



CHAPTER - 12

REGISTRATION


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CGST rules pertaining to Registration

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Introduction :-

Importance of Registration	<ul style="list-style-type: none"> ⇒ Fundamental requirement for tax identification. ⇒ Ensures tax compliance in the economy. ⇒ Necessary for collecting tax from customers and claiming tax credit. ⇒ First step towards compliance under any tax law. 	 Handwritten Charts and Notes
Registration under GST	<ul style="list-style-type: none"> ⇒ Legally recognizes a person as a supplier of goods or services. ⇒ Authorizes collection of taxes from customers and tax credit transfer. ⇒ Enables claiming ITC and using it for tax payment. ⇒ Facilitates seamless ITC flow at the national level. 	
State-Wise Registration under GST	<ul style="list-style-type: none"> ⇒ No centralized registration like the erstwhile service tax regime. ⇒ Supplier must obtain registration in each State/UT where taxable supply is made, if aggregate turnover exceeds a threshold. ⇒ No registration required for only non-taxable supply in a State/UT. 	
PAN-Based Registration	<ul style="list-style-type: none"> ⇒ GST registration is PAN-based. ⇒ Supplier liable to register in one State must register in all States/UTs where taxable supply is made under the same PAN. ⇒ Option is available for single registration or separate registrations for multiple places of business in a State/UT. 	
Single Reg. for all GST Act	Single registration for all taxes: CGST, SGST/UTGST, IGST, and GST compensation cess.	

Refer Question from our Questionnaire: CCP 11.01.01.00

Important Definitions:-

	Sec 2(108) : Taxable Supply
	means a supply of goods or services or both which is leviable to tax under this Act
	Sec 2(78) : Non-Taxable Supply
	means a supply of goods or services or both which is not leviable to tax under this Act (i.e. CGST Act) or under IGST Act
	Sec 2(26) : Common portal
	means the common goods and services tax electronic portal referred to in Sec 146
	2(85) : Place of business includes
	⇒ a place from where the business is ordinarily carried on , and includes a warehouse, a godown or any other place where <ul style="list-style-type: none">☞ a taxable person stores his goods,☞ supplies or receives goods or services or both; or
	⇒ a place where a taxable person maintains his books of account ; or
	⇒ a place where a taxable person is engaged in business through an agent , by whatever name called.
	2(10) : Appointed day
	means the date on which the provisions of this (i.e. CGST Act) shall come into force
	2(50) : Fixed establishment
	means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs
	2(89) : Principal place of business
	means the place of business specified as the principal place of business in the certificate of registration
	2(94) : Registered person
	means a person who is registered under section 25, but does not include a person having a Unique Identity Number
	2(106) : Tax period
	means the period for which the return is required to be furnished
	2(109) : Taxable territory
	means the territory to which the provisions of this Act apply
	2(107) : Taxable person
	means a person who is registered or liable to be registered under section 22 or section 24

	Legal Provision												
(1) Threshold for Registration	<p>Every supplier of goods &/or services is required to obtain registration in the State or UT from where he makes taxable supply, if his aggregate turnover exceeds specified threshold limit in a FY as under:-</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>Analysis:- Read with proviso (for Threshold Limit)</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 60%;">Indian State</th> <th style="width: 20%;">If exclusively engaged in SOG</th> <th style="width: 20%;">If engaged in SOS or SOG + SOS</th> </tr> </thead> <tbody> <tr> <td>↻ Manipur ↻ Mizoram ↻ Nagaland ↻ Tripura</td> <td>10 lakhs</td> <td>10 lakhs</td> </tr> <tr> <td>↻ Puducherry ↻ Uttarakhand ↻ Meghalaya ↻ Arunachal Pradesh ↻ Telangana ↻ Sikkim</td> <td>20 lakhs</td> <td>20 lakhs</td> </tr> <tr> <td>All the other States including following Special category state - Assam, J& K, Himachal Pradesh</td> <td style="border: 2px solid pink; border-radius: 10px;">40 lakhs</td> <td>20 lakhs</td> </tr> </tbody> </table> </div>	Indian State	If exclusively engaged in SOG	If engaged in SOS or SOG + SOS	↻ Manipur ↻ Mizoram ↻ Nagaland ↻ Tripura	10 lakhs	10 lakhs	↻ Puducherry ↻ Uttarakhand ↻ Meghalaya ↻ Arunachal Pradesh ↻ Telangana ↻ Sikkim	20 lakhs	20 lakhs	All the other States including following Special category state - Assam, J& K, Himachal Pradesh	40 lakhs	20 lakhs
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All the other States including following Special category state - Assam, J& K, Himachal Pradesh	40 lakhs	20 lakhs											
Applicability of extended threshold of ₹ 40 Lakhs	<p>Notification No. 10/2019 CT dated 07.03.2019:- ←</p> <p>A person who is engaged in exclusive supply of goods & whose aggregate turnover in the financial year does not exceed ₹ 40 lakhs is exempted from obtaining registration.</p> <p>Exceptions to this exemption:-</p> <p>(a) Persons required to take compulsory registration u/s 24.</p> <p>(b) Persons engaged in making supplies of following goods:-</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tbody> <tr> <td style="width: 60%;">Ice cream and other edible ice, whether or not containing cocoa</td> <td>Fly ash bricks; Fly ash aggregates; Fly ash blocks</td> </tr> <tr> <td>Pan masala</td> <td>Building bricks</td> </tr> <tr> <td>Tobacco and manufactured tobacco substitutes</td> <td>Bricks of fossil meals or similar siliceous earths</td> </tr> <tr> <td></td> <td>Earthen or roofing tiles</td> </tr> </tbody> </table> <p>(c) Persons engaged in making intra-State supplies in Arunachal Pradesh, Uttarakhand, Meghalaya, Sikkim, Telangana, Puducherry, Nagaland, Mizoram, Manipur, Tripura.</p> <div style="border: 1px solid red; padding: 5px; margin: 5px 0;"> <p>Note:- Inter-State supplies of goods are liable to compulsory registration & already covered in exception (a) above.</p> </div> <p>(d) Person who has opted for voluntary registration u/s 25(3)</p>	Ice cream and other edible ice, whether or not containing cocoa	Fly ash bricks; Fly ash aggregates; Fly ash blocks	Pan masala	Building bricks	Tobacco and manufactured tobacco substitutes	Bricks of fossil meals or similar siliceous earths		Earthen or roofing tiles				
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Special Benefit to ₹40 Lakhs threshold	<p>Explanation:- A person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services of extending deposits, loans or advances where the consideration is interest or discount.</p>												
Examples	<p>Prithviraj, engaged in intra-State supply of shoes, has an Agg. T/o of ₹22 lakh in the current financial year. Since his turnover is below the ₹40 lakh threshold, he is not required to register under GST.</p> <p>However, if Prithviraj switches to exclusively supplying pan masala, the threshold limit for registration becomes ₹20 lakh, and he would need to register for GST.</p> <p>Similarly, if he exclusively offers taxable services, the threshold limit for registration remains ₹20 lakh, necessitating his GST registration.</p> <p>Even if Prithviraj supplies both taxable goods and services, the threshold limit for registration remains ₹20 lakh, and he is obligated to register under GST.</p>												

Section 2(6)

Aggregate Turnover

Refer Question from our Questionnaire: CCP11.02.02.00

means 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** (wholly exempt + nil rate + non taxable supply)

⇒ **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

Refer Question from our Questionnaire: CCP 11.03.04.00, CCP 11.03.05.00, CCP 11.03.06.00 (IMP), CCP 11.03.07.00, CCP 11.03.08.00 (IMP), CCP 11.03.09.00

Registration required only for a place of business from where taxable supply takes place

Basic Rule for Registration

⇒ If you're a supplier in India, you need to register for GST (Goods and Services Tax) in each state where you have a business place making taxable supplies.

⇒ If you only supply exempt or non-taxable goods or services from a certain state, you don't need to register for GST in that state (Sec 22 read with Sec 23).

Location-Specific Reg.

You must register only in those states where you're actually making the taxable supply, not in every state where your goods or services end up.

Fixed Establishment Principle

⇒ You need to register in states where you have a fixed establishment. This is especially relevant for service providers like repair, transportation, security, etc., who might work across different states.

⇒ If you're temporarily in a different state for work, you don't need to register there.

Example

Mr. X has an office in Delhi and imports goods to Mumbai. He sells these goods directly from the Mumbai port to Mr. Y in Mumbai. Mr. X doesn't need to register in Mumbai since he doesn't have a fixed establishment there.

Liaison or Marketing Offices:

If you have only a liaison or marketing office in a state and don't make taxable supplies from there, you don't need to register in that state. You'll be considered 'unregistered' there.

Special Category States

⇒ If you have business places in multiple states, including any Special Category States, the threshold for mandatory registration drops to ₹10 lakh.

⇒ However, if you make exempt supplies from a Special Category State and taxable supplies from another state, this reduced threshold doesn't apply.

Example 1:- Raghav, exclusively involved in intra-State garment supply, has a turnover of ₹28 lakh in Assam and ₹11 lakh in Tripura. As a Special Category State, the threshold limit for him is reduced to ₹10 lakh.

Therefore, Raghav must register for GST in both Assam and Tripura since his aggregate turnover exceeds ₹10 lakh in both states.

Example 2:- Uday Enterprises supplies taxable goods in Maharashtra with a turnover of ₹34 lakh and alcoholic liquor for human consumption from Nagaland with a turnover of ₹8 lakh. In Maharashtra, where it's exclusively involved in taxable supplies, the threshold limit is ₹40 lakh.

Uday Enterprises doesn't need to register in Nagaland because it's not making taxable supplies there. However, it must register in Maharashtra as its aggregate turnover exceeds ₹40 lakh in that state.

Calculation of agg. T/o of agent	<p>Explanation:- Aggregate turnover shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals.</p> <p>Example:- Mohini Enterprises has appointed M/s Bestfords & Associates as its agent. All the supplies of goods are made by M/s Bestfords & Associates as agent of Mohini Enterprises. Examine whether such supplies shall be included in computation of aggregate turnover in order to determine the liability to get registered under GST?</p> <p>Ans. - Aggregate turnover shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals.</p> <p>Thus, in the above case, all the supplies of goods made by M/s Bestfords & Associates as agent of Mohini Enterprises will also be included in the aggregate turnover of M/s Bestfords & Associates.</p>
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Person liable for registration in case of transfer of business

When a business is transferred to another person as a going concern, including due to succession or a change in ownership because of the proprietor's death, the transferee/successor must register from the date of the transfer/succession.

In cases of business transfer through amalgamation or de-merger of companies approved by a High Court/Tribunal, the transferee is to be registered from the date when the Registrar of Companies issues a certificate of incorporation confirming the transfer.

Sub-Sec

Sec 23 : Persons Not Liable For Registration

Persons not required to register under Sec 23 are not classified as 'taxable persons' in GST.

