

E-Book on How to Get Registered under GST



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
New Delhi

© The Institute of Chartered Accountants of India

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form, or by any means, electronic, mechanical, photocopying, recording, or otherwise without prior permission, in writing, from the publisher.

DISCLAIMER:

The views expressed in this book are of the author(s). The Institute of Chartered Accountants of India may not necessarily subscribe to the views expressed by the author(s).

The information cited in this book has been drawn from various sources. While every effort has been made to keep the information cited in this book error free, the Institute or any office of the same does not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided in this book.

First Edition : July, 2017

Committee/Department : Indirect Taxes Committee

E-mail : idtc@icai.in

Website : www.idtc.icai.org

Published by : The Publication Department on behalf of the Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi - 110 002.

Foreword

It is indeed a great pleasure to witness and be a part of this biggest economic reform of the country since independence. The Institute of Chartered Accountants of India (ICAI) welcomes launch and implementation of GST and reiterates its support towards its implementation. GST is based on the concept of “One Nation; One Market; One Tax” and intends to provide a competitive edge to the Indian products in the International market.

Registration being the first step to enter GST arena whether through migration or fresh registration. Considering the importance of registration and procedure involved into it, the Indirect Taxes Committee of ICAI, has come out with E-publication namely “**How to get registered under GST**”. This novel initiative of the Committee provides a comprehensive coverage of registration under GST and explains the various provisions of registration with the help of FAQ in easy and lucid language so that reader can understand it with ease.

At this juncture, I would heartily appreciate CA. Madhukar N. Hiregange, Chairman; CA. Sushil Kumar Goyal, Vice-Chairman and other members of the Indirect Taxes Committee for developing this publication for use of all. I am sure that the readers will be benefited by this in-depth study being made available to them to cross the hurdles in registration under the Goods and Services Tax.

I welcome the members to a fruitful and enriching experience.

CA. Nilesh S. Vikamsey
President, ICAI

Date: 29.07.2017

Place: New Delhi

Preface

GST roll out on July 1, 2017, evidenced the stepping stone toward accomplishing a goal of One Nation - One Tax - One Market. The registration of masses under GST will facilitate the first step towards smooth implementation of GST thereby realizing benefits of uniformity of taxes, seamless credit to some extent reducing the cascading effect.

The Government started the process of migration from November, 2016 itself. Further, it has also taken a master class on Registration & Migration issues very recently clarifying various issues related thereto. The Indirect Taxes Committee of Institute has also been proactively supporting the Government in dissemination of information among its members and masses at large through its various initiatives like programme, conferences, Live webcasts, video lectures, publications etc. In fact, it had also developed a short video on process of migration into GST and its benefits.

Committee has come out with **E-publication** namely “How to get registered under GST” which aptly cover all the nitty-gritty of the registration provision under GST. We are sure this publication will be a useful resource material in the hand of all the reader to adapt the transition.

We would like to express our sincere gratitude and thank to CA. Nilesh Shivji Vikamsey, President and CA. Naveen N. D. Gupta, Vice-President, ICAI for their guidance and support in this initiative. We must also thank CA. Virender Chauhan and CA. Raaja Jindal for drafting this publication on Registration and CA. Prakash N. for vetting it.

We encourage reader to make full use of this learning opportunity. Interested members may visit website of the Committee www.idtc.icaai.org and join the IDT update facility. We request to share your feedback at idtc@icaai.in to enable us to make this booklet more value additive and useful.

Welcome to a professionalized learning experience in GST.

CA. Madhukar Narayan Hiregange
Chairman
Indirect Taxes Committee

CA. Sushil Kumar Goyal
Vice-Chairman
Indirect Taxes Committee

Date: 29.07.2017

Place: New Delhi

Index

S. No.	Subject	Page No.
	Introduction	1
1.	Persons Liable for Registration	2
2.	Migration of existing taxpayers	7
3.	Voluntary Registration	9
4.	Deemed Registration	10
5.	Suo Motu Registration	11
6.	Compulsory Registration	13
7.	Persons not Liable for Registration	17
8.	Registration Procedure	18
9.	Multiple business verticals	24
10.	Requirement of PAN or TAN	26
11.	Registration for United Nations or Consulate or Embassies	27
12.	Special provision relating to casual taxable person and non-resident taxable person	28
13.	Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient	31
14.	Issuance of registration by proper authority	31
15.	Cancellation of registration	32
16.	Amendment of registration	37
17.	Revocation of cancellation of registration	39
18.	Method of authentication	41
19.	Physical verification of business premises in certain cases	42

20.	Display of registration certificate and GSTIN on the name board	42
21.	Availability of credit in special circumstances	42
22.	Comparative Review	43
23.	Miscellaneous FAQs	43
24.	Important notifications and press notes relating to registration	44
25.	Relevant Registration Forms	45

Registration

Introduction

Sections 22 to 30 in Chapter-VI of the Central Goods and Services Tax Act contain the provisions governing registration. In addition, Chapter-III of CGST Rules, 2017 contain the procedural provisions associated with registration. Further, the Department has clarified various issues relating to registration. Registrants under old laws will get migrated under GST Act. The statutory provisions of migration are given in Section 139. Every taxable person is now required to obtain a PAN based registration in each State/Union Territory from where he makes a taxable supply of goods or services or both, for complying the provisions of GST. There is no concept of centralized registration under GST. A person having a centralized registration under the service tax shall be granted one provisional registration in a State or UT in which he is registered under the extant law. The Government has prescribed various forms for obtaining registration and related issues.

