

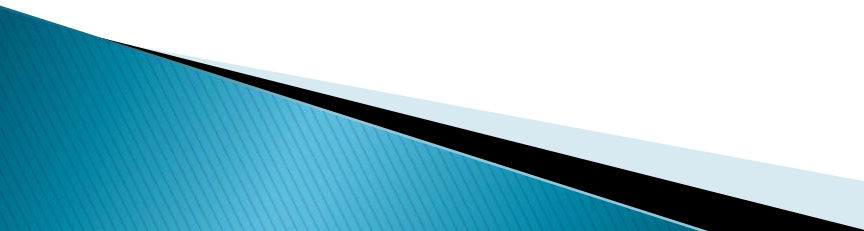
REGISTRATION UNDER CENTRAL / TELANGANA GST ACT 2017

-- K. RAVI
Deputy Commissioner (ST).

Objectives

- ▶ After completing this session, you will understand –
 - What is Registration?
 - Procedure for applying and processing application
 - Compulsory, voluntary and suo-moto registration
 - Process of amending registration details
 - Cancellation and suo-moto cancellation of registration
 - Revocation of cancellation of RC

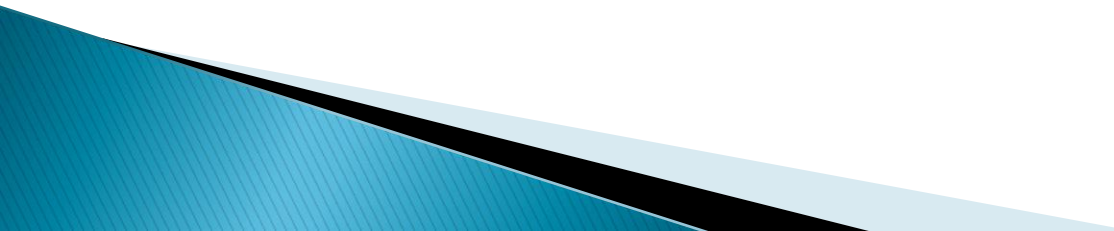
What is Registration?

- ▶ Process of authenticating the taxpayers for collection and payment of taxes
 - ▶ Advantages –
 - Legal recognition as a supplier
 - Legal authorization to collect the taxes from recipients
 - Allowed to claim credit of taxes paid on inward supplies
 - Legal authorization to pass on the credit on outward supplies
- 

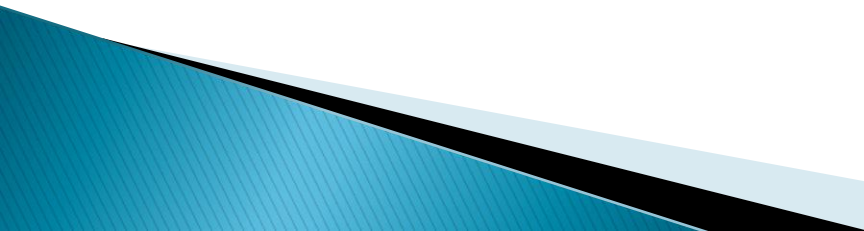
Persons liable for Registration

- ▶ Every supplier
 - Aggregate turnover in a State exceeds per FY –
 - Rs.10 Lakhs (Special category States)
 - Rs.20 Lakhs (all other States)
 - Aggregate Turnover to be calculated on PAN-India basis
- ▶ Compulsory registration
- ▶ Voluntary Registration
- ▶ UNO Agencies / Consulate / Embassy of foreign countries etc.

