

## Chapter IV

# Registration

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### FAQ'S

#### Registration (Section 22 to 30)

- Q1. If a person is operating in different states, with the same PAN number, can he operate with a single Registration?
- Ans. No. Every person will have to get registered separately for each of the States from where he makes taxable supply if he is liable to for registration in terms of Sub-section (1) of Section 22 of CGST ACT.
- Q2. If a person having a registration under earlier law need to register under GST law compulsorily?
- Ans. Yes. As per sub-section (2) of section 22 Every person who, on the day immediately preceding the appointed day, is registered or holds a license under an existing law, shall be liable to be registered under this Act with effect from the appointed day.
- Q3. What is the time limit for taking registration under GST Law?
- Ans. Every Person who is liable to be registered under Section 22 or Section 24 shall apply within 30 days from the date on which he becomes liable to registration in such manner and subject to such conditions as may be prescribed.
- Q4. Whether a person having multiple business verticals in a state can obtain different registrations for each of such vertical?
- Ans. Yes. As per proviso to Sub-Section (2) of Section 25, a person having multiple business verticals in a State may obtain a separate registration for each business vertical, subject to such conditions as may be prescribed.
- Q5. Can the taxable supply made by the job-worker on behalf of his principle be considered for computing his aggregate turnover?
- Ans. As per the second part of explanation to the Sub-section (4) of Section 22, taxable supply made by the registered job-worker on behalf of his principle shall not to be added to the aggregate turnover of the registered Job worker.
- If the Job worker is registered then only the supply made by him on behalf of the principle shall not to be considered for computing his aggregate turnover.
- Q6. Is there a provision for a person to get himself voluntarily registered though he may not be liable to pay GST?
- Ans. Yes. In terms of Sub-section (3) of Section 25, a person, though not liable to be registered under Section 22 or Section 24, may get himself registered voluntarily, and

all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

Q7. Is possession of a Permanent Account Number (PAN) mandatory for obtaining a Registration?

Ans. Yes. Every person should have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration under Section 25 of the CGST ACT.

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

However, as per section 25 (7) CGST ACT, PAN is not mandatory for a non-resident taxable person for obtaining registration.

Q8. Whether the Department through the proper officer, can suo-moto proceed with registration of a Person under this Act?

Ans. Yes. In terms of sub-section (8) of Section 25, where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under the CGST ACT, or under any other law for the time being in force, proceed to register such person in the manner as may be prescribed.

Q9. Whether the proper Officer can reject an Application for Registration?

Ans. Yes. The Proper officer can reject the Application for registration if after filling the Application of registration in Form GST REG 01 the proper officer issued notice in Form GST REG 03 for further clarification and no response or no satisfactory response is given by the applicant the Proper officer may reject the Application.

Q10. Whether the Registration granted to any person is permanent?

Ans. Yes, the registration once granted to any person is permanent except for non-resident taxable person and casual taxable person, the registration Certificate once granted is permanent unless surrendered, cancelled, suspended.

Q11. Is it necessary for the foreign embassy's to get registration under GST Law?

Ans. All UN bodies, Consulate or Embassy of foreign countries and any other class of persons, so notified, would be required to obtain a unique identification number (UIN) from the GST portal. This UIN will be needed for claiming refund of taxes paid by them on the notified supply of goods or services or both received by them.

Q12. What is the responsibility of the taxable person supplying to UN bodies?

Ans. The taxable supplier supplying to UN bodies is expected to mention the UIN on the invoices and treat such supplies as supplies to another registered person (B2B).

Q13. Can a person without GST registration claim ITC and collect tax?

Ans. No. A person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.

Q14. What will be the effective date of registration?

Ans. Where the application for registration has been submitted within thirty days from the date on which the person becomes liable to registration, the effective date of registration shall be date on which he become liable for registration.

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

In case of suo moto registration, i.e. registration pursuant to any survey, enquiry, inspection, search or any other proceedings, the effective date of registration shall be the date of order of registration.

Q15. Who are the persons liable to take a Registration under the GST Law?

Ans. Every supplier whose aggregate turnover exceeds Rs. 20 Lacs (10 Lacs for special category states) in a financial year is liable to get himself registered in a state from where he makes taxable supplies. However, certain categories of persons mentioned in Section 24 of GST Law are liable to be registered irrespective of this threshold.