Chapter VI of CGST Act provides for registration of every supplier effecting the taxable supplies subject to certain thresholds. Registration of a business with the tax authorities implies obtaining a GST identification Number (GSTIN) from the concerned tax authorities so that all the operations of, and data relating to the business can be consolidated and correlated. In any tax system, this is the most fundamental requirement for identification of the business for tax purposes and for having a compliance verification mechanism. A registration from the concerned tax authorities will confer among others the following advantages to the registrant:-

- Legally recognized as a supplier of goods or services or both.
- Proper accounting of taxes paid on the input goods or services or both.
- Utilization of input taxes for payment of GST due on supply of goods or services or both.
- Pass on the credit of the taxes paid on the goods or services or both supplied to purchasers or recipients.
- Eligible to avail various other benefits and privileges under GST Laws.

The Concept of GSTIN

Each registered person will be allotted a State wise PAN/TAN based 15-digit Goods & Service Taxpayer Identification Number (GSTIN).

Format of GSTIN:

- First two digits indicate State code
- Next ten digits are PAN/TAN of person engaged in supply of goods or services or both,
- Next two digits represent the entity code
- Last digit is check sum random character.

1. Persons Liable for Registration [Section 22]

(1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees.

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

(2) 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.

(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation.—For the purposes of this section,—

- (i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;
- (ii) the supply of goods, after completion of job-work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;
- (iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of Article 279A of the Constitution.

Important Definitions

Section 2(6) : “Aggregate turnover” 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, 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.

Section 2(47) :- “Exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply.

Section 2(78) “Non-taxable supply” means a supply of goods or services or both which is not liable to tax under this Act or under the Integrated Goods and Services Tax Act.

Section 2(71) :- “Location of the supplier of services” means-

- (a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;
- (b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
- (c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and
- (d) in the absence of such places, the location of the usual place of residence of the supplier.

Section 2(70) :- “Location of the recipient of services” means-

- (a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;
- (b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
- (c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and
- (d) in the absence of such places, the location of the usual place of residence of the recipient

Section 2(85) :- “Place of Business” includes-

- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
- (b) a place where a taxable person maintains his books of accounts; or
- (c) a place where a taxable person is engaged in business through an agent, by whatever name called.

How to get registered under GST

Section 2(50) :- “Fixed establishment” means place (other than the registered place of business) which is characterized 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.

Section 2(71) :- “Principal Place of Business” means the place of business specified as the principal place of business in certificate of registration.

Section 2(113) says that “usual place of residence” means-

- (a) in case of an individual, the place where he ordinarily resides;
- (b) in other cases, the place where the person is incorporated or otherwise legally constituted.

1.1 Interpretation

(a) Threshold Limit: As per Section 22(1) every supplier shall be liable to be registered under the Act in the State from which he makes a taxable supply of goods or services or both.

Example 1: Mr. P, a person registered in Delhi also has immovable properties in three other States Maharashtra, Haryana and Rajasthan. He receives rent of Rs. 30,000/- per month from each of the three properties. Is he required to get himself registered at all the three locations?

Answer: In this case the location of supplier is in Delhi and the place of supply is in some other States. Therefore, the taxpayer can charge IGST on his outward supplies. He is not required to get himself registered in all the other States.

Registration is required if his aggregate turnover in a financial year exceeds Rs. 20 lakh. This threshold limit will be Rs. 10 lakh if a taxable person conducts his business in any of the special category States as specified in sub-clause (g) of clause (4) of Article 279A of the Constitution i.e. Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.

For calculating the threshold limit, the turnover shall be the aggregate turnover as defined in Section 2(6) whether on his own account or made on behalf of all his principals.

Further, supply of goods by a registered job-worker, after completion of job work, shall be treated as the supply of goods by the ‘principal’ referred to in section 143 (i.e. Job work procedure) of this Act. The value of such goods shall not be included in the aggregate turnover of the registered job worker.

Example 2 : Mr. X, located in Delhi provides the following information for the financial year 2017-18	
Value of taxable supplies within Delhi (A)	Rs. 6,00,000
Value of exempt supplies (B)	Rs. 6,00,000
Value of outward supply to Mumbai (C)	Rs. 6,00,000
Value of inward supplies on which tax is payable on RCM (D)	Rs. 5,00,000

How to get registered under GST

Value of Non-taxable supplies (E)	Rs. 3,00,000
Aggregate Turnover (A+B+C+E)	Rs. 21,00,000
Thus, in the above case Mr. X is liable to be registered under CGST/ SGST Act, since aggregate turnover exceed the threshold limit of Rs. 20,00,000	

Example 3 : Mr. M is a salaried person drawing a salary of Rs. 50 lakh per annum. He sells his old car for Rs. 22 lakh. Would he be liable for registration? Would this one-time transaction of selling of old car be treated as business?

Answer: The term 'business' is defined by section 2(17) of the CGST Act. The above transaction does not fall in any of the transactions listed under this definition. So, Mr. M would not be required to obtain registration for the said purpose of selling his old car.

