

Registration Under GST

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Overview of Topics covered

- ❖ Legal provisions concerning Registration
- ❖ Persons liable for Registration under GST
- ❖ Compulsory Registration
- ❖ Persons not liable for Registration under GST
- ❖ Procedure for Registration
- ❖ Special provisions w.r.t. Casual Taxable persons and Non resident taxable persons

Overview of Topics covered

- ❖ Deemed Registration
- ❖ Migration of existing Taxpayers
- ❖ Suo-moto Registration
- ❖ Voluntary Registration
- ❖ Penal Provisions

Legal Provisions

- ❖ Chapter VI of the CGST Act, 2017 / Telangana
GST Act, 2017
- ❖ Section 22 to Section 30 and Section 139
- ❖ Chapter III of the CGST Rules, 2017 / Telangana
GST Rules, 2017
- ❖ Rule 8 to Rule 26
- ❖ Forms : FORM GST REG-01 to FORM GST REG-30

Persons liable for Registration

Section 22

- ❖ If Aggregate Turnover in a FY exceeds Rs.20 lakhs (other than special category states)
 - can be enhanced by the Govt upto Rs.40 lakhs (w.e.f. 01-01-2020)

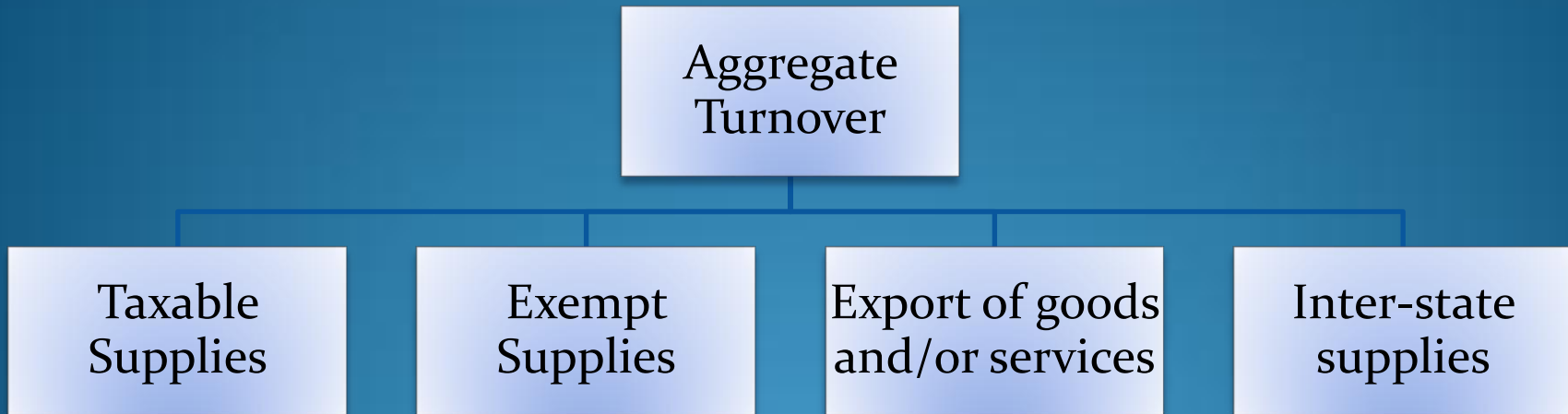
- ❖ If Aggregate Turnover in a FY exceeds Rs.10 lakhs (in case of special category States)
 - can be enhanced by the Govt upto Rs.20 lakhs
 - Special Category States are:
 - Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand

Definition of Aggregate Turnover

Section 2(6)

- ❖ The aggregate value of all
 - taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis),
 - exempt supplies,
 - exports of goods or services or both and
 - inter-State supplies
- of persons having the same Permanent Account Number,
- to be computed on all India basis
- but excludes
 - Central tax,
 - State tax,
 - Union territory tax,
 - Integrated tax and
 - Cess;

Aggregate Turnover:-



- To be computed on all India Basis – single PAN
- Excludes taxes, if any (CGST, SGST or IGST)
- Does not include – inward supplies and RCM

Persons liable for Registration

Section 22 cont...