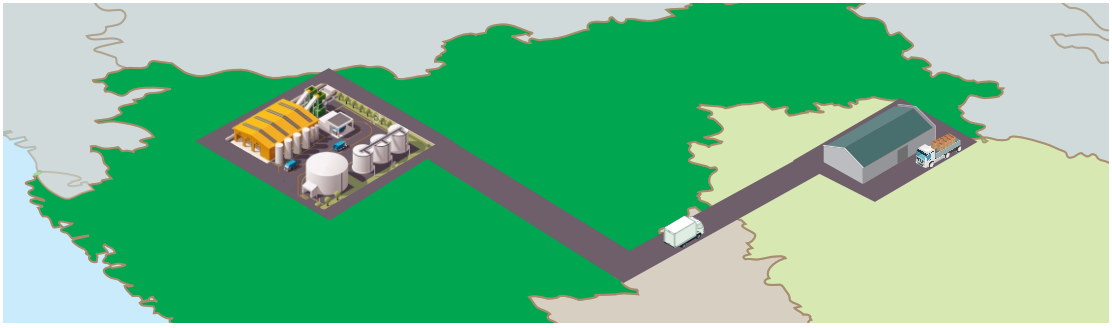
(1)	(a) Exclusively engaged in Exempt or Non Taxable supply	<p>Persons engaged exclusively in supplying goods and/or services not subject to tax or wholly exempt from tax are not liable for registration.</p> <p>Examples:-</p> <p>(i) Madhur Oils, Punjab, is exclusively engaged in supplying petrol. Supply of petrol is not leviable to GST. Thus, Madhur Oils is not liable for registration as it is engaged exclusively in supplying goods not leviable to tax.</p> <p>(ii) The Bhavyajyoti Foundation, a registered charitable trust under Income-tax Act u/s 12AB, exclusively provides charitable services exempt from GST. Since its services fall under this exemption, it is not required to register for GST.</p>
	(b) An agriculturist	<p>⇒ Agriculturists are not liable for GST registration when supplying produce from land cultivation.</p> <p>⇒ The definition of agriculturist includes individuals or Hindu Undivided Families (HUFs) engaged in land cultivation using their labor, family labour, or hired labour under supervision.</p> <p>Note: If an agriculturist is also engaged in making any supply other than supply of produce out of cultivation of land, he shall be liable to registration based on applicable threshold limit.</p> <p>Example:- Deshbandhu, an agriculturist from Punjab, initially exclusively supplied wheat from his field and wasn't liable for GST registration. However, this year, he started trading pre-packaged puffed rice in addition to wheat supply.</p> <p style="padding-left: 40px;">With a total turnover of ₹41 lakh (₹32 lakh from wheat and ₹9 lakh from puffed rice), exceeding the threshold of ₹40 lakh for good's supply in Punjab, Deshbandhu is now obligated to register for GST.</p>


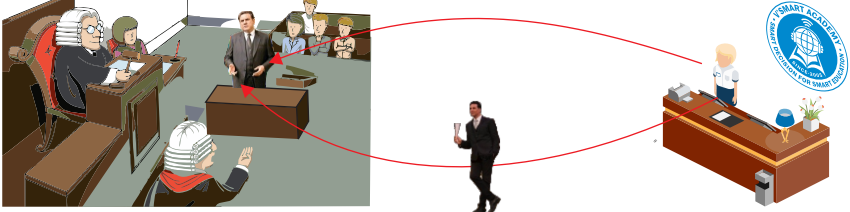
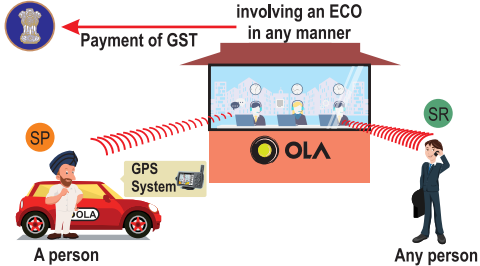
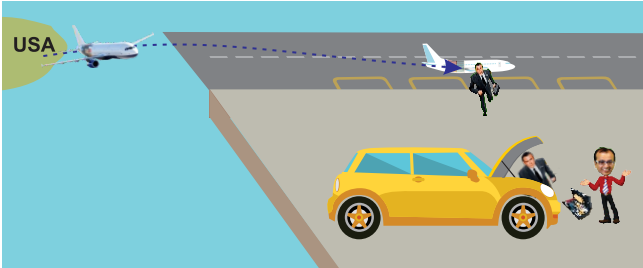
(2)	Notified person by Govt	Notwithstanding anything to the contrary contained in sec 22(1) or sec 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.			
	Amended by F.A. 2023				
		Persons making only reverse charge supplies (N/N 5/2017)			
		Persons engaged only in making supplies of taxable goods &/or services, total tax on which is liable to be paid on reverse charge basis by recipient u/s 9(3) are exempted from obtaining registration			
		Example: Ganga Transporters, a Goods Transport Agency (GTA), is engaged in providing GTA services taxed under reverse charge at 5%. They provide services to Sharma Industries Pvt. Ltd., a company with an aggregate turnover below the threshold limit.			
	Entity	Service Type	Agg. T/O	GST Registration Requirement	Reason
	Ganga Transporters	GTA Services	Not Applicable	Exempt	Services under reverse charge; no self-GST payment
	Sharma Industries Pvt. Ltd.	Recipient of GTA Service	Below Threshold Limit	Mandatory	Liable for reverse charge tax on GTA services

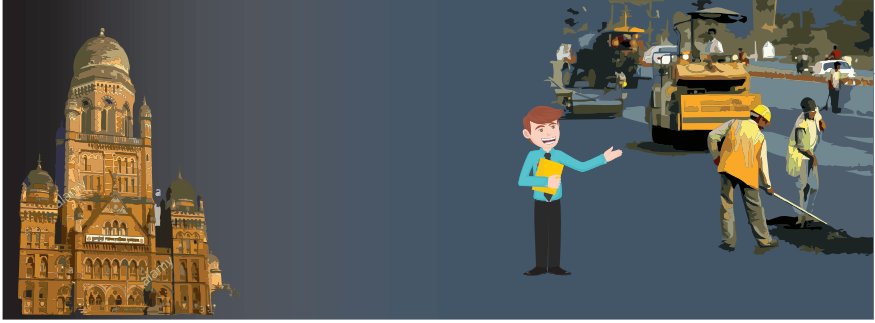
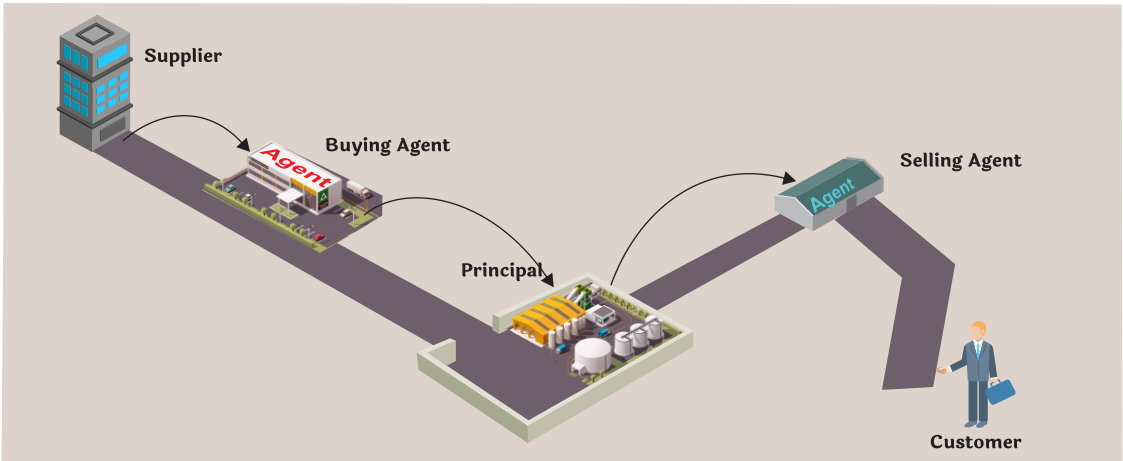

Sub-Sec

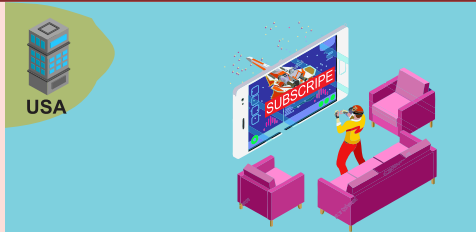
Sec. 24 – Compulsory Registration in Certain Cases

Compulsory Registration:- Notwithstanding anything contained of Sec 22(1), the following categories of persons shall be required to be registered under this Act, –

(i)	Inter State supply of Goods	Persons making any inter-State taxable supply	
			
		Exceptions : In following cases threshold is available eventhough there is inter state supply	
	Supply of service (N/N 10/2017)	Supplier of service making inter-State supplies of taxable services & Agg. T/O, not exceeding ₹20 lakhs(for special category of 4 states ₹10 Lakhs) in a F.Y. (registration is needed after threshold)	
Handicraft goods (N/N 8/2017)	Supplier of goods making inter-State taxable supplies of handicraft goods & Agg. T/O, not exceeding ₹20/40lakhs(for special category of 4 states ₹10 Lakhs) in a F.Y. (registration is needed after threshold)		
	Conditions -		
	1. Person required to obtain PAN		
	2. Generate e-way bill with the provision of Rule 138		

		<p>Explanation - Handcrafted goods that are</p> <ul style="list-style-type: none"> ➤ predominantly made by hand even if some tools or machine are used in their creation ➤ ornamented which cause visual appeal & ➤ have unique aesthetic, artistic, or cultural features are distinct from mass-produced items.
<p>Refer Question from our Questionnaire: CCP 11.05.12.00, CCP 11.05.13.00 - (i)</p>	<p>CTP</p>	<p>casual taxable persons making taxable supply</p>  <p>Exceptions : In following cases threshold is available eventhough there is inter state supply</p> <p>Handicraft goods (N/N 8/2017) Supplier of goods making inter-State taxable supplies of handicraft goods & Agg. T/O, not exceeding ₹20/40lakhs(for special category of state ₹10 Lakhs) in a F.Y. (registration is needed after threshold)</p> <p>Conditions -</p> <ol style="list-style-type: none"> 1. Person required to obtain PAN 2. Generate e-way bill with the provision of Rule 138 <p>Refer Question from our Questionnaire: CCP11.05.14.00 (IMP)</p>
<p>(iii) Reverse Charge</p>	<p>Persons who are required to pay tax under reverse charge</p>	<p>Representation By Senior Advocate</p> 
<p>(iv) ECO u/s 9(5)</p>	<p>Person who are required to pay tax u/s 9(5)</p>	 <p>involving an ECO in any manner</p> <p>Payment of GST</p> <p>SP</p> <p>GPS System</p> <p>OLA</p> <p>SR</p> <p>A person</p> <p>Any person</p>
<p>(v) NRTP</p>	<p>Non-resident taxable persons making taxable supply</p>	 <p>USA</p>

<p>(vi) Person deducting TDS</p>	<p>Persons who are required to deduct tax under Sec 51, whether or not separately registered under this Act</p>	 <p> ⇒ on a request by a person (to whom a registration of TDS has been granted) or ⇒ upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration and such cancellation shall be communicated to the said person electronically in FORM GST REG-08. Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration. [N/No. 26/2022 – CT dt. 26.12.2022] </p>
<p>(vii) Agent issuing own invoice</p>	<p>Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise</p>	 <p>Refer Question from our Questionnaire: CCP11.05.13.00 – (ii)</p>
<p>(viii) ISD</p>	<p>Input Service Distributor, whether or not separately registered under this Act</p>	
<p>(x) ECO u/s 52</p>	<p>Every electronic commerce operator, who is required to collect tax at source under sec 52</p>	