Section 2(17) says that 'business' includes-

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;
- (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
- (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
- (f) admission, for a consideration, of persons to any premises;
- (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- (h) services provided by a race club by way of totalisator or a licence to book maker in such club; and
- (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.

(b) Registered under extant Law: As per Section 22(2) every person who, on the day immediately preceding the appointed day, is registered under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

Example: Mr. X of Delhi, who was registered under the provisions of DVAT Act before appointed day (1st July 2017) shall be a registered person under the provisions of GST Law automatically through migration process.

(c) Registration after succession of business: As per Section 22(3) if a registered person transfers business on account of succession or otherwise, to another person as a going concern, the transferee, or the successor, as the case may be, shall be liable to be

How to get registered under GST

registered with effect from the date of such transfer or succession. This means that the registration certificate issued under Section 22 of the Act is not transferable to any other person.

Example: If Mr. X of Delhi, registered under GST Law dies and afterwards his son Mr. Y of Delhi succeeds the business of Mr. X, then Mr. Y needs to get himself registered as new taxpayer under GST Law.

(d) Registration after Amalgamation or De-merger: Section 22(4) says that in case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies by an order of a High Court, the transferee shall be liable to be registered with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court.

1.2 Comments

- It is clear from the provisions discussed above that for each State, the supplier liable for registration will have to obtain a separate registration even though such supplier may be supplying goods or services or both from more than one State as a single entity. The application for registration shall be made within 30 days from the date when he becomes liable for registration.
- It is necessary to note the distinction between 'person' and 'taxable person'. Person is defined in the most familiar manner in Section 2(84) and a taxable person is defined in Section 2(107). A person would become a taxable person when he becomes liable by application of Section 22 (crossing the threshold limit) or Section 24 (mandatory registration in certain cases). A proper reading of Section 22 helps us to understand that a State is the smallest registerable unit in GST except where multiple business verticals are registered separately under Section 25(2)

Section 2(84) says that 'person' includes-

- (a) an individual;
- (b) a Hindu Undivided Family;
- (c) a company;
- (d) a firm;
- (e) a Limited Liability Partnership;
- (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013);
- (h) any body corporate incorporated by or under the laws of a country outside India;

- (i) a co-operative society registered under any law relating to co-operative societies;
- (j) a local authority;
- (k) Central Government or a State Government;
- (l) society as defined under the Societies Registration Act, 1860;
- (m) trust; and
- (n) every artificial juridical person, not falling within any of the above.

Section 2(107) says that 'taxable person' means a person who is registered or liable to be registered under section 22 or section 24.

- A person having multiple business verticals [as defined in Section 2(18)] in one State may obtain separate registration for each of the business vertical, subject to the conditions prescribed in rule 11
- Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer can proceed to register such person in the manner as prescribed under Rule 16.

1.3 FAQs:

Q. Who is the person liable to take registration under the GST Law?

Ans. In terms of Section 22(1) of the CGST Act, every supplier making taxable supplies is liable for registration if his aggregate turnover in a financial year exceeds twenty lakh rupees or ten lakh rupees in special category States as the case may be.

Q. Whether a person located in Himachal Pradesh having turnover of Rs. 5.00 Lakh in Himachal Pradesh (Special Category State) and of Rs 7.00 Lakh in other States is required to take registration under Section 22(1)?

Ans Yes, once the person is having place of business in Special Category State and reaches aggregate turnover of Rs. 10.00 Lakh or above including turnover in other States then the person is liable to get registration as per Section 22(1).

Q. Whether a person located in Delhi having turnover of Rs. 15.00 Lakh of taxable goods or services or both and Rs. 7 Lakh of exempted goods or services or both is required to get himself registered under the GST?

Ans Yes, he has to get himself registered because his aggregate turnover exceeds Rs. 20 Lakh and he has to apply for registration mandatorily within 30 days of becoming so liable.

2. Migration of Existing Taxpayers [Section 139]

- (1) On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and

How to get registered under GST

manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.

- (2) The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.
- (3) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.

2.1 Interpretation

- (a) **Provisional certificate of registration:-** As per Section 139(1), on and from the appointed day, every person registered under any of the extant laws and having a valid PAN shall be issued a certificate of registration on provisional basis, subject to such conditions and in Form REG-25. The provisional certificate shall be liable to be cancelled if the conditions so prescribed are not complied with.
- (b) **Final certificate of registration:-** As per Section 139(2) the final certificate of registration shall be granted in Form REG-06.
- (c) **Application for cancellation of registration:-** As per Section 139(3) the provisional certificate of registration shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person in Form REG-29 within 30 days as per Rule 24(4) that he was not liable to registration under Section 22 or Section 24.

2.2 Procedure to be followed

Migration of persons registered under the existing law [Rule 24]

- (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enroll on the Common Portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.
- (b) After enrolment, the said person shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG-25, incorporating the GSTIN therein, shall be made available to him on the Common Portal.

Provided that a taxable person who has been granted multiple registration under the existing law on the basis of a single PAN shall be granted only one provisional registration under the Act.

Provided further, that a person having centralized registration under Chapter V of the Finance Act, 1994 shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.

