



CA Vishal Bhattar

Sec 22 Persons liable for registration

Every supplier liable to be registered in the State or Union territory, from where he makes a taxable supply, if his aggregate turnover in a financial year exceeds ₹20 lakh

Analysis:- Read with proviso

Indian State	If exclusively engaged in SOG	If engaged in SOS or SOG + SOS
Manipur, Mizoram, Nagaland, Tripura	10 lakhs	10 lakhs
Pondicherry, Uttarakhand, Meghalaya, Arunachal Pradesh, Telangana, Sikkim	20 lakhs	20 lakhs
All the other States incl. following Sp. category state - Assam, J& K, Himachal Pradesh	40 lakhs	20 lakhs

1) Proviso - In following cases 40 Lakh limit is not applicable (Only 10/20 L limit is available)
 a) required to take compulsory registration b) Person who taken voluntary registration.
 c) Supply of i) Ice-cream or edible ice ii) Pan Masala iii) All Tobacco & Tobacco product iv) Fly ash bricks; v) Fly ash aggregates; vi) Fly ash blocks
 2) Person deemed exclusive supplier of goods even if he has received Interest or Discount (exempt SOS) on loan advances, deposit

Supply made by agent on the behalf of principals to be added in aggregate turnover of agent
 Supply made by job worker on the behalf of principals not to be added in aggregate turnover of JW
 When business carried on by a Taxable person transferred, whether on account of succession or otherwise then Transferee/Successors shall take new registration.

Sec 23: Persons not liable for Registration

- Engaged in exclusive supply of
 - not liable to tax or
 - wholly exempt from tax.
 - An **Agriculturist**, to the extent of supply of produce out of cultivation of land.
 - Person who are only engaged in making supplies on which is tax liable to be paid on reverse charge basis by the recipient u/s 9(3)
- Sec 2(7) of "agriculturist" means an individual or a HUF who undertakes cultivation of land -**
 (a) by own labour, or
 (b) by the labour of family, or
 (c) by servants on wages under own or family supervision

Sec 24:- Compulsory Registration

- (i) **Persons making any inter-State taxable supply**
Exceptions: Following category of person not required to register for Inter-State taxable supply eventhough aggregate T/O less than ₹ 20/10 lakhs
 (a) Persons making inter-State supplies of taxable services
 (b) Person making inter-State taxable supplies of handicraft goods
 (c) Jobworker engaged in making inter-state supply of services
- (ii) **Casual taxable persons making taxable supply**
Exceptions: CTP making taxable supplies of handicraft goods & handmade shawls, stoles etc. (eligible for 10L/20L/40L threshold)
- (iii) Persons who are required to pay tax under reverse charge
- (iv) Person who are required to pay tax under Sec 9(5) -ECO
- (v) **Non-resident taxable persons making taxable supply**
- (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 (agent issuing own invoice)
- (viii) **Input Service Distributor**, whether or not separately registered under this Act
- (ix) **every electronic commerce operator**, who is required to collect tax at source u/s 52
- (x) persons who supply goods or services or both, other than supplies specified under Sec 9(5) through such ECO who is required to collect tax at source u/s 52.
Exception:- 1) Person making supply of services through ECO is exempted from obtaining registration till threshold
 2) Persons supplying goods through ECO is exempted from obtaining registration till threshold
- (xi) every person supplying **OIDAR** services from a place outside India to a person in India, other than a RP.
- (xii) every person supplying **online money gaming** from a place outside India to a person in India; and
- (xiii) Any other person notified by C.G.