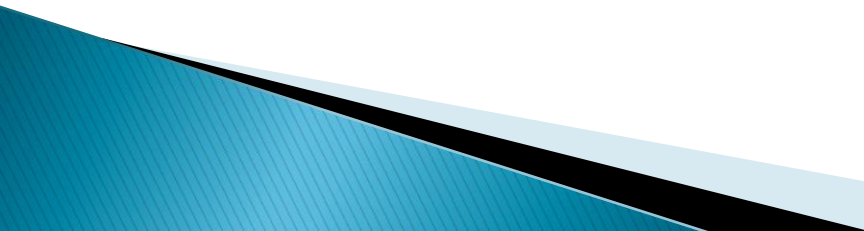
Persons not liable for Registration

- ▶ Person engaged *exclusively* in supply of
 - non-taxable goods or services or both
 - exempt goods or services or both
 - ▶ An agriculturist
 - ▶ Notified categories of persons
- 

Persons liable for compulsory regn

- ▶ Persons making inter-state taxable supply
 - ▶ Casual taxable person making taxable supply
 - ▶ Persons required to pay tax under reverse charge basis
 - ▶ E-commerce operator liable to make TCS
 - ▶ Persons making supplies through e-commerce operator
 - ▶ Non-resident taxable person making taxable supply
- 

Persons liable for compulsory regn

- ▶ TDS deductors, even if they are separately registered
 - ▶ Persons acting as agents to their principals in making taxable supplies
 - ▶ Input Service Distributor, even if they are separately registered
 - ▶ Supplier of OIDAR services from outside India to an un-registered person in India
 - ▶ Such other class of persons as may be notified on recommendation of GST Council
- 

Suo moto registration

- ▶ Suo motu registration –
 - Person liable for registration fails to obtain registration
 - Proper Officer may proceed to register such person

Time Limits

- ▶ To apply for registration –
 - Compulsory or normal cases – within 30 days from the date of arising liability
 - Casual / non-resident taxable person – at least 5 days prior to commencement of business
- ▶ Voluntary registration – even without having liability for registration
 - Shall be registered for at least 12 tax periods

Multiple Registrations

- ▶ Multiple TINs in a State –
 - Usually, single registration is granted to a person (for a PAN) within a State / UT
 - In case of multiple business verticals in a State / UT – separate registration for each business vertical within the State / UT
 - Not a mandatory provision w.e.f. 01-02-2019
- ▶ Each registration within a State / UT or across different States – treated as distinct persons

How to apply for registration?

- ▶ PAN is mandatory – for all persons except
 - TDS deductors – TAN
 - Non-resident Taxable person – any prescribed documents in place of PAN
- ▶ Online application for registration
- ▶ In GST common portal (www.gst.gov.in)
- ▶ PAN, email ID and mobile number to be validated – PART A of Form GSTREG-01
- ▶ Electronic submission of details – PART B of Form GSTREG-01

How to apply?..

- ▶ Acknowledgement is generated in Form GSTREG-02
- ▶ In case of casual taxable person – a TRN is generated for depositing advance deposit of tax
- ▶ Separate application for registration of each business vertical in a State / UT
- ▶ TCS/TDS Deductors –
 - Application in Form GSTREG-07
 - RC in Form GSTREG-06 – within 3 working days
 - If PO finds the registered person is no longer liable for making TCS / TDS – then initiate suo motu cancellation (in Form GSTREG-08)

How to apply?...

- ▶ Non-resident taxable person –
 - Application in Form GSTREG-09
 - Advance deposit of tax = estimated tax liability
- ▶ Supplier of Online Information Database Access and Retrieval (OIDAR) Services to non-taxable online recipient –
 - Application in Form GSTREG-09A
- ▶ For extension of period of operation by casual / Non-resident taxable person
 - Form GSTREG-10
 - before end of validity period
- ▶ Assignment of UIN –
 - Application in Form GSTREG-12

How to Apply for a New Registration: New Registration Screen

1 — 2
User Credentials — 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)

