

GST Registration



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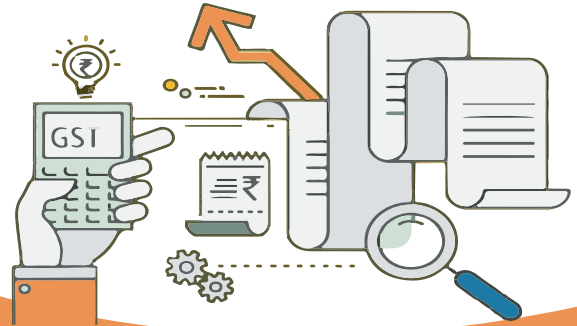
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GST Goods & Services Tax Registration under GST Law

(Updated as on November 2023)



Directorate General of Taxpayer Services
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Introduction:

In any tax system, registration is the most fundamental requirement for identification of taxpayers ensuring tax compliance in the economy. Registration of any business entity under the GST Law implies obtaining a unique number from the concerned tax authorities for the purpose of collecting tax on behalf of the government and to avail Input Tax Credit for the taxes on his inward supplies. Without registration, a person can neither collect tax from his customers nor claim any Input Tax Credit of tax paid by him.

Need and advantages of registration:

- (a) He is legally recognized as supplier of goods or services;
- (b) He is legally authorized to collect tax from his customers and pass on the credit of the taxes paid on the goods or services supplied to the purchasers/ recipients;
- (c) He can claim Input Tax Credit of taxes paid on his purchases / procurements and can utilize the same for payment of taxes due on supply of goods or services;
- (d) Seamless flow of Input Tax Credit from suppliers to recipients at the national level.

Liability to register:

GST being a tax on the event of “supply”, every supplier needs to get registered. However, small businesses having all India Aggregate Annual Turnover below ` 40 Lakh (in case of goods ` 20 Lakh if business is in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Pudducherry, Sikkim, Telangana, Tripura and Uttarakhand) and ` 20 Lakh (in case of services) (` 10 Lakh if business is in Assam, Arunachal Pradesh, Himachal Pradesh, Manipur, Mizoram, Sikkim, Meghalaya, Nagaland, Tripura and Uttarakhand) need not register. The small businesses, having turnover below the threshold limit can, however, voluntarily opt to register.

The Aggregate Annual Turnover includes supplies made by him on behalf of his principals but excludes the value of job-worked goods if he is a job-worker. But persons who are engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax or an agriculturist, to the extent of supply of produce out of cultivation of land,

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.

- (d) However, if on examination of the application for revocation, if the Proper Officer is not satisfied then he will issue 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 and the applicant has to furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.
- (e) Upon receipt of the information or clarification in FORM GST REG-24, the Proper Officer shall dispose of the application within a period of thirty days from the date of the receipt of such information or clarification from the applicant. In case the information or clarification provided is satisfactory, the Proper Officer shall dispose the application as per para (c) above. In case it is not satisfactory the applicant will be mandatorily given an opportunity of being heard, after which the Proper Officer after recording the reasons in writing may by an order in FORM GST REG- 05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.
- (f) The revocation of cancellation of registration under the SGST Act or the UTGST Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under CGST Act and vice versa.
- (g) 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.
- (h) 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.
- (i) Where the registration has been suspended under Rule 21A (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-Section (2) of Section 29 and the registration has not already been cancelled by the Proper Officer, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.

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- (g) Where any order having the effect of revocation of suspension of registration has been passed, the registered person has to issue a revised invoice within one month in respect of the supplies made during the period of suspension, and declare the same in the first return furnished by him after revocation of suspension of registration.

Revocation of Cancellation of Registration:

When the registration has been cancelled by the Proper Officer on his own motion and not on the basis of an application by the registered person, then the registered person, whose registration has been cancelled, can submit an application for revocation of cancellation of registration, in FORM GST REG-21, to the Proper Officer, within a period of 90 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.