Further, following persons shall not be liable to registration as per section 23:-

- (a) An agriculturist, to the extent of supply of produce out of cultivation of land.
- (b) Any person engaged exclusively in the business of supplying goods and/ services that are not liable to tax or wholly exempt from tax under the Act.

Q16. What is aggregate turnover?

Ans. As per section 2 (6) of the GST Law, aggregate turnover means the aggregate value of all taxable supplies, exempt supplies, export of goods or services or both and inter-State supplies of a person having same PAN, to be computed on all India basis and excludes CGST/SGST, IGST, UGGST and cess.

Aggregate turnover does not include value of inward supplies on which tax is payable on reverse charge basis.

Q17. Which are the cases for which registration is compulsory?

Ans. As per Section 24 of GST Act, the following categories of persons shall be required to be registered compulsorily irrespective of the threshold limit:

- (a) persons making any inter-State taxable supply;
- (b) casual taxable persons making taxable person;
- (c) persons who are required to pay tax under reverse charge;

- (d) non-resident taxable persons making taxable supply;
- (e) an electronic commerce operator for whom the provision of section 9(5) of GST Act apply.
- (f) persons who are required to deduct tax under section 51;
- (g) Every electronic commerce operator;
- (h) persons who supply goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (i) input service distributor;
- (j) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
- (k) 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;
- (l) such other person or class of persons as may be notified by the Government on the recommendations of the Council

Q18. Is it necessary for the Govt. organization to get registration?

Ans. Yes, in case the government organisation are required to deduct tax at source u/s 51 of GST Law, shall mandatorily obtain registration under the Act,

Q19. Who is a Casual Taxable Person?

Ans. Casual Taxable Person has been defined in Section 2 (20) of GST Law. It means a 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 or a Union territory where he has no fixed place of business.

Q20. Who is a Non-resident Taxable Person?

Ans. Non-resident Taxable Person 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 in terms of Section 2 (77).

Q21. What is the validity period of the Registration certificate issued to a Casual Taxable Person and non-resident taxable person?

Ans. The certificate of registration issued to a "casual taxable person" or a "non-resident taxable person" shall be valid for a period specified in the application for registration or for a period of 90 days from the effective date of registration, whichever is earlier. However, the proper officer, at the request of the said taxable person, may extend the validity of the aforesaid period by a further period not exceeding ninety days.

Q22. Is there any Advance tax to be paid by a Casual Taxable Person and Non-resident Taxable Person at the time of obtaining registration under this Special Category?

Ans. Yes. A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 27, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. If registration is to be extended beyond the initial period of ninety days, an advance additional amount of tax equivalent to the estimated tax liability is to be deposited for the period for which the extension beyond ninety days is being sought.

Q23. Whether the amount deposited by a casual taxable person or non-resident taxable person is refundable?

Ans. Yes. Such deposited amount can be utilised against the output tax liability and balance amount shall be refunded to the applicant subject to Section-54 of the GST Law.

Q24. Whether Amendments to the Registration Certificate is permissible?

Ans. Yes. In terms of Section 28, the proper officer may, on the basis of such information furnished either by the registrant or as ascertained by him, approve or reject amendments in the registration. The Application shall be made within 15 days of such change. It is to be noted that permission of the proper officer for making amendments will be required for only certain core fields of information, whereas for the other fields, the registrant can himself carry out the amendments.

Q25. Whether the cancellation of registration certificate is permissible?

Ans. Yes. Any Registration granted under this Act may be cancelled by the Proper Officer, in circumstances mentioned in Section 29 of CGST ACT. The proper officer may, either on his own motion or on an application filed by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration.

Q26. Whether cancellation of Registration under CGST Act means cancellation under SGST Act also?

Ans. Yes. The cancellation of registration under one Act (say CGST Act) shall be deemed to be a cancellation of registration under the other Act (i.e. SGST Act). (Section 29 (4)).

Q27. Can the proper Officer Cancel the Registration on his own?

Ans. Yes, in certain circumstances specified under section 29(2) of the CGST ACT, the proper officer can cancel the registration on his own. Such circumstances include: a person contravene the provisions of the Act; not filing return for a continuous period of six months (for a normal taxable person) or three returns (for Composition taxable person); registration has been obtained by means of fraud, and not commencing business within six months from the date of registration (in case of voluntary registration). However, before cancelling the registration, the proper officer shall give reasonable opportunity of being heard. (Section 29 (2)).

