Chapter VI
Registration

FAQ's

Registration (Section 22 to 30)

Section 22 to 30 of the CGST Act, 2017 made applicable to IGST vide Section 20 of the IGST Act, 2017 and UTGST vide Section 21 of the UTGST Act, 2017

Q1. Who are the persons liable to take a Registration under the GST Law? What is the threshold limit for registration in case of GST?

Ans. Every supplier whose aggregate turnover exceeds ₹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 register 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 CGST Act or under IGST Act.

(c) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

In this regard the Central Government has issued following Notifications:

- Notification No. 07/2017-Integrated Tax dated 14-09-2017 which provided that the job workers engaged in making inter-State supply of services to a registered person are exempted from obtaining registration if the aggregate turnover, to be computed on all India basis, does not exceed an amount of ₹20 lakhs in a financial year (₹10 lakhs for Special Category States other than J&K).

- Notification No. 10/2017 – Integrated Tax dated 13-10-2017 has exempted the persons making inter-State supplies of taxable services from obtaining compulsory registration under section 24 of CGST Act, 2017 in case of Inter State Supply of Services if the aggregate turnover, to be computed on all India basis, does not exceed an amount of ₹20 lakhs in a financial year (₹10 lakhs for Special Category States other than J&K).
• Notification No. 32/2017-Central Tax, dated 15-09-2017 & Notification No. 8/2017 – Integrated Tax, dated 14-09-2017, the casual taxable persons as well as the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration if the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ₹ 20 lakhs in a financial year (₹ 10 lakhs for Special Category States other than J&K).

• Notification No. 65/2017 – Central Tax dated 15.11.2017, exempt suppliers of services through an e-commerce platform from obtaining compulsory registration

Q2. 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 persons having the same PAN, to be computed on all India basis and excludes CGST/SGST, IGST, UTGST and cess.

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

Q3. Whether threshold limit for registration of Rs10 lacs in the specified states can be enhanced or not?

Ans. Presently the threshold limit for registration in the Specified States is of Rs10 lacs. However, 'the Government may, at the request of a special category State and on the recommendations of the Council, enhance this limit [the aggregate turnover referred to in the first proviso to Section22(1)(a)] from Rs. 10 Lacs to such amount, not exceeding Rs. 20 lacs and subject to such conditions and limitations, as may be so notified.

Q4. 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 State from where he makes taxable supply if he is liable for registration in terms of section 22(1) of the CGST Act.

Q5. If a person is registered under earlier law, whether he needs to be registered under GST law compulsorily?

Ans. Yes. As per section 22 (2) of the CGST Act, every person who, on the day immediately preceding the appointed day, is registered or holds a license under an earlier law, shall be liable to be registered under this Act with effect from the appointed day.

1 Effective date yet to be notified.
Q6. 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.

Further, a casual taxable person or a non-resident taxable person shall apply for registration at least 5 days prior to the commencement of business.

Furthermore, every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

Q7. Whether a person having multiple business verticals in a State or Union territory can obtain different registrations for each of such vertical?

Ans. Yes. As per proviso to Section 25(2) of the CGST Act, a person having multiple business verticals in a State or Union territory, may obtain a separate registration for each business vertical, subject to such conditions as may be prescribed.

Further, a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory."

However, a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."2

Q8. Can the taxable supply made by the job-worker on behalf of his principal be considered for computing his aggregate turnover?

Ans. As per the second explanation to the section 22, value of taxable supply (completion of job work) made by the registered job-worker on behalf of his principal shall not be added to the aggregate turnover of the registered Job worker.

Q9. 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 section 25(3) of the CGST Act, 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.

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2 Effective date yet to be notified.
Q10. 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 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) the CGST Act, PAN is not mandatory for a non-resident taxable person for obtaining registration.

Q11. Whether the Department through the proper officer, can suo-moto proceed with registration of a Person under the Act?

Ans. Yes. In terms of sub-section (8) of Section 25, where a person who is liable to be registered under the CGST 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.