- (a) Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days
- (b) However, if the registration has been cancelled for failure to furnish returns, application for revocation shall be filed, only after 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.
- (c) On examination of the application if the Proper Officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, then he shall revoke the cancellation of registration by an order in FORM

are not liable to register handicraft goods is less than specified limit, they will not be required to register, even if they supply such goods outside the State. In such cases they will also not be required to obtain registration as a casual taxable person in other States for making supply of the handicraft goods. Also, small Suppliers of services, including job-workers (except in relation to jewelry, goldsmiths' and silversmiths' wares) whose Aggregate Annual Turnover is less than ` 20/10 Lakh are exempted from registration, even if they supply services outside the State. Furthermore, persons supplying services through e-commerce operators are also entitled to avail the ` 20/10 Lakh threshold exemption for registration (Notification No. 65/2017-Central tax dated 15.11.2017).

Nature of Registration:

The registration in GST is PAN based and State specific. Supplier has to register in each of such State or Union Territory from where he effects supply. Area upto 12 nautical miles in the sea is considered part of the nearest coastal State. Area beyond 12 nautical miles and upto 200 nautical miles, which is not covered under any Union Territory is considered as a separate Union Territory for the GST law. A person registered in one State is considered 'unregistered person' outside the State. If a person has unit in SEZ and also unit in domestic tariff Area (i.e. outside the SEZ) in the same State, then he has to take separate registration for his SEZ unit as a separate business vertical of him. If a supplier also wants to distribute credit to his same-PAN entities, then he will take separate registration as 'input service distributor' in addition to his registration as 'supplier'. Unlike service tax regime, the GST law does not have the facility of centralized registration for units located across multiple States.

In GST registration, the supplier is allotted a 15-digit GST identification number called "GSTIN" and a certificate of registration incorporating therein this GSTIN is made available to the applicant on the GSTN common portal. The first 2 digits of the GSTIN is the State code, next 10 digits are the PAN of the legal entity, the next two digits are for entity code, and the last digit is check sum number. Registration under GST is not tax specific which means that there is single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cess.

A given PAN based legal entity would have one GSTIN per State, that means a business entity having its branches in multiple States will have to take separate State wise registration for the branches in different States. But 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. Further a unit in SEZ or a SEZ developer needs to necessarily obtain separate registration. Every registered person is required to display his certificate of registration in a prominent location at his principal place of business and at every additional place of business. He is also required to display his GSTIN on the name board exhibited at the said places.

Generally, the liability to register under GST arises when a person is a “supplier” within the meaning of the term, and also if his Aggregate Annual Turnover in the 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, as the case may be, is not available to them. Some of such suppliers who need to register compulsorily irrespective of the quantum of their turnover are:-

Inter-state suppliers: However, persons making inter-state supplies of taxable services and having an Aggregate Annual Turnover, to be computed on all India basis, not exceeding an amount of ` 20 Lakh (` 10 Lakh for special category States) are exempted from obtaining registration vide Notification No. 10/2017-Integrated Tax dated 13.10.2017. Also, vide Notification No. 08/2017-Integrated Tax dated 14.09.2017, the inter-State suppliers of handicraft goods are exempted from compulsory registration till they cross the exemption threshold limit.

A person receiving supplies on which tax is payable by recipient on reverse charge basis. This covers the reverse charge on receipt of notified goods or services under Section 9(3) of CGST Act and 5(3) of IGST Act, and not those under Section 9(4) of CGST Act and Section 5(4) of the IGST Act. The goods so notified include cashew nuts, bidi wrapper leaves, tobacco leaves, silk yarn and raw cotton supplied by agriculturist, used vehicles, seized and confiscated goods, old and used goods, waste and scrap supplied by Government. The services notified for reverse charge include import of service, Goods transport agency service, legal services provided by advocates, certain services provided by Government, services supplied by an insurance agent or recovery agent, services by way of granting sponsorship, in-

(c) Where,-

(a) a comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or

(b) there is a contravention of the provisions of rule 10A by the registered person,

the registration of such person shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.

(d) A registered person, whose registration has been suspended shall not make any taxable supply (i.e. not issue a tax invoice and, accordingly, not charge tax on supplies made by him) during the period of suspension and shall not be required to furnish any return under Section 39.

(e) A registered person, whose registration has been suspended shall not be granted any refund during the period of suspension of his registration.

(f) The suspension of registration shall be deemed to be revoked upon completion of the proceedings for cancellation of registration by the proper officer and such revocation shall be effective from the date on which the suspension had come into effect. However, the suspension of registration may be revoked by the Proper Officer, anytime during the pendency of the proceedings for cancellation, if he deems Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper

powers to permit amendments with retrospective effect.