Q28. What happens when the registration is obtained by means of wilful mis-statement, fraud or suppression of facts?

Ans. In such cases, the registration may be cancelled from such date including any retrospective date by the proper officer as per Section 29(2)(e).

Q29. Is there an option to take centralized registration for services under GST Law?

Ans. No. There is no option to take Centralize registration for services or goods or both.

Q30. If the taxpayer has different business verticals in one state, will he have to obtain separate registration for each such vertical in the state?

Ans. No. However the taxpayer has the option to register such separate business verticals independently in terms of proviso to Section 25(2) of CGST ACT.

Q31. Will ISD be required to be separately registered other than the existing taxpayer registration?

Ans. Yes. The ISD registration is for one office of the taxpayer which will be different from the normal registration irrespective of the threshold.

Q32. Can a taxpayer have multiple ISDs?

Ans. Yes. Different offices of a taxpayer can apply for ISD registration.

Q33. What could be the liabilities (in so far as registration is concerned) on transfer of a business?

Ans. The transferee or the successor shall be liable to be registered with effect from the date of such transfer or succession and will have to obtain a fresh registration as per Section 22 (3) of CGST ACT.

Q34. Whether all assesses/dealers who are already registered under existing central excise/service tax/ vat laws will have to obtain fresh registration?

Ans. No. Every person registered under an earlier law and having a Permanent Account Number issued under the Income Tax Act, 1961 shall be granted registration on a provisional basis and a certificate of registration incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal. Further, the proper officer will issue a final registration certificate after calling for information and documents.

Q35. Whether the job worker will have to be compulsorily registered?

Ans. No. Section 22 of CGST ACT does not prescribe any such condition. if Job Worker fulfil any condition of Section 22 or section 24 then only he is required to get himself registered.

Q36. At the time of registration will the assessee have to declare all his places of business?

Ans. Yes. The principal place of business and place of business have been separately defined under section 2(85) & 2(89) of GST Law respectively. The taxpayer will have to

declare the principal place of business as well as the details of additional places of business in the registration form.

Q37. Whether application for registration to be submitted manually or electronically?

Ans. Every application must be filed only electronically in Form GST REG 01 on the common portal.

Q38. What is the time limit within which the application for registration be approved?

Ans. The application for registration (FORM GST REG-01) shall be submitted online and shall be approved within 3 working days by the proper officer. If the proper officer finds that the application filed under the Act is deficient, then he may call for further clarification on the information or documents through a notice (in FORM GST-03) within 3 working days from the date of submission of application for registration. The applicant shall provide such additional data within 7 working days (In FORM GST -04), the proper officer shall approve the grant of registration within 7 working days of receiving such Form GST REG 04 giving certificate of registration (in FORM GST REG -06). If the proper officer doesn't take any action within 3 days of receipt of application in GST REG or 7 days from receipt of form GST REG 04, then it shall deemed that the application of registration is approved.

Q39. Can the registration certificate be downloaded from the GSTN portal?

Ans. Yes, registration certificate shall be granted in Form GST REG 06 and the same shall be available on the common portal.

Q40. When the registration granted under Section 25(3) can be cancelled ?

Ans. The proper officer may cancel such registration if the person who has voluntarily registered doesn't commence the business within 6 months for the date of registration. The registered person himself may apply for cancellation of registration only after the expiry of 1 year from the effective date of registration.

Q41. Can any one of the business verticals, which are required to be registered under the Act, of a taxable person take registration as a person paying tax u/s 10?

Ans. No. If any one business vertical of a taxable person becomes ineligible for paying tax u/s 10, then all other business verticals of the said taxable person shall become ineligible for paying tax u/s 10.

Q42. When will a non-resident become liable for registration?

Ans. A non-resident taxable person shall become liable for registration when he makes any taxable supply as per Section 24(v).

Q43. Can cancellation of registration be revoked?

Ans. When a registration of a taxable person is cancelled by a proper officer on his own motion, then such person shall apply for revocation of such cancellation to such proper officer within 30 days from the date of service of cancellation order. No revocation is

possible for cancellation on account of non-filing of returns unless such returns are filed and the tax thereon is paid along with applicable interest, penalty and late fee. If the proper officer is satisfied that sufficient ground for revocation of cancellation are there then such officer may revoke the cancellation of the registration by an order within 30 days from the receipt of such application of revocation.