- (2) (a) Every person who has been granted a provisional registration shall submit an application electronically in FORM GST REG-26, duly signed or verified through electronic verification code (EVC), along with the information and documents specified in the said application, on Common Portal either directly or through a Facilitation Centre notified by the Commissioner.
- (b) The information shall be furnished within a period of three months or within such further period as may be extended by in this behalf.
- (c) If the information and the particulars furnished in the application are found to be correct and complete by the proper officer, a certificate of registration in FORM GST REG-06 shall be made available to the registered person electronically on the Common Portal.
- (3) Where the particulars or information have either not been furnished or found to be incorrect or incomplete, the proper officer shall cancel the provisional registration granted and issue an order in FORM GST REG-28. A provisional registration cannot be cancelled before serving a notice to show cause in FORM GST REG-27 and giving the person concerned a reasonable opportunity of being heard.
- Provided the show cause notice issued in FORM GST REG-27 can be vacated by issuing an order in FORM GST REG-20, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.
- (4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within thirty days from the appointed day, at his option, submit an application electronically in FORM GST REG-29 at the Common Portal for cancellation of the registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

2.3 FAQs

Q. Whether a person who applied for cancellation under existing law but the cancelation was not done before appointed day is required to take registration/migration under GST Act.

Ans. No, he need not take registration under GST Law if he is otherwise not liable to take registration under GST Act. In case Department automatically gives provisional registration, then the dealer may apply for cancellation of provisional registration within 30 days from appointed day under GST Act. [The provisions of Section 139 came into force on 22-Jun-2017 and therefore he, has to apply for cancellation before 22-Jul-2017.]

3. Voluntary Registration [Section 25(3)]

As per section 25(3) a person, though not liable to be registered under section 22 or section

How to get registered under GST

24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

If the voluntary registrant fails to commence business within 6 months from the date of registration, his registration may be cancelled by the proper officer.

Voluntary registrant cannot file application for cancellation of registration before the expiry of a period of one year from the effective date of registration.

Voluntary registrant has to pay tax on his taxable supplies from the date of grant of registration and shall be eligible for input tax credit in respect of inputs held in stock, semi-finished and finished goods.

3.1 Interpretation

A person has an option to get himself registered voluntarily even though he is not liable to be registered under Section 22 or Section 24. All the provisions of this Act shall apply to such person as are applicable to a registered person.

3.2 FAQs:

Q. Is there a provision for a person to get himself registered voluntarily though he may not be liable to pay GST?

Ans. In terms of Section 25(3) a person, though not liable to be registered under Section 22, may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

Q. Whether an officer may cancel the voluntary registration of a business under Section 29(2)(d) where the company has started purchasing capital goods/setting up of business but has not made any supply in those 6 months?

Ans: No, even acquiring of business assets tantamount to commencement of business and therefore Section 29(2)(d) is not applicable in this case.

4. Deemed Registration [Section 26]

(1) The grant of registration or the Unique Identity Number under the State Goods and Service Tax Act or the Union Territory Goods and Service Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

4.1 Interpretation

- (a) **Registration under CGST shall be deemed as registration under SGST/UTGST and vice-versa:-** As per Section 26(1), the grant of registration or the UIN under the SGST Act or the UTGST Act shall be deemed to be grant of registration or the UIN under CGST Act and vice-versa provided that the application for registration or UIN has not been rejected within the time specified in Section 25(10).
- (b) **Deemed Rejection:-** As per Section 26(2), if application for registration or UIN is rejected under the SGST Act or the UTGST Act, it shall be deemed to be a rejection of application under CGST Act and vice-versa.

4.2 Comments

These are the linking provisions between the CGST and SGST/UTGST Act. By enabling these provisions, the burden of taking registration under various Acts has been removed. Thus, if a supplier takes a registration under one Act it shall be deemed that the registration has also been obtained under the other Act and vice-versa. Even otherwise the registration must be taken on the common portal and is based on the PAN hence the registration will remain common across various Acts.

If an application for registration has been rejected under State/Union Territory Goods and Services Tax Act then it shall be deemed that the same has been rejected under the Central Goods and Services Tax Act.

5. Suo Motu Registration [Section 25(8)]

As per section 25(8) 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 this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

5.1 Interpretation

If 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 this Act or under any other law for the time being in force, proceed to register such person in accordance with Rule 16 of the CGST Rules, 2017.

5.2 Procedure to be followed [Rule 16]

- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG-12.

How to get registered under GST

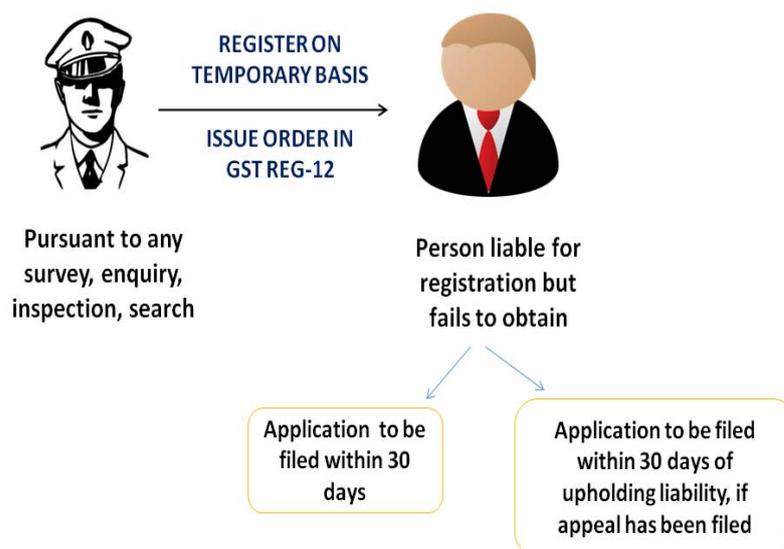
(2) The registration granted under Rule 16(1) shall be effective from the date of order granting registration.