Q12. Whether the proper Officer can reject an Application for Registration?

Ans. Yes. The Proper officer can reject the Application for registration in Form GST REG 05, 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.

Q13. 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 unless surrendered, cancelled, suspended.

Q14. 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.

It is apt to state here that, every person required to be granted a UIN in accordance with Section25(9) of the CGST Act may submit an application electronically in FORM GST REG-13, duly signed or verified through electronic verification code, in the manner specified in Rule 8. The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form or after receiving a recommendation from
the Ministry of External Affairs, Government of India, assign a UIN to the said person and issue a certificate in FORM GST REG-06 within a period of 3 working days from the date of the submission of the application. [Rule 17]

Section 25 *inter alia* provides that UIN shall be granted or rejected after due verification and within the time prescribed. UIN so granted shall be applicable to the territory of India. UIN shall be deemed to have been granted after the period prescribed (under section 25(10) of the CGST Act) if no deficiency has been communicated to the applicant within that period. Moreover, grant of UIN under the CGST Act / SGST Act shall be deemed to be a grant of UIN under the SGST/CGST Act provided that the application for UIN has not been rejected/no deficiency has been communicated to applicant by the proper officer under SGST/CGST Act within the time specified.

**Q15.** 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).

**Q16.** 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.

**Q17.** 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 suomoto 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.

**Q18.** What are the cases in which registration is compulsory?

**Ans.** As per Section 24 of the 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;

It is important to mention that Central Government vide Notification No. 07/2017-Integrated Tax, dated 14-09-2017 has provided that the job workers engaged in making inter-State supply of services to a registered person are exempted from obtaining registration [However, such exemption is not available to a job-worker.
who is liable to be registered u/s 22(1) i.e. threshold limit or who opts for voluntarily u/s 25(3); or of section 25 of the said Act; or job worker is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to Rule 138 of the CGST Rules, 2017 i.e. jewellery, goldsmiths’ and silversmiths’ wares as covered under Chapter 71 which do not require e-way bill.] 

Further, the Central Government vide Notification No. 10/2017 – Integrated Tax dated 13-10-2017 has exempted the persons making inter-State supplies of taxable services and having an aggregate turnover not exceeding an amount of ` 20 lakhs in a financial year from obtaining registration / ` 10 lakhs in case of the States specified in Article 279A (4) (g) of the Constitution except Jammu & Kashmir [i.e., Exemption from obtaining compulsory registration u/s 24 of CGST Act, 2017 in case of Inter State Supply of Services] 

(b) casual taxable persons making taxable supply; 

Please note that in terms of Notification No. 32/2017-Central Tax, dated 15-09-2017 & Notification No. 8/2017 – Integrated Tax, dated 14-09-2017, the casual taxable persons as well as the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration if the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ` 20 lakhs in a financial year (` 10 lakhs for Special Category States other than J&K).

The casual taxable persons or the persons making inter-State taxable supplies, as the case may be, will be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017. Further, the list of eligible ‘handicraft goods’ and their respective HSN codes for the purpose of aforesaid notifications has also been provided for when they are made by the craftsmen predominantly by hand even though some machinery may also be used in the process.

(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 who is required to collect tax at source under section 52;³
(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;

It is imperative to state, the Central Government vide Notification No. 65/2017 – Central Tax dated 15.11.2017, exempted persons making supplies of services, other than supplies specified under section 9(5) of CGST Act through an e-commerce operator who is required to collect TCS under section 52, from obtaining registration provided their aggregate turnover does not exceed ` 20 lakhs (` 10 lakhs in special category states except J & K)

(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

Q19. Is it necessary for the Government organization to get registration?
Ans. Yes, the government organizations which are required to deduct tax at source u/s 51 of GST Law, shall mandatorily obtain registration under the Act,

Q20. Who is a Casual Taxable Person?
Ans. Casual Taxable Person has been defined in Section 2 (20) of the CGST Act. It 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.

Q21. 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).

³ Effective date yet to be notified.
Q22. 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.

Q23. 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 25, 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.

