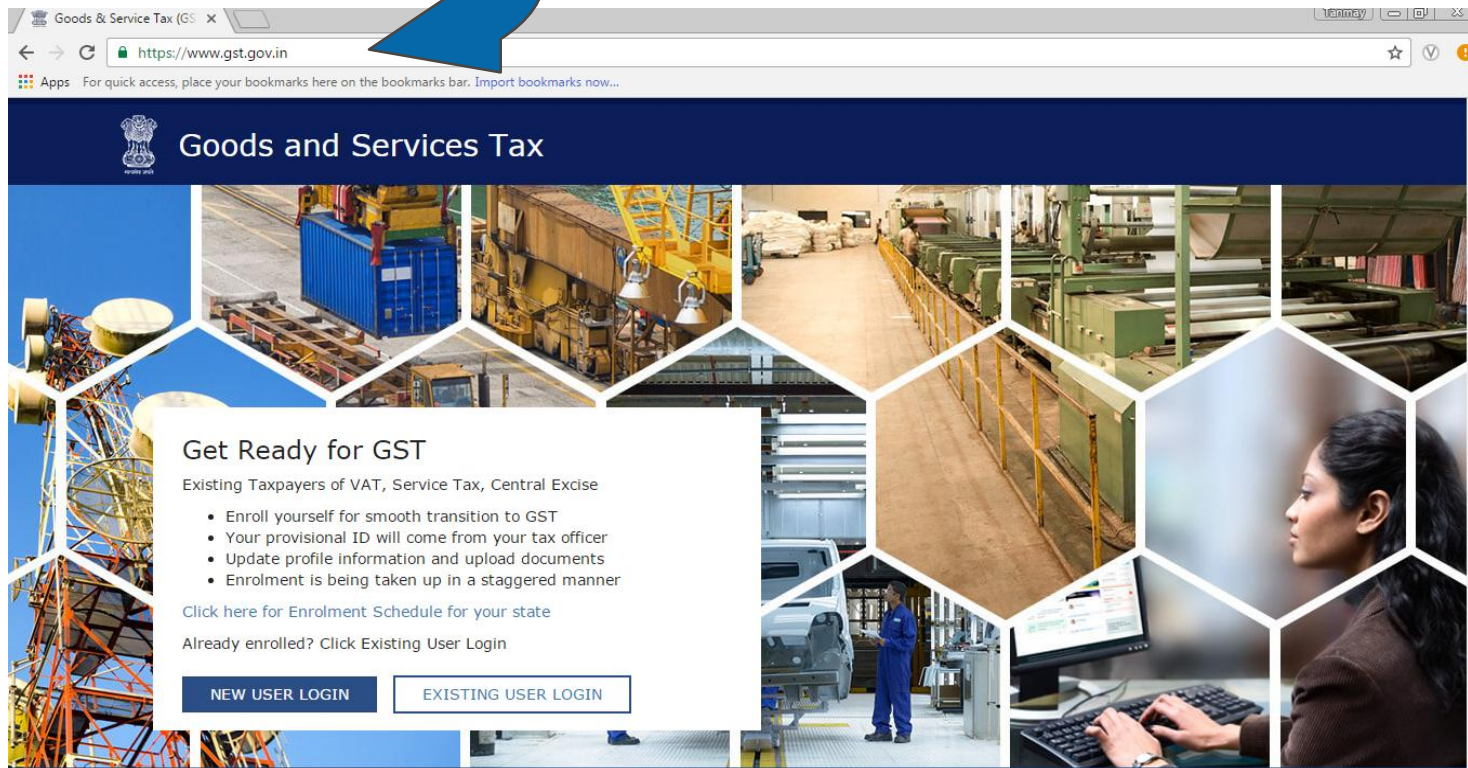
## Registration - What, Why, Who, **When**, Where

- Annual turnover > 10 Lakhs for Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, & Uttarakhand
- Annual turnover > 20 Lakhs for all other states & UTs
- Apply within 30 days of liability for all categories except for Non-resident Taxable Persons & Casual Taxpayers
- For Casual & Non-resident Taxable Persons, 5 days before the commencement of business - GSTIN active for 90 days in this case & can be extended only once

## Registration - What, Why, Who, When, **Where**

Where can I register under GST? Is online registration mandatory?

- [www.gst.gov.in](https://www.gst.gov.in)
- Must be taken online



The screenshot shows the GSTN website interface. At the top, there is a navigation bar with the text 'Goods & Services Tax' and the GSTN logo. Below this is a large banner image composed of several smaller images related to industry and commerce. Overlaid on this banner is a white box with the heading 'Get Ready for GST'. Below the heading, it lists 'Existing Taxpayers of VAT, Service Tax, Central Excise' and provides a bulleted list of instructions: 'Enroll yourself for smooth transition to GST', 'Your provisional ID will come from your tax officer', 'Update profile information and upload documents', and 'Enrolment is being taken up in a staggered manner'. There is a link 'Click here for Enrolment Schedule for your state' and another link 'Already enrolled? Click Existing User Login'. At the bottom of the white box are two buttons: 'NEW USER LOGIN' and 'EXISTING USER LOGIN'.



## Multiple Registrations

Can a single entity have multiple registrations?

- If yes, under what conditions
- If no, why not?





## Amendment of core & non-core fields

Can I make changes (amendments) to my GST registration?

Yes, you can!

### Core Fields

- Core fields include:
  - Name of Business
  - All Stakeholders' Details
  - Principal Place of Business
- Must provide valid reason & prescribed documents
- Requires approval from Tax Official

### Non-core Fields

- All other fields
- No reasons or documents required
- No approval required from Tax Official
- You can do edit non-core fields online on your own!



## Composition Scheme



### What is the Composition Scheme?

- For small taxpayers whose aggregate annual turnover (PAN-based) does not exceed INR 50 lakhs
- GST will be % of turnover (not less than 2.5% for manufacturers & not less than 1% in other cases)
- Usually a lower rate
- Some restrictions/conditions



## Composition Scheme - Restrictions/Conditions

Turnover not exceeding  
INR 50L 

No interstate supply 

Only for goods and  
manufacturers in  
selective cases 

E-commerce operators or  
service providers 



## The Difference Between Voluntary & Suo Moto Cancellation

### Voluntary Cancellation

- Cancellation filed by taxpayer
- Voluntary

### Suo Moto Cancellation

- Cancellation initiated by officer
- Enforced

## Revocation of Cancelled Registration

- Request to revive
- Within 30 days of receipt of the cancellation order
- In case of rejection of expiration of revocation period (30 days from the date of service of the order of cancellation of registration), taxpayer will have to apply for a fresh registration & will be allotted new GSTIN