- ❖ Migration of existing tax payers
- ❖ Transfer or succession of business as a going concern
- ❖ Transfer pursuant to an order of a High Court, Tribunal or otherwise – Scheme of amalgamation or demerger

Compulsory Registration

Section 24

- (i) persons making any inter-State taxable supply;
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) persons who are required to pay tax under subsection (5) of section 9;
- (v) non-resident taxable persons making taxable supply;

Compulsory Registration

Section 24

- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor, whether or not separately registered under this Act;

Compulsory Registration

Section 24

- (ix) persons who supply goods or services or both, other than supplies specified under subsection (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;

- (x) every electronic commerce operator [who is required to collect tax at source under section 52];

Compulsory Registration

Section 24

- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and

- (xii) such other persons as may be notified by the Government on the recommendations of the Council.

Compulsory Registration

Inter-state taxable supply

Casual & Non-resident taxable persons

Person liable under Reverse charge

Person deducting TDS u/s 51

E-com operator u/s 52

E-commerce operator – TCS & person supply goods through them

ISD

Agent

Persons from outside India – B2C - Online information & database access or retrieval service

Other notified persons

Persons not liable for Registration

Section 23

- ❖ Exclusively in the business of
 - Goods/Services not liable to tax
 - Wholly exempt from tax
- ❖ An agriculturist [Sec. 2(7)]
 - To the extent of supply of produce out of cultivation of land
- ❖ Government Notified Supplies