Q24. 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 CGST Act.

Q25. 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 in Form GST REG-14 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.

However, any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in Form GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

Q26. Whether the Cancellation of registration Certificate is permissible?

Ans. Yes. Any registration granted under the CGST Act may be cancelled by the proper officer, in circumstances mentioned in Section 29 of the CGST Act. The proper officer may, either on his own motion or on an application filed by the registered person or by
his legal heirs, in case of death of such person, cancel the registration in such manner and within such period as may be prescribed (refer the CGST rules).

- In place of the word “Cancellation”, the words “or suspension” shall be inserted.
- However, during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.4

Q27. Whether cancellation of Registration under the CGST Act means cancellation under SGST Act also?

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

(In place of the word “Cancellation”, the words “or suspension” shall be inserted)

Q28. 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 who contravene 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, willful mis-statement or suppression of facts 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)).

However, further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.5

Q29. What happens when the registration is obtained by means of willful 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).

Q30. 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.

4 & 5 Effective date yet to be notified
Q31. 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 the CGST Act.

Q32. Will ISD be required to register separately 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.

Q33. Can a taxpayer have multiple ISDs?

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

Q34. 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 the CGST Act.

Q35. 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.

Q36. Whether the job worker will have to be compulsorily registered?

Ans. No. Section 22 of the 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.

Q37. 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 the CGST Act 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.

Q38. 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.
Q39. 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 information 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.

Q40. 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.

Q41. 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.

Q42. Can any one of the business verticals, which are required to be registered under the Act, as 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.

Q43. 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).

Q44. 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 officer cannot reject the application for revocation without giving the person a reasonable opportunity of being heard.

Q45. 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.

Q46. 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.

Q47. 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.

Q48. 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. If the principal intends to supply the goods from job-worker's premises under his GSTIN, he may retain the premises as his additional place.

Q49. 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.

Q50. 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.

Q51. 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 the taxpayer. All communication from the GST System Portal relating to taxpayer will be sent to him. He may be resident or non-resident.

Q52. 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 ` 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.

Q53. Which are all the states specified under Article 279A (4)(g) of the Constitution?


Q54. Within how many days the amendments to registration is to be intimated?

Ans. The registered taxable person shall intimate within 15 days of such amendment by submitting an application electronically in Form GST REG 14.

Q55. Whether the registered taxable person is 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.

Q56. Can the person who has opted for voluntary registration, apply for cancelling the registration?

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

Q57. State the method of authentication for submitting under GST?
Ans. All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under CGST Rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 or verified by any other mode of signature or verification as notified by the Board in this behalf.

Further, a registered person registered under the Companies Act, 2013 shall furnish the documents or application verified through digital signature certificate [Rule 26(1)].

Q58. State the modes of verification notified by Central Board of Excise and Customs (Board) for the purpose of Rule 26 of the CGST Rules?

Ans. Documents to be submitted under the CGST Rules needs to be verified by any of the following modes as per the Board:

- Electronic verification code generated through net banking login on the common portal
- Electronic verification code generated on common portal
- Bank account based one-time password

[Rule 26 read with Notification 11/2017-Central Tax, dated. 28.06.2017]

Q59. Do traders having turnover less than `20 Lakhs need to get registered under GST? If not, how can they purchase primary goods from other states without having GST Registration No?

Ans. Traders having turnover of less than Rs 20 lakhs can buy from other States also without registration except in case of those goods which are subject to reverse charge.

Q60. Whether licensed Tour Guides having registered office in one state but providing services Pan India will have to register in each State?

Ans. If the presence of tour guide is in each State and he is supplying services from those States then registration requirement in each State would be there.

Q61. M/s. XYZ are paying freight charges to GTA for which in erstwhile law we are paying service tax at applicable rate. In case of GST what we understand is GTA is exempt from obtaining GST registration no. if the GTA opts for payment of tax under RCM. Are M/s. XYZ required to pay GST @5% on freight for transportation of goods in cases where M/s. XYZ is not required to obtain registration under GST since only exempted goods are supplied?