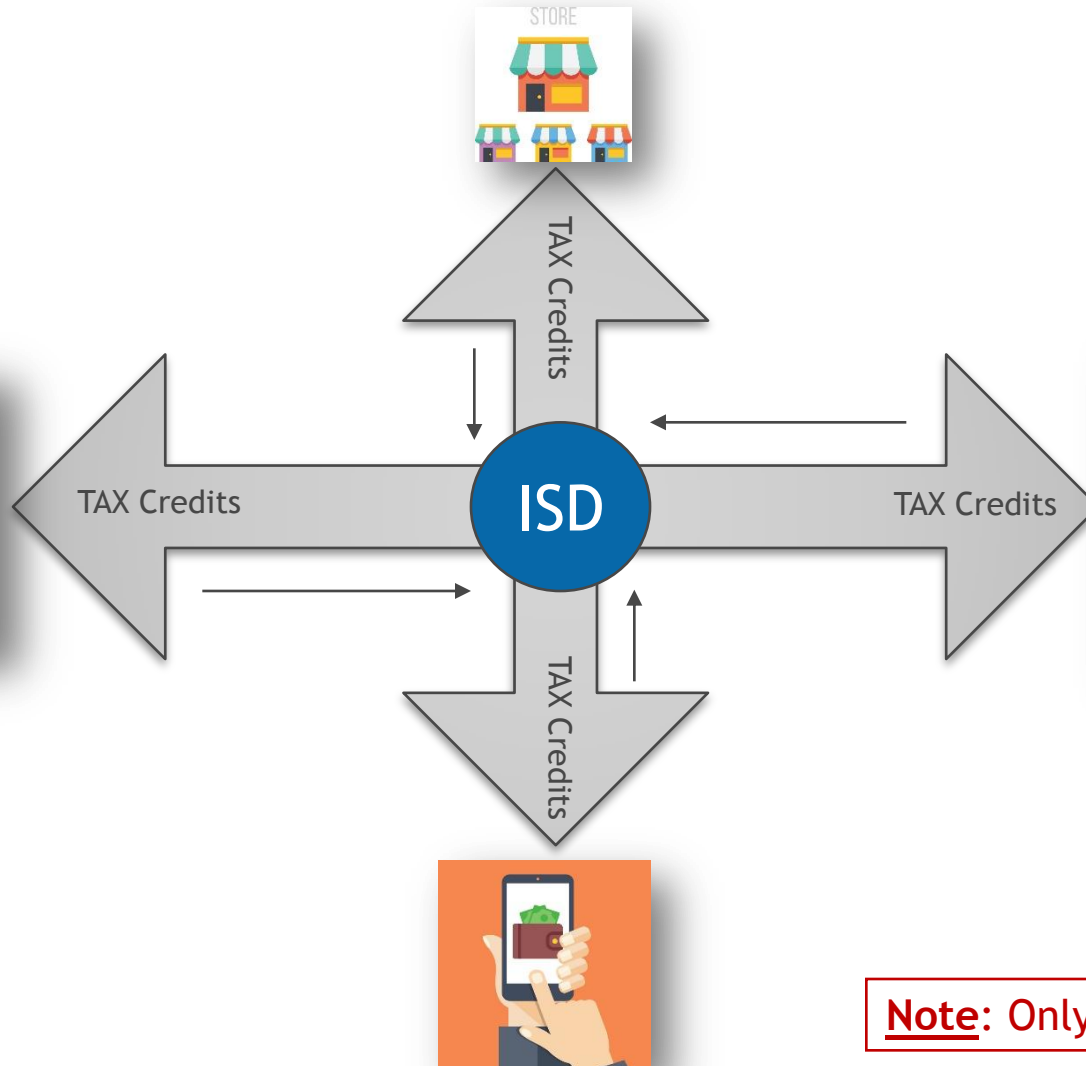


## Reasons for Cancellation by Taxpayers

- Closure of business
- Below threshold for registration
- Transfer of business /merger/amalgamation
- Change of PAN
- Non-commencement of business within the stipulated time period
- No liability post registration
- Death of proprietor



## Input Service Distributor (ISD)



**Note:** Only one ISD per state



## Place of Business

- Any location where an entity conducts business
- One entity, many places of business
- Maximum 500 (may change)

## Principal Place of Business

- One location
- Usually head office/corporate office
- All financial records are available in one place



LOCATING YOUR BUSINESS



## Place of Supply

### Goods

- Termination of movement of goods
- Place of assembly or installation of goods
- If goods supplied on board a conveyance (aircraft, ship etc.), then location at which goods taken on-board
- Money & Securities do not fall under goods

### Services

- Location based (hotel, banquet hall)
- Performance-based (catering, exhibition)
- Location of individual service receiver in case of registered person or others (insurance, training)



## Roles & Responsibilities

### Promoters

- Any proprietor, partner, or director (Whole-time or Managing Director) of an entity is a promoter
- They may or may not be authorised signatories or Primary Authorised Signatory
- Promoter/s responsible for appointing Primary Authorised Signatory for the entity

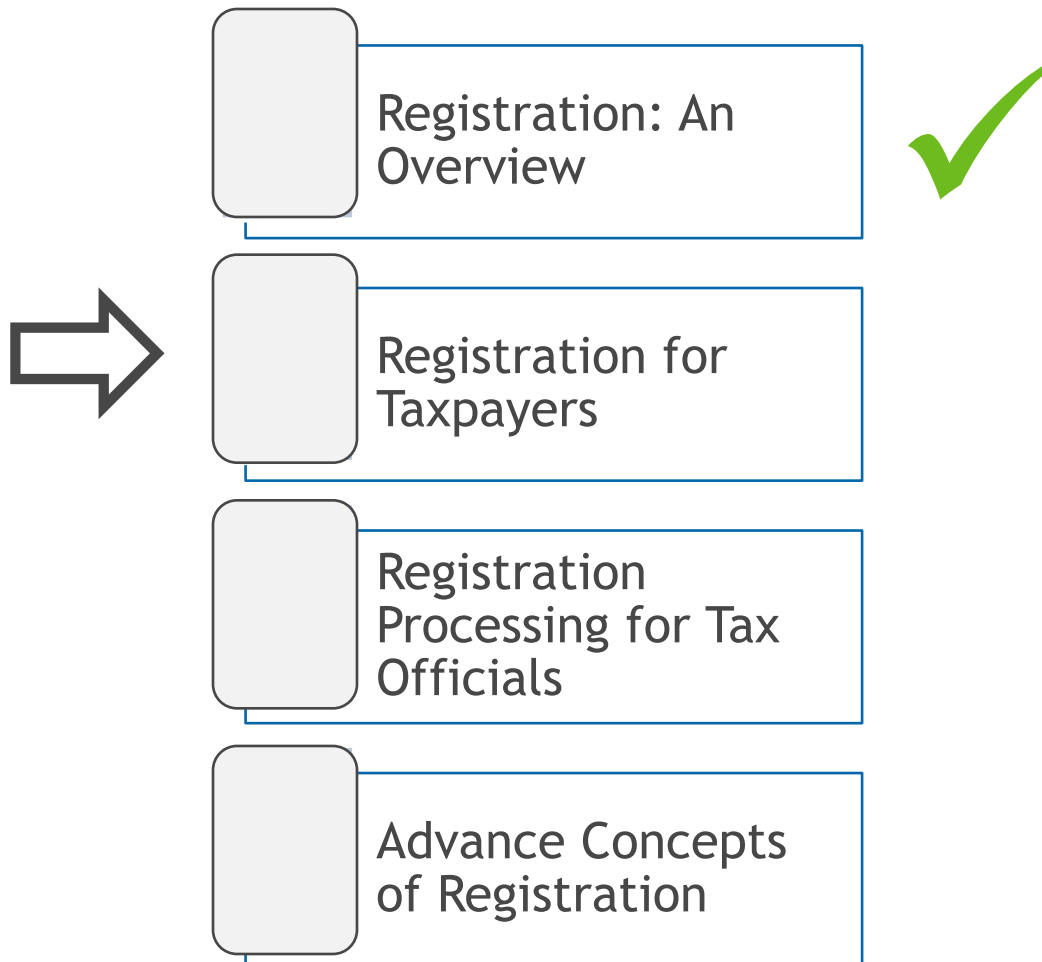
### Primary Authorised Signatory

- Entity may have many authorised signatories but only one of them is Primary Authorised Signatory
- Responsible for executing all transactions vis-à-vis GST
- Receives all communication from Tax Authorities
- In case of Non-resident Taxable Persons, Primary Authorised Signatory must be Indian national



## Checking for Understanding

- *If an entity's turnover is INR 6 lakhs in Himachal Pradesh & INR 5 lakhs in Delhi, does it need to register under the GST regime? Why?*
- *What is the role of an ISD? Can I use one ISD registration to allocate credit across places of business in different states?*
- *What is the difference between a Promoter & Primary Authorised Signatory?*
- *How many additional places of business can an entity have?*
- *Who can opt for a Composition scheme?*
- *What is Suo Moto Cancellation?*





## Important Notices

### IMAGES

- All documents must be uploaded in .pdf or .jpeg formats
- Document file size must be less than 1 MB
- Photograph file size must be less than 100 KB

### BUTTONS

- Primary action button highlighted in **blue**
- Secondary actions button highlighted in white





## How to Apply for a New Registration: Demonstration





## How to Apply for a New Registration: New Registration Screen

**1** User Credentials    **2** OTP Verification

### New Registration

• indicates mandatory fields

New Registration     Temporary Registration Number (TRN)

I am a •

Taxpayer

State / UT •

Select

District •

Select

Legal Name of Business (as per PAN) •

Enter Legal Name of Business

Permanent Account Number (PAN) •

Enter Permanent Account Number (PAN)

**i** 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

**i** OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

**i** Separate OTP will be sent to this mobile number

**PROCEED**

1. Open the GST website & select New Registration
2. Enter the mandatory details
  - ✓ I am a
  - ✓ State/UT
  - ✓ District where Principal Place of Business is located
  - ✓ Legal Name of Business (as per PAN)
  - ✓ PAN
  - ✓ Email Address
  - ✓ Mobile Number
3. Click Proceed