Persons not liable for Registration



Person

Engaged exclusively in business of supplying goods/services

- Not liable to tax
- Exempted from tax

An agriculturist, for the purpose of agriculture

Procedure for Registration

FORM GST REG-01

Application for Registration

Submit Part - A

- PAN
- Mobile No.
- Email Id
- State / UT

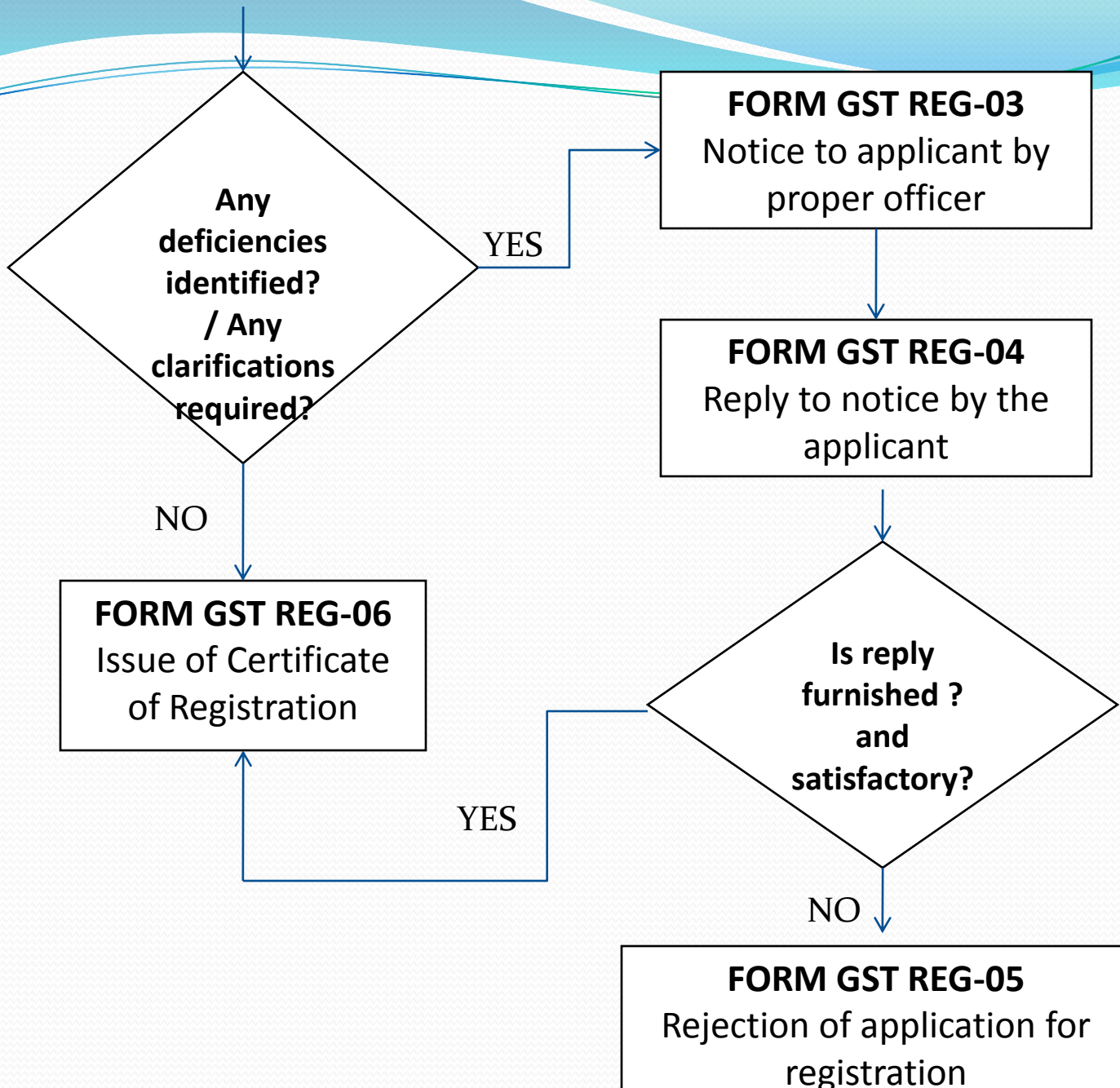
TRN is
generated

Submit Part - B

Duly signed or
verified through EVC
along with
documents

FORM GST REG-02

Acknowledgement on
submission of
application



Registration Process:

- Form **GST Reg-01**
- Part A (PAN, e-Mail, Mobile Verification)
- Part B (Other details)
- Ack. Form **GST Reg-02**
- Submit the relevant docs

Application

Verification

- Initial verification within 3 working days
- Clarifications/info required – Form **GST Reg-03**
- Applicant furnish clarifications in Form **GST Reg-04** within next 7 working days

- Approval within 3 working days
- If satisfactory clarifications received– approval shall be given in next 7 days
- If clarifications not satisfactory- intimate the rejection in Form **GST REG-05**
- Deemed registration--No action taken within 3/7 working days

Approval /Rejection

Said process applicable to Inter-state, Voluntary, Casual, Reverse Charge, ISD, Agents

Registration Certificate is Issued in FORM **GST REG-06**

17 days
Process

Structure of (GSTIN)

<u>State Code</u>		PAN										Entity Code		Check Sum
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- ❖ State Code as defined under the Indian Census 2011
- ❖ State code for Telangana is 36
- ❖ Entity Code: For multiple registration within a State
 - Up to 9 multiple places of business1 to 9
 - From 10 to 35 multiple places of business A to Z

Effective Date of Registration



The RC is effective from:-

From the date on which the person becomes liable to registration – applied within 30 days.

Date of grant of registration – applied after 30 days.

Effective Date of Registration

Particulars	Date of application	Date of registration granted	Effective from
A becomes liable to register from 01.07.2019	15.07.2019	10.08.2019	01.07.2019
A becomes liable to register from 01.07.2019	03.08.2019	20.08.2019	20.08.2019

In the first case, Mr. A is eligible to avail the ITC on closing stock as well as purchases made from 1st July 19 onwards.