(ix)	Person supplying goods or services through ECO u/s 52	Persons who supply goods or services or both, other than supplies specified u/s 9(5), through such electronic commerce operator who is required to collect tax at source under Sec 52	
		Exceptions : In following cases threshold is available eventhough supply is made through ECO u/s 52	
		Supply of Service (N/n 65/2017)	Supplier of service (other than specified services u/s 9(5))through ECO deducting TCS u/s 52 & Agg. T/O, not exceeding ₹20 lakhs(for special category of state ₹10 Lakhs) in a F.Y. (registration is needed after threshold)
	Supply of Goods N/N. 34/2023	Persons making supplies of goods through an ECO who is required to collect tax at source u/s 52 & Agg. T/O, not exceeding ₹20/40 lakhs(for special category of state ₹10 Lakhs) in a P.F.Y./C.F.Y. subject to following conditions:- Such Person	
	Newly Inserted (effective from 01/10/2023)	(i) shall not make any inter-State SOG (ii) shall not make SOG through ECO in more than one State or UT; (iii) shall be required to have a PAN (iv) shall declare (before making any SOG through ECO) on the common portal ➔ their PAN ➔ their address of their place of business and ➔ the State or UT in which such persons seek to make such supply, which shall be subjected to validation on the common portal (v) granted an enrolment number on the common portal on successful validation of the PAN (vi) shall not be granted more than one enrolment number in a State or UT (vii) no supply of goods through ECO unless such persons have been granted an enrolment number (viii) where such persons are subsequently granted registration u/s 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.	
(xi)	OIDAR Service	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	
(xia)	Online Money gaming	every person supplying online money gaming from a place outside India to a person in India; and	Newly Inserted
		Refer Question from our Questionnaire: CCP 11.05.13.00 - (iii)	
(xii)	Notified person by CG	Such other person or class of persons as may be notified by the Govt. on the recommendations of the Council	

Note:- For the purpose of above provision registration is compulsory even if they are below the threshold limit as specified in sec 22, thus the criteria of threshold is not applicable to the suppliers mentioned in section 24.

Refer Questionnaire for Combined Question on Sec 22, 23 & 24: CCP 11.03.03.00, CCP 11.06.15.00 (IMP), CCP 11.06.16.00, CCP 11.06.17.00, CCP 11.06.18.00, CCP 11.06.19.00 (IMP),

Sec. 25 – Procedure for Registration

Sub-Sec	Legal Provision		
<p>(1) Where and by when to apply for Registration?</p>	Particulars	Where	When
	Person who is liable to be registered u/s 22 or 24	shall apply for registration in every such State/UT in which he is so liable	within 30 days from date on which he becomes liable to registration
	Person making supply in Territory Water	in the coastal State or UT where the nearest point of the appropriate baseline is located.	
	A person having a unit in SEZ or being a SEZ developer	shall apply for a separate reg. distinct from his place of business located outside SEZ in same State/UT	
	CTP or NRTP	shall apply for registration in every such State/UT in which he is so liable	at least 5 days prior to the commencement of business
<div style="border: 1px solid red; background-color: yellow; padding: 2px; width: fit-content;"> Refer Question from our Questionnaire: CCP11.07.20.00 </div>	<p>Comments:- ↻ If 2 units of a taxpayer are located in same State/UT-1 in SEZ & another outside SEZ, separate registrations are to be obtained for each of the 2 units as separate places of business.</p>		
<p>(2) State-wise registration</p>	<p>State-wise registration:- A person seeking registration shall be granted a single registration in a State or UT.</p> <p>Proviso:- Person having multiple places of business in a State or UT may be granted a separate registration for each such place of business, subject to prescribed conditions.</p> <p>Sec 25(2) read with Rule 11:- Rules 9 & 10 relating to verification & grant of registration shall mutatis mutandis apply to an application submitted under this rule [Discussed later].</p>		
	<p>(i) Registration per State:-</p> <ul style="list-style-type: none"> ➤ A business entity having its branches in multiple states will have to take separate State-wise registration for its branches in different states. ➤ Entity with different branches within a State shall be granted single registration by declaring one place as principal place of business & other branches as additional places of business. 		
	<p>(ii) Separate registration for different places of business within a State/UT may be granted:-</p> <ul style="list-style-type: none"> ➤ A taxpayer having multiple places of business in one State/UT has an option to obtain separate registrations for each of them. ➤ GST is to be paid on supply made between these separately registered places of business of such person & tax invoice/bill of supply shall be issued for such supply. ➤ Separate registration application is to be filed for each place of business in Form GST REG-01. 		

		<p>Example: Meethalal & Sons, a supplier in Maharashtra - has three branches in Mumbai, Pune and Nagpur. Mumbai & Pune branches are engaged in supply of garments & Nagpur branch engaged in supply of shoes. Either it can obtain single registration for Maharashtra declaring one of the branches as PPOB (let's say Mumbai) and other two branches (Pune and Nagpur) as APOB or it can obtain separate GST registration for each of the three branches in Mumbai, Pune and Nagpur as separate places of business.</p>
		<p>(iii) Composition levy in case of separate registration for multiple places of business within a State/UT:-</p> <ul style="list-style-type: none"> ⇒ If a person is paying tax for one of his places of business under normal scheme, he shall not pay tax under composition levy for any other place of business. ⇒ If any one place of business [separately registered] of a registered person becomes ineligible to pay tax under composition levy, all other registered places of business of said person would also become ineligible to pay tax under composition levy.
(3)	Voluntary Registration	<ul style="list-style-type: none"> ⇒ A person who is not liable to be registered u/s 22 or 24 may get himself registered voluntarily. ⇒ Once a person obtains voluntary registration, all provisions of GST Act, as applicable to a registered person, shall apply to such person. ⇒ He has to pay tax even if aggregate turnover does not exceed ₹ 40 lakh/₹ 20 lakh/₹ 10 lakh. ⇒ It is usually obtained by business to ensure seamless flow of credit to their customers.
		<p>Refer Question from our Questionnaire: CCP11.08.21.00</p>
(4)	Distinct Persons:	<p>If more than one registration is obtained or is required to be obtained by a person in one or more State or UT, then for each of such registration, it shall be treated as distinct persons.</p>
(5)	Establishments of Distinct Persons:-	<p>If registration is obtained or is required to be obtained by a person for one establishment in a State or Union territory & has an establishment in another State or UT, then such establishments shall be treated as establishments of distinct persons.</p>
(6)/ (7)	PAN must for obtaining registration	<p>It is mandatory for every person to have Permanent Account Number (PAN) issued under Income-tax Act, 1961 in order to be eligible for grant of registration.</p> <p>Exceptions:-</p> <ul style="list-style-type: none"> ⇒ Person required to deduct tax u/s 51 may have a Tax Deduction & Collection Account Number (TAN) issued under Income-tax Act instead of PAN for granting registration. ⇒ A NRTP may be granted registration on the basis of other prescribed documents (Eg. Passport) (Sec 25(7))
		<p>Refer Question from our Questionnaire: CCP11.09.22.00</p>
	Aadhaar Authentication	<p>Sec 25(6A), 25(6B), 25(6C) and 25(6D): Aadhaar Authentication (discussed later in this chapter)</p>
(8)	Suo-motu registration by the Proper Officer (PO) [Section 25(8) read with rule 16]:-	<p>Temporary Registration by Officer</p> <ul style="list-style-type: none"> ⇒ If during any GST-related procedure (like survey, enquiry, inspection), it's found that someone who should be registered under GST hasn't applied for it, the officer can register them temporarily. ⇒ The officer will issue an order for this temporary registration.

		Options for Temporarily RP	The person with this temporary registration has two options: a) Apply for GST registration within 90 days of getting the temporary registration. b) File an appeal against the temporary registration.
		Post-Appeal Process	If the appeal is made and the Appellate Authority agrees that registration is needed, the person must apply for GST registration within 30 days of the Appellate Authority's order.
		Effectiveness of GSTIN	GSTIN given after this process will be effective from the date the officer issued the temporary registration.
		Application of Rules 9 & 10	Rules 9 and 10 of GST, which are about verification and issuing the registration certificate, also apply to applications made by people who have received temporary registration.
(9)	Unique Identity Number (UIN) [read with Rule 17]	Who Gets a UIN?	UIN is granted to: a) UN agencies, Multilateral Financial Institutions, consulates, embassies, and organizations recognized under the UN Act of 1947. b) Any other individuals or groups the Commissioner decides.
		Purpose of UIN	⇒ To get a refund for the GST paid on certain goods and services. ⇒ It's used for other specific reasons notified by the GST authorities.
		Nature of UIN	UIN is centralized and valid across India.
		Tax Implications	⇒ Organizations or persons with a UIN are not registered under GST. ⇒ Therefore, they don't have to pay GST.
		Application Process	A certificate in Form GST REG-06 is issued within 3 working days of the application.
			Refer Question from our Questionnaire: CCP11.10.23.00
(10)	Verification	The registration or the UIN shall be granted or rejected after due verification in such manner and within such period as may be prescribed.	
(11)	Issue of RC	A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.	
(12)	Deemed registration	A registration or a UIN shall be deemed to have been granted after the expiry of period prescribed u/s 25(10), if no deficiency has been communicated to the applicant within that period.	
Section 25 read with Rule 8,9 & 10:- Procedure for Registration			
1	Registration Steps	For registering, there are specific steps to follow. Rules 8, 9, and 10 outline the application, verification, and approval processes. These need to be understood in conjunction with Sec25.	
2	Applicability	The same rules apply to different types of taxpayers: ⇒ Those who opt for the composition levy (a simplified tax process). ⇒ Anyone who chooses to register voluntarily. ⇒ A person who only needs to pay tax on certain occasions (casual taxable person).	
3	Registration Form	When you want to register, use Form GST REG-01. It's divided into two parts: Part A and Part B, for different stages of the process.	