📌 If you don't have PAN, Click [here](#) to apply

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

Email Address •

Enter Email Address

📌 OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

📌 Separate OTP will be sent to this mobile number

PROCEED

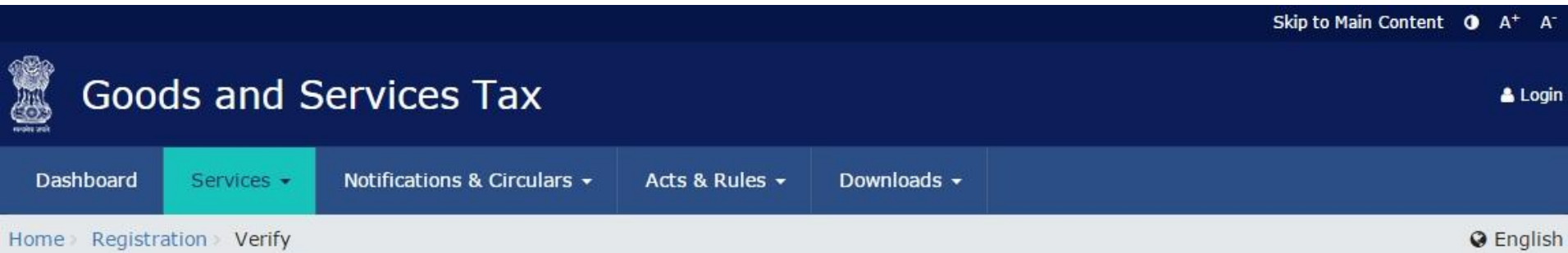
1. Open the GST website & select New Registration
2. Enter the mandatory details
 - ✓ I am a
 - ✓ State/UT
 - ✓ District where Principal Place of Business is located
 - ✓ Legal Name of Business (as per PAN)
 - ✓ PAN
 - ✓ Email Address
 - ✓ Mobile Number
3. Click Proceed

How to Apply for a New Registration: New Registration Screen

The screenshot shows a registration screen titled "Verify OTP". At the top, there is a progress indicator with two steps: "User Credentials" (marked with a green checkmark) and "OTP Verification" (marked with an orange circle containing the number 2). Below the progress indicator, the text "Verify OTP" is displayed. There are two input fields: "Mobile OTP" and "Email OTP". Both fields have a red dot next to them, indicating they are mandatory. Below each field is an information icon and a message: "Fill OTP sent to Mobile" and "Fill OTP sent to Email Address" respectively. A link "Click here to resend the OTP" is located below the Mobile OTP field. At the bottom, there are two buttons: "BACK" and "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 top navigation bar of the Goods and Services Tax portal. The header includes the Government of India logo, the text "Goods and Services Tax", and a "Login" button. Below the header is a menu with "Dashboard", "Services", "Notifications & Circulars", "Acts & Rules", and "Downloads". A breadcrumb trail at the bottom of the header reads "Home > Registration > Verify". On the right side, there is a "Skip to Main Content" link and language selection options for "English".

Your Temporary Reference Number is 291700001573TRN. You may continue to fill Registration Form or retrieve the Form later based on TRN.

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 GST portal dashboard. At the top, there is a navigation bar with 'Dashboard' selected, and other options: 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Downloads'. Below the navigation bar, the page title is 'Dashboard' and the language is set to 'English'. The main content area is titled 'My Saved Application' and 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, there is a section titled 'Track Application Status' with the text 'No Records Found'. A red arrow points from the 'Action' column of the table to a callout box, and another red arrow points 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: Head of the Registration Form



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

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

Processing New Registration Applications: Dashboard

The screenshot displays the Goods and Services Tax back office dashboard. At the top, the user is identified as Gaurav Sharma, <Proper> Officer, Ward 6, Bengaluru City. The dashboard features a navigation menu with options like Dashboard, Registration, Returns/Payments, Statutory Functions, MIS, Miscellaneous, Messages, Grievances, and Help. A search bar is also present. Below the navigation, there are four main sections: Registration (25), Returns (600), Collection & Refund (106), and Follow-up (102). A list of registration application categories is shown, with 'Registration Application' highlighted as having 2 critical items. A detailed view of the 'Registration Application' section is shown below, listing applications by ARN, Business Name, Due Date, Status, and Queries Raised.

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

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
29ASMPP6422N1Z1

Created On
15 Aug, 2016

Verify by
18 Aug, 2016

Status
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 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

BACK VERIFY & CONTINUE

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

Business Details

Promoters / Partners 3

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 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 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: 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

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

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. 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

What if not applied, though liable?