## How to Apply for a New Registration: New Registration Screen

Verify OTP

• indicates mandatory fields

Mobile OTP •

Email OTP •

Fill OTP sent to Mobile

Fill OTP sent to Email Address

Click here to resend the OTP

BACK PROCEED

4. Enter the Mobile OTP
5. Enter the Email OTP
6. Click Proceed



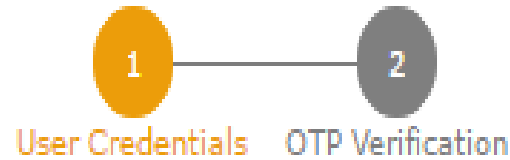
## How to Apply for a New Registration: New Registration Screen

The screenshot shows the 'Goods and Services Tax' portal. The top navigation bar includes 'Skip to Main Content', 'A+', and 'A-' options. The main header features the 'Goods and Services Tax' logo and a 'Login' button. Below the header is a navigation menu with 'Dashboard', 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. The breadcrumb trail indicates the user is at 'Home > Registration > Verify'. A green message box states: 'Your Temporary Reference Number is 291700001573TRN. You may continue to fill Registration Form or retrieve the Form later based on TRN.' A red arrow points from this message to a blue box containing the following instructions:

7. Temporary Reference Number (TRN) is generated
8. Click Home link to go back to Register Now
9. Click on Register Now again
10. Select Temporary Reference Number radio button



## How to Apply for a New Registration: New Registration Screen



### New Registration

• indicates mandatory fields

New Registration  **Temporary** Registration Number (TRN)

Temporary Registration Number (TRN) •

Enter Temporary Registration Number (TRN)


PROCEED

- 11. Enter the TRN
- 12. Click Proceed



## How to Apply for a New Registration: New Registration Screen

The screenshot shows the GSTN portal interface. At the top, there is a navigation bar with 'Dashboard' (highlighted), 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below this, the main content area is titled 'Dashboard' and includes a language selector for 'English'. The primary section is 'My Saved Application', which contains a table with the following data:

Creation Date	Form No.	Form Description	Date of expiry	Status	Action
02/02/2017	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	16/02/2017	Draft	 

Below the table is a 'Track Application Status' section with the text 'No Records Found'. Red arrows point from the 'Action' column of the table to a callout box, and from the 'Track Application Status' section to another callout box.

You can edit or delete the saved application here

- The taxpayer can access the saved application on the GST portal at anytime using the TRN up to 15 days post generation of TRN.
- The TRN helps maintain data for Casual taxpayer (Advance Tax Payment)
- All applications saved by taxpayer appear in descending chronological order.



## How to Apply for a New Registration: New Registration Screen

Duration for which applications can be saved		
Registration	Amendment	Cancellation
15 Days	15 Days	15 Days

- Once duration has expired, applications will be purged by the system
- This section is related to Registration & associated activities



## Registration for Taxpayers: Accessing 'My Saved Applications'

- **Precondition:** Application must be saved
- Taxpayers can save one or more applications on the GST portal
- Applications can be saved at various stages of completion
- Each application has a fixed duration in which it can be edited & saved
- After that duration the application expires & is automatically purged
- Different applications can be saved for different durations





## How to Apply for a New Registration: New Registration Screen

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾ Downloads ▾

Dashboard English

### My Saved Application

Creation Date	Form No.	Form Description	Date of expiry	Status	Action
02/02/2017	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--	16/02/2017	Draft	 

Language Labels	
Code	Language
ASS	Assamese
BEN	Bengali
ENG	English
GUJ	Gujarati
HIN	Hindi
KAN	Kannada
MAL	Malayalam
MAR	Marathi
ORI	Oriya
PUN	Punjabi
TAM	Tamil
TEL	Telugu
URD	Urdu

- You can select a preferred language from the given list



## How to Apply for a New Registration: OTPs Validated Successfully

The screenshot shows the 'New Registration' form on the Goods and Services Tax portal. A prominent red diagonal banner across the form states: "You can Save & access your application at any stage for up to 15 days". The form is divided into several sections:

- Application Type:** New Registration
- Due Date to Complete:** 12 Aug, 2016
- Last Modified:** 10 Aug, 2016
- Profile:** 70%

The form includes various input fields and dropdown menus for:

- Legal Name of Business
- Trade Name
- Constitution of Business
- PAN of the Business
- Center Jurisdiction
- Option for Composition (No)
- Date of Commencement of Business
- Date on which Liability for Tax Arises
- Are you a Casual Dealer? (No)
- Period for which Registration is Required
- Reason of Liability to Obtain Registration
- Do you want ISD Registration? (No)
- Do you want TDS Deductor Registration? (No)
- Do you want register as e-Commerce Operator? (No)
- Please indicates All Existing registration (ADD)
- Document Upload section with instructions: "Please File as per chosen with PDF and Jpeg formats is only Allowed. Maximum size for upload is 1 MB."

At the bottom of the form, there are buttons for "BACK" and "SAVE & CONTINUE".

1. From here on, your registration application can be divided into two parts
  - ✓ The Head - the upper portion of the application that has all the main sections of your applications
  - ✓ The Body - the rest of the application in which you will fill in all the details



## How to Apply for a New Registration: Head of the Registration Form

The screenshot shows the 'Goods and Services Tax' registration portal. The navigation menu includes Dashboard, Services, Notifications & Circulars, Acts & Rules, and Downloads. The current page is 'New Registration', with a language selector set to English. A progress bar displays the following details:

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	12 Aug, 2016	10 Aug, 2016	70%

Below the progress bar is a sequence of registration sections:

Business Details <input checked="" type="checkbox"/>	Promoters / Partners	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	[Redacted]	Verification
--	----------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	------------	--------------

- The head contains all the sections of the application in order of sequence
- You must fill all the mandatory details in each section before moving onto the next one
- You cannot jump sections until data on the tab page is saved
- Once you complete a section, it will be marked as complete with a check mark



## How to Apply for a New Registration: Body of the Registration Form

**Details of your Business** • Indicates Mandatory Fields

Legal Name of Business •  Trade Name  Constitution of Business •

PAN of the Business •

Center Jurisdiction •  
[Refer this link for Center Jurisdiction](#)

Option for Composition •  
 No

Date of Commencement of Business

Are you a Casual Dealer? •  
 No

Period for which Registration is Required •

Reason of Liability to Obtain Registration •

Do you want ISD Registration?  No  
Do you want TDS Deductor Registration?  No  
Do you want register as e-Commerce Operator?  No

Please Indicates All Existing Registrations

**Document Upload**

Proof of Constitution of Business •  
[Partnership Deed of Partnership Firm.](#)  
[Registration Certificate of the Business Entity](#)

No file chosen  
File with PDF and JPEG formats is only Allowed.  
Maximum file size for upload is 1 MB.

1. This is an illustration of the Business Details section
2. All fields marked with red dot are mandatory and must be filled
3. Once you have entered all the details, you must attach the relevant documents (may not be applicable in all sections)
4. Click 'Save & Continue' to progress to the next section



## How to Apply for a New Registration: Section - Authorized Signatory

Business Details ✓	Promoters / Partners ✓	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Info	Verification
--------------------	------------------------	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	---------------------	--------------

• Indicates Mandatory Fields

**Authorized Signatory**

Primary Authorized Signatory

**Don't forget to mark your Primary Authorised Signatory!**

### Personal Information

First Name • Enter First Name	Middle Name Enter Middle Name	Last Name Enter Last Name
First Name • Enter First Name	Middle Name Enter Middle Name	Last Name Enter Last Name
Date of Birth • DD/MM/YYYY	Mobile Number • +91 Enter Mobile Number	Email Address • Enter Email Address
Gender • <input type="radio"/> Male <input type="radio"/> Female <input type="radio"/> Others	Telephone Number (with STD Code) STD Code Enter Telephone Number	Fax Number (with STD Code) STD Code Enter Fax Number


**You can add up to 10 Authorised Signatories**


### Identity Information


Designation • Enter the Designation	Director Identification Number • Enter Director Identification Number	Permanent Account Number (PAN) • Enter Permanent Account Number (PAN)
--	--	--





## How to Apply for a New Registration: Section - Goods and Services


  
 Business Details ✓


  
 Promoters / Partners ✓


  
 Authorized Signatory ✓


  
 Authorized Representative ✓


  
 Principal Place of Business ✓

  
 Additional Place of Business ✓

  
 Goods and Services

  
 Bank Accounts

  
 State Specific Info

  
 Verification

Goods






Services

### Details of Goods / Commodities Supplied by the Business

Please specify top 5 goods / commodities supplied by you

SEARCH

#### List of Goods

SI No	HSN Code	Description of Goods	Action
1	85164000	Electric Smoothing Irons	
2	85163300	Hand Drying Apparatus	
3	85167200	Nova Oven Toasters	
4	85168000	Electric Heating Resistors	
5	85167940	Electro Thermic Fluid Heater	