4	Documents for registration	<p>Documentation for Registration</p> <p>Valid Permanent Account Number (PAN)</p> <p>Valid Indian mobile phone number</p> <p>Valid e-mail address</p> <p>Prescribed documents and information on all mandatory fields of Registration Application</p> <p>Place of business</p> <p>Jurisdiction details</p> <p>Valid bank account number from India</p> <p>Indian Financial System Code (IFSC) number of the same bank and branch</p> <p>At least one Proprietor/Partner Director/Trustee/Karta/Member with corresponding PAN</p> <p>An authorised signatory who is resident of India with valid details, including PAN</p>
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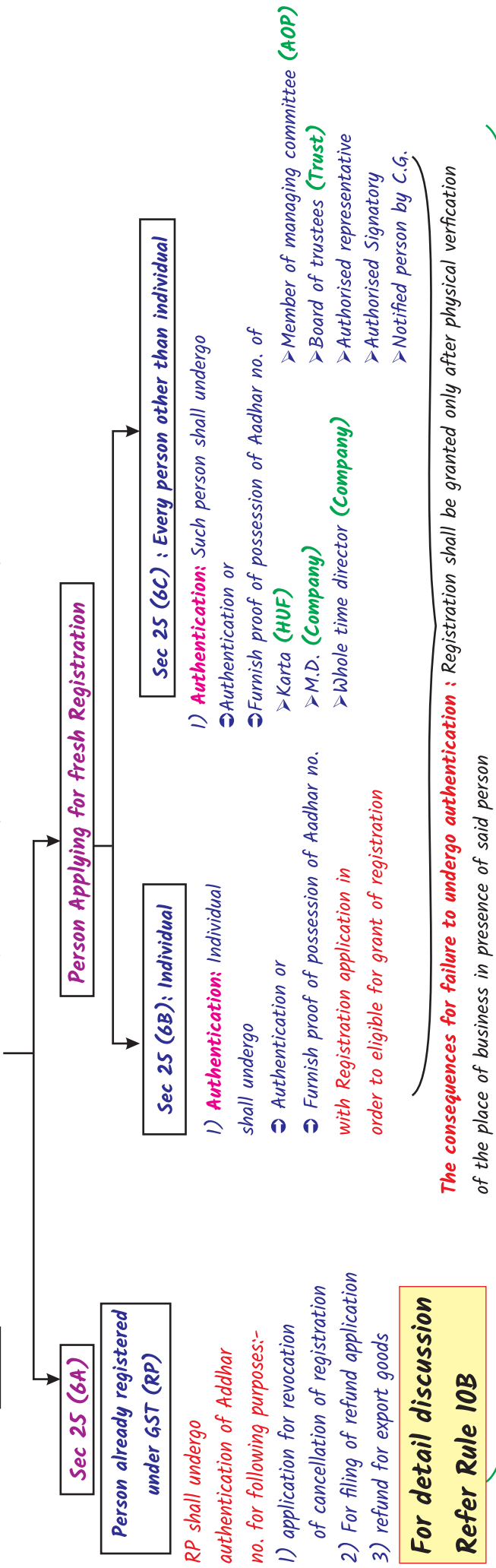
Rule 8:- Procedure for Application for Registration

Sub Rule	Legal Provision		
(1)	Declaration of Part A Information in Reg - 01	Pre-Reg. Requirements	<p>Every person who is liable to be registered under Sec 25(1) and every person seeking registration under Sec 25(3) ("the applicant"), Submit PAN and state/UT details in Form GST REG-01, either online or at a Facilitation Centre.</p>
		Exceptions	<p>There are some people who don't follow Rule 8 because they have their own specific forms and procedures. These include:</p> <ul style="list-style-type: none"> ➔ NRTPs. ➔ Those required to deduct TDS u/s 51 or collect TCS u/s 52 tax at source. ➔ Providers of OIDAR services from outside India to NTOR in India. ➔ person supplying online money gaming from a place outside India to a person in India
		ISD	ISDs must apply separately for their registration.
(2)	Validation of Part A information	<ul style="list-style-type: none"> ➔ When you register, your PAN is checked online through the GST Common Portal. This portal uses the database of the CBDT for verification. ➔ You'll also receive a OTP on your phone and email linked to your PAN for further verification. 	
(3)	Temporary Reference number (TRN)	On successful verification of PAN, a Temporary Reference Number (TRN) is generated & communicated to applicant on his mobile number & e-mail address.	
(4)	Validation of Part B Information	<p>Using TRN, applicant shall electronically submit an application in Part B of Form GST REG-01,</p> <ul style="list-style-type: none"> ➔ duly signed or verified through Electronic Verification Code (EVC), ➔ along with documents specified in that Form at the Common Portal <div style="border: 1px solid red; padding: 5px; margin-top: 10px;"> <p>Comments:- Part B of application contains details such as constitution of business, option for composition, date of commencement of business, reason to obtain registration, address of PPOB & details of APOB, details of bank account(s), authorized signatory, Aadhaar authentication, etc.</p> </div>	

(4A)	Aadhaar Authentication	Choosing Aadhaar Authentication	If you're not exempt under section 25(6D) and want to use your Aadhaar for authentication: <ul style="list-style-type: none"> ➔ You'll need to do this as part of your application process.
		Application Submission Date	The date of submission of the application in such cases shall be the EARLIER of:- <ul style="list-style-type: none"> ➔ The date you complete Aadhaar authentication, or ➔ 15 days after you've submitted Part B of your GST REG-01 form, whichever comes first.
		Additional Verification Steps	<ul style="list-style-type: none"> ➔ If you've opted for Aadhaar authentication and are flagged by the system based on data analysis and risk parameters, <ul style="list-style-type: none"> ➤ You will go through biometric authentication. ➤ Your photograph will be taken. ➔ This applies to both individuals and relevant representatives if the applicant is not an individual. ➔ You must also have your documents verified at a Facilitation Centre.
		Completion of Application	Your application is only considered complete after all these steps are done.
(4B)	Non applicability of proviso to sub-rule 4A	On recommendations of Council, CG may by notification specify the States or UTs where the proviso to sub-rule (4A) shall not apply.	
		N/No. 27/2022-CT Dt. 26.12.2022: Using the power given under Rule 8(4B), CG notified that <ul style="list-style-type: none"> ➔ the provisions of rule 8(4A) shall not apply in all the States & UTs ➔ except the State of Gujarat & Puducherry. <div style="background-color: red; color: white; padding: 2px; display: inline-block;"> Inserted by N/No. 38/2023 </div>	
(5)	Acknowledgement	On receipt of an application under sub-rule (4) or sub-rule (4A) , an acknowledgment shall be issued electronically to applicant in prescribed form (i.e. Form GST REG-02).	
(6)	TRN for CTP	A CTP applying for registration gets a TRN for making an advance deposit of tax in his electronic cash ledger & an acknowledgement is issued only after said deposit.	

Sec 25 - Authentication (Aadhar) Process under GST

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



For detail discussion Refer Rule 10B

1) If Aadhar No. is not assigned: The person shall be offered alternate & viable means of identification as C.G. notify on recommendation of Council (normally physical verification of POB)

2) Sec 25(6D): Non Applicability of authentication procedure

The provision of Rule 25 (6A)/(6B)/(6C) shall not apply to

- Such person or as the Government may, on recommendation of Council Specify by Notification
- Class of person or
- Any state or UT or part thereof

NIN 03/2021

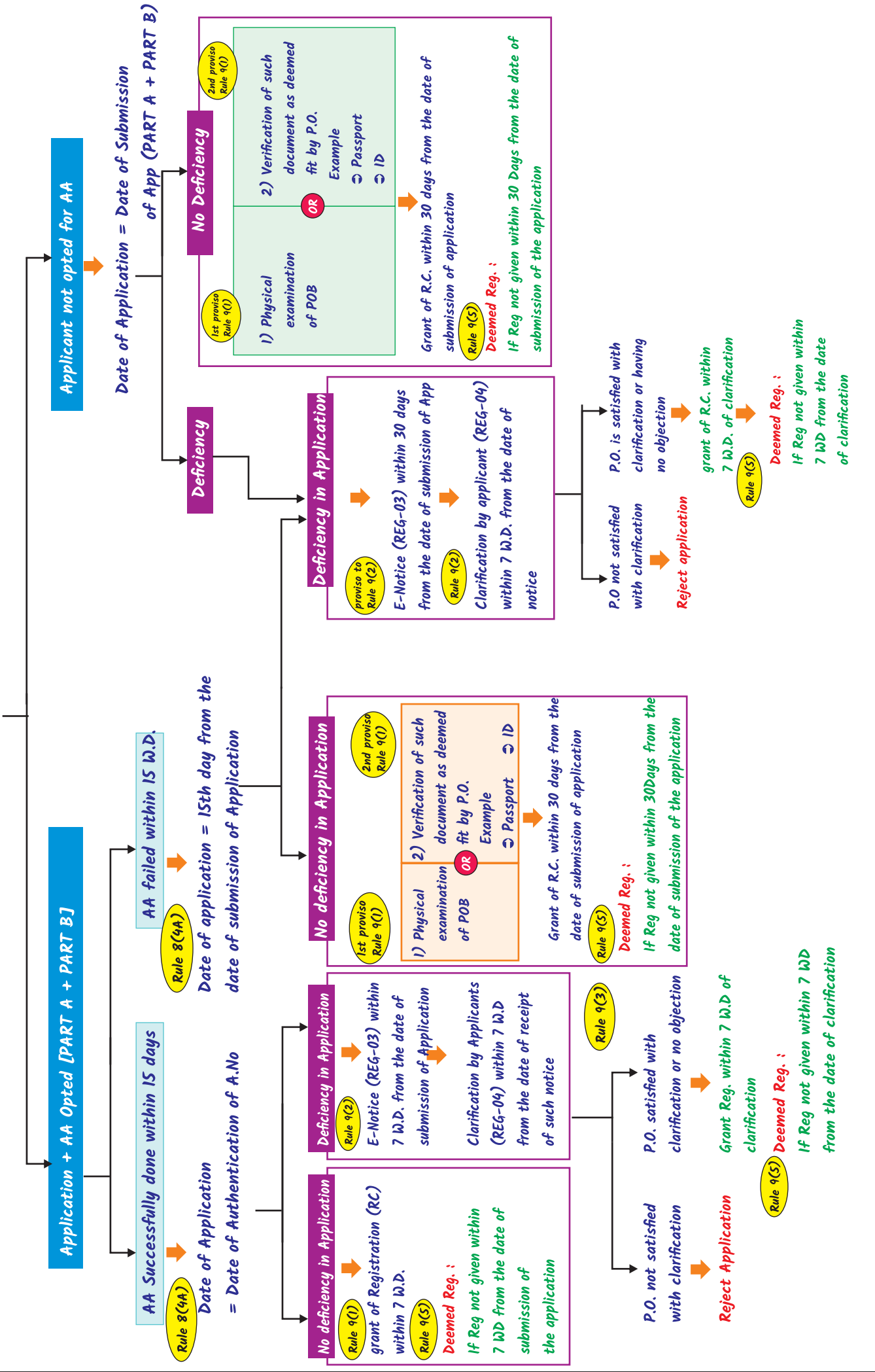
Authentication not applicable to following category of person

- (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) (VIN)

How aadhaar authentication is done?

Once registration application is submitted, GST system sends "link" to the concerned persons at their GST registered mobile numbers and email ids mentioned in the GST application, for the aadhaar authentication. On clicking the verification link, a window for Aadhaar Authentication will open where they have entered Aadhaar Number and the OTP received by them on the mobile number linked with Aadhaar. Taxpayers need to complete Aadhaar authentication of all Promoters/ Partners/ Authorized Signatories/ Karta etc. as mentioned in the application to avail this option. On successful authentication, demographic data of the persons is fetched from Aadhaar to GST System.

