



## Chapter 10

# Registration

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01. Sec 22(1) read with Proviso (i.e. N/No. 10/2019) & Explanation thereto:- Threshold limit for registration

MCQ 10.01.01.00

what is the threshold limit for obtaining registration under GST as per sec 22?

- ₹20 lakhs where person makes taxable supply from states other than Manipur, Mizoram, Tripura & Nagaland.
- ₹10 lakhs where person makes taxable supply from Manipur, Mizoram, Tripura & Nagaland.
- ₹40 lakhs where person makes exclusive intrastate supply of goods from other than notified states
- all of the above

[Hint:- Refer sec 22(1) along with its proviso & N/No. 10/2019 dt 07/03/2019]

MCQ 10.01.02.00

Mr. Manjot is a trader supplying goods from his firm M/s. Singh Traders. The office of the firm is located in Delhi whereas its godowns are located in the State of Uttar Pradesh, Punjab and Jammu & Kashmir (J & K) respectively.

M/s. Singh Traders made following intra-State supplies from different States during the current financial year:

- Delhi - Taxable supplies: ₹ 21,00,000
- Punjab - Exempted supplies: ₹ 6,00,000
- Uttar Pradesh - Taxable and exempted supplies: ₹ 3,00,000 each respectively.
- J & K - Taxable and exempted supplies: ₹ 8,00,000 and ₹ 3,00,000 respectively.

Ascertain the States in which Mr. Manjot is required to take registration under GST:

[Study Mat ]

- Delhi, Punjab, Uttar Pradesh and J & K
- Delhi, Uttar Pradesh and J & K
- Delhi and Uttar Pradesh
- Delhi

[Hint:- 1) Refer sec 22(1) with its proviso & N/No. 10/2019 - here, agg. t/o = ₹21,00,000 + ₹6,00,000 + ₹3,00,000 + ₹3,00,000 + ₹8,00,000 + ₹3,00,000 = ₹44 lakhs which is > ₹40 lakhs threshold  
2) He is liable to register only in those states from where he is making taxable supply]

MCQ 10.01.02.01

Mr. Vikram, a registered person under GST, was the proprietor of M/s Tikhi Meethi Restaurant. He died and left behind his wife and son, on 15th August. His son, Mr. Venkat wants to continue the business of the deceased father. The GST consultant of M/s Tikhi Meethi Restaurant gives advice to Mr. Venkat as to how he can continue the business of his deceased father. Which of the following options is correct in accordance with the provisions of GST law? [CA Final MTP I Nov 2024]

- Mr. Venkat should apply for a new registration under GST in the name M/s Tikhi Meethi Restaurant under his own PAN w.e.f. the date of succession and file Form GST ITC 02 for transfer of ITC to the new entity.

(b) Mr. Venkat can get the authorized signatory changed by approaching to the Proper Officer and can continue the same business.

(c) Mr. Venkat should close the old firm and start new business under different name.

(d) Mr. Venkat should do the business with his mother as the new proprietor of the M/s Tikhi Meethi Restaurant, and Mr. Venkat should act as a Manager.

[ Hint -Refer Section 22(3) of the CGST Act, 2017, Sec 18(3) of CGST Act, 2017 and Rule 41 of the CGST Rules, 2017 for transfer of itc]

02. Sec 23:- Person not liable for registration

MCQ 10.02.03.00

"Mr. X is only supplying services under RCM & the total supplies made during the year was ₹ 100 lakhs." Comment.

- Mr.X must take compulsory registration under GST
- Mr. X may operate without registration under GST
- Mr. X must take registration as he has exceeded the threshold limit
- None of the above

[Hint:- Refer sec 23(2) read with N/No. 05/2017]



### 03. Sec 24:- Compulsory Registration in certain cases

#### MCQ 10.03.04.00

Till date, Mr. A of Pune is only engaged in making exports of goods and supplies goods to SEZ units. His aggregate turnover is ₹ 15 lacs. Is Mr. A liable to registration in GST?