BACK

SAVE & CONTINUE

Please specify Top 5 goods & Top 5 commodities only



## HSN Code

- HSN - Harmonised System of Nomenclature of goods
- India uses an 8-digit code containing more than 17000 entries
- You can search for an HSN Code through the online utility provided by GST
- Updated regularly (last updated on January 1, 2017)
- For ease of use, HSN Codes are divided into
  - 21 sections
    - 99 chapters
      - 1244 headings
        - 5224 subheadings
          - ❖ 17000+ sub-subheadings (entries)



## HSN Code

### Grouping of articles or items in the HSN

Goods in the HSN are grouped into two broad categories:

- *Goods which the earth is endowed with*, e.g., Minerals, Animals, Plant Water etc. The first 24 chapters deal with agricultural products (Sections I-IV)
- *Goods which are man-made*, e.g., TVs, Motor vehicles, the list is endless because of changes in technologies

Goods in the HSN are grouped in two broad type of classification:

- *Goods under chapters 1 to 83 are generally classified according to material of manufacture*
- *Under chapters 84 to 96 are generally classified according to functions*





## HSN Code

### Sections in the Harmonised System

Sec I(Chapter 1 to 5) covers live animals and animals product

Sec II( Chapter 6 to 14) covers vegetable products

Sec III (Chapter 15)(Single Chapter)covers animal or vegetable fats and oils

Section IV (Chapter 16 to 24) covers beverages spirits vinegar and Tobacco

Section V (Chapter 25 to 27) covers mineral products

Section VI (Chapter 28 to 38) covers Chemical and Para Chemical Products

Section VII (Chapter 39 to 40) covers Plastics and Articles thereof and Rubber and articles thereof

Section VIII (Chapter 41 to 43) covers certain animal products-Hides and Skin

**Section IX (Chapter 44 to 46) covers group of vegetable products - Chapter 44 (Wood) Example 2**

Section X (Chapter 47 to 49) covers vegetable products-Pulp-Paper & Paperboard-Products of Printing Industry

Section XI (Chapter 50 to 63) covers vegetable Textile and Textile Articles

Section XII (Chapter 64 to 67) covers Miscellaneous Products-Prepared Feathers-Artificial Flowers-Articles of Human Hair

Section XIII (Chapter 68 to 70) covers Articles made of minerals-Stone plaster etc. - Ceramic-Glass products

Section XIV (Chapter 71) covers Precious metals and stones

Section XV (Chapter 72 to 83) covers Base Metals and Articles of Base Metal

**Section XVI (Chapter 84 to 85) covers Machinery and Mechanical Appliances Example 1**

Section XVII (Chapter 86 to 89) covers Vehicles, Aircraft, Vessels and associated transport equipment

Section XVIII(Chapter 90 to 92) covers Apparatus and Equipment

Section XIX(Chapter 93) covers vegetable Arms and Ammunitions

Section XX(Chapter 94 to 96) covers Miscellaneous Manufactured Articles

Section XXI (Chapter 97 to 98) covers Arts, Collector's pieces and Antiques



## HSN Code

### Example 1: Laptop Computer

**Identify:** Machine

**Material:** Various (above Chapter 83)

**Function:** Data processing

**Possible:** Section XVI

**Possible:** Chapter 84

**Heading:** 84.74

**HS CODE:** Four Digit Code is 8474

### Example 2: Wooden Fork

**Identify:** Article of wood

**Material:** Wood (below Chapter 83)

**Function:** Cutlery

**Possible:** Section IX

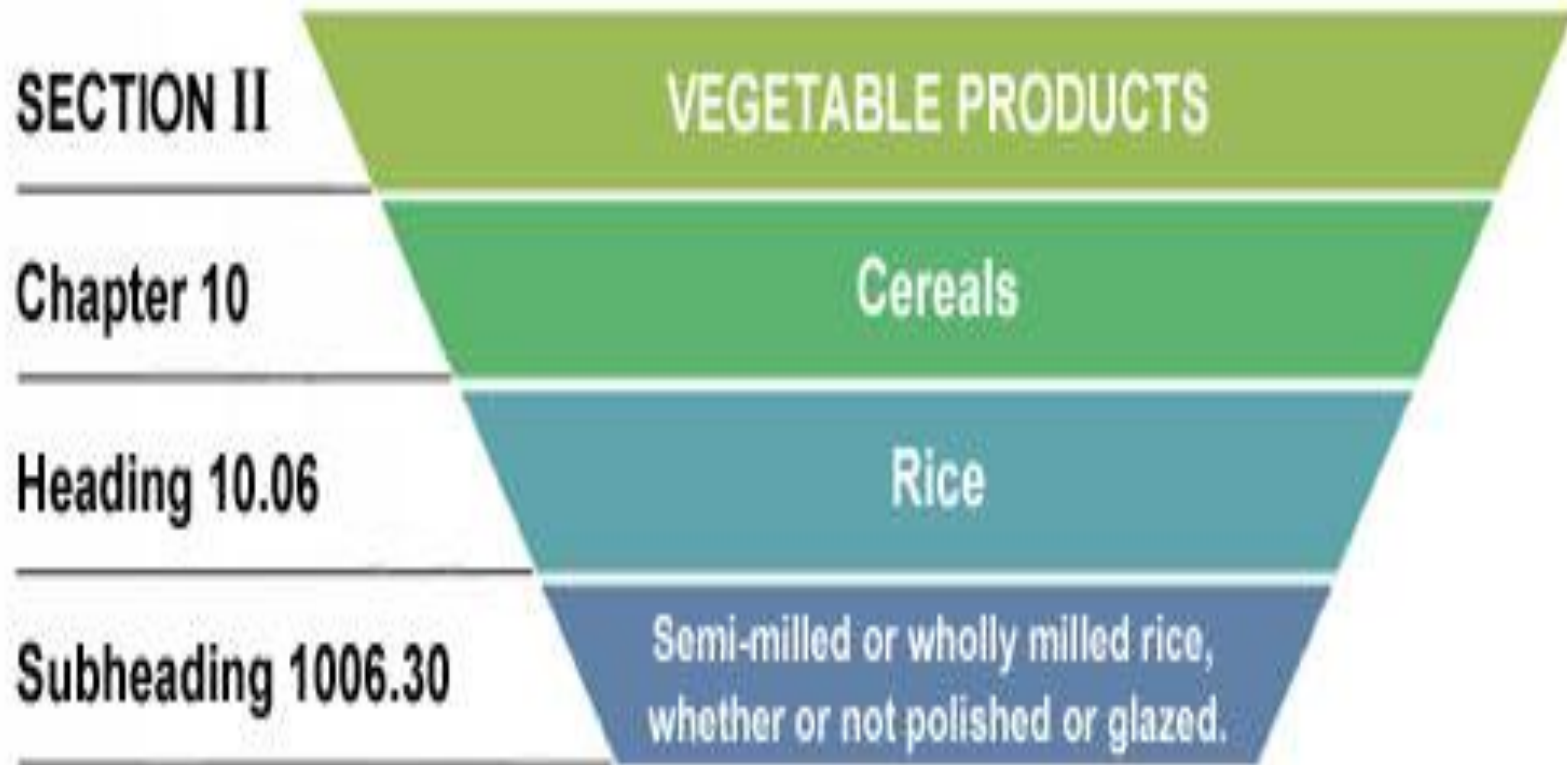
**Possible:** Chapter 44

**Heading:** 44.19

**HS CODE:** Four Digit Code is 4419



## HSN Code





## SAC

- SAC - Service Accounting Codes
- Similar to HSN but exclusively for Service Providers
- 8-digit code developed by the CBEC
- Used to identify type of service for service providers
- Like HSN, it is mandatory to mention SAC when filing returns
- Total 127 codes
- Works contract will come under services
- Always check CBEC website for updates on SAC



## How to Apply for a New Registration: Section - Bank Accounts

Business Details ✓	Promoters / Partners ✓	Authorized Signatory ✓	Authorized Representative ✓	Principal Place of Business ✓	Additional Place of Business ✓	Goods and Services ✓	Bank Accounts	State Specific Info	Verification
--------------------	------------------------	------------------------	-----------------------------	-------------------------------	--------------------------------	----------------------	---------------	---------------------	--------------

• Indicates Mandatory Fields

### Bank Accounts Maintained By You For Conducting Business

Total Number of Bank Accounts •

Account Number • <input type="text" value="Enter Account Number"/>	Type of Account • <input type="text" value="Select"/>
---	--

Enter Bank IFSC •

Don't know your IFSC?  
[Click here to find your bank.](#)

### Document Upload

Please scan opening page of Bank Passbook / Statement containing Bank Account Number of < Account Number >, Address of Branch, Address of Account holder and few transaction details

No file chosen

File with PDF and JPEG formats is only allowed.  
Maximum file size for upload is 1 MB.