Sec 25 Procedure for registration

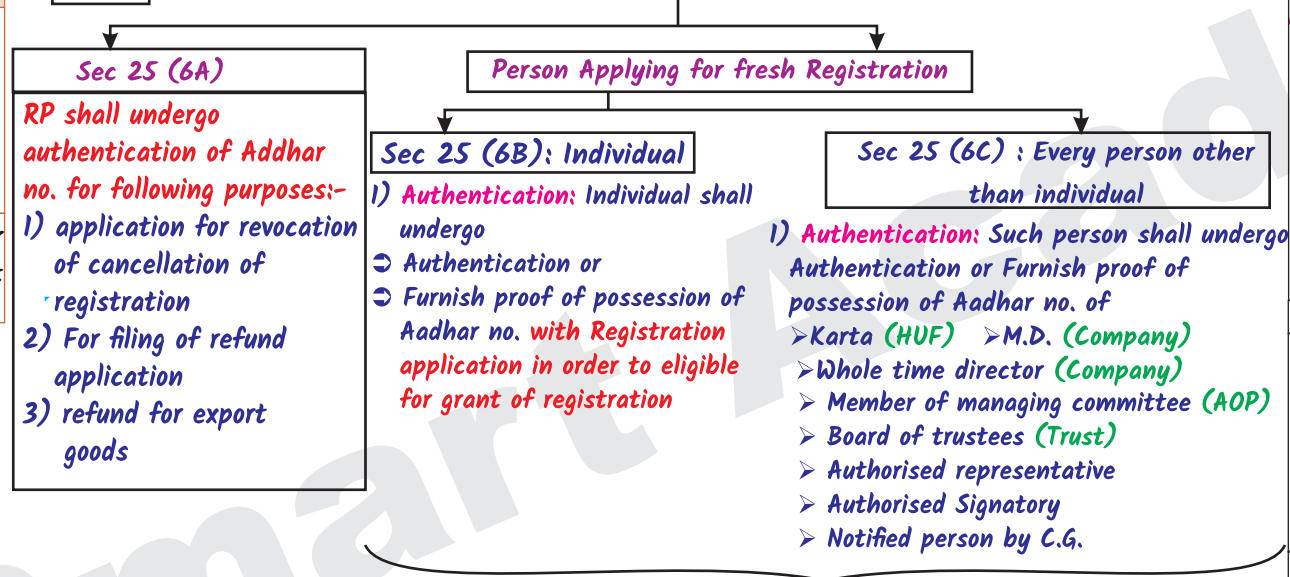
Timeline for application for Registration [Sec.25 (1)]

Particulars	Where	When
Person who is liable to be registered under section 22 or section 24	In every such ST/UT in which he is so liable	within 30 days from the date on which he becomes liable to registration
Units in SEZ or SEZ Developer	shall apply for a separate registration for unit in SEZ & outside the SEZ in a same ST or UT.	
Person making supply in Territory Water	in the coastal State or UT where the nearest point of the appropriate baseline is located.	
A casual taxable person or a non-resident taxable person	in every such State/UT in which he is so liable	at least 5 days prior to the commencement of business

PAN	1. Person shall have a PAN in order to be eligible for grant of registration 2. Exceptions: (a) A Person required to deduct TDS (b) A N RTP						
Registration in State	Normally single registration in a state shall be allowed but Separate registration if multiple place of business within a State/UT may be granted						
Voluntary Registration	A person who is not liable to be registered under section 22 or section 24 may get himself registered voluntarily. All the provision of this act is applicable.						
DDP	Already discussed in sec 25(4) and 25(5)						
Bank Details	Rule 10A :- RP (Person liable to TDS/TCS & suomoto registration) shall furnished Bank A/c details after obtaining certificate of registration & a GSTIN but earlier of: within 30 days from date of grant of registration, or before furnishing FORM GSTR-1 or IFF.						
Issue of Registration Certificate [Rule 10]	1. certificate of registration in FORM GST REG-06 and GSTIN of 15 digit. 2. Display of RC and GSTIN on the name board at the entry and in a prominent location at his Principal POB and additional POB. 3. Effective date of registration: <table border="1"> <thead> <tr> <th>Application files from Liability date</th> <th>Registration Effective from</th> </tr> </thead> <tbody> <tr> <td>within 30 days</td> <td>Date on which the person becomes liable to registration</td> </tr> <tr> <td>Not within 30 days</td> <td>date of grant of registration</td> </tr> </tbody> </table>	Application files from Liability date	Registration Effective from	within 30 days	Date on which the person becomes liable to registration	Not within 30 days	date of grant of registration
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Sec 25 - Authentication (Aadhar) Process under GST

Object To control fake invoices, dummy address registration & multiple registration at same place.