The proper officer may call for further details and clarification within such period as prescribed upon filing the application. The proper cannot reject the application for revocation without giving the person a reasonable opportunity of being heard.

Q44. Can a person who is not required to be registered under GST Act but registered under the earlier law, cancel the provisional registration?

Ans. Yes, but the time limit is not mentioned for applying for cancellation of provisional registration.

Q45. Should a casual taxable person or non-resident taxable person apply for registration in every state from which that person is operating or is the registration common for all the states?

Ans. In terms of section 22(1) read with Section 25(1) such persons need to obtain a separate registration in every such States.

Q46. From which state the taxable person should obtain registration?

Ans. As per Section 22(1) A taxable person should obtain registration in every State from where he makes taxable supply of goods or services or both.

Q47. If the job-worker subsequently registers, should the principal amend his registration by cancelling the job-workers premises as his additional place of business?

Ans. Yes

Q48. Does cancellation of registration have any effect on the tax liability of the person whose registration has been cancelled?

Ans. No, Cancellation of registration does not affect the tax liability of the person which is incurred prior to the date of cancellation. He shall still be liable to pay the amount of tax and other dues or any other obligation for a period prior to the date of cancellation irrespective of the fact that whether the same is determined before or after the cancellation of registration.

Q49. What are the effects of cancellation of registration on input tax credit in respect of inputs held in stock, contained in semi-finished and finished goods and capital goods?

Ans. Every registered taxable person whose registration has been cancelled shall pay the amount of ITC on inputs which are held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods whichever is higher to be calculated in a manner as prescribed.



In case of capital goods, the person shall pay the ITC claimed on such capital goods reduced by such percentage points as maybe prescribed in this behalf or tax on transaction value whichever is higher.

The above said payment can be made by debiting the electronic credit ledger or through cash ledger.

Q50. Who can be the primary authorized signatory?

Ans. A Primary authorized signatory is the person who is primarily responsible to perform action on the GST System Portal on behalf of taxpayer. All communication from the GST System Portal relating to taxpayer will be sent to him. He may be resident or non-resident.

Q51. Whether a person who is registered is liable to collect and remit the tax even though his aggregate turnover does not exceed threshold limit of Rs. 20 Lakhs/ 10 Lakhs as the case may be?

Ans. Yes. As there is no provision under the GST Law exists to provide for exemption to such cases.

Q52. Which are all the states specified under Article 279A (4)(g) of the Constitution?

Ans. States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.

Q53. Within how many days the amendments to registration to be intimated?

Ans. The registered taxable person shall intimate within 15 days of such amendment by submitting an application through electronically in Form GST REG 13.

Q54. Whether registered taxable person required to display his certificate of registration?

Ans. Yes, Every registered taxable person shall display his registration certificate in a prominent location at his principal place of business and at every additional place or Places of business. Further, he has to display his GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

Q55. Person who has opt for voluntary registration can cancel the registration?

Ans. Yes, he can apply for cancellation of registration after the completion of one year from the effective date of registration.

## MCQ'S

### Registration (Section 22 to 30)

Q1. How the aggregate turnover of Rs. 20 Lakh is calculated?

- (a) Aggregate value of all taxable supplies, exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis.
- (b) Aggregate value of all taxable supplies, exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately.
- (c) Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.
- (d) Aggregate value of all taxable supplies, exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.

Ans. (d) Aggregate value of all taxable supplies, exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Q2. Whether all persons are mandatorily required to obtain registration?

- (a) Yes
- (b) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services and for others if specified threshold limit exceeds in a financial year.
- (c) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services.
- (d) No, only if specified threshold exceeds in a financial year then only need to obtain.

Ans. (b) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services and for others if specified threshold limit exceeds in a financial year

Q3. Which one of the following is true?

- (a) A person can't collect tax unless he is registered.
- (b) Registered person not liable to collect tax till his aggregate turnover exceeds Rs.20 lakhs/ Rs.10 Lakhs as the case may be.

- (c) A person can collect the tax during the period of his provisional registration.
- (d) Both (a) and (b) are correct.

Ans. (a) A person can't collect tax unless he is registered

Q4. Which of the following forms are used for registration?