Cancellation of Registration:

The GST law provides for two scenarios where cancellation of registration can take place; the one when the taxable person no more requires it (voluntary cancellation) and another when the Proper Officer considers the registration liable for cancellation in view of certain specified defaults (Suo-motu cancellation) like when the registrant is not doing business from the registered place of business or if he issues tax invoice without making the supply of goods or services, in FORM GST REG-16 the taxable person desirous of cancellation of Registration will apply on the common portal within 30 days of event warranting cancellation. He will also declare in the application the stock held on the date preceding to the date with effect from which he seeks cancellation. He will also work out and declare the quantum of dues of payments and credit reversal, and the particulars of payments made towards discharge of such liabilities.

Till 23rd January, 2018 the voluntary registration taken despite not being liable for obtaining registration could not be cancelled until expiry of one year. However, the rule has now been amended to allow voluntary registration to be cancelled any time. In all the aforesaid cases of cancellation, the Proper Officer, if satisfied, has to cancel the registration in FORM GST REG-19 within 30 days from the date of application or the date of reply to notice (if issued, when rejection is approved by the Proper Officer).

Suspension of Registration:

- (a) Where a registered person has applied for cancellation of registration, 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.
- (b) Where the Proper Officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he may 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.

vided by Government, services supplied by an insurance agent or recovery agent, services by way of granting sponsorship, inward ocean freight services etc.

- (c) Casual taxable person who is not having fixed place of business in the State or Union Territory from where he wants to make supply. However casual taxable persons making supplies of specified handicraft goods need not take compulsory registration and are entitled to the threshold exemption limit. Such Handicraft goods are specified in Notification No. 56/2018-Central Tax dated 23.10.2018.
- (d) Non-resident taxable person who is not having fixed place of business or residence in India. 'Non-resident taxable persons' and 'Casual taxable persons' can make taxable supplies only after obtaining the registration and they have to deposit in advance the estimated tax liability at the time of applying for the registration. They are given registration with 90 days' validity, which can be extended on need basis.
- (e) A person who supplies on behalf of some other taxable person (i.e. an Agent of some Principal). This cover 'Consignment Agents' or 'C&F Agents', and not 'Commission Agent'. A Commission Agent does not affect supply; he only facilitates it.
- (f) An e-Commerce operator, who is required to collect tax at source under Section 52, who provide platform to the suppliers to make supply through it.
- (g) Suppliers of goods who supply through such e-Commerce operator who are liable to collect tax at source to the extent of 1% [0.50% CGST + 0.50% SGST / UTGST or 1% IGST] while making payment to the respective supplier. Persons supplying services through e-Commerce operators need not take compulsory registration and are entitled to avail the threshold exemption as per Notification No. 65/2017-Central tax dated 15.11.2017. TCS shall not apply, where a person supplies his own product through his own website.
- (h) Those e-Commerce with effect from the 1st day of October, 2023, the persons making supplies of goods through an electronic commerce operator who is required to collect tax at

at source under section 52 of the CGST Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the CGST Act, have been exempted from obtaining registration under the CGST Act, subject to the following conditions, namely:—

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;
- (v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and
- (viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

operators who are notified as liable for GST payment under

presently being implemented on pilot basis in Gujarat and Puducherry)

If a person does not undergo Aadhaar authentication or does not opt for authentication of Aadhaar number, or having undergone authentication of Aadhaar, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; then registration will be granted only after physical verification of principal place of business within 30 days from date of application.

The provisions of Aadhaar authentication is not applicable to a persons who is:

- (a) not a citizen of India; or
- (b) a department or establishment of Central or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a PSU; or
- (f) a person applying for registration under section 25 (9) of the CGST Act.

Amendment of Registration:

Except for the changes in some core information in the registration application, a taxable person shall be able to make amendments without requiring any specific approval from the tax authority. In case the change is for legal name of the business, or the address of the principal place of business or 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, the taxable person will apply for amendment within 15 days of the event necessitating the change. The Proper Officer, then, will approve the amendment within next 15 days. For other changes like name of day to day functionaries, e-mail IDs, mobile numbers etc. no approval of the Proper Officer is required, and the amendment can be affected by the taxable person on his own on the common portal. A functionality to update email and mobile number of the authorised signatory is available in the GST system. The taxpayers can get it done by the concerned jurisdictional tax authority.