In the next case, Mr. A is eligible to avail the ITC only for the purchases made w.e.f 20th of Aug 19

Display Provisions

Display of registration certificate:

- ✓ At principal place of business; and
- ✓ At every additional place of business

Display of GSTIN number:

- ✓ In the name board exhibited at the entry of
 - ✓ principal place of business; and
 - ✓ At every additional place of business

Conditions for Registration

Section 25

- ❖ Shall take registration in every State where liable within 30 days of becoming liable
- ❖ At least 5 days prior to commencement of business (In case of CTP & NRTP)
- ❖ Separate registration for SEZ
- ❖ Single registration in a State
- ❖ Multiple registrations in each State also allowed subject to conditions (rule 11)

Conditions for Registration

Section 25 Cont....

- ❖ Distinct persons
- ❖ PAN/TAN
- ❖ Aadhar w.e.f. 01-01-2020
- ❖ Passport for Non resident taxable person

TDS/TCS Registration

FORM GST REG-07

Application for registration by TDS/TCS



Due verification of application in FORM GST REG-07 by proper officer



FORM GST REG-06

Issue of Certificate of Registration



If registered person no longer liable to deduct tax/collect tax at source



FORM GST REG-17 Notice to registered person by proper officer



FORM GST REG-18

Reply to notice by
registered person

Is reply
furnished ? and
satisfactory?

NO

FORM GST REG-08

Order of cancellation of
registration

YES

FORM GST REG-20

Order to drop the
proceedings of cancellation
of registration

Casual Taxable Person

“Casual taxable person” means

- ❖ a person who occasionally undertakes transactions
- ❖ involving supply of goods and/or services
- ❖ in the course or furtherance of business
- ❖ whether as principal, agent or in any other capacity,
- ❖ in a taxable territory where he has no fixed place of business.

Non-resident Taxable Person

“Non-resident taxable person” means

- ❖ a person who occasionally undertakes transactions
- ❖ involving supply of goods and/ or services
- ❖ in the course or furtherance of business
- ❖ whether as principal, agent or in any other capacity,
- ❖ in a taxable territory where he has no fixed place of business in India.

CTP /Non-resident Taxable Person

- ❖ Shall apply for registration at least five days prior to the commencement of business.
- ❖ Such registration shall be valid for a period specified in the application or 90 days; whichever is earlier
- ❖ Can be extended by proper officer – further period not exceeding ninety days.

CTP /Non-resident Taxable Person

- ❖ Make advance deposit of tax equivalent to the estimated tax liability for the period of registration.
- ❖ Shall apply for extension in period of registration in FORM GST REG-11.
- ❖ If extension is sought – deposit of additional tax for extended period.
- ❖ The deposit made – credited to ECL – refund 54(13)