- (a) Form GSTR -1
- (b) Form GSTR – 2
- (c) Form GST REG-01
- (d) Form GST REG

Ans. (c) Form GST REG-01

Q5. Within how many days a person should apply for registration?

- (a) Within 60 days from the date he becomes liable for registration.
- (b) Within 30 days from the date he becomes liable for registration.
- (c) No Time Limit
- (d) Within 90 days from the date he becomes liable for registration.

Ans. (b) Within 30 days from the date he becomes liable for registration

Q6. A person having \_\_\_\_business verticals in a State \_\_\_\_obtain a separate registration for each business vertical.

- (a) Single, shall
- (b) Multiple, shall
- (c) Multiple, may
- (d) Single, May

Ans. (c) Multiple, may

Q7. Which one of following statements are correct?

- (a) Voluntary registration is not possible under GST.
- (b) Voluntarily registered person not liable to comply with all the provisions of the GST.
- (c) A person may get himself registered voluntarily and shall comply with all the provisions of GST.
- (d) None of the above.

Ans. (c) A person may get himself registered voluntarily and shall comply with all the provisions of GST

- Q8. PAN issued under the Income Tax Act is mandatory for grant of registration.
- (a) It is one of the document listed.
  - (b) Yes, but non-resident taxable person may be granted registration on the basis of any other document.
  - (c) No, for persons who are required to deduct tax at source u/s 51 shall have TAN in lieu of PAN.
  - (d) Both (b) and (c)

Ans. (d) Both (b) and (c)

- Q9. An E-commerce operator should get registered irrespective of his threshold limit?
- (a) Yes
  - (b) No, required to register only if his aggregate turnover exceeds the threshold limit.
  - (c) Yes, if he is located in North-western states.
  - (d) He is required to register if he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit.

Ans. (a) Yes

- Q10. What is the validity of the registration certificate?
- (a) One year
  - (b) No validity
  - (c) Valid till it is cancelled.
  - (d) Five years.

Ans. (c) Valid till it is cancelled

- Q11. Which of the following statements are correct?
- (a) Persons who are required to deduct tax u/s 51 shall obtain registration irrespective of the threshold specified.
  - (b) Persons who are required to collect tax u/s 52 shall obtain registration irrespective of the threshold specified.
  - (c) Every electronic commerce operator shall obtain registration irrespective of the threshold specified.
  - (d) Persons who required to pay tax u/s 9 shall obtain registration irrespective of the threshold specified.

Ans. All the above statements are correct.

- Q12. A person not required to obtain registration if he is required to pay tax under reverse charge and there are no taxable supplies made by him.

- (a) Incorrect, if person who are required to pay tax under reverse charge, irrespective of threshold shall obtain registration.
- (b) Incorrect, if person who are required to pay tax under reverse charge obtain registration only if such value of supplies under reverse charge exceeds the threshold limit.
- (c) Above statement is correct.
- (d) A person is required to obtain registration if he is required to pay tax under reverse charge and also he is also making taxable supplies irrespective of the threshold limit.

Ans. (a) Incorrect, if person who are required to pay tax under reverse charge, irrespective of threshold shall obtain registration

Q.13. What is the validity of the registration certificate issued to casual taxable person and non-resident taxable person?

- (a) 90 days from the effective date of registration
- (b) Period specified in the application for registration
- (c) Earliest of (a) or (b) above
- (d) 180 days from the effective date of registration.

Ans. (c) Earliest of (a) or (b) above

Q.14. Which of the following requires amendment in the registration certificate?

- (a) Change of name of the registered person
- (b) Change in constitution of the registered person
- (c) Switching over from composition scheme to normal scheme or vice versa.
- (d) All of the above

Ans. (d) All of the above

Q.15. When can a voluntarily registered person's registration be cancelled?

- (a) If the person does not start business within six months from the date of registration.
- (b) Business has been discontinued or transferred for any reason.
- (c) Non-filing of returns for a continuous period of six months or for three consecutive tax period in case of composite dealer.
- (d) All of the above

Ans. (d) All of the above

Q.16. What are the consequences of obtaining registration by misrepresentation?

- (a) Liable to cancellation of registration by proper officer.
- (b) Liable to fine not exceeding Rs. 1,000,000/-
- (c) Imprisonment for a period of 6 months to 3 years.
- (d) Both (b) and (c)

Ans. (a) Liable to cancellation of registration by proper officer

Q.17 Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?