Generally, the amendments take effect from the date of application for amendment. Commissioner, however, has been given

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.

Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.

Authentication of Aadhaar number under the GST Act:

from the 26th day of December, 2022, Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.

(The provision of Biometric based aadhaar authentication is

Section 9(5) of the CGST Act, 2017. Service categories notified under this Section are broadly the services of transportation of passengers (e.g. by Ola, Uber etc); service of providing accommodation in hotels, inn, campsites; and housekeeping services like plumbing, carpentering etc. (Notification No. 17/2017-Central Tax (Rate) dated 28.06.2017)

- (i) TDS Deductor: This covers the authorities notified under Notification No. 50/2018-Central Tax dated 13.09.2018, who are mandated to deduct GST TDS @ 2% on payment made to supplier where value of such supply, under a contract, is more than ₹ 2.50 Lakh. Such authorities are required to register separately as a TDS deductor irrespective of the turnover.
- (j) Input Service Distributor: They need to separately register as ISD regardless of the turnover.
- (k) Those supplying online information and database access or retrieval services from outside India to a non-registered person in India. A simplified registration Scheme is provided for OIDAR service suppliers. 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.

Casual Taxable Person/ Non-resident Taxable Person:

A Casual taxable person is one who has a registered business in some State in India but wants to effect supplies from some other State in which he is not having any fixed place of business. Such person needs to register in the State from where he seeks to supply as a casual taxable person. A non-resident taxable person is one who is a foreigner and occasionally wants to effect taxable supplies from any State in India, and for that he needs GST registration. GST law prescribes special procedure for registration, as also for extension of the operation period of such casual or non-resident taxable persons. They have to apply for registration at least five days in advance before making any supply. Also, registration is granted to them or period of operation is extended only after they make advance deposit of the estimated tax

liability. While Income Tax PAN is the basis of GST registration, the registration to a non-resident taxable person is given on the basis of his valid passport (in case of individual) or the Tax Identification number (TAN) issued by the respective country (if it is incorporated business entity).

UIN Agencies:

Any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries centralized are granted a Unique Identification Number (UIN) for various purposes, including refund of taxes on the notified supplies of goods or services or both received by them.

Standardization of procedures:

A total of 31 forms / formats have been prescribed in the GST Rules. For every process in the registration chain such as application for registration, acknowledgment, query, rejection, registration certificate, show cause notice for cancellation, reply, cancellation, amendment, field visit report etc., there are standard formats. This will make the process uniform all over the country. The decision-making process will also be fast. Strict timelines have been stipulated for completion of different stages of registration process.

An application in FORM GST REG-01 has to be submitted online through the common portal (GSTN) within thirty days from the date when liability to register arose. The casual and non-resident taxable persons need to apply at least five days prior to the commencement of the business. For transferee of a business as going concern, the liability to register arises on the date of transfer.

The proper officer examines the application and the accompanying documents and if the same are found to be in order, approves the grant of registration to the applicant within a period of seven working days from the date of submission of the application. However, if the applicant fails to undergo authentication of Aadhaar number or does not opt for authentication of Aadhaar number; or having undergone authentication of Aadhaar, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of plac-

es of business; or or the Proper Officer deems it fit to carry out physical verification of places of business, the registration shall be granted within thirty days of submission of application, after physical verification of the place of business and verification of such documents as the proper officer may deem fit.

Where the application is found to be deficient, or where the Proper Officer requires any clarification, Proper Officer may issue a notice in FORM GST REG-03 within a period of seven working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice. However, if the applicant fails to undergo authentication of Aadhaar number or does not opt for authentication of Aadhaar number; or having undergone authentication of Aadhaar, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or the Proper Officer deems it fit to carry out physical verification of places of business, the notice in FORM GST REG-03 may be issued not later than thirty days from the date of submission of the application. Where the Proper Officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents. Where no reply is furnished by the applicant in response to the notice or where the Proper Officer is not satisfied with the clarification, information or documents furnished, he may for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.

If the Proper Officer fails to take any action within the aforementioned timelines, the application for grant of registration shall be deemed to have been approved.

Physical verification in connection with registration:

Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other