Grant of registration to non-resident taxable person

FORM GST REG-09 Application for registration by non-resident taxable person

Temporary Reference Number issued for advance deposit of tax

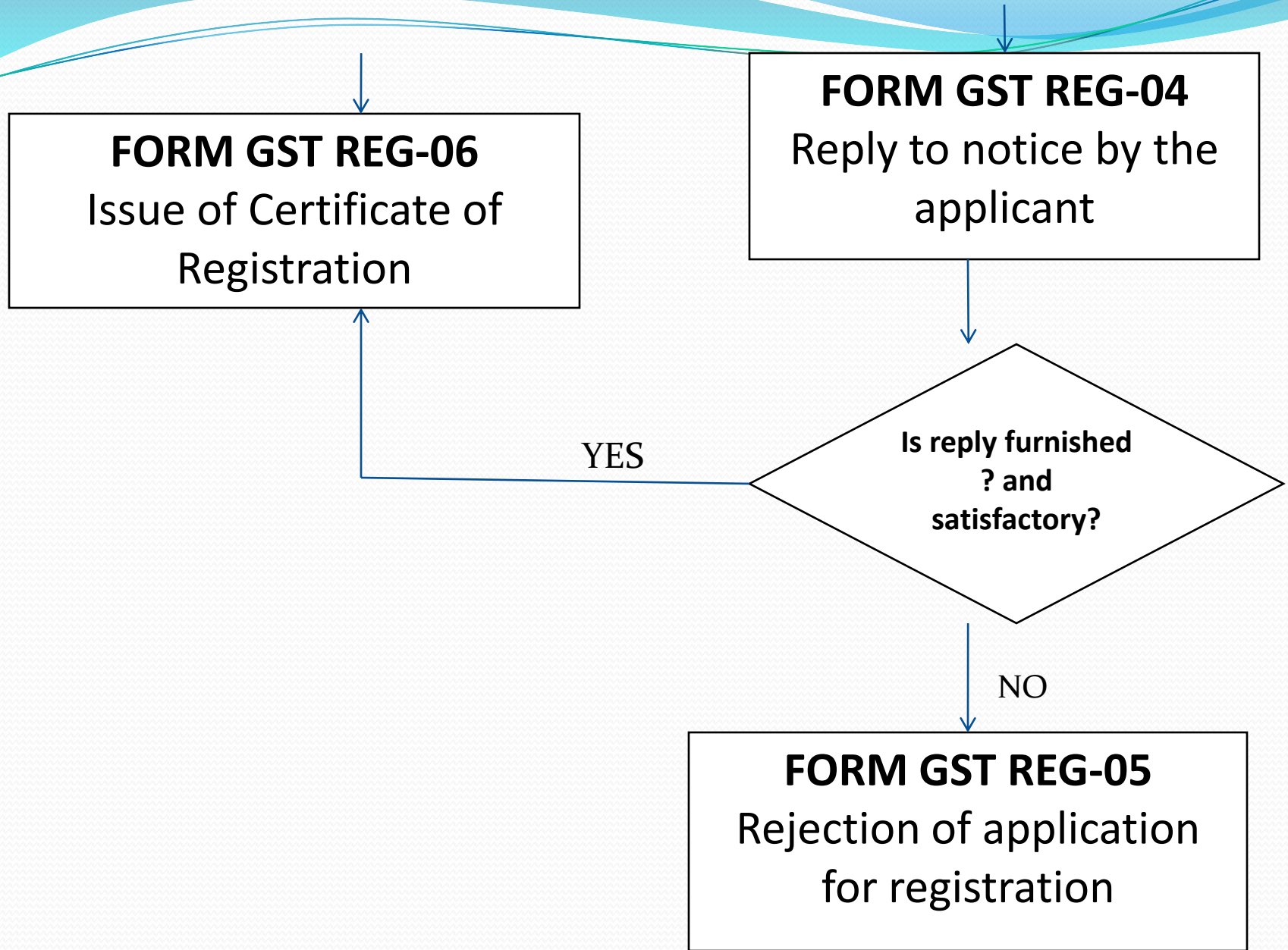
FORM GST REG-02 Acknowledgement only after deposit of advance tax

Any deficiencies identified? /Any clarifications required?

YES

FORM GST REG-03
Notice to applicant by proper officer

NO



Definition of 'registered person'