- ▶ Suo moto registration –
 - Order in Form GSTREG-11
 - temporarily register the person
 - who failed to apply for registration
 - though liable for registration
 - EDR = Date of registration
 - Registered Person (RP)–
 - shall file details in Form GSTREG-01
 - obtain RC
 - If appealed against the order in Form GSTREG-11
 - within 30 days
 - EDR = date of upholding liability for registration by appellate authority

Processing of application for RC

- ▶ Application forwarded to Proper Officer (PO) through Common portal –
 - Examine the application and documents
 - Accept or reject within 3 working days
 - If not, deemed approval is accorded
- ▶ If application is deficient –
 - Notice in Form GSTREG-03
- ▶ Clarification / info / documents of applicant
 - in Form GSTREG-04
 - within 7 working days

Processing of application for RC

- ▶ After GST REG 04
 - If PO is satisfied → grant or approve registration
 - If GST REG 04 not filed or if PO is not satisfied with the reply → reject the application and inform in Form GSTREG-05
 - within 7 working days
- ▶ If PO fails to act upon –
 - Application for Registration in Form GSTREG-01 in 3 working days or
 - Info furnished in Form GSTREG-04 in 7 working days –
 - Deemed approval is accorded

Physical verification

- ▶ Physical verification / site report –
 - Where physical verification is found required after grant of registration –
 - Report along with other documents / photos can be uploaded in Form GSTREG-29
 - Within 15 days following the date of such verification

What is GSTIN?

- ▶ On approval of application for registration
 - GSTIN will be generated
 - Form GSTREG-06 – shall be sent on common portal
- ▶ Constituents of GSTIN –
 - 2 characters – State Code
 - 10 characters – for PAN / TAN
 - 2 characters – for entity code
 - 1 character – checksum character

Pre-requisites to process & EDR

- ▶ For issue of RC / GSTIN
 - Login Credentials of Back Office portal
 - DSC of PO
 - Registration of DSC in BO portal
- ▶ Effective Date of Registration (EDR) –
 - Date on which liability arises (if applied within 30 days from such date)
 - Else, date of grant of registration

Obligations of Registered Person

- ▶ Display of Registration Certificate
- ▶ Mention GSTIN
 - on the Name Board
 - on the Tax invoices or any other such documents
 - in making correspondence

Points to Note...

- ▶ CGST Registration or rejection → SGST Registration or rejection, and vice versa
- ▶ RC issued to a casual taxable person –
 - valid for 90 days
 - can be extended by PO for a further period of 90 days
- ▶ Deposit by a casual / Non-resident Taxable Person = Estimated tax liability for such period

Amendment of Registration details

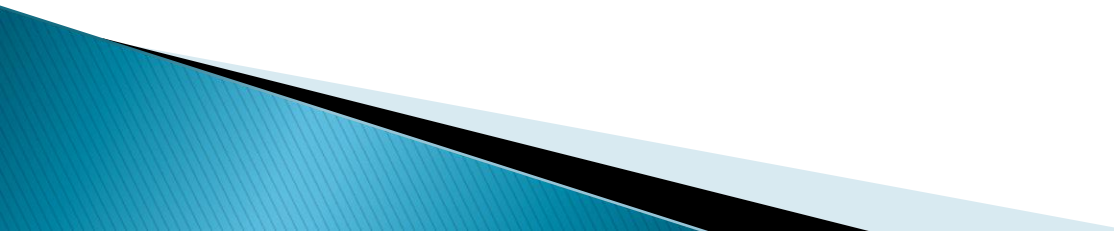
▶ Core fields

- Name of business
- details of partners/ promoters
- address of principal place of business
- How core fields are amended?
 - Changes may be either approved or rejected by the PO
 - Based on info / documents furnished by the RP

▶ Non-core fields

- other than core fields
 - No approval of PO is required

Amendments – points to note

- ▶ Any changes under CGST – deemed to be changes under SGST also – and vice versa
 - ▶ Change in constitution – results in change of PAN – shall apply for fresh registration
- 

Processing application for amendment..