(3) Every person to whom a temporary registration has been granted shall, within thirty days from the date of the grant of such registration, submit an application for registration in the form and manner provided in Rule 8 or Rule 12.

Provided that where the said person has filed an appeal against the grant of temporary registration, and appeal is rejected/decided against the said person, he would be required to apply for registration within a period of 30 days from the order of appeal.

(4) The provisions relating to verification and issue of certificate of registration shall, mutatis mutandis, apply to such an application submitted.

(5) The GSTIN assigned pursuant to verification shall be effective from the date of the order granting registration.



Example: A survey took place at the premises of Mr. X of Delhi and the proper office finds that Mr. X is liable for registration and issues an order in FORM GST REG 12 on 20.07.2017. Mr. X needs to apply for registration as per Rule 8 and Rule 12 within 30 days, but if he files an appeal against the order dated 20.07.2017 within 30 days and the Appellate Authority rejects his appeal, then he needs to apply for registration within 30 days of the order of rejection.

5.3 FAQs

Q. Can the Department through the proper officer, suo-motu proceed with registration of a person under this Act?

Ans. In terms of Section 25(8), 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 that is, or may be taken under this Act, or under any other law for the time being in force, proceed suo motu to register such person in the manner as may be prescribed.

6. Compulsory Registration [Section 24]

Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

- (i) persons making any inter-State taxable supply;
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) persons who are required to pay tax under sub-section (5) of section 9;
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor, whether or not separately registered under this Act;
- (ix) 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;
- (x) every electronic commerce operator;
- (xi) every person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person; and
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council

6.1 Interpretation

- (i) **Persons making any inter-State taxable supply [Section 24(i)]:** In case the supplier of goods or services or both intends to supply in the State other than the State of supply, then such a person is compulsorily required to get registration under this Act without taking the benefit of threshold limit
- (ii) **Casual taxable persons making taxable supply [Section 24(ii)]:** As per Section 2(20), *“Casual taxable person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance*

How to get registered under GST

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.” Such a person is compulsorily required to get registration under this Act. For instance if Mr. Y registered in Maharashtra intends to hold an exhibition in Delhi he needs to get himself registered in Delhi as a casual taxable person.

- (iii) **Persons who are required to pay tax under reverse charge [Section 24(iii)]:** In case of Reverse Charge Mechanism, the recipient of supply of goods or services is liable to pay tax instead of the supplier of such goods or services as mentioned under Section 9(3) for notified goods or services or both or Section 5(3) of the IGST Act. Hence such recipient of goods or services is compulsorily required to get registration under this Act. [Goods and services under Reverse charge mechanism are notified under vice Notifications No.4/2017 and 13/2017 respectively.

Section 9(4) of CGST Act and Section 5(4) of IGST Act, also talk about reverse charge but that is not covered here because section 9(4) plugs only the transaction when supply is received by Registered Person from a supplier who is not registered. Section 24 on mandatory registration would not cover the transaction dealt with by Section 9(4) and Section 5(4).

- (iv) **Persons who are required to pay tax under Section 9(5) (electronic commerce operator) [Section 24(iv)]:** As per Section 2(45) *“electronic commerce operator” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce.* The Government, by notification can specify the categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services. However, where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax. Also, in case where he does not have any representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax. Such electronic commerce operator is compulsorily required to get registration under this Act.
- (v) **Non-resident taxable persons making taxable supply [Section 24(v)]:** As per Section 2(77) *“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.* Such a non-resident taxable person is compulsorily required to get registration under this Act. This definition does not specify whether or not the person is coming from outside India.

- (vi) **Persons who are required to deduct tax under Section 51 (Tax Deduction at Source), whether or not separately registered under this Act [Section 24(vi)]:** As per Section 51, a department or establishment of the Central Government or State Government, local authority, Governmental agencies and such persons or category of persons as may be notified by the Government are required to deduct tax from the payment made or credited to the supplier in respect of taxable goods or services or both. Such a person is compulsorily required to get registration under this Act.
- (vii) **Persons who make taxable supply of goods or services or both on behalf of other registered taxable persons whether as an agent or otherwise [Section 24(vii)]:**As per Section 2(5) “agent” means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of other registered taxable person. Such person are compulsorily required to get registration under this Act. (except those mentioned in Sl. Nos. 7 & 8 of notification no.-13/2017 dated 28.06.2017).
- (viii) **Input service distributor whether or not separately registered under this Act [Section 24(viii)]:**As per Section 2(61)“Input Service Distributor” means an office of the supplier of goods or services or both which receives tax invoices issued under Section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office.” Such a person is compulsorily required to get registration under this Act.
- (ix) **Persons who supply goods or services or both, other than supplies specified under Section 9(5), through electronic commerce operator who is required to collect tax at source under Section 52 [Section 24(ix)]:** Every electronic commerce operator, not being an agent, is required to collect an amount at the prescribed rate, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator. Therefore every other person supplying good or services or both through e-commerce operator is compulsorily required to get registration under this Act.