Section 2(94) –

“registered person” means a person

❖ who is registered under section 25

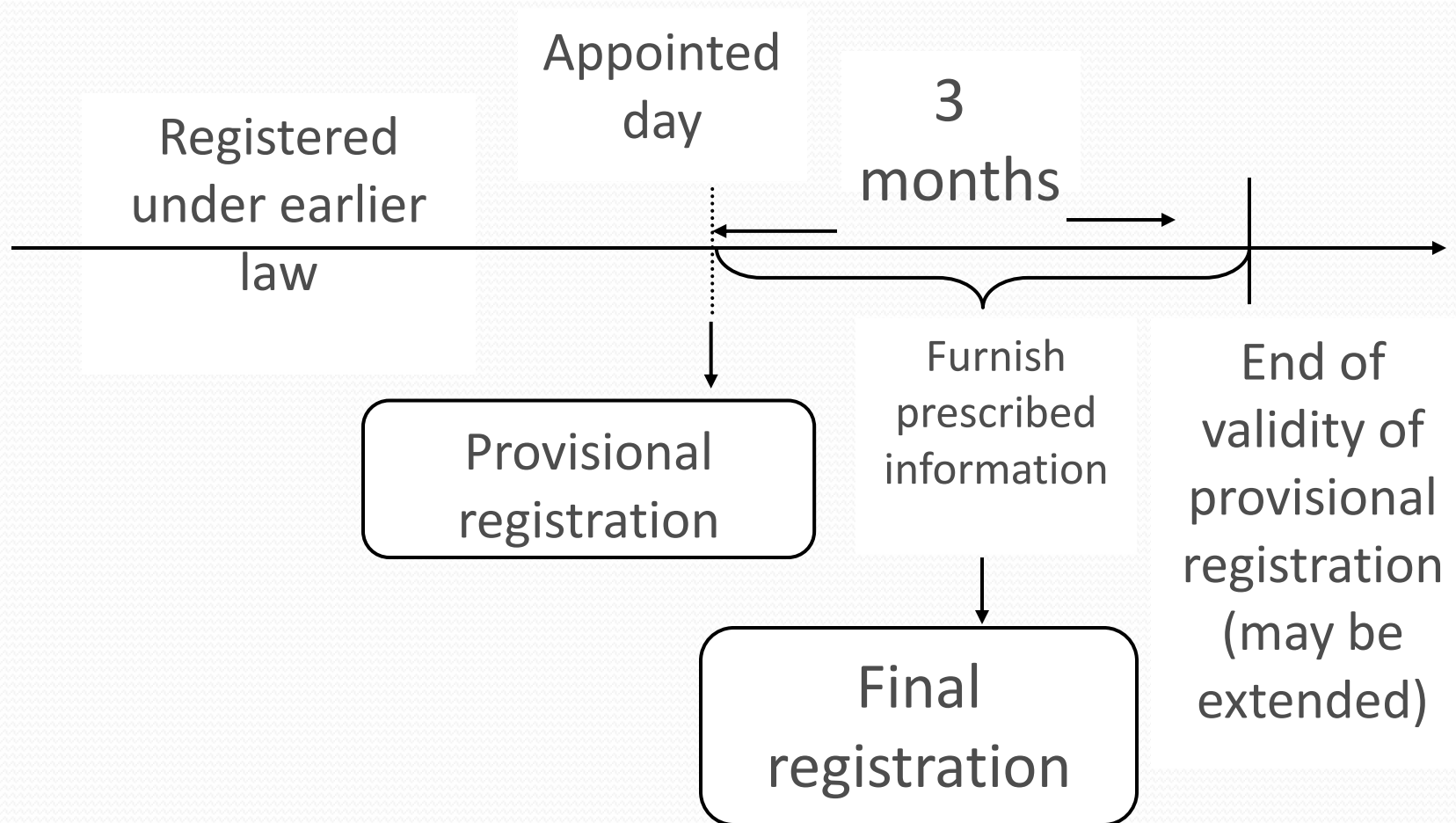
❖ but does not include a person having a Unique Identity Number;

Deemed Registration

Section 26

- ❖ Once registration is granted under SGST Act,
 - it is deemed as registered under CGST Act,
 - unless application not rejected within specified time.
- ❖ Once registration is rejected under SGST Act,
 - it is deemed as rejected under CGST Act.

Migration of existing Tax payers



Migration of existing taxpayers

Every person other than a person deducting tax at source or an ISD, registered under existing law shall enrol on the common portal

FORM GST REG-25

Certificate of registration on provisional basis upon enrolment

Is liable to be registered?

No

FORM GST REG-29

Application for cancellation of registration

Due verification and enquiry by proper officer

Yes

FORM GST REG-26
Application along with
documents

Is information
and documents
correct and
complete?