Ans. Since M/s. XYZ is excluded from obtaining registration u/s 23 of the CGST Act, 2017 (dealing exclusively in exempted goods), one has to only consider whether the taxpayer is covered u/s 24. RCM u/s 9(3) of CGST Act, 2017 or Sec. 5(3) of the IGST Act, 2017 gets attracted in case of GTA only in respect of certain recipients. Hence if M/s. XYZ is covered within the listed recipients, registration may be required.
MCQ’s

Registration (Section 22 to 30)

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

(a) 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, 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(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), 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(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), 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(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), 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, if specified threshold limit does not exceed 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. (c) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services.
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 `20 lakhs/ `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 GSTAPL-01
   (c) Form GST REG-01
   (d) Form GST RFD-01
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.

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(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 documents listed.

(b) Yes, but non-resident taxable person may be granted registration on the basis of any other document.

(c) Yes, but persons required to deduct tax at source u/s 51 may 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?

(a) Yes, irrespective of threshold limit

(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 /or his aggregate turnover exceeds the threshold limit.

Ans. (d) He is required to register if he is liable to collect tax at source and /or his aggregate turnover exceeds the threshold limit.  

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

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6 Effective date yet to be notified.
(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*

Q12. 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) Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business
(d) All of the above
Ans. (d) *All of the above*

Q13. When can a voluntarily 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*

Q14. What are the consequences of obtaining registration by misrepresentation?

(a) Liable to cancellation of registration by proper officer.
(b) Liable to a fine not exceeding `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*

Q15. 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

Q16. 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

Q17. Which of the following statements are correct?

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

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

Ans. (a) (i) and (ii)

Q18. Who can submit application for registration in Form GST REG-09?

(a) Non-Resident taxable person
(b) Input service distributor
(c) Person deducting tax at source
(d) Person collecting tax at source
Ans. (a) Non-Resident taxable person

Q19. 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

Q20. 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

Q21. 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

Q22. 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.

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(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

Q23. 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

Q24. 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

Q25. 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 may 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 may obtain a separate registration for each of his verticals
Q26. Business which has centralized registration under erstwhile 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

Q27. Every person registered under any of the existing laws, who is not liable to be registered under the Act may, on or before ………………….. , at his option, submit an application in FORM GST REG-29 for the cancellation of registration granted to him
   (a) September 30, 2017
   (b) October 31, 2017
   (c) November 30, 2017
   (d) March 31, 2018
Ans. (d) March 31, 2018

Q28. Does a Medical Service Provider needs to get registered under GST, if his aggregate turnover (u/s 2 (6) is more than ‘20 Lakhs but has taxable supply of only an amount of ‘2.4 Lakh p.a.?
   (a) No
   (b) Yes
Ans. (b) Yes [he should get registered and also pay GST on taxable supply.]

Q29. Who will take registration on services in relation to transportation of goods (including used household for personal use) if, GTA avails ITC on supplies made by him
   (a) GTA, forward charge
   (b) GTA, RCM
   (c) Service receiver, forward charge
   (d) Service receiver, RCM
Ans. (a) GTA, forward charge

Q30. Will all establishments display a certificate from government (displaying his turnover category) and their GST Registration No. which should appear on all his cash memos/bills?
Q31. Does a trader who has turnover of less than 20 lakh and are selling on ecommerce websites, have to register for GST, if such e-commerce operator is required to collect TCS?
   (a) No
   (b) Yes

   Ans. (b) Yes [Rule 18 of CGST Rules, 2017]

Q32. Do I, a Mutual fund Distributor working in Delhi, need to register under GST, having income less than ` 20 Lakhs but working for offices that are registered in Mumbai and have branch offices in Delhi?
   (a) No
   (b) Yes

   Ans. (a) No [Notification No. 65/2017 – Central Tax dated 15.11.2017]

Q33. If I already have a GSTIN, do I need to register separately as an Input Service Distributor?
   (a) No
   (b) Yes

   Ans. (b) Yes [Section 24(viii) of the CGST Act]