PRESS NOTE (dt.26-6-17): The persons who were liable to be registered under Section 24(ix) of the CGST Act, 2017 (as they were supplying goods or services through electronic commerce operator who is required to collect tax at source under Section 52) will not be liable to register till the provision of Tax Collection at Source is brought under force. In other words, persons supplying goods or services through electronic commerce operator liable to collect tax at source would not be required to obtain registration immediately, unless they are so liable under Section 22 or any other category specified under Section 24 of the CGST Act, 2017.

How to get registered under GST

- (x) **Every electronic commerce operator [Section 24(x)]:** Every electronic commerce operator other than those listed above is compulsorily required to get registration under this Act.
- (xi) **Every person supplying online information and database access or retrieval (OIDAR) services from a place outside India to a person in India, other than a registered person [Section 24(xi)]:** As per Section 2(17) of IGST Act, 'OIDAR services' means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention. Therefore, OIDAR service provider providing services to any person other than a registered taxable person is compulsorily required to get itself registered under this Act. The supplier of OIDAR shall, for payment of IGST, take a single registration himself or appoint an agent under the "Simplified Registration Scheme to be notified by the Government.
- (xii) **Such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council. [Section 24(xii)]**

6.2 Comments

As per Section 22 there are certain conditions subject to fulfillment of which registration must be taken. However, Section 24 enlists 12 types of persons who shall compulsorily obtain registration even though these persons do not trigger the condition prescribed under Section 22. Thus Section 24 is an overriding section that makes it mandatory to obtain registration by certain prescribed persons even though the conditions prescribed under Section 22 are not met. Further, the Government on the recommendations of the GST Council may notify such other person or class of persons who are required to compulsorily obtain registration.

6.2 FAQs

Q. Whether a person receiving supplies above the specified limits under Section 22(1) and making intra-State supplies below specified limits but receiving inter-State supplies should get registered.

Ans. No, a person is not liable to get registration solely on the basis of receiving supplies above specified limits under Section 22(1) or making intra-State supplies below specified limits but receiving inter-State supplies. Its outward supplies need to be considered for Section 22(1) or Section 24(i).

Q. Whether a person supplying services covered under 100% reverse charges like an advocate, is required to take registration?

Ans. No. A person who is providing taxable services but who is not required to discharge any tax liability or file any return is not required to get himself registered.

7. Persons not liable for registration [Section 23]

- (1) The following persons shall not be liable to registration, namely:—
 - (a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;
 - (b) an agriculturist, to the extent of supply of produce out of cultivation of land.
- (2) 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.

7.1 Interpretation

- (a) **Person supplying goods or services not liable to tax or wholly exempt**-As per Section 23(1)(a) a person engaged exclusively in the business of supplying of goods or services that are not liable to tax or wholly exempt from tax under this Act or IGST Act is not required to obtain registration.

Example: A person engaged exclusively in the business of-

- (i) Real Estate which is subject to stamp duty; or
- (ii) Alcoholic liquor for human consumption; or
- (iii) Specified petroleum products,

is not required to obtain registration under this Act.

- (b) **Registration in case of an agriculturist**:- As per Section 23(1)(b), an agriculturist, to the extent of supply of produce out of cultivation of land is not required to obtain registration. As per Section 2(7) "*agriculturist*" means an individual or HUF who undertakes cultivation of land:

- (a) *by own labour or*
- (b) *by the labour of family, or*
- (c) *by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family*".

7.2 Comments

The term "exclusively" indicates engaging in only those supplies which are exempted. Therefore, such supplier shall not be required to obtain registration even if his aggregate turnover exceeds Rs. 20 lakh or Rs.10 lakh as the case may be.

However, if a supplier is supplying both exempted and non- exempted goods or services or both, then this provision is not applicable and he is required to take registration under Section

How to get registered under GST

22. Also a supplier supplying non-exempted goods or services or both upto the threshold limit of Rs. 20 lakh or Rs. 10 lakh as the case maybe, is not required to obtain registration. However, he shall be required to obtain registration in the year in which his turnover exceeds the above limit.

An agriculturist is not liable for registration only to the extent of supply of produce out of cultivation of land. If an agriculturist undertakes supplies which are not linked to the cultivation of land, he will fall within the provisions of Section 22 and may have to take registration in respect of such supplies.

8. Registration Procedure [Section 25]

(1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable, within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

Explanation:- 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 base line is located.

8.1 Interpretation

Section 25 read with CGST Rules, 2017 provides a detailed road map on the procedural aspects of registration. The Registration Rules prescribe 30 different forms in respect of registration matters. The application for registration should be disposed off in a time bound manner and specified time limits have been prescribed under the rules for various purposes.

Section 25(1) says that every person who is liable to be registered under Section 22 or Section 24 shall apply for registration within thirty days from the date he becomes liable for registration in every such State or Union territory in which he is so liable to be registered.