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



Rule 9:- Verification of application for registration & approval

Sub Rule	Legal Provision
(1)	<p>Examination of the Application</p> <ul style="list-style-type: none"> ➤ Application shall be forwarded to PO to examine application & accompanying documents. ➤ If the same are found to be in order, then will approve the grant of registration to applicant within 7 working days from the date of submission of the application. <p>Proviso:- The registration shall be granted within 30 days of submission of application after the physical verification of place of business in the presence of the applicant in the manner given under rule 25 & verification of required document, if:- Omitted by N/No. 38/2023</p> <ul style="list-style-type: none"> (a) a person, other than person notified u/s 25(6D), fails to undergo authentication of Aadhaar number as per rule 8(4A) or does not opt for authentication of Aadhaar number or (aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or (b) PO, with the approval of officer authorised by Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business.
(2)	<p>Deficient Application</p> <ul style="list-style-type: none"> ➤ If the application is found to be deficient or PO requires clarification then, he may issue a notice to the applicant electronically in prescribed form (i.e. FORM GST REG-03) within 7 working days from the date of submission of application. ➤ Applicant shall furnish such clarification, information, or documents sought electronically in prescribed form (i.e. FORM GST REG-04) within 7 working days from the date of receipt of such notice. <p>Proviso:- Above notice may be issued by PO within 30 days from the date of submission of application, if:-</p> <ul style="list-style-type: none"> (a) a person, other than person notified u/s 25(6D), fails to undergo authentication of Aadhaar number as per rule 8(4A) or does not opt for authentication of Aadhaar number or (aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or (b) the PO, with the approval of officer authorised by Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business. <p>Explanation:- Clarification includes modification/ correction of particulars declared in application for registration, other than PAN, State, Mobile No. & E-mail declared in part A of Form GST Reg-01.</p>
(3)	<p>Grant of Registration</p> <p>If PO is satisfied with the clarification, information or documents furnished by applicant, he may approve the grant of registration to the applicant within 7 working days from the date of the receipt of such clarification, information or documents.</p>

(5)	No response to Notice	If no reply is furnished by applicant or the PO is not satisfied with the clarification, information or documents furnished, then PO may reject such application and inform the applicant electronically in prescribed form (i.e. FORM GST REG-05) for reasons to be recorded in writing.												
(6)	Deemed registration	<p>If proper officer fails to take any action in the following cases within the stipulated time, application for grant of registration shall be deemed to have been approved:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #d2b48c;"> <th style="width: 5%;"></th> <th style="width: 55%;">Cases</th> <th style="width: 40%;">Time Limit</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>where the person is not covered under proviso to sub-rule (1) or</td> <td>within 7 working days from the date of submission of application.</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>where a person is covered under proviso to sub-rule (1) or</td> <td>within 30 days from the date of submission of application.</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>where proper officer issues notice seeking clarification, information or documents from the applicant under sub-rule (2).</td> <td>within 7 working days from the date of receipt of clarification, information or documents furnished by the applicant.</td> </tr> </tbody> </table> <p>Analysis:-</p> <p>A. In cases where SCN is not issued:-</p> <ul style="list-style-type: none"> ➤ If Aadhaar is successfully authenticated, registration is deemed to be approved within 7 working days. ➤ But if Aadhaar authentication is not opted for/ it fails in validation/ PO deems it fit to carry out site verification, registration is deemed to be approved within 30 days by tax official. <p>B. In cases where SCN is issued:-</p> <ul style="list-style-type: none"> ➤ If Aadhaar is successfully authenticated, Tax Officer can issue SCN within 7 working days from the date of submission of application. ➤ But if Aadhaar authentication is not opted for/ it fails in validation/ PO deems it fit to carry out site verification, PO can issue SCN within 30 days from the date of submission of application. ➤ In both cases, applicants can submit their reply within 7 working days from issue of SCN. 		Cases	Time Limit	1.	where the person is not covered under proviso to sub-rule (1) or	within 7 working days from the date of submission of application.	2.	where a person is covered under proviso to sub-rule (1) or	within 30 days from the date of submission of application.	3.	where proper officer issues notice seeking clarification, information or documents from the applicant under sub-rule (2).	within 7 working days from the date of receipt of clarification, information or documents furnished by the applicant.
	Cases	Time Limit												
1.	where the person is not covered under proviso to sub-rule (1) or	within 7 working days from the date of submission of application.												
2.	where a person is covered under proviso to sub-rule (1) or	within 30 days from the date of submission of application.												
3.	where proper officer issues notice seeking clarification, information or documents from the applicant under sub-rule (2).	within 7 working days from the date of receipt of clarification, information or documents furnished by the applicant.												

Rule 10:- Issue of Registration Certificate & its effective date

<p>Issuance of Registration Certificate</p>	<ul style="list-style-type: none"> ➤ If application for grant of registration is approved, a certificate of registration showing the PPOB & APOB is made available to the applicant in Form GST REG-06 on Common Portal & ➤ A Goods & Services Tax Identification Number (GSTIN) i.e. the GST registration no. is communicated to the applicant within 7 days after the grant of registration. ➤ This certificate is duly signed or verified through EVC by proper officer. ➤ GSTIN contains the following 15 characters:- <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">2 Characters for State Code</td> <td style="width: 50%;">10 Characters for PAN or TAN</td> </tr> <tr> <td>2 Characters for entity code</td> <td>1 checksum character</td> </tr> </table> <p>Effective date of Registration:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">If applicant submits application for registration:-</th> <th style="width: 50%; text-align: center;">Effective date of registration is:-</th> </tr> </thead> <tbody> <tr> <td>within 30 days from the date he becomes liable to registration</td> <td>the date on which he becomes liable to registration</td> </tr> <tr> <td>after 30 days from the date he becomes liable to registration</td> <td>the date of grant of registration.</td> </tr> </tbody> </table>	2 Characters for State Code	10 Characters for PAN or TAN	2 Characters for entity code	1 checksum character	If applicant submits application for registration:-	Effective date of registration is:-	within 30 days from the date he becomes liable to registration	the date on which he becomes liable to registration	after 30 days from the date he becomes liable to registration	the date of grant of registration.
2 Characters for State Code	10 Characters for PAN or TAN										
2 Characters for entity code	1 checksum character										
If applicant submits application for registration:-	Effective date of registration is:-										
within 30 days from the date he becomes liable to registration	the date on which he becomes liable to registration										
after 30 days from the date he becomes liable to registration	the date of grant of registration.										

Refer Question from our Questionnaire:
CCP 11.11.24.00 & CCP 11.11.25.00 (IMP)

Rule 18:- Display of Registration Certificate(RC) and GSTIN on the name board

- ➔ Every **RP** shall display his **Registration Certificate(RC)** in a **prominent location** at his **Principal place** of business (PPoB) and at every **Additional Place** of Business (APoB) &
- ➔ GSTIN is to be displayed on the name board exhibited at the entry of his PPoB & at every APoB.

Rule 10A:- Furnishing of Bank Account details

Furnishing of Bank Details	The registered person shall furnish information about details of bank account on the common portal in Part B of application form for registration.
Time Limit	Bank account details shall be furnished after obtaining certificate of registration & a GSTIN but earlier of the following:- <ul style="list-style-type: none"> ➔ within 30 days from the date of grant of registration, or ➔ before furnishing the details of outward supplies of goods &/or services u/s 37 in FORM GSTR-1 or using IFF.
Exceptions	<ul style="list-style-type: none"> - This relaxation is not available persons who are granted registration as TDS deductor/ TCS collector under rule 12 or have obtained suo-motu registration under rule 16. - They have to mandatorily furnish bank account details at the time of filing registration application.
Substituted by N/No. 38/2023	
Refer Question from our Questionnaire: CCP11.11.26.00 (IMP)	

Rule 25:- Physical verification of business premises in certain cases

Substituted by N/No. 38/2023

Physical Verification After Grant of 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 do so and <ul style="list-style-type: none"> ➔ the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal ➔ within a period of 15 working days following the date of such verification.
Physical Verification Before Grant of Registration	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 rule 9(1), the PO shall get such verification of the place of business done and <ul style="list-style-type: none"> ➔ the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal ➔ at least 5 working days prior to the completion of the time period specified in the said proviso.

Section 25(6A), (6B), (6C) & (6D):- Aadhaar Authentication(AA) Process

AA process is mandatory for new applicants to be eligible for grant of registration in FORM GST REG-01. Person who is already registered under GST is also required to undergo this **AA**.

Sub-Sec	Legal Provision									
(6A)	AA for Registered Person	<p>Every RP shall undergo authentication or furnish proof of possession of Aadhaar No. in prescribed form and manner and within the prescribed time.</p> <p>Proviso 1:- If an Aadhaar number is not assigned to registered person, he shall be offered alternate and viable means of identification in prescribed manner.</p> <p>Proviso 2:- If person fails to undergo authentication or furnish proof of possession of Aadhaar no. or furnish alternate & viable means of identification, registration allotted to him shall be deemed to be invalid & other provisions of GST Act shall apply as if he does not have a registration.</p>								
(6B)	AA for Individual (Fresh Registration)	<p>On & from the date of notification, every individual shall undergo authentication or furnish proof of possession of Aadhaar no. to be eligible for grant of registration in manner prescribed in rule 8.</p> <p>Proviso:- If Aadhaar number is not assigned to an individual, he shall be offered alternate & viable means of identification in the manner specified in rule 9.</p>								
(6C)	AA for person Other than Individual (Fresh Registration)	<p>On & from the date of notification, every person other than an individual shall undergo authentication or furnish proof of possession of Aadhaar number of following persons to be eligible for grant of Registration in manner prescribed in rule 8:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Karta</td> <td style="width: 25%;">Managing Director</td> <td style="width: 25%;">Whole time Director</td> <td style="width: 25%;">Such number of Partner</td> </tr> <tr> <td colspan="2">Members of managing committee of Association</td> <td colspan="2">Board of Trustees</td> </tr> </table> <p>Authorised representative, authorised signatory & other notified class of persons (i.e. Authorised signatory of all types, Managing & Authorised partners of a partnership firm & Karta of a HUF).</p> <p>Proviso:- If such person(s) are not assigned Aadhaar Number, it shall be offered alternate & viable means of identification in the manner specified in rule 9.</p>	Karta	Managing Director	Whole time Director	Such number of Partner	Members of managing committee of Association		Board of Trustees	
Karta	Managing Director	Whole time Director	Such number of Partner							
Members of managing committee of Association		Board of Trustees								
(6D)	Non-Applicability of AA	<p>Persons/ class of persons exempt from Aadhaar authentication:-</p> <p>The following persons are notified in this regard (N/No. 03/2021):-</p> <ol style="list-style-type: none"> a) A person who is not a citizen of India b) A department or establishment of SG or CG c) A local authority d) A Statutory body e) A public sector undertaking f) A person applying for UIN u/s 25(9) 								
	How Aadhaar authentication is done?	<p>For new registrants:-</p> <p>If new registrant opts for AA while filing registration application:-</p> <ul style="list-style-type: none"> ➔ GST system sends "authentication link" on mobile nos. & email-ids ➔ On clicking the verification link, Aadhaar Number & OTP received by them on mobile no. & email-id linked with Aadhaar are to be entered. 								