The consequences for failure to undergo authentication or Aadhar No. is not assigned: Registration shall be granted only after physical verification of the place of business

AA not applicable to 25(6D)	(a) not a citizen of India or (b) a Department or establishment of the CG or SG or (c) a Local Authority (d) a Statutory Body or (e) a Public Sector Undertaking or (f) a person applying for registration under section 25(9)(UIN)
Physical verification of business premises	(1) If physical verification of POB is needed after grant of registration:- PO may get it done & verification report & other documents with photos, shall be uploaded in REG-30 within 15 working days following date of such verification. (2) If physical verification of POB is needed before grant of registration:- PO shall get it done & verification report & other documents with photos shall be uploaded in REG-30 at least 5 working days prior to completion of time period to grant reg.

Concept of CTP and N RTP

CTP= a person who occasionally undertakes transactions involving supply of SOG or SOS in the course or furtherance of business, whether as principal, agent or in any other capacity, in a ST/UT where he has no fixed POB

N RTP= any person who occasionally undertakes transactions involving supply of SOG or SOS whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India.

Registration provisions	
Compulsory registration u/s 24	Compulsory registration u/s 24
Registration before commencement of business and with advance POT	Registration before commencement of business and with advance POT
Registration REG-01	Registration REG-09
PAN required	Valid passport required

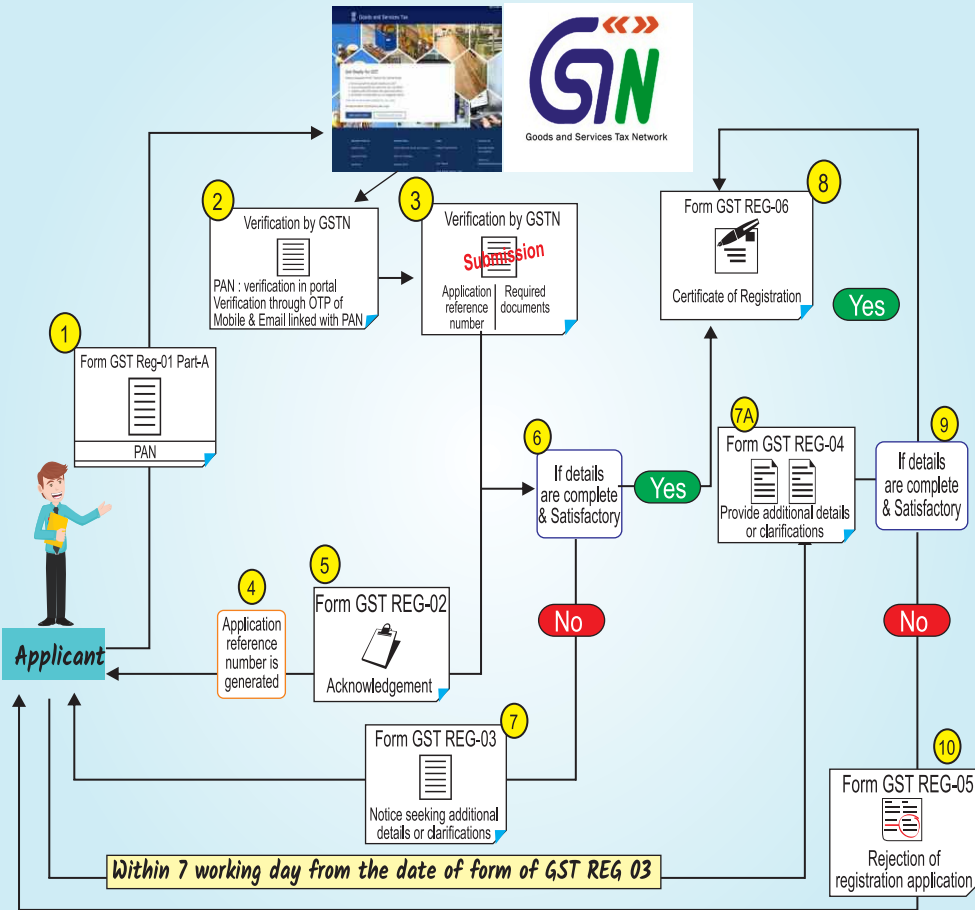
Threshold Exemption	Not available	Not available
Composition Scheme	Not available	Not available
Return provisions	GSTR-1, GSTR-3B	GSTR-5
ITC provisions	ITC of all ICG/IS is available	ITC only on imported goods is available