- a. No, as threshold limit is not crossed
- b. Yes, as the value of supply has exceeded ₹ 10 lacs
- c. Yes, since it is an inter – state supply
- d. None of the above

[Hint:- Refer sec 24(i), Export & supply to SEZ= Inter state supplies]

#### MCQ 10.03.05.00

Mr. X, a casual taxable person, is not involved in making taxable supplies of notified handicraft goods. Which of the following statements is true for Mr. X – a casual taxable person? [Study Mat][MTP Old Oct 21]

- (a) Mr. X is not required to take registration under GST under any circumstances.
- (b) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 20 lakh.
- (c) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 40 lakh.
- (d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

[Hint:- Refer sec 24(ii)]

#### MCQ 10.03.06.00

when shall an E-Commerce Operator (ECO) be liable to register under GST?

- a) ECO is liable to pay tax u/s 9(5) of CGST Act
- b) The aggregate turnover of ECO is exceeding the applicable threshold limit as per sec 22
- c) ECO is liable to collect tax at source u/s 52
- d) Every ECO is liable to get registered under GST
- e) In cases covered under a), b) and c) only

[Hint:- Refer sec 24(iv) & 24(x) - here, ECO is not liable to register when he is not required to pay tax u/s 9(5), also not required collect tax at source u/s 52 and also the agg. t/o is not exceeding threshold as per sec 22]

#### MCQ 10.03.07.00

Which one of the following persons are not liable to obtain registration compulsorily under GST? (CA Final MTP Apr 19)

- a. Input Service Distributor.
- b. Persons who are required to deduct tax under section 51 of the CGST Act, 2017.
- c. Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise.
- d. Person making inter-State supply of taxable services with aggregate turnover of Rs. 15 lakh in Delhi.

[Hint:- a) Sec 24(viii) attracts, b) Sec 24(vi) attracts, c) Sec 24(vii) attracts, d) Sec 24(i) attracts - also read N/No. 10/2017 for exemption from registration]

### 04. Combined Questions on Section 22, 23 and 24

#### MCQ 10.04.08.00

Mr. Champak, located in the State of Himachal Pradesh, a job worker, is engaged in providing job work services relating to silverware articles to his Principal, Mr. Mote Lal, in the State of Rajasthan. The details of his turnover are as under:

For the period July, 20XX to March, 20XY: ₹ 19,00,000/-. (for job work services) Mr. Champak, has earned continuous rental income of ₹ 15,000/- per month from his residential flat (which is rented to an unregistered person) in Delhi for nine months from July, 20XX to March, 20XY. He has also made wholly exempt supplies of handicraft items of ₹ 50,000/- during the period, December, 20XX to March, 20XY.

Compute the aggregate turnover of Mr. Champak for the financial year 20XX - XY under the CGST Act, 2017, and also state whether he is liable for registration under the Act or not.

- a. ₹ 20,85,000/-; Liable for registration.
- b. ₹ 1,85,000/-; Liable for registration.
- c. ₹ 19,00,000/-; Not liable for registration.
- d. ₹ 19,50,000/-; Liable for registration.

[Hint:- 1) Aggregate T/o = ₹19,00,000 (Agg.T/O of Jobworker will include jobwork charges) + ₹15,000\*9 (Exempt sl. no. 12) + ₹50000 (exempt handicraft goods)]

2) Agg. T/o u/s 2(6) includes taxable as well as exempt supplies whether intra or inter state

3) Exempt supplies of Rent and handicraft goods do

not invoke sec 24 but interstate supply of taxable job work services invoke sec 24(i).

- 4) Though sec 24(i) is attracted but there is exemption from registration upto threshold limit applicable (₹ 20 lakhs in this case) u/s 22 for interstate supply of taxable services (N/No. 10/2017)]

#### MCQ 10.04.09.00

State which of the following statements is incorrect:

- (i) An agent, supplying taxable goods on behalf of principal where invoice is issued in the name of principal, is required to get compulsorily registered under GST.
- (ii) Persons who are required to deduct tax under section 51 of the CGST Act, 2017, whether or not separately registered under CGST Act, are compulsory required to get registered under GST without any threshold limit.
- (iii) Every person supplying online information and database access or retrieval services from a place outside India to a registered person in India is compulsory required to get registered under GST without any threshold limit.
- (iv) Persons who supply services, other than supplies specified under sub-section (5) of section 9 of the CGST Act, 2017, through such electronic commerce operator who is required to collect tax at source under section 52 of the CGST Act, 2017 are compulsory required to

get registered under GST without any threshold limit.