	<p>If new registrant does not opt for AA while applying for registration or the AA fails in validation:-</p> <ul style="list-style-type: none"> Registration application will not be deemed approved within 7 working days & will be marked for mandatory site visit & approval. <p>For existing registrants:-</p> <ul style="list-style-type: none"> An existing regular & composition taxpayer have to get himself AA on GST portal using either AA link or uploading E-KYC documents.
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Rule 10B:- Aadhar Authentication mandatory for Registered person

<p>AA by Registered person & Authorized Signatory</p>	<p>RP, other than notified u/s 25(6D), who is issued a certificate of Registration under GST shall undergo authentication of Aadhaar number of AUTHORIZED SIGNATORY & other persons as follows:-</p> <table border="1"> <tr> <td>Proprietor</td> <td>Partner</td> <td>Karta</td> <td>Managing Director</td> <td>any whole time director</td> </tr> <tr> <td colspan="3">Any of the members of managing committee</td> <td colspan="2">Trustee in the Board of Trustees</td> </tr> </table>	Proprietor	Partner	Karta	Managing Director	any whole time director	Any of the members of managing committee			Trustee in the Board of Trustees	
Proprietor	Partner	Karta	Managing Director	any whole time director							
Any of the members of managing committee			Trustee in the Board of Trustees								
<p>RP required to do AA only for this purposes</p>	<p>Aadhaar authentication is required in order to be eligible for the following purposes:-</p> <ol style="list-style-type: none"> To file application for revocation of cancellation of registration. To file refund application in Form RFD-01. For refund of IGST paid on goods exported out of India. 										
<p>If Aadhaar number is not assigned</p>	<p>If Aadhaar number is not assigned then, he shall furnish the following documents:-</p> <table border="1"> <tr> <td>a.</td> <td>Her/his Aadhaar Enrolment ID slip and</td> </tr> <tr> <td>b.</td> <td> i) Bank passbook with photograph or ii) Voter identity card issued by the Election Commission of India or iii) Passport or iv) Driving License issued by the licensing authority </td> </tr> </table> <p>Such person shall undergo authentication of Aadhaar number within 30 days of allotment of Aadhaar no.</p>	a.	Her/his Aadhaar Enrolment ID slip and	b.	i) Bank passbook with photograph or ii) Voter identity card issued by the Election Commission of India or iii) Passport or iv) Driving License issued by the licensing authority						
a.	Her/his Aadhaar Enrolment ID slip and										
b.	i) Bank passbook with photograph or ii) Voter identity card issued by the Election Commission of India or iii) Passport or iv) Driving License issued by the licensing authority										

Refer Question from our Questionnaire: CCP 11.13.27.00 (IMP)

Section 26:- Deemed Registration

<p>Single Registration</p> <p>Refer Question from our Questionnaire: CCP 11.14.28.00</p>	<ul style="list-style-type: none"> Single registration is needed for all the taxes i.e., CGST, SGST/UTGST, IGST and GST compensation cess. Grant of registration/UIN/Rejection under any SGST Act/ UTGST Act shall be deemed to be a grant of registration/UIN under CGST Act, IGST and GST compensation cess.
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Rule 12:- Special provisions for grant of registration in case of persons required to deduct TDS u/s 51 or to collect TCS u/s 52

<p>GST Registration Application Process</p>	<ul style="list-style-type: none"> Application: Individuals deducting TDS/TCS must submit a registration application on the GST Common Portal using a specific form (Form GST REG-07) directly or through a notified Facilitation Centre. Timeline: Registration is granted after due verification & RC is issued in prescribed form (FORM GST REG-06) within 3 working days from the date of submission of application.
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Registration for TCS/TDS in Different States/UTs

- **Part A of Application:** A person applying for registration to deduct or collect in a State or UT where he does not have a physical presence, shall mention name of State or UT in PART A of application (FORM GST REG-07).
 - **Part B of Application:** Person shall mention name of State/UT in PART B in which the principal place of business is located.
- Note:** States/UTs in Part A and Part B can be different.

Cancellation of GST Registration

- **Cancellation Request:** Upon a written request, enquiry, or other proceedings under the CGST Act, the proper officer may cancel a registration if the person is no longer liable to deduct/collect tax.
- **Cancellation Process:** The cancellation is communicated electronically in the prescribed form, following the procedure as per rule 22 for cancellation of registration.

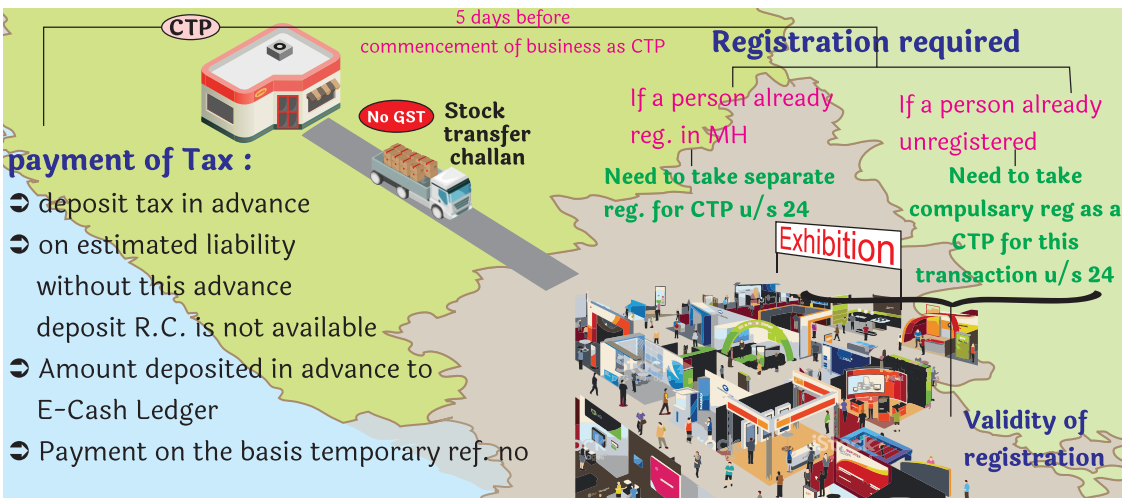
**Section 27 read with Rules 13 & 15:-
Special provisions for registration of NRTP & CTP**

Before going into the registration provisions of CTP and NRTP, let us first understand the two terms. The two terms have been defined in the CGST Act as follows:

Casual Taxable Person (CTP) [Sec 2(20)]

means a **person**

- who occasionally undertakes transactions involving supply of goods or services or both
- in the course or furtherance of business,
- whether as **principal, agent or in any other capacity**, in a State/UT **where he has no fixed place of business** .



- payment of Tax :**
- deposit tax in advance
 - on estimated liability without this advance deposit R.C. is not available
 - Amount deposited in advance to E-Cash Ledger
 - Payment on the basis temporary ref. no

Eligible of ITC
CTP can take ITC of Inputs/CG/IS while making payment of tax in advance

- Return Filing (CTP)**
- 1) He will submit GSTR-1 on 11 th of next month [during CTP period]
 - 2) He will submit GSTR -3B on sue date [during CTP period]
 - 3) a) If final tax is more than adv. tax paid then differential amount is payable
b) If Final tax is less than adv. tax paid then he can claim refund

Validity of Reg

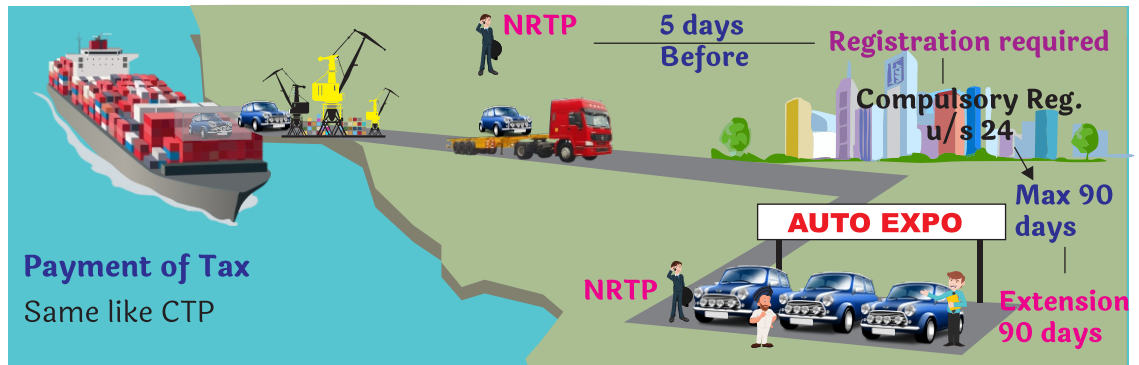
- 1) For a period as mentioned in application
- 2) but max for 90 days [which can be further extended for 90 days]

Refer Question from our Questionnaire: CCP11.15.30.00

Non-Resident Taxable Person (NRTP)
[Sec 2(77)]

means any **person**

- **who occasionally undertakes transactions** involving supply of goods or services or both,
- **whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India**



Eligible of ITC

No ITC except Imported goods

Return

Special Return

Compulsory Registration

Both CTP & NRTP have to compulsorily get registered u/s 24 irrespective of the threshold limit **at least 5 days prior** to commencement of business u/s 25(1).

Documents

- U/s 25(6), PAN is mandatory for registration but a NRTP may be granted registration based on other prescribed Document (eg. passports) as he will generally not have PAN of India.
- Thus, NRTP has to submit a **self-attested copy of his valid passport along with the application** signed by his authorized signatory who is an Indian Resident having valid PAN.
- A **business entity incorporated or established outside India** shall submit the application for registration along with its tax identification number/ unique number based on which it is identified by Govt. of that country or its PAN, if available.
- Application for registration will be submitted by **NRTP in a different prescribed form & by CTP in normal form** i.e. Form GST REG 01 where CTP will have a PAN-based registration.

Validity of registration certificate

- The **certificate of registration** issued to a CTP or NRTP **shall be valid for the EARLIER of:-**
 - the period specified in application for registration or
 - 90 days from the effective date of registration.
- Such person shall make taxable supplies only after the issuance of certificate of registration.
- Extension of validity:-**
- On sufficient cause shown by said taxable person, PO may grant **further extension of not exceeding 90 days.**
- CTP/NRTP shall make an application before the end of validity of registration granted to him.
- Provisions relating to verification of application & grant of registration [under rules 9 & 10] apply mutatis mutandis to an application for registration filed by NRTP.

Advance deposit of tax	<ul style="list-style-type: none"> ➤ At the time of submission of registration application u/s 25(1), CTP/ NRTP shall make advance deposit of tax equal to his estimated tax liability for the period for which registration is sought. ➤ If extension of time is sought u/s 27(1), he shall deposit an additional tax equals to his estimated tax liability for the period for which the extension is sought. ➤ CTP/NRTP will get a Temporary Reference Number (TRN) for making an advance deposit of tax. ➤ An acknowledgement of receipt of application for registration is issued only after said deposit.
Credit to E-cash ledger	Amount deposited u/s 27(2) shall be credited to electronic cash ledger of such person & shall be utilised in the manner provided u/s 49.

Difference

	Casual Taxable Person (CTP) - Sec 2(20)	Non-Resident Taxable Person (NRTP)- Sec 2(77)
Meaning	Supplier who does not have any fixed place of business in that State/UT in which it undertakes taxable supply.	Supplier who does not have any fixed place of business or residence in India
Registration provisions	<ul style="list-style-type: none"> ➤ Compulsory registration u/s 24 of CGST Act ➤ Registration before commencement of business and with advance payment of tax ➤ Normal Registration Application : GST REG-01 ➤ PAN based GST Registration granted 	<ul style="list-style-type: none"> ➤ Compulsory registration u/s 24 of CGST Act ➤ Registration before commencement of business and with advance payment of tax ➤ Separate simplified Registration Application: GST REG-09 ➤ GST Registration granted without PAN
Threshold Exemption	Not available	Not available
Composition Scheme	It is not available to CTP	It is not available to NTTP
Return provisions	<ul style="list-style-type: none"> ➤ Normal Monthly Returns : GSTR-1, GSTR-2B & GSTR-3B ➤ However, Annual Return is not required to be filed 	<ul style="list-style-type: none"> ➤ Separate Simplified Return : GSTR-5 ➤ Also, Annual Return is not required to be filed
ITC provisions	<ul style="list-style-type: none"> ➤ Can claim ITC of all inward supplies (be it domestic/imported inputs, capital goods or input services) 	<ul style="list-style-type: none"> ➤ Can claim ITC only in respect of goods - imported by him [All other credits are blocked for him- Sec 17(5) of CGST]

Refer Question from our Questionnaire: CCP 11.15.29.00 & CCP 11.15.31.00

Section 28 read with Rule 19:- Amendment of registration

A **RP** may need to make some changes or amendments in the **registration application**. There are two categories of details in registration application i.e. **Core and non-core fields**.