- ▶ RP apply in – Form GSTREG–13
 - Within 15 days of such change
 - Along with documents
- ▶ Order accepting the amendment
 - Form GSTREG–14
 - Within 15 days of application

Processing application for amendment..

- ▶ If amendment found to be not warranted –
 - Notice – Form GSTREG-03
 - Within 7 days
 - seeking clarification / info etc.
 - Reply of applicant in Form GSTREG-04
 - Order rejecting amendment in Form GSTREG-05
- ▶ If PO fails to take action –
 - Within 15 working days of submission of application for amendment
 - Within 7 working days of furnishing the info / documents as called for by the PO –
 - Application for amendment deemed to have been approved

Cancellation of RC

- ▶ Modes of cancellation –
 - On application by RP
 - On application by legal heirs of RP (in case of death of RP)
 - Suo motu cancellation by PO
- ▶ Grounds for cancellation–
 - Discontinuance of business
 - Transfer of business
 - Death of RP
 - Change in constitution of business
 - Taxable person is no longer liable to be registered (except under voluntary registration)

Suo moto cancellation of RC

- ▶ Grounds (if not applied by the RP) –
 - RP contravenes provisions of Act and Rules
 - RP not doing business in the address disclosed to the Department
 - Composition RP not furnished 3 consecutive returns
 - Any other RP not furnished 6 consecutive returns
 - Voluntary registration – not commenced business within 6 months from date of registration
 - Registration is obtained by means of fraud, willful misstatement of facts or suppression of facts

Cancellation of RC – Points to Note

- ▶ No effect on liability to pay tax / other dues
 - Whether determined before or after date of cancellation
- ▶ Cancellation under CGST → cancellation of RC under SGST, and vice versa
- ▶ On cancellation of RC
 - Pay back ITC availed in respect of inputs / capital goods held in stock at the time of cancellation of RC
 - By debiting from the Cash / Credit Ledger

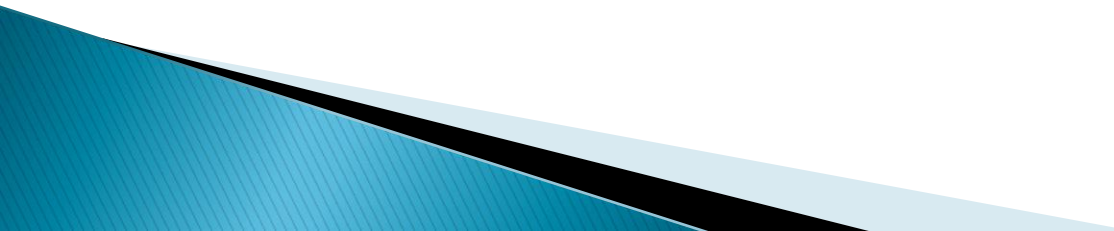
Revocation of cancellation of RC

- ▶ Revocation can be applied only in case of suo-moto cancellation
- ▶ No revocation in case of application for cancellation by RP
- ▶ Application for revocation –
 - In Form GSTREG-20
 - within 30 days of cancellation
- ▶ Cancellation due to default of returns
 - all such returns are to be filed and
 - tax / penalty / interest thereon shall be paid –
 - before application of revocation

Processing application for revocation

- ▶ Revocation order by PO
 - In GSTREG-21
 - Within 30 days of application for revocation
- ▶ Notice proposing rejection of application for revocation -Form GSTREG-22
- ▶ Reply of RP - Form GSTREG-23
- ▶ Rejection of application for revocation - in Form GSTREG-05
- ▶ Revocation of RC under CGST → deemed revocation under SGST, and vice versa

Summary

- ▶ Registration & its importance
 - ▶ How to apply
 - ▶ Processing of application for Registration
 - ▶ Amendment of registration details & processing
 - ▶ Cancellation of registration
 - ▶ Revocation of cancellation
- 

THANK YOU