Choose the most appropriate option.

#### [Study Mat ][CA Final MTP Oct 22]

- a. (i), (ii)                      b. (iii), (iv)
- c. (i), (iii), (iv)            d. (i), (ii), (iii) and (iv)

[Hint:- a) Refer sec 24(vii)- here, agent is issuing invoice in principal's name, so liable to register as per sec 22 based on threshold limit applicable

- b) Refer sec 24(vi)                      c) Refer sec 24(xi)
- d) Refer sec 24(ix) read with N/No. 65/2017 dt- 15/11/2017 for exemption from registration]

#### 05. Section 25 read with different rules:-

#### Sec 25(2) read with rule 11:-Provisions relating to registration

#### MCQ 10.05.10.00

Xylo & Co. has three branches, in Jalandhar, Amritsar and Ludhiana, in the State of Punjab. Amritsar and Ludhiana branches are engaged in supply of garments and Jalandhar branch engaged in supply of shoes. Which of the following options is/are legally available for registration to Xylo & Co.?

#### [Study Mat]

- (i) Xylo & Co. can obtain single registration for Punjab declaring any one of the branches as principal place of business and other two branches as additional place of business.
- (ii) Xylo & Co. can obtain separate GST registration for each of the three branches - Amritsar, Jalandhar and Ludhiana.

(iii) Xylo & Co. can obtain one GST registration for shoe business (Jalandhar branch) and another GST registration which is common for garments business (Amritsar and Ludhiana).

- (a) ii                                      (b) Either i, ii or iii
- (c) Either i or ii                      (d) Either ii or iii

[Hint: Refer Sec 25(2)]

#### Sec 25(4)/(5):- Deemed Distinct Persons

#### MCQ 10.05.11.00

Smart pvt ltd has Registered head office located in Bangalore (Karnataka). However, the branch of Smart pvt ltd (unregistered) is located in state of Gujarat. Both Bangalore office & branch in Gujarat will be treated as ----- under GST Act?

- a. Deemed distinct person                      b. Principal and Agent
- c. Both (a) or (b) above                      d. None of the above

[Hint:- Refer Sec 25(5)]

#### Sec 25(6A)/(6B)/(6C) & (6D):- Aadhaar Authentication Process

#### MCQ 10.05.12.00

Choose the following for whom aadhaar authentication process is not necessary :-

- a. Person is not a citizen of India
- b. Department or establishment of the CG or SG
- c. Local Authority, statutory body or PSU
- d. Person applying for UIN u/s 29(9)
- e. All of the above

[Hint:- Refer Sec 25(6D) read with N/N 03/2021]



**Rule 9:- Verification of application of registration & approval****MCQ 10.05.13.00**

The application for registration after being examined by the proper officer, if the same are found to be in order, proper officer approves the grant of registration to the applicant within ----- from the date of submission of application.

- a. 3 working days
- b. 5 working days
- c. 7 working days
- d. 10 working days

[Hint:- Refer Rule 9(1)]

**Rule 10:- Effective date of registration****MCQ 10.05.14.00**

When an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be:

- a. Date of grant of registration
- b. Date of application for registration
- c. Date of becoming liable to registration
- d. A day prior to date of becoming liable to registration

[Hint:- Refer Rule 10]

**Rule 18:- Display of registration certificate & GSTIN****MCQ 10.05.15.00**

A new client Mr. Z has recently obtained GST registration and keeps manual accounts. He has got his GSTIN printed on top of every page of new booklet

printed for Tax Invoice.

Apart from his principal place of business he owns 2 godowns where he keeps stock of his goods and does some wholesale trading.

He asks you whether he needs to display the GSTIN registration and GSTIN at any other places?

**[Study Mat]**

(a) Mr. Z is required to display his certificate of registration in a prominent location at his principal place of business only. Name board at entry shall display GSTIN at his principal place of business only.

(b) Mr. Z has to display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business. Also, he should display GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

(c) The certificate of registration is not required to be displayed. Only name board at entry of principal and additional places of business shall display GSTIN.