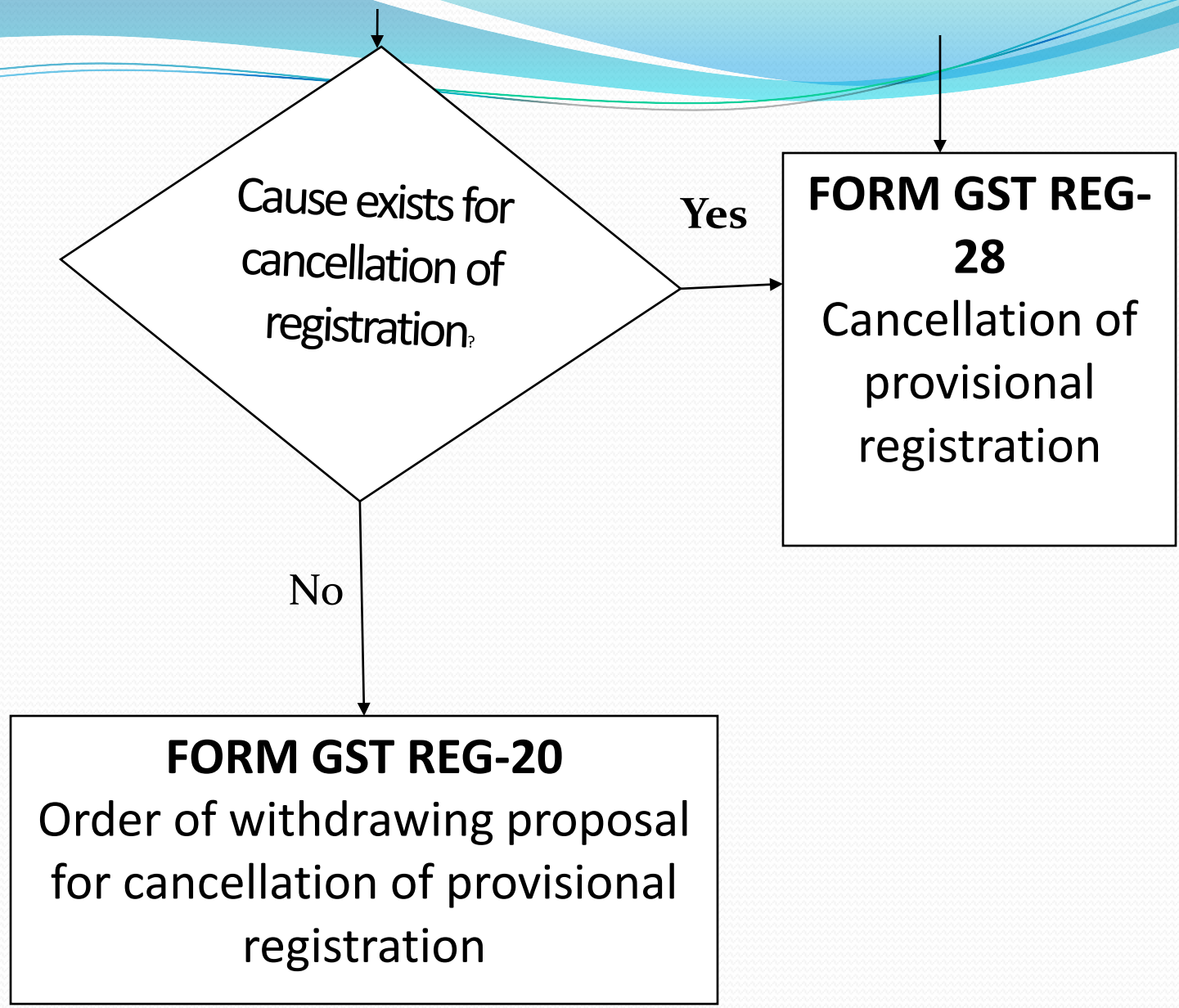
No

FORM GST REG-27
Notice to registered person to
show cause

Yes

FORM GST REG-06
Issue of Certificate
of Registration

Opportunity of personal
hearing to the registered
person



Suo-moto Registration

- ❖ At the time of survey, inspection, search, enquiry or any other proceeding under the Act,
- ❖ Proper officer finds that a person liable to registration under the Act has failed to apply for registration
- ❖ Such officer may register the said person on a temporary basis and issue an order in FORM GST REG-12 (Rule 16)
- ❖ EDR is from the date of FORM GST REG-12
- ❖ Within 90 days, shall file an application for new registration or Appeal to be filed against such order.
- ❖ In case of appeal, if the appellate authority upheld the liability to register – application for new registration has to be filed within 30 days.