Important Comment

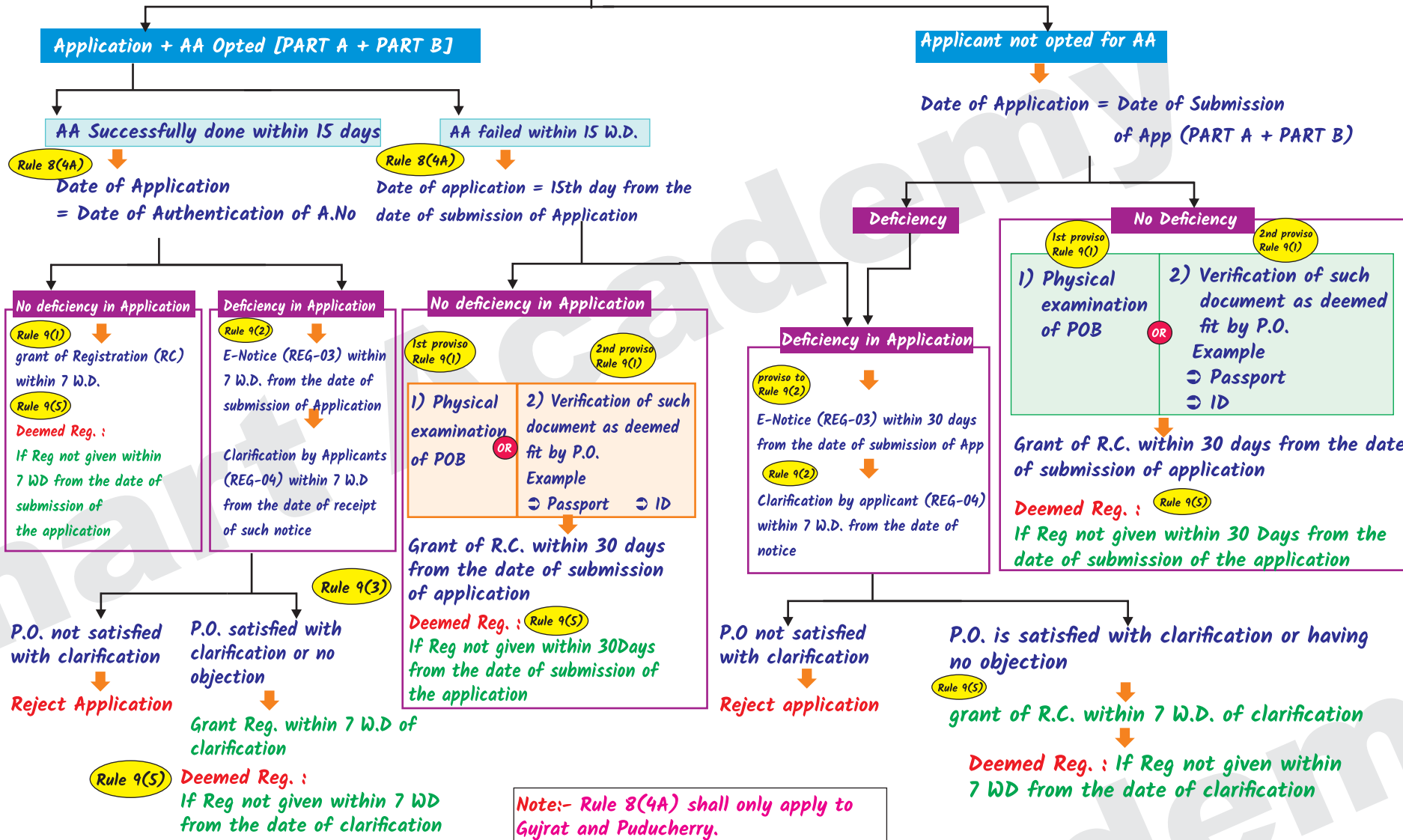
- CTP or N RTP will apply for Registration at least 5 days prior to commencement of business
- Advance deposit of tax at the time of Submitting the registration application.
- Registration is valid for 90 days (further extension for 90 days)
- Annual Return is not required for CTP & N RTP

Procedure of Registration

(Rule 8, 9 & 10 read with Sec 25)



Procedure under Rule 8(4A) & Rule 9: - Registration & Adhar Authentication (AA)



Persons liable to obtain UIN

- Notified Persons :**
- Any specialized agency of the UN Organization or
 - any Multilateral Financial institution and organization as notified under the UN
 - consulate or embassy of foreign countries and
 - any other person notified by the Commissioner

Defense Canteen(CSD), as a person who shall be entitled to claim 50% refund

It is for Refund of taxes on the notified supplies of goods or services received by them, as may be prescribed.