(d) The certificate of registration in a prominent location is required to be displayed only at principal place of business. Name board at entry of principal and additional places of business shall display GSTIN.

[Hint:- Refer Rule 18]

**06. Sec 27:- Registration procedure for CTP & NRTP****MCQ 10.06.16.00**

Registration certificate granted to casual taxable person or non-resident taxable person will be valid for:

- a. Period specified in the registration application
- b. 90 days from the effective date of registration
- c. Earlier of (a) or (b)
- d. Later of (a) or (b)

[Hint:- Refer Sec 27]

**07. Sec 28:- Amendment in registration details****MCQ 10.07.17.00**

When there is any change in any particular of application of registration then, registered person shall inform such change in how many days?

- a. within fifteen days of such change
- b. within twenty days of such change
- c. within thirty days of such change
- d. within twenty five days of such change

[Hint:- Refer Sec 28]

**MCQ 10.07.18.00**

Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered Person, the person shall apply for -----

- a. Fresh Registration
- b. Amendment of Registration
- c. Cancellation of Registration
- d. No effect on registration

[Hint:- GST registration is PAN- Based, so if there is change in PAN then fresh registration is required]

08. Sec 29 read with Rule 20, 21, 21A and 22:- Cancellation & Suspension of registration

MCQ 10.08.19.00

What is the validity of the registration certificate granted under GST for a normal taxpayer? [Study Mat]

- a) One year
- b) Two years
- c) Valid till it is cancelled
- d) Five years.

[Hint:- Refer Sec 29]

MCQ 10.08.20.00

Which among the following cannot be a reason for cancellation of registration? (CA Final RTP May 19)

- a. There is a change in the constitution of business from partnership firm to proprietorship.
- b. The business has been discontinued.
- c. A composition taxpayer has not furnished returns for F.Y. beyond 3 months from the due date.
- d. A registered person who is not opting for QRMP scheme, other than composition taxpayer, has not furnished returns for continuous three months.

[Hint:- 1) Refer sec 29(1) for option a) and b)

2) Refer Sec 29(2) read with Rule 21 for option c) and d)]

09. Sec 30 read with Rule 23:- Revocation of cancellation of registration

MCQ 10.09.21.00

Mr. Prem & Sons had taken GST registration on 1st January but failed to furnish GST returns for the next 6 months. Owing to this, the proper officer cancelled its registration on 25th July and served the order for cancellation of registration on 31st July. Now, Prem & Sons wants to revoke the cancellation of registration. Prem & Sons can file an application for revocation of cancellation of registration on or before. [Study Mat]

- (a) 29th October
- (b) 30th August
- (c) 30th November
- (d) 30th October

[Hint: Refer Sec 30 read with Rule 23]

MCQ 10.09.22.00

Which of the following statements are correct?

- i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
- (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
- (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.

(iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act. [Study Mat]

- (a) (i) and (ii)      (b) (i) and (iv)
- (c) (ii) and (iii)      (d) (iii) and (iv)

[Hint: Refer Sec 29 & 30]

MCQ 10.09.23.00

Madhav Associates has taken GST registration on 1st January 2023 but failed to furnish GST returns. Owing to this, the proper officer cancelled its registration on 31st July 2023 and order of cancellation of registration was served to Madhav Associates on the same date. Up to which date an application for revoke the cancellation of registration can be filed assuming no extension in time-limit has been granted? (CA Final Nov 24 Exam)

- a. 30th August 2023      b. 31st August 2023
- c. 29th October 2023      d. 30th October 2023

[(Hint: Refer Sec 30(1) & Rule 23(1) of CGST Rules, 2017 So, 31st July 2023 + 90 days = 29th October 2023)]

Answers:-

10.01.01	d	10.07.18	a
10.01.02	b	10.08.19	c
10.01.02.01	a	10.08.20	d
10.02.03	b	10.09.21	a
10.03.04	c	10.09.22	a
10.03.05	d	10.09.23	c
10.03.06	e		
10.03.07	d		
10.04.08	a		
10.04.09	c		
10.05.10	b		
10.05.11	a		
10.05.12	e		
10.05.13	c		
10.05.14	a		
10.05.15	b		
10.06.16	c		
10.07.17	a		