**You can add up to 10 business bank accounts**



## How to Apply for a New Registration: Section - Verification

Business Details ✓	Promoters / Partners ✓	Authorized Signatory ✓	Authorized Representative ✓	Principal Place of Business ✓	Additional Place of Business ✓	Goods and Services ✓	Bank Accounts ✓	State Specific Info ✓	Verification ✓
--------------------	------------------------	------------------------	-----------------------------	-------------------------------	--------------------------------	----------------------	-----------------	-----------------------	----------------

• Indicates Mandatory Fields

### 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.

Authorized Signatory •

Prassana Rajasekaran

Place •

Enter Place

Designation

Chief Account Officer

Date

10/08/2016

1. Before you can submit your application, you must
2. Check the box to accept the sworn affidavit
3. Digitally sign the application using DSC/E-Signature

DSC

E-SIGN

BACK

SUBMIT



## How to Apply for a New Registration: Submit

1. After digitally signing the form, you can click on submit. Select OK to confirm your action.

The screenshot shows the GSTN registration form with a confirmation dialog box overlaid. The dialog box asks "Do you want to submit?" and has "CANCEL" and "OK" buttons. A red arrow points from the "OK" button to the "SUBMIT" button on the form. The form includes fields for "Authorized Signatory" (Prassana Rajasekaran), "Designation" (Chief Account Officer), and "Date" (10/08/2016). There are also "DSC" and "E-SIGN" buttons, and a "SUBMIT" button at the bottom right.



## How to Apply for a New Registration: Success

1. Congratulations! You have successfully submitted your GST Registration Application.



### Goods and Services Tax

A+ A-

- Dashboard
- Services ▾
- Notifications & Circulars ▾
- Acts & Rules ▾
- Downloads ▾

#### Success

Thank you for submission.

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

Follow us on



#### About GST

- Vision and Mission
- Citizen Charter
- GST Council Structure
- GST History

#### Website Policies

- Website Policy
- Hyperlink Policy
- Disclaimer

#### Related Sites

- CBEC
- States
- CBDT
- Aadhaar
- India Portal

#### Help

- System Requirements
- FAQs
- User Manual
- Video Based Tutorial – CBT
- Site Map

#### Contact Us

- Help Desk Number
- Write To Us





## Application Reference Number (ARN)

Upon successful submission of the Registration Application, the Primary Authorised Signatory will be sent an Application Reference Number via email & SMS.

**Application Reference Number or ARN** is a term we will encounter repeatedly through our training program. For any transaction on the GST portal that requires the approval of the Tax Authorities, you will be given an ARN.

This ARN is used as a unique identification feature for your transaction and is closed only when the transaction is complete.



## How to Apply for a New Registration: Post Submission

- ✓ Taxpayer receives **Application Reference Number (ARN)** via email & SMS
- ✓ Tax Authorities will send the taxpayer a response within 3 *common working days*\*
- ✓ If your application is successful, you will receive the registration certificate via email in PDF format which can be downloaded & printed
- ✓ If the Tax Official has any queries, they will issue a Notice for Seeking Clarification that you will receive via email in PDF format which can be downloaded & printed
- ✓ You have seven (7) working days to respond to the memo, failing which your application will be rejected by the system

\*Since GST follows the federal system, all registration applications require approvals from the centre as well as the state. Therefore, common working days are defined as the working days in the calendar year in which both the state & the centre are working or you can say, neither the state, nor the centre is observing a holiday.

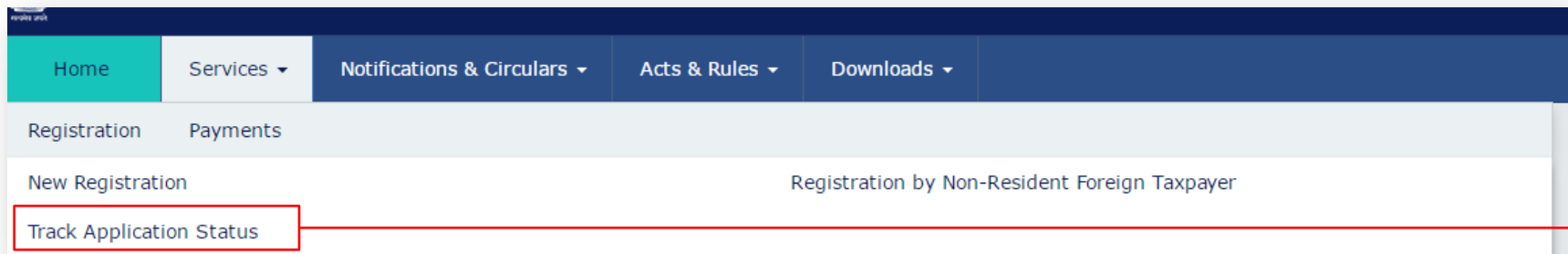
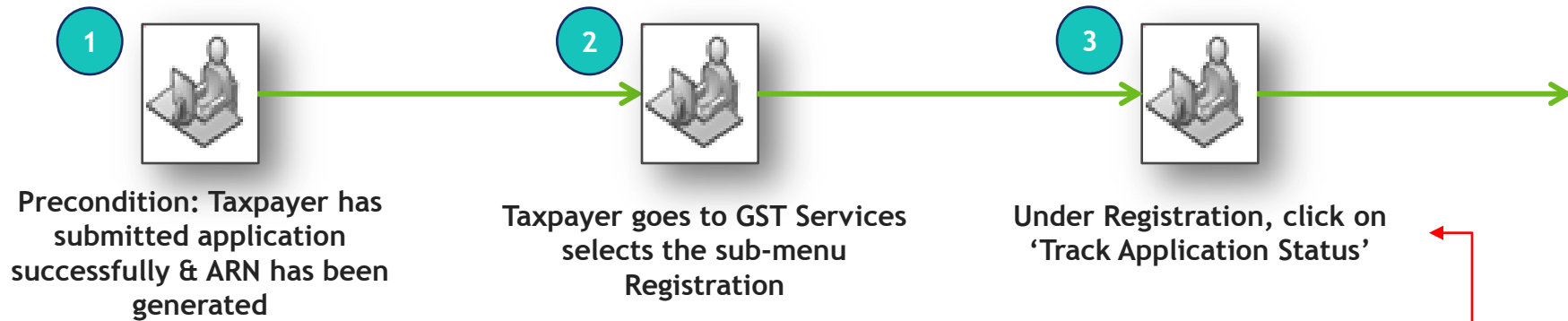