Core fields	<p>It contains legal name of business, address of PPOB/ APoB, addition/ deletion/ retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business.</p> <div style="border: 1px solid red; padding: 5px;"> <p>Note:- Mobile no./e-mail address of authorised signatory can be amended only after online verification through GST Portal.</p> </div>
Non- Core fields	<ul style="list-style-type: none"> ➤ All other fields are non-core fields - name of day to day functionaries, e-mail ids, mobile nos., etc. ➤ For changes in non-core information, taxable person can amend the same on his own on common portal as the approval of PO is not required.
Process for amendments/ changes in Core Fields:-	<ul style="list-style-type: none"> ➤ For changes in core fields, taxable person will apply for amendment within 15 days of the event necessitating the change on common portal & PO will approve the amendment within next 15 days. ➤ If PO is of the opinion that amendment is unwarranted/ documents furnished are incomplete/ incorrect, then he will serve SCN for the rejection of application for amendment within 15 working days of receipt of application. ➤ Registered person shall reply to the notice within 7 working days. If such reply is satisfactory, registration certificate is amended within 7 working days from the date of receipt of reply to SCN. ➤ If registered person fails to give reply to the notice within 7 working days or the reply is not satisfactory, then PO may reject the application for amendment. ➤ If the PO fails to take any action:- <ul style="list-style-type: none"> ➤ within 15 working days from the date of submission of the application or ➤ within 7 working days from the date of receipt of reply to the SCN, the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to registered person on common portal.

Some other Provisions:-

1.	PO shall not reject the application for amendment in registration particulars without giving the person an opportunity of being heard .
2.	If change relates to core fields , PO may approve or reject amendments in registration particulars & amendment shall take effect from the date of occurrence of event warranting such amendment.
3.	If change relates to non-core fields , registration certificate shall stand amended upon submission of application for amendment on Common Portal.
4.	Any rejection or approval of amendments under the SGST/UTGST Act shall be deemed to be a rejection or approval under CGST Act.
5.	Amendment in any registration particulars cannot be effective from a date earlier than the date of submission of application for amendment except with order of Commissioner for reasons to be recorded in writing & subject to conditions specified in that order.
6.	Application cannot be filed for change in PAN because GST registration is PAN-based & fresh application for registration is to be made for the same. Thus, if a change in the constitution of any business results in change of PAN of a registered person, he shall apply for fresh registration.
7.	Application cannot be filed for change in place of business from one State to other because GST registrations are State-specific. For this, a person must voluntarily cancel his current registration and apply for a fresh registration in the State he is relocating his business.

Sec 29 read with Rule 20, 21, 21A, 22:- Cancellation/ Suspension of Registration

Cancellation of registration can be applied either by:-

- the department on their own motion or
- the registered person or his legal heirs (in case of death of registered person).

Comment:- Revocation of cancellation of registration is possible, if such cancellation is initiated by Dept.

(1) Cancellation of reg. by PO on his own motion OR on an application made

Proper Officer (PO) may cancel the registration in manner & within the time prescribed **either on his own motion** or **on an application** filed by registered person or by his legal heirs (in case death of such person) in the following **circumstances:-**

Clause (a)	Clause (b)	Clause (c)
Business has been:- a. discontinued b. transferred fully for any reason including death of proprietor c. amalgamated with other legal entity d. demerged or e. otherwise disposed of	Change in 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 u/s 25(3)

Refer Question from our Questionnaire: CCP11.16.32.00

Proviso:- During pendency of proceedings relating to cancellation of registration filed by **RP**, the registration may be suspended for the specified period.

(2) Cancellation of registration by PO on his own motion:-

Following are the circumstances where the PO may cancel the registration of a person from such date, including any retrospective date, as he may deem fit:-

a)	A RP has contravened following provisions (Rule 21):-							
b) & c)	Dummy POB or invoice	➤ He does not conduct any business from the declared place of business or ➤ He issues invoice/bill without supply of goods &/or services in violation of provisions of GST Act or rules made thereunder.						
	Violation of Specified provision	➤ He violates the provisions of sec 171 (i.e. Anti-Profeetering measure) ➤ He violates the provision of Rule 10A (i.e. furnishing of bank account details) ➤ He avails ITC in violation of sec 16 of CGST Act or rules made thereunder or ➤ He violates the provision of rule 86B						
	Mismatch of GSTR - 1 & 3B	➤ He furnishes the details of outward supplies in FORM GSTR 1 u/s 37 for one or more tax periods which is in excess of outward supplies declared by him in his valid return u/s 39 (GSTR-3B) for the said tax periods or						
	Non-filing of return	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 20%;">Normal scheme</td> <td>RP has not furnished returns u/s 39(1) for a continuous period of 6 months</td> </tr> <tr> <td>Q R M P scheme</td> <td>RP has not furnished returns under proviso to u/s 39(1) for a continuous period of 2 tax periods.</td> </tr> <tr> <td>Composition Levy</td> <td>A person paying tax u/s 10 has not furnished return for a F.Y. beyond 3 months from the due date of furnishing the said return</td> </tr> </tbody> </table>	Normal scheme	RP has not furnished returns u/s 39(1) for a continuous period of 6 months	Q R M P scheme	RP has not furnished returns under proviso to u/s 39(1) for a continuous period of 2 tax periods.	Composition Levy	A person paying tax u/s 10 has not furnished return for a F.Y. beyond 3 months from the due date of furnishing the said return
Normal scheme	RP has not furnished returns u/s 39(1) for a continuous period of 6 months							
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Composition Levy	A person paying tax u/s 10 has not furnished return for a F.Y. beyond 3 months from the due date of furnishing the said return							

	<p>Refer Question from our Questionnaire: CCP11.16.33.00 (IMP)</p>	<p>d) No start of business Voluntary RP u/s 25(3)(Voluntary registration) has not commenced business within 6 months from the date of registration.</p> <p>e) Fraudulent Activity Registration has been obtained by means of fraud, wilful misstatement or suppression of facts.</p> <p>Proviso PO shall not cancel registration without giving the person an opportunity of being heard.</p> <p>Proviso During pendency of proceedings relating to cancellation of registration, PO may suspend the registration for the period & in the manner prescribed.</p>
(3)	<p>Cancellation of registration does not affect liability of the person</p>	<p>⇒ Cancellation of registration under this section shall not affect the liability of person for any period prior to the date of cancellation:-</p> <ul style="list-style-type: none"> ➤ to pay tax & other dues under GST Act or ➤ to discharge any obligation under GST Act or rules made thereunder. <p>⇒ Such tax & other dues may be determined either before or after the date of cancellation.</p>
(4)	<p>Deemed cancellation</p>	<p>Cancellation of registration under the SGST Act/ UTGST Act shall be deemed to be a cancellation of registration under the CGST Act.</p>
(5)	<p>Amount payable upon cancellation</p> <p>Refer Question from our Questionnaire: CCP11.16.34.00</p>	<p>⇒ Every registered person whose registration is cancelled shall pay an amount is equal to higher of:-</p> <ul style="list-style-type: none"> ➤ ITC of the following held on the day immediately preceding the date of cancellation:- <ul style="list-style-type: none"> ☛ inputs held in stock, ☛ inputs contained in semi-finished goods held in stock, ☛ inputs contained in finished goods held in stock or ☛ capital goods or plant & machinery OR ➤ The output tax payable on such goods. <p>⇒ This amount can be paid by debiting electronic credit ledger or electronic cash ledger.</p>
(6)	<p>Manner to determine amount payable:-</p>	<p>Amount payable under sub-section (5) shall be calculated in prescribed manner.</p> <p>Analysis:- The manner to determine credit to be reversed is given under rule 44. So, the conjoint reading of sec 29(5) & rule 44 is as follows:-</p> <ol style="list-style-type: none"> a) Credit to be reversed in respect of inputs is HIGHER of:- <ul style="list-style-type: none"> ⇒ ITC on inputs is computed proportionately on the basis of corresponding invoices on which credit was availed on such inputs (rule 44) OR ⇒ Output tax payable on such goods. b) Credit to be reversed in respect of capital goods or plant & machinery is HIGHER of:- <ul style="list-style-type: none"> ⇒ ITC involved in the remaining useful life in months of capital goods computed on pro-rata basis, taking the useful life as 5 years (rule 44) OR ⇒ Tax on the transaction value of such capital goods or plant & machinery u/s 15.

Other points about cancellation:-

- Person to whom UIN is granted under rule 17 can't apply for cancellation of registration [Rule 20].
- Once registration is cancelled by tax authority, taxpayer will be intimated about the same via sms & email. Order for cancellation of registration will be issued & intimated to the primary authorized signatory by email and sms.
- Common portal will not allow taxpayer to file return for period after date of cancellation mentioned in cancellation order. But he can submit returns of earlier period (i.e. for the period before date of cancellation mentioned in the cancellation order for which registration was active).

Suspension of Registration [1st Proviso to sec 29(1) & 2nd Proviso to sec 29(2) read with rule 21A]:-

If **RP** has applied for cancellation of registration or PO seeks to cancel his registration, PO may suspend his registration **during pendency of proceedings relating to cancellation** of registration filed. **Taxpayer is freed from routine compliances under GST law including filing returns, during such pendency.**

The period & manner of suspension of registration is as follows:-

(A)	If registered person has applied for cancellation of registration	If RP has applied for cancellation of registration & the completion of proceedings for cancellation of registration is pending, then the registration shall be deemed to be suspended from the LATER of:-	
		(a) The date of submission of the application or (b) The date from which the cancellation is sought.	
Refer Question from our Questionnaire: CCP11.16.35.00			
(B)	If cancellation of registration is initiated by Department on its own motion	Suspension of Registration	If PO has reasons to believe that registration is liable to be cancelled, he may suspend the registration of such person w.e.f. a date to be determined by him where cancellation of registration is pending.
		Comparison of Returns	➤ The PO compares the person's GST returns with GSTR-1, or the inward supplies derived from the suppliers' GSTR-1. ➤ Significant differences or anomalies that suggest a violation of the GST Act or rules may lead to suspension and potential cancellation of registration.
		Substituted by N/No. 38/2023	
		Contravention of Rule 10A	➤ When a RP violates Rule 10A (Bank Details), their registration is suspended, and they are notified via FORM GST REG-31. ➤ This notification outlines the discrepancies, anomalies, or non-compliances, and requests an explanation within 30 days as to why their registration should not be cancelled.
		Substituted by N/No. 38/2023	
	Intimation in Prescribed Form	Said person shall be intimated about the suspension in prescribed form (FORM GST REG-31), electronically, - on common portal, or - by sending a communication to his e-mail address.	
	Notice for Cancellation	➤ The intimation for suspension also serves as a notice for potential cancellation of registration. ➤ It outlines the differences, anomalies or non-compliances and requires the person to explain within 30 days why their registration should not be cancelled.	