The proviso to Section 25(1) says that a casual taxable person and non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

8.2 Procedure to be followed

8.2.1 Application for registration [Rule 8]

(1) Every person (other than a non-resident taxable person, a person required to deduct tax at source under Section 51, a person required to collect tax at source under Section 52 and a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in Section 14 of the Integrated Goods and Services Tax Act) who is liable to be registered under Section 25(1) and every

person seeking registration under Section 25(3) (hereinafter referred to in this Chapter as “the applicant”) shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory in **Part A** of **FORM GST REG-01** on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided in case of a Special Economic Zone unit or Special Economic Zone developer, a separate application for registration as a business vertical distinct from its other units located outside the Special Economic Zone, will be required.

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

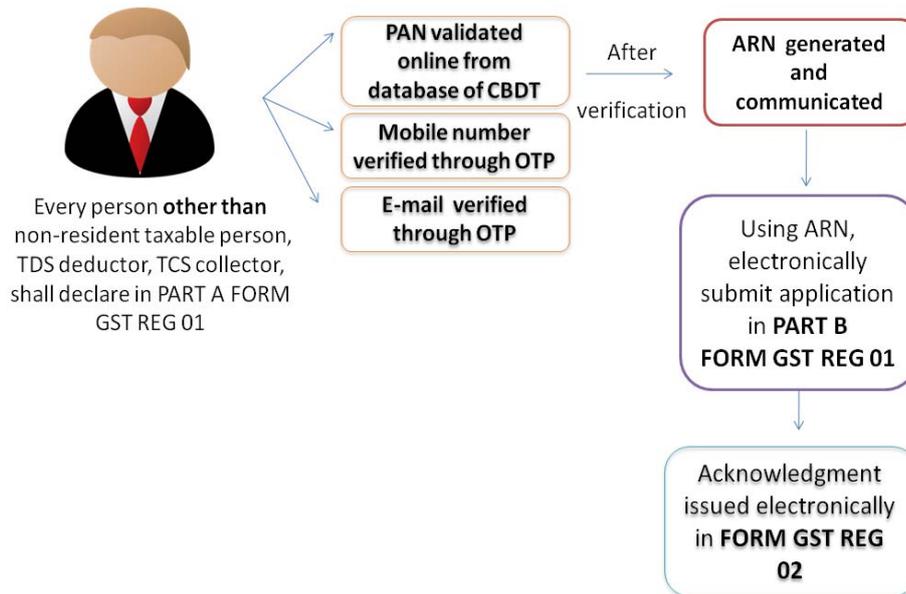
- (2)
 - (a) The PAN shall be validated online by the Common Portal from the database maintained by the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);
 - (b) The mobile number declared shall be verified through a one- time password sent to the said mobile number; and
 - (c) The e-mail address declared shall be verified through a separate one- time password sent to the said e-mail address.
- (3) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.
- (4) Using this reference number generated, the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed or verified through EVC, along with documents specified in the said Form at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (5) The details of jurisdictional officers are available in Notification No. 02/2017 (Central Tax) dated 19/06/2017
- (6) The details of State Codes are given in the table below:

How to get registered under GST

State Code	State Name	State Cod	State Name
01	Jammu & Kashmir	20	Jharkhand
02	Himachal Pradesh	21	Odisha
03	Punjab	22	Chhattisgarh
04	Chandigarh	23	Madhya Pradesh
05	Uttarakhand	24	Gujarat
06	Haryana	25	Daman & Diu
07	Delhi	26	Dadra & Nagar Haveli
08	Rajasthan	27	Maharashtra
09	Uttar Pradesh	29	Karnataka
10	Bihar	30	Goa
11	Sikkim	31	Lakshdweep
12	Arunachal Pradesh	32	Kerala
13	Nagaland	33	Tamil Nadu
14	Manipur	34	Pondicherry
15	Mizoram	35	Andaman & Nicobar Islands
16	Tripura	36	Telengana
17	Meghalaya	37	Andhra Pradesh
18	Assam	98	Other Territory
19	West Bengal		

(7) On receipt of the said application, an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

(8) A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal for making advance deposit of tax in accordance with the provisions of Section 27 and the acknowledgement shall be issued electronically only after the said deposit in the electronic cash ledger.



8.2.2 Verification of Application and approval [Rule 9]

(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three working days from the date of submission of application.