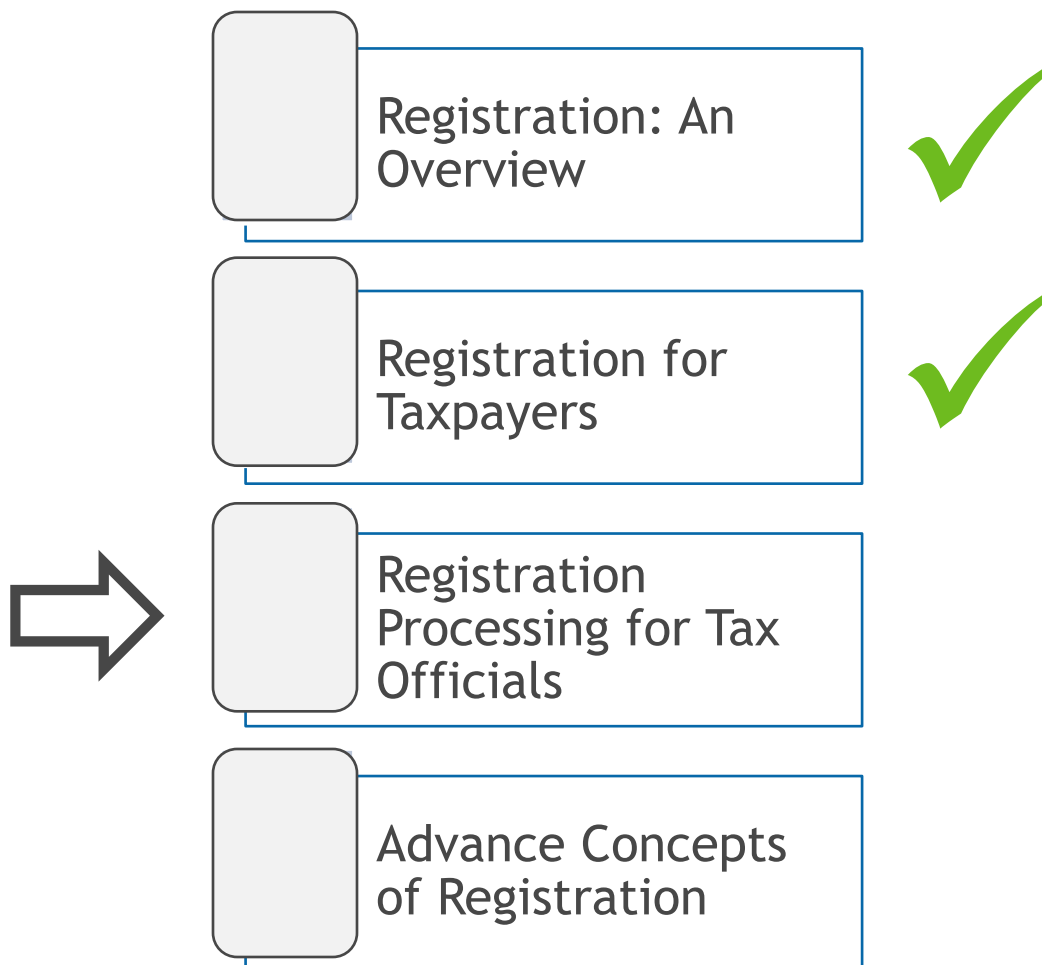
## Tracking Your Registration Application (Pre-Login): Demonstration





## Tracking Your Application Status







## Registration Processing: Typical Process Flow

1. Preconditions must be met\*
2. Select Application using Application Reference Number (ARN)
3. Review Application
4. Approve application or Raise queries

\*This process is automatic as the ARN only shows up as an actionable item in the Tax Official Back Office Dashboard if the preconditions are met



## Processing New Registration Applications: Preconditions

- ✓ Application successfully submitted by taxpayer
- ✓ Application Reference Number (ARN) allocated as a work item
- ✓ Taxpayer is in your jurisdiction
- ✓ Tax Official has a valid Digital Signature Certificate (DSC)
- ✓ Within 3 common working days since application submission



## Processing New Registration Applications: Demonstration







## Processing New Registration Applications: Dashboard

**Goods and Services Tax**

Gaurav Sharma <Proper> Officer, Ward 6, Bengaluru City

10 27

Dashboard Registration Returns/Payments Statutory Functions MIS Miscellaneous Messages Grievances Help

25 Registration 600 Returns 106 Collection & Refund 102 Follow-up

6 Registration Application 2 critical

- 3 Amendment Applications
- 1 Surrender Applications
- 3 Cancellation Proceedings
- 3 Opt in Composition Scheme
- 4 Opt out of Composition Scheme
- 3 Application for Revocation of Cancellation

**Registration Application**

Close by > Today 2 Tomorrow 2 Day after Tomorrow 2

Search by Keyword

ARN	Business Name	Due Date	Status	Queries Raised
AB2908169987651	Ganesh Harvest Solution	17/08/2016	New Application	3
ML2908169123651	Glass Works	17/08/2016	New Application	5
WQ2908163457651	Tata Motors	18/08/2016	New Application	5
DS2908165677653	Bajaj Auto	18/08/2016	New Application	5
AQ2908168767652	Smart House	19/08/2016	New Application	5
BE2908164656571	Raj Solar Panels	19/08/2016	New Application	5

Returns  
View Returns  
Issue Notice  
View Short Filers  
View Non Filers

1. The back office dashboard has many sections; please select 'Registrations'
2. Under registrations, select 'Registration Applications'
3. Now you will be able to see the pending registration applications in order of priority
4. Select the application for processing



## Processing New Registration Applications: Application Review

**Goods and Services Tax** Gaurav Sharma > <Proper> Officer, Ward 6, Bengaluru City 10 27

Dashboard | Registration | Returns/Payments | MIS | Miscellany | Admin | Notifications | Grievances | Help

Registration > New Registration English

**Jyothi Patil** **Created On** 15 Aug, 2016 **Verify by** 18 Aug, 2016 **Status** New Application

29ASMPP6422N1Z1

Business Details | Promoters / Partners | Authorized Signatory | Authorized Representative | Principal Place of Business | Additional Place of Business | Goods and Services | Bank Accounts | State Specific Info | Verification | Remarks

Details of your business  Flag for Site Report  Mark to Document Verification Team

Legal Name of Business: **Jyothi Patil** Trade Name: **Ganesh Harvest Solution** Constitution of Business: **Proprietorship**

PAN of the Business: **ASMPP6422N**

State: **Karnataka** State Jurisdiction: **SGSTO - 015** Center Jurisdiction: **Commissioner II, Division - C, Range N**

Option for Composition: **YES** Composition Declaration: **YES - 4 Lakh**

Date of Commencement of Business: **01/07/2016** Date on which liability to pay tax arises: **30/07/2016** Are you a Casual Dealer?: **NO**

Are you a Casual Dealer?: **NO**

Period for which registration is required: **01/07/2016 -** Reason of liability to obtain Registration: **Due to Inter-State Supply**

Do you want ISD Registration?: **YES** Do you want TDS Deductor Registration?: **YES** Do you want to register as e-Commerce Operator?: **NO**

Existing Registrations

Type of Registration	Registration Number	Date of Registration
State VAT Registration (TIN)	29180630704	01/01/2016
CST Registration No	29180630704	18/01/2016
Service Tax Registration	ASMPP6324NST001	13/01/2016

Document Upload

ProofOfCoB.pdf

1. From here on, your registration processing application can be divided into two parts

The Head - the upper portion of the application that has all the main sections of the application

The Body - the rest of the application which has all the details filled in by the applicant



## Processing New Registration Applications: Application Review

Registration > New Registration English

Jyothi Patil	Created On	Verify by	Status
29ASMPP6422N1Z1	15 Aug, 2016	18 Aug, 2016	New Application

Business Details	Promoters / Partners <span style="font-size: small;">3</span>	Authorized Signatory	Authorized Representative	Principal Place of Business	Additional Place of Business	Goods and Services	Bank Accounts	State Specific Info	Verification	Remarks
------------------	---	----------------------	---------------------------	-----------------------------	------------------------------	--------------------	---------------	---------------------	--------------	---------

Details of your business  Flag for Site Report  Mark to Document verification team

Legal Name of Business Jyothi Patil	Trade Name Ganesh Harvest Solution	Constitution of Business Proprietorship
PAN of the Business ASMPP6422N		
State Karnataka	State Jurisdiction SGSTO - 015	Center Jurisdiction Commissioner II, Division - C, Range N
Option for Composition YES	Composition Declaration YES - 4 Lakh	
Date of Commencement of Business 01/07/2016	Date on which liability to pay tax arises 30/07/2016	Are you a Casual Dealer? NO

1. Tax Official must review every section thoroughly
2. In case of any queries, Tax Official can mark them within each section
3. The query will be highlighted with a yellow line as shown
4. The total no. of queries in each section will be shown in the head of the form



## Processing New Registration Applications: Application Review

Registration > New Registration English

Jyothi Patil	Created On	Verify by	Status
29ASMPP6422N1Z1	15 Aug, 2016	18 Aug, 2016	New Application

Business Details

Promoters / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Place of Business

Goods and Services

Bank Accounts

State Specific Info

Verification

Details of your business  **Flag for Site Report**  **Mark to Document Verification Team**

Legal Name of Business <b>Jyothi Patil</b>	Trade Name <b>Ganesh Harvest Solution</b>	Constitution of Business <b>Proprietorship</b>
PAN of the Business <b>ASMPP6422N</b>		
State <b>Karnataka</b>	State Jurisdiction <b>SGSTO - 015</b>	Center Jurisdiction <b>Commissioner II, Division - C, Range N</b>
Option for Composition <b>YES</b>	Composition Declaration <b>YES - 4 Lakh</b>	
Date of Commencement of Business <b>01/07/2016</b>	Date on which liability to pay tax arises <b>30/07/2016</b>	Are you a Casual Dealer? <b>NO</b>

1. Tax Official can also flag the application for site report post issuance of registration
2. If additional verification is required, Tax Official may mark the application to the document verification team



## Processing New Registration Applications: Queries

Queries : Business Details

Choose the field  Please specify  **ADD QUERY**

Enter your query

State Queries Center Queries

Field Name	Query Description	Response to Query	Action
Legal Name of Business	Mismatch of Information/Data	No	
Constitution of Business	Mismatch of Information/Data	No	
PAN of the Business	Mismatch of Information/Data	No	

1. All other queries will get collated as shown
2. Please note only one authority will process the application
3. As per current draft rule, authority raising query first will process the application



## Processing New Registration Applications: Application Review

Are you a Casual Dealer?