(c)	Consequences of suspension	<p>If registration of a RP is suspended as above, he shall NOT:-</p> <ul style="list-style-type: none"> ➔ make any taxable supply (i.e. shall not issue a tax invoice & shall not charge tax on supplies made by him) during the suspension period & ➔ be required to furnish any return u/s 39. <p>Note:- If cancellation is initiated by Department on its own & registration of person is suspended, such person shall not be granted any refund u/s 54 during such suspension period</p>
(D)	Revocation of suspension of registration <div style="border: 1px solid red; padding: 2px; width: fit-content; margin-top: 10px;"> Newly Inserted by N/No. 38/2023 </div>	<ul style="list-style-type: none"> ➔ The suspension of registration shall be deemed to be revoked upon completion of the cancellation proceedings by PO. ➔ Such revocation shall be effective from the date the suspension had come into effect. <p>Proviso 1:- PO may revoke suspension anytime during the pendency of proceedings for cancellation.</p> <p>Proviso 2 :- where the registration has been suspended for contravention of following clauses of sec 29(2)</p> <p>(b) Composition dealer has not furnished the return for a F.Y. beyond 3 months from the due date of furnishing the said return</p> <p>(c) Other RP, has not furnished returns for a such continuous tax period of 6 months as prescribed and hasn't been cancelled under rule 22, then submitting all pending returns will automatically revoke the suspension.</p> <p>Proviso 3:- where the registration has been suspended for contravention of provisions of rule 10A and hasn't been cancelled under rule 22, then compliance with rule 10A (i.e. furnishing bank account details) will automatically revoke the suspension.</p>
(E)	Application of provision of revised tax invoice & first return	<p>If any order is passed having the effect of revocation of suspension of registration, sec 31(3)(a) (Revised Tax Invoice) & sec 40 (First return) shall apply to supplies made during suspension period.</p>

Procedure for cancellation of registration [Rule 20 & 22]:-

(A)	Voluntary cancellation by registered person:-	<p>(i) Application:-</p> <ul style="list-style-type: none"> ➔ A RP (other than holding reg. for TDS/TCS or UIN) shall submit application for cancellation of registration in prescribed form electronically within 30 days of occurrence of the event warranting cancellation. ➔ He is required to furnish in the application, the details of:- <ul style="list-style-type: none"> ➤ inputs held in stock or ➤ inputs contained in semi-finished goods held in stock ➤ inputs contained in finished goods held in stock ➤ capital goods held in stock <p>on the date from which cancellation of registration is sought, liability thereon, details of payment, if any, made against such liability & may furnish relevant documents thereof.</p> <p>(ii) Order:- If a person who has submitted an application for cancellation of his registration is no longer liable to be registered, PO shall issue the order of cancellation of registration within 30 days from the date of submission of application for cancellation.</p>
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(B) Suo-motu cancellation by Department		<ul style="list-style-type: none"> ➤ Before cancelling the registration suo-motu, PO shall give a SCN & a reasonable opportunity of being heard to the RP. ➤ Reply to such SCN is to be submitted within 7 days of service of notice. If reply to SCN is satisfactory, PO shall drop the proceedings & pass an order in prescribed form. ➤ In case the SCN was served for failure to furnish returns for a continuous period of 6 months (3 months for composition supplier), if instead of replying to this SCN, the person furnishes all the pending returns & pays full tax dues along with applicable interest and late fee, the PO shall drop the proceedings and pass an order. ➤ If registration of a person is liable to be cancelled, PO shall issue the order of cancellation of registration within 30 days from the date of reply to SCN.
(c) Effective date of cancellation		<ul style="list-style-type: none"> ➤ The cancellation of registration shall be effective from a date to be determined by PO & mentioned in the cancellation order. ➤ He will direct the taxable person to pay arrears of any tax, interest or penalty including the amount liable to be paid u/s 29(5).

Section 30 read with Rule 23:- Revocation of cancellation of Registration

(1) Application for revocation of cancellation of registration		<ul style="list-style-type: none"> ➤ Registered person, whose registration is cancelled by PO on his own motion, may submit an application to such officer for revocation of cancellation of registration within 90 days from the date of the service of the order of cancellation of registration. Substituted by N/ No. 38/2023 ➤ On sufficient cause shown & reasons recorded in writing, extension may be granted <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr style="background-color: #ffffcc;"> <th style="text-align: center; padding: 5px;">By:-</th> <th style="text-align: center; padding: 5px;">For a period:-</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Commissioner or officer authorised by him, not below the rank of Additional Commissioner or Joint Commissioner</td> <td style="padding: 5px;">not exceeding 180 days. Substituted by N/ No. 38/2023</td> </tr> </tbody> </table> <ul style="list-style-type: none"> ➤ This application shall be submitted in prescribed form at the common portal either directly or through a Facilitation Centre notified by Commissioner. 	By:-	For a period:-	Commissioner or officer authorised by him, not below the rank of Additional Commissioner or Joint Commissioner	not exceeding 180 days. Substituted by N/ No. 38/2023
		By:-	For a period:-			
Commissioner or officer authorised by him, not below the rank of Additional Commissioner or Joint Commissioner	not exceeding 180 days. Substituted by N/ No. 38/2023					
(2) Acceptance or rejection of Application by PO		<ul style="list-style-type: none"> ➤ If PO is satisfied that there are sufficient grounds for revocation of cancellation, he may revoke the cancellation of registration by an order within 30 days of receipt of application & communicate the same to applicant. ➤ Otherwise, he may reject the revocation application. Before rejecting application, he will issue SCN to applicant who shall furnish clarification within 7 working days of service of SCN & PO shall accept or reject the application within 30 days of receipt of clarification. ➤ So, application can be rejected only after applicant is given an opportunity of being heard. 				
		(3) Deemed revocation		<p>Revocation of cancellation of registration under the SGST Act/ UTGST Act shall be deemed to be a revocation of cancellation of registration under CGST Act.</p>		

Refer Question from our Questionnaire: CCP11.17.36.00 (IMP)

(4) Where registration was cancelled for failure of registered person to furnish returns

➤ If registration of a registered person was cancelled due to failure to furnish returns, then he **has to make good the defaults** (i.e. he has to file such returns & pay the tax due along with interest, penalty & late fee payable in respect of said returns) **before applying** for revocation.

➤ However, PO may have cancelled the registration either from date of order of cancellation of registration or from a retrospective date.

(a) If registration is cancelled w.e.f. the date of order of cancellation of registration:-

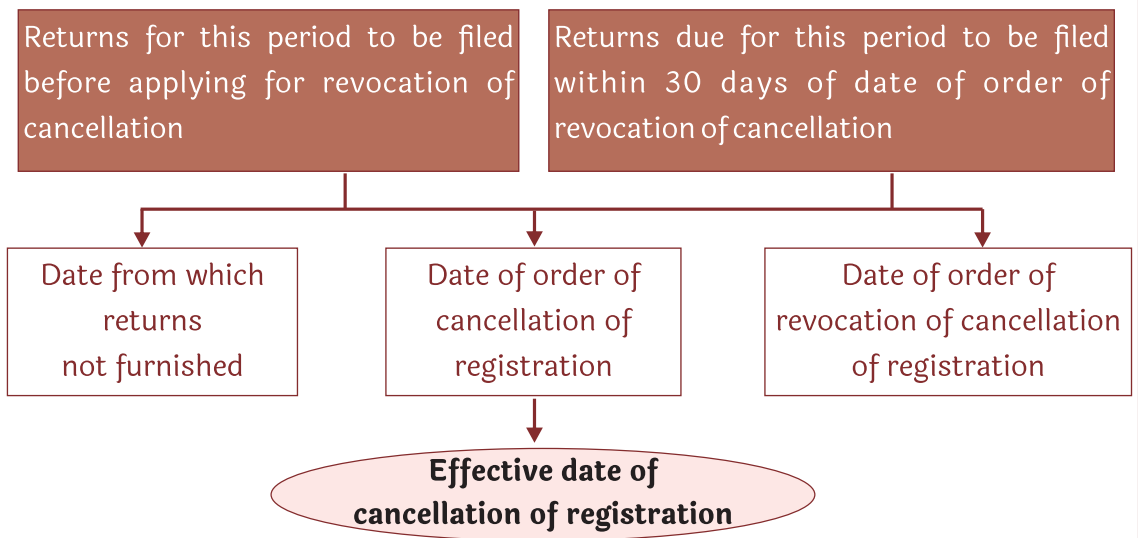
➤ Common portal does not allow to furnish returns for the period after the effective date of cancellation. But returns for the period before date of cancellation mentioned in cancellation order can be furnished after cancellation.

➤ Before filing application for revocation of cancellation, person has to **furnish all returns due** till the date of such cancellation **& pay** the tax due along with interest, penalty & late fee payable in respect of said returns.

➤ Since portal does not allow to furnish returns for the period after the date of cancellation of registration, all returns due for the period

- **from** the date of order of cancellation
- **till** the date of order of revocation of cancellation of registration

have to be furnished within **30 days** from the date of the **order of revocation**.

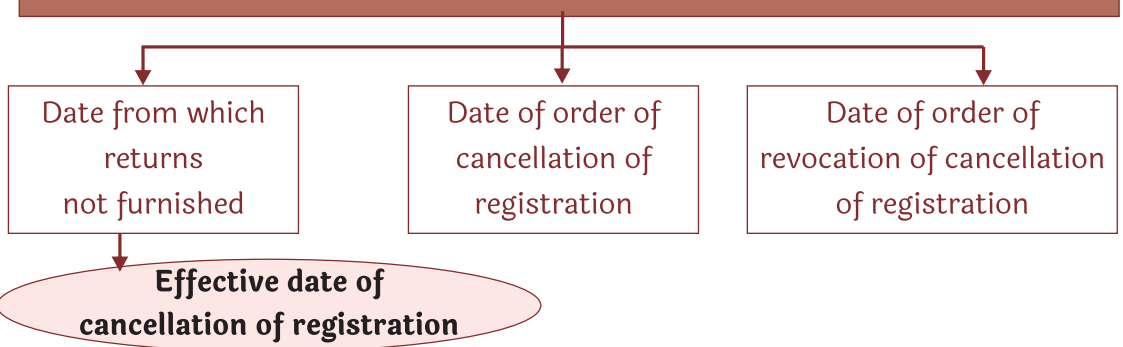


(b) If registration is cancelled with retrospective effect:-

➤ If registration is cancelled with retrospective effect, it is not possible to furnish returns before filing application for revocation of cancellation of registration & thus, such application is allowed to be filed.

➤ But the condition is that all returns from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within 30 days from the date of order of such revocation of cancellation of registration.

Returns for this period to be filed within 30 days of the order of revocation of cancellation



Notes:-

- UIN Holders (UN Bodies, Embassies and Other Notified Persons), GST Practitioner cannot apply for revocation of cancelled registration.
- If registration is cancelled on request of taxpayer or his legal heir, one cannot apply for revocation of cancelled registration.

Refer Questionnaire for Questions on Combined Provisions: CCP 11.18.37.00 (IMP), CCP 11.19.38.00 & CCP 11.19.39.00