- (a) Cancellation of registration will immune his liability under CGST only.
- (b) Cancellation of registration will immune his liability under IGST only.
- (c) Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
- (d) Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

Ans. (d) Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act

Q.18. Within how many days an application for revocation of cancellation of registration can be made?

- (a) Within 7 days from the date of service of the cancellation order.
- (b) Within 15 days from the date of issue of the cancellation order.
- (c) Within 45 days from the date of issue of the cancellation order.
- (d) Within 30 days from the date of service of the cancellation order.

Ans. (d) Within 30 days from the date of service of the cancellation order

Q.19. Which of the following statements are correct?

- (a) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
- (b) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
- (c) 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.
- (d) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act.

Ans. (a) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act & (b) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act

Q.20 How a person can submit the application for registration?

- (a) Filing FORM GST REG-01 along with necessary documents with the jurisdictional proper officer.
- (b) Filing FORM GST REG-01 electronically in the common portal and uploading the required documents along with the application.
- (c) Uploading necessary documents electronically in the common portal and also submitting manually to the jurisdictional proper officer.
- (d) None of the above

Ans. (b) Filing FORM GST REG-01 electronically in the common portal and uploading the required documents along with the application

Q.21 Where the application for grant of registration has been approved, a certificate of registration in \_\_\_\_\_ shall be made available to the applicant on the \_\_\_\_\_

- (a) FORM GST REG-06, Common Portal
- (b) FORM GST CER-06, Common Portal
- (c) FORM GST CER-06, Jurisdictional office
- (d) FORM GST REG-10, Company portal

Ans. (a) FORM GST REG-06, Common Portal

Q.22 Which of the below statements are incorrect in finding out the effective date of registration?

- (a) From the date on which a person becomes liable to registration, where application is submitted within 30 days from such date.
- (b) Date of grant of registration, where application is submitted after 30 days from such date.
- (c) From the date of grant of provisional registration, in case of persons registered under earlier law.
- (d) Date of issue of certificate of registration.

Ans. (d) Date of issue of certificate of registration

Q23. Can a person apply for registration to pay tax u/s 10 for any of his business verticals at his choice?

- (a) Yes, irrespective of the registration status of other business verticals.

- (b) No all of his other business verticals also should have obtained registration for paying tax under section 10.
  - (c) Yes, provided majority of the business verticals are paying under section 10.
  - (d) Yes, if all the business vertical in a state are obtained registration to pay tax under section 10.
- Ans. (b) No all of his other business verticals also should have obtained registration for paying tax under section 10
- Q24. An Unique Identity Number will be allotted to the following persons upon submitting an application:
- (a) All the taxable persons can apply.
  - (b) Only unregistered persons can apply.
  - (c) Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries.
  - (d) No such concept under CGST/SGST Act.
- Ans. (c) Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries
- Q25. Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places.
- (a) No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
  - (b) Yes above statement is correct.
  - (c) No, GSTIN to be displayed only on the invoices.
  - (d) Above statement is correct subject to certificate of registration to be displayed only at registered place of business.
- Ans. (b) Yes above statement is correct
- Q26 Under what circumstances physical verification of business premises is mandatory?
- (a) Physical verification of business premises is a discretionary power of proper officer.
  - (b) If additional information for registration asked by the proper officer is not submitted within specified time.
  - (c) If certificate of registration is obtained on misrepresentation of facts.
  - (d) If photograph of the business premise is not uploaded in the common portal within specified time.



Ans. (a) Physical verification of business premises is a discretionary power of proper officer

Q27. State which of the following statement is correct in respect of obtaining a separate registration for Business verticals:

- (a) Person can obtain centralized registration.
- (b) Person shall obtain a separate registration for each of his verticals.
- (c) He can have only two registration in a state.
- (d) Either (a) or (b).

Ans. (b) Person shall obtain a separate registration for each of his verticals

Q28. Business which has centralized registration under existing act.

- (a) Shall obtain a centralized registration under GST Law.
- (b) Shall obtain separate registration in each state from where it is making taxable supplies
- (c) Shall obtain registration on temporary basis.
- (d) No need to apply for registration under GST.

Ans. (b) Shall obtain separate registration in each state from where it is making taxable supplies