Imp Points for Grant of UIN

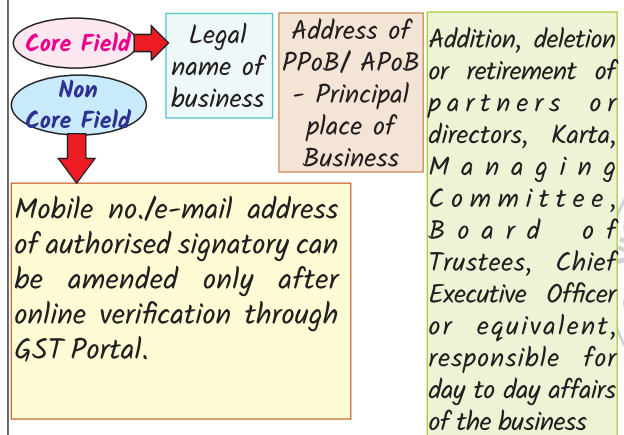
- Application shall be submitted by persons requiring UIN
- within 3 working days from the date of application, officer shall assign UIN or reject the application.
- Registration is deemed to have been granted after expiry of 3 days.
- It shall be applicable to the territory of India

Sec 26 - Deemed Registration

Grant of registration/UIN under any SGST Act/ UTGST Act is deemed to be registration/UIN granted under CGST Act/IGST Act

Sec 28 :- Amendment of Registration

- Intimation of any changes in the information furnished to be made to proper officer within 15 days.
- Amendments in non core field can be made directly on common portal but approval is required for Amendments in core fields.



Sec 29:- Cancellation of Registration

Suo Moto Cancellation [Section 29(1) & (2)]	<ul style="list-style-type: none"> Business discontinued Transferred fully for any reason including death of the proprietor Amalgamated with other legal entity Demerged or Otherwise disposed of 	<ul style="list-style-type: none"> Change in the constitution of the business 	the taxable person is no longer liable to be registered u/s 22 or 24 or intends to optout of the registration voluntarily made under section 25(3)
Cancellation by Proper Officer	<p>1. Following contravention done by the registered person:</p> <p>(i) Does not conduct any business from the declared POB, or (ii) Issues invoice/bill without SOG/SOS/both (iii) Violates the provisions of section 171 (antiprofitteering measure.) (iv) Violates the provision of Rule 10A** (Failure to furnish bank details) (v) Avails ITC in violation of Sec 16/ Rules made their under (vi) Furnishes details of outward supply in GSTR - 1 > Outward supply declared in Return (vii) Violate the provision of rule 86B (viii) being a registered person required to file return under section 39(1) for each month or part thereof, has not furnished returns for a continuous period of six months; (ix) being a registered person required to file return under proviso to section 39(1) for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.</p> <p>2. Not filing of Return : A registered person has not filed returns for such continuous tax period as may be prescribed</p> <p>Note : the return for a financial year beyond three months from the due date of furnishing the said return</p> <p>3. Voluntarily registered person has not commenced the business within 6 months from the date of registration</p> <p>4. Registration by fraud etc: Registration was obtained by means of fraud, wilful misstatement or suppression of facts</p>		

Sec 30:- Revocation of Cancellation of Registration

- RP whose reg. is cancelled by P.O. apply for revocation [subject to rule 10B] of cancellation within 90 Days from date of service of order of cancellation.
- Extension :- by Commissioner or an authorised officer- not below the rank of AC or JC for further upto 180 days
- On application P.O. may revoke cancellation or reject application
- Revocation under SGST/UTGST act shall deemed to revocation under CGST/IGST Act.

Procedure for Cancellation