NO

Period for which registration is required

01/07/2016 -

Reason of liability to obtain Registration

Due to Inter-State Supply

Do you want ISD Registration?

YES

Do you want TDS Deductor Registration?

YES

Do you want to register as

NO

Existing Registrations

Type of Registration	Registration Number	Date of
State VAT Registration (TIN)	29180630704	01/07/2016
CST Registration No	29180630704	18/07/2016
Service Tax Registration	ASMPP6324NST001	13/01/2016

Document Upload



ProofOfCoB.pdf

1. Alternatively, if the Tax Official is satisfied with the details in the section, they can select 'Verify & Continue' to move to the next section.
2. Once verified, it cannot be changed

BACK

VERIFY & CONTINUE



## Processing New Registration Applications: Actions

After reviewing your complete application, Tax Officials can perform the following actions:

1. **Approve**
2. **Issue Notice for Seeking Clarification**
3. **Reject** (only activated in case Tax Official receives response to Notice for Seeking Clarification or no response within 7 working days)

Important: In case the Tax Official does not take any action within 3 common working days, the system auto-approves the application & the approval is termed 'Deemed Approval'. There would not be any Auto-Rejection.

**Please note:** These buttons will only be available to Registration Approval Authority



## Processing New Registration Applications: **Approval**



### Goods and Services Tax

Dashboard

Registration

Returns/Payments

MIS

Miscellany

Admin

Notifica

Dashboard > Approve Registration

Department of Revenue | Government of Karnataka Form GST REG- 04A [See Rule ----]

Reference Number : 834PB00013344

10/08/2016

To

Jyothi Patil

No:35, 2nd Floor, 9th Cross, Rajkumar Road, Banashankari Layout, Bangalore, Karnataka

Application Reference Number :

23FG45678GHJ

Dated

17/08/2016

**APPROVED**

Order of Grant of Registration

This is with reference to your registration application referred above, filed under the Goods and Services Tax Act, 2016. The Department has examined your application and the same has been found satisfactory. Your GSTIN is **07ABC6898M564**. Certificate of registration is downloadable from the website ----- . Your Login & Password is being communicated separately on your email & mobile.

Gaurav Sharma

Proper Officer

GENERATE ORDER

ATTACH DSC

1. After approval, directly Registration certificate is issued.





## Processing New Registration Applications: Notice for Seeking Clarification



### Goods and Services Tax

Dashboard Registration Returns/Payments MIS Miscellany

Dashboard > Raise SCN

Reference Number : 834TC00015644

10/08/2016

To  
Jyothi Patil

No.59/101, 2nd floor, Golden Towers, Adayar, Bangalore, Karnataka

Application Reference Number :  
23FG45678GHJ

#### Notice for Seeking Additional Information / Clarification / Documents for Registration Application

This is with reference to your registration application referred above, filed under the ---- Goods and Services Tax Act, 2016. The Department has examined your application and is not satisfied with it for the following reasons:

#### Reasons

- Legal Name of Business- Mismatch of Information/Data
- Constitution of Business- Mismatch of Information/Data
- PAN of the Business- Mismatch of Information/Data

You are directed to submit Reply to this SCN by 17/08/2016

You are also directed to appear before the undersigned authority on 17/08/2016 Enter Time If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Gaurav Sharma  
Proper Officer

GENERATE SCN

ATTACH DSC

1. For any/all queries not marked to the document verification team, the Tax Official will raise a Notice for Seeking Clarification
2. The Notice for Seeking Clarification will collate the queries from the centre & the state & send a consolidated notice to the taxpayer



## Processing New Registration Applications: Notice for Seeking Clarification



### Goods and Services Tax

Dashboard Registration Returns/Payments MIS Miscellany

Dashboard > Raise SCN

Reference Number : 834TC00015644

10/08/2016

To  
Jyothi Patil

No.59/101, 2nd floor, Golden Towers, Adayar, Bangalore, Karnataka

Application Reference Number :  
23FG45678GHJ

#### Notice for Seeking Additional Information

This is with reference to your registration application referred above, filed under the ----- ( ) which is not satisfied with it for the following reasons:

#### Reasons

- Legal Name of Business- Mismatch of Information/Data
- Constitution of Business- Mismatch of Information/Data
- PAN of the Business- Mismatch of Information/Data

You are directed to submit Reply to this SCN by

You are also directed to appear before the undersigned authority on   If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Gaurav Sharma  
Proper Officer

GENERATE SCN

ATTACH DSC

1. The taxpayer will get seven (7) common working days to respond to the Notice for Seeking Clarification failing which the application will be automatically rejected by the system
2. Alternatively, the Tax Official may approve or reject the application after receiving the response to the Notice for Seeking Clarification from the taxpayer; Tax Official will need to attach DSC to do so.



## Processing New Registration Applications: **Rejection**

- It is important to note that a Tax Official cannot reject a registration application without seeking a Notice for Seeking Clarification
- This is feature built into the system to ensure the taxpayer is provided the opportunity to clarify the details of their application
- If the tax official rejects the application, a **Rejection Order** is passed and emailed to the taxpayer

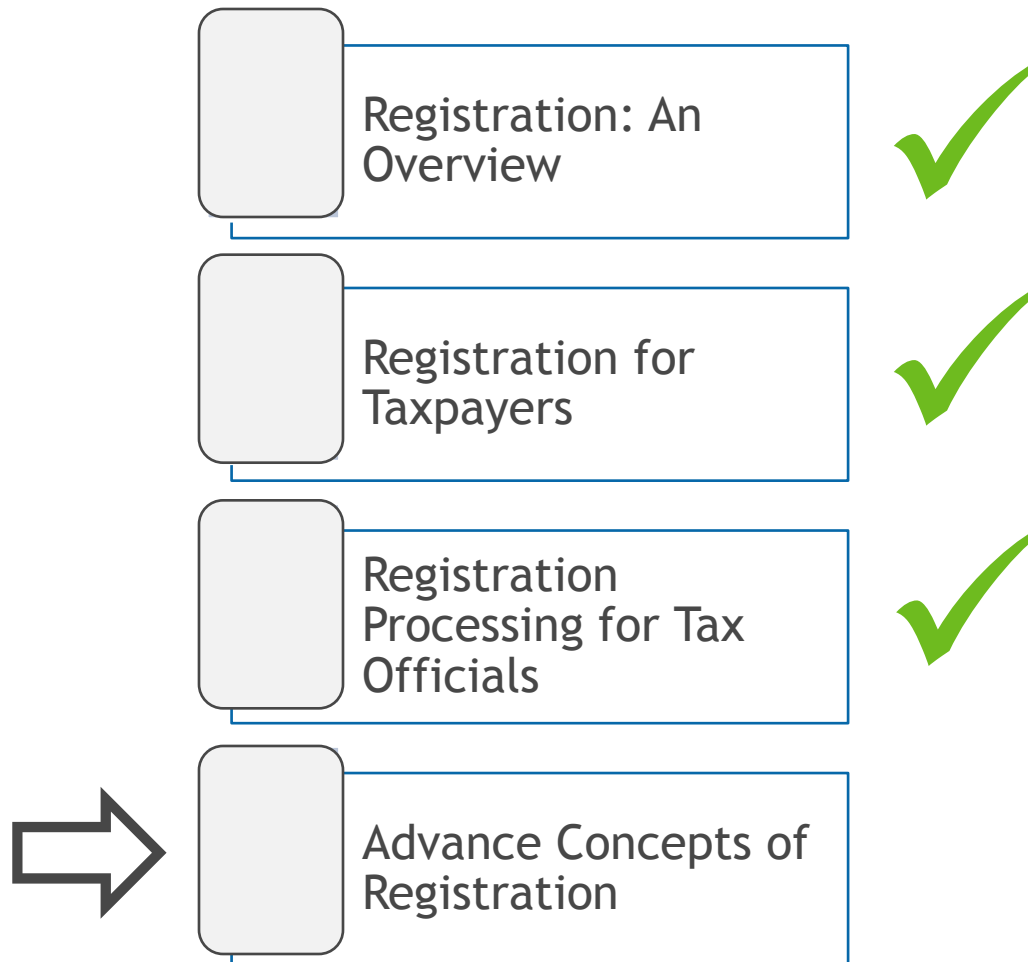


## Processing New Registration Applications

### QUESTION

What will happen if Central & State Tax Officials fail to take any action within 3 common working days of the submission of the registration application form?







## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration
- Application to Opt for Composition Scheme
- Application for Filing Clarification
- Suo Moto Registration
- Voluntary Cancellation of Registration



## Making Amendments to the Core Fields of Your Registration: **What & Why**

### *What are Core Fields?*

- Require Tax Authority's approval for amendment
- May amend Registration Certificate
- Name of Business, Principal Place of Business & Stakeholder Details

### *Why?*

- Existing Taxpayer wishes to amend any of the Core Fields in his registration

### *What is the difference between Core Fields & mandatory fields?*



## Making Amendments to the Core Fields of Your Registration: **Preconditions**

### Before applying, one must have

- ✓ Active registration under GST regime
- ✓ GST Portal login credentials
- ✓ Scanned documents in support of the amendments to the core fields
- ✓ Authorized signatory with valid credentials (DSC/E-Sign)





## Making Amendments to the Core Fields of Your Registration : Post Submission

- ✓ Taxpayer receives **Application Reference Number (ARN)** via email & SMS
- ✓ Tax Authorities will send the taxpayer a response within 7 common working days
- ✓ If your application is successful, you will receive the amended registration certificate via email in PDF format which can be downloaded & printed
- ✓ If the Tax Official has any queries, they will issue a Show Cause Notice (SCN) to the taxpayer
- ✓ Taxpayer has seven (7) working days to respond to the notice, failing which your amendment application will be rejected by the system



## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration ✓
- Application to Opt for Composition Scheme
- Application for Filing Clarification
- Suo Moto Registration
- Voluntary Cancellation of Registration



## Application to Opt for Composition Scheme: What & Why

- *What is the composition scheme under the GST regime?*
- *Who can opt for a composition scheme?*
- *Are there any conditions/restrictions?*



## Application to Opt for Composition Scheme: **Preconditions**

- ✓ Active GSTIN
- ✓ All India Aggregate Annual Turnover < INR 50L
- ✓ Application is submitted 30 days before the beginning of the FY
- ✓ No inter-state supply
- ✓ No supply to E-commerce portals
- ✓ Only for suppliers of goods (not for services)
- ✓ Authorized signatory with valid credentials (DSC/E-Sign)



## Application to Withdraw from Composition Scheme: **Preconditions**

- ✓ Active GSTIN
- ✓ Taxpayer has opted for composition scheme
- ✓ Authorized signatory with valid credentials (DSC/E-Sign)



## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration ✓
- Application to Opt for Composition Scheme ✓
- Application for Filing Clarification
- Suo Moto Registration
- Voluntary Cancellation of Registration



## Application for Filing Clarification

- To provide response to the Notice Seeking Clarification/Show Cause Notice issued by the Tax Official for seeking clarifications specific to registration related forms.
- The response can be given by either by modifying the application or not modifying the form
- **Preconditions:**
  - Tax official(s) have jurisdiction over the Applicant
  - Notice for Seeking Clarifications or Show Cause Notice has been issued against the applicant
  - Time limit of 7 days to respond since the date of receipt of notice has not expired
- **Path on GST Website:**
  - *GST Services > Registration > Application for Filing Clarifications*
- GST Portal will enable only such fields where the Tax officials have sought clarification or actions from the Applicant/Taxpayer & other fields will be blocked for editing.



## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration ✓
- Application to Opt for Composition Scheme ✓
- Application for Filing Clarification ✓
- Suo Moto Registration
- Voluntary Cancellation of Registration





## Suo Moto Registration: What & Why

### What?

- Forced Registration
- Only by authorized tax official
- Temporary ID

### Trigger

- Inspection/Search/Seizure

### Why?

- Depositing tax amount collected from unregistered person especially during enforcement proceedings



## Suo Moto Registration: Preconditions

### Before initiating Suo Moto Registration, Tax Official must have

- ✓ Authorization
- ✓ Ability to generate temporary ID (available via SMS also)
- ✓ Detention/Seizure Memo or statement of unregistered person for Taxpayer details
- ✓ Order from Tax Authorities



## Suo Moto Registration: Raid or Detained Vehicle

- Suo Moto registration will be done on the spot for defaulters
- Using a unique SMS registration feature through mobile, Tax Official can generate Temporary ID immediately
- Amount of tax collected in cash will be immediately communicated to the Tax Authority to prevent vigilance issues



## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration ✓
- Application to Opt for Composition Scheme ✓
- Application for Filing Clarification ✓
- Suo Moto Registration ✓
- Voluntary Cancellation of Registration



## Voluntary Cancellation of Registration: What & Why

### What?

- Voluntarily giving up your GST registration

### Why?

- Closure/transfer of business
- Turnover < Threshold for registration
- Change in PAN
- Non-commencement of business within stipulated time-frame
- Business no longer liable for registration



## Voluntary Cancellation of Registration: Preconditions

### Before initiating Cancellation, Taxpayer must have

- ✓ Active GSTIN
- ✓ Valid reason for cancellation (refer to previous slide)
- ✓ Authorized signatory with valid credentials (DSC/E-Sign)
- ✓ In case the reason for cancellation of registration is ‘amalgamation/merger/change in constitution’, the new entity (i.e. transferee entity) must be registered (valid GSTIN) with the tax authorities.



## Voluntary Cancellation of Registration: Post Submission

- ✓ Taxpayer receives **Application Reference Number (ARN)** via email & SMS
- ✓ Tax Authorities will send the taxpayer a response within 30 days
- ✓ If your application is successful, you will receive the cancellation order via email in PDF format which can be downloaded & printed
- ✓ If the Tax Official has any queries, they will issue a Show Cause Notice (SCN) to the taxpayer
- ✓ Taxpayer has seven (7) common working days to respond to the notice, failing which your application for cancellation will be rejected by the system
- ✓ Tax Official can accept or reject application in seven (7) common working days after receiving response from the Applicant.



## Taxpayer's Perspective

- Making Amendments to the Core Fields of Your Registration ✓
- Application to Opt for Composition Scheme ✓
- Application for Filing Clarification ✓
- Suo Moto Registration ✓
- Voluntary Cancellation of Registration ✓





## Tax Official's Perspective

- Processing Amendments to Core Fields
- Processing Applications for Voluntary Cancellation of Registration



## Processing Amendments to Core Fields

### Preconditions

- ✓ Taxpayer has active GSTIN
- ✓ Taxpayer has applied for an amendment to a core field
- ✓ ARN for the application has been generated & allocated as a work item
- ✓ Taxpayer is in the Tax Official's jurisdiction
- ✓ Tax Official has valid DSC



## Tax Official's Perspective

- Processing Amendments to Core Fields ✓
- Processing Applications for Voluntary Cancellation of Registration



## Processing Applications for Voluntary Cancellation of Registration

### Preconditions

- ✓ Taxpayer has active GSTIN
- ✓ Taxpayer has successfully applied for surrender of registration, ARN is generated & allocated as a work item
- ✓ In case the reason for cancellation of registration is ‘amalgamation/ merger/ change in constitution’, the new entity (i.e. transferee entity) must be registered (valid GSTIN) with the tax authorities
- ✓ Taxpayer is in the Tax Official’s jurisdiction
- ✓ Tax Official has valid DSC



## Module Summary

You have completed the module. You should now know

- ✓ The What, Why Who, When, Where & How of Registration
- ✓ Multiple registrations of a single entity
- ✓ Amendment of core & non-core fields would be required
- ✓ The Composition Scheme
- ✓ The difference between voluntary & suo moto cancellation of registration, the reasons for the cancellation of registration, & revocation of a cancelled registration
- ✓ The Concept of ISD under GST
- ✓ Difference b/w place of business & principal place of business
- ✓ The definition of place of business & place of supply
- ✓ Roles and responsibilities of primary authorized signatory & promoters
- ✓ Pre-conditions of processing amendments to core fields
- ✓ Pre-conditions of processing voluntary cancellation of registration





**THANK YOU!**