Voluntary Registration

A person,

- ❖ though not liable to be registered under Section 22 or section 24,
- ❖ may get himself registered voluntarily, and
- ❖ all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

Unique Identity Number

- ❖ Any specialised agency of the United Nations Organisation
- ❖ any Multilateral Financial Institution and Organisation
- ❖ Consulate or
- ❖ Embassy of foreign countries
- ❖ any other person or class of persons, as may be notified by the Commissioner
- ❖ Application for registration in FORM GST REG-13 or a recommendation from the MoE, GOI
- ❖ Registration Certificate in FORM GST REG-06 (within 3 working days)

COMPOSITE LEVY - REGISTRATION

- ❖ Registration to be taken as composition tax payer.
- ❖ Registration as composition tax payer in one state – to be registered as composition tax payer in other states also.
- ❖ Similarly for multiple places of business also (based on single PAN)
- ❖ On crossing threshold limit, registration to be taken as normal taxable person

OIDAR Registration

- ❖ Application for registration in FORM GST REG-10
- ❖ Grant of registration in FORM GST REG-06

Penalty Provisions

Section 122

- ❖ Where a taxable person who is liable to be registered under the Act but fails to obtain registration,
- ❖ Where a taxable person furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently
- ❖ shall be liable for a penalty of Rs. 10,000/- or the amount of tax evaded /non deducted / passed on whichever is higher.

Conclusion

- ❖ Legal provisions concerning Registration
- ❖ Persons liable for Registration under GST
- ❖ Compulsory Registration
- ❖ Persons not liable for Registration under GST
- ❖ Procedure for Registration
- ❖ Special provisions w.r.t. Casual Taxable persons and Non resident taxable persons

Conclusion

- ❖ Deemed Registration
- ❖ Migration of existing Taxpayers
- ❖ Suo-moto Registration
- ❖ Voluntary Registration
- ❖ Penal Provisions

Questions

- Questions???



Thank you

Quick Evaluation

1. Which of the following statements are true?
 - a. Threshold limit of turnover for taking registration in a special category State is Rs.10 lakhs.
 - b. Threshold limit of turnover for taking registration in other than special category State is Rs.20 lakhs.
 - c. None of the above
 - d. Both (a) and (b)
2. 'Aggregate turnover' does not include turnover of inward supplies which are liable to tax on reverse charge basis (True / False).

Quick Evaluation

3. Which of the following has to take compulsory registration under GST?
 - a. Persons who are required to deduct tax at source u/s.51
 - b. Persons who are required to collect tax at source u/s.52
 - c. Persons exclusively in the business of exempt goods
 - d. Both a) and b)
4. Registration Certificate under GST will be issued in FORM GST REG-06. (True / False).
5. Persons having Unique Identity Numbers (UIN) do not come under the definition of 'registered person' (Yes / No).

Quick Evaluation

6. Tax Official has the power of granting suo-moto registration in case of a person who is not registered but liable to be registered? (True / False).
7. A Casual taxable person/non-resident taxable person has to make advance deposit of tax at the time of registration. (True / False).
8. A person cannot apply for Voluntary registration if he is not liable for registration under Section 22 or section 24. (True / False).

Quick Evaluation

9. Registration Certificate shall be displayed at the following places:

- a) Principal place of business
- b) Additional place(s) of business
- c) Only a
- d) Both a and b

10. GSTIN has _____ digits. State code for
Telangana is _____