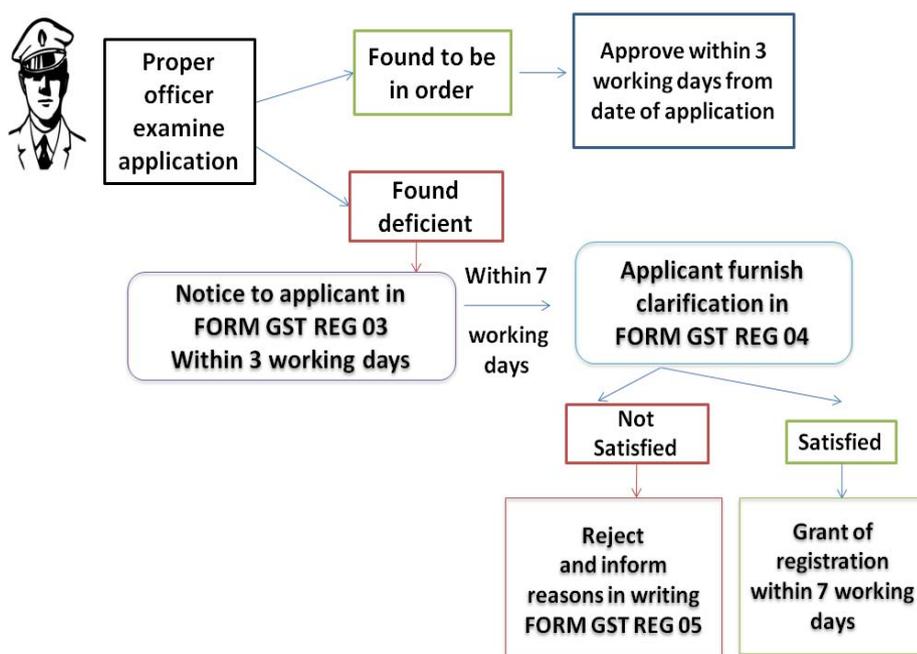
(2) Where the application submitted is found to be deficient, either in terms of any information or any document required to be furnished, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in **FORM GST REG-03** within three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents electronically, in **FORM GST REG-04**, within seven working days from the date of receipt of such notice. The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, State, mobile number and e-mail address declared in Part A of **FORM GST REG-01**.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within seven working days from the date of receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under Rule 8(2) within the prescribed period or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

How to get registered under GST

(5) If the proper officer fails to take any action within three working days from the date of submission of the application, or within seven working days from the date of receipt of clarification, information or documents furnished by the applicant, the application for grant of registration shall be deemed to have been approved.



8.2.3 Issue of Registration Certificate [Rule 10]

(1) Subject to the provisions of Section 25(12), where the application for grant of registration has been approved, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal and a Goods and Services Tax Identification Number (hereinafter in these rules referred to as “GSTIN”) shall be assigned in the following format:

- (i) two characters for the State code;
- (ii) ten characters for the PAN or the Tax Deduction and Collection Account Number;
- (iii) two characters for the entity code; and
- (iv) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within thirty days from such date.

(3) 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 under Rule 9(1) or 9(3) or 9(5).

(4) Every certificate of registration made available on the Common Portal shall be digitally signed by the proper officer under the Act.

(5) Where the registration has been granted under Rule 9(5), the applicant shall be communicated the registration number and the certificate of registration, duly signed, shall be made available to him on the common portal within three days after expiry of the period specified.

<u>CONTENTS OF REGISTRATION CERTIFICATE</u>	
Name of the Taxpayer	
Principal Place & Additional Places of Business	
GSTIN	
Effective Date of Registration	
Signature/Verification by Proper Officer	

8.3 FAQs

Q. What is the time limit for taking registration under GST Law ?

Ans. Every person should take a registration, within **thirty days from the date on which he becomes liable to registration**. But casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

Q. If a person is operating in different States, with the same PAN, whether he can operate with a single registration?

Ans. Every person who is liable to take a registration will have to get registered separately for each of the States from where he is making taxable supplies and is liable to get registered in terms of Section 25(1) of CGST Act.

9. Multiple business verticals

As per Section 25(2), a person seeking registration under this Act shall be granted a single registration in a State or Union territory.

Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.

As per section 25(4), a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

As per section 25(5), where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

9.1 Interpretation

Section 25(2) says that single registration shall be granted for one State or Union Territory and in case of persons having business across different states, separate registration in each State shall be granted.

As per Section 2(18) 'Business vertical means "*a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.*"

Explanation.—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—

- (a) *the nature of the goods or services;*
- (b) *the nature of the production processes;*
- (c) *the type or class of customers for the goods or services;*
- (d) *the methods used to distribute the goods or supply of services; and*
- (e) *the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities.*

The proviso to Section 25(2) says that even in a single State, multiple registrations are possible wherever a person has multiple business verticals.

Section 25(4) says that where a person has obtained more than one registration in one State or UT or separate registrations in different State or UT, then in respect of each such registration, the person would be treated as a distinct person.

9.2 Procedure to be followed

Separate registration for multiple business verticals within a State or a Union territory [Rule 11]

- (1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under Section 25(2) shall be granted separate registration in respect of each of the verticals subject to the following conditions:
- (i) Such person has more than one business vertical as defined under section 2(18) of the Act;
 - (ii) No business vertical of a taxable person shall be granted registration to pay tax under Section 10 if any one of the other business verticals of the same person is paying tax under Section 9. However, where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under Section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.
 - (iii) All separately registered business verticals of such person shall pay tax under this Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.
- (2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.
- (3) The provisions of Rule 9 or Rule 10 relating to verification and grant of registration shall, *mutatis mutandis*, apply to such application submitted.

9.3 FAQs

Q. Whether a person having multiple business verticals in a State can obtain different registrations?

Ans. In terms of Section 25(2), a person having multiple business verticals in a State may obtain a separate registration for each business vertical, subject to such conditions as specified in Section 2(18).

Q. Whether a person having one Permanent Account Number and having business at two locations under two different trade names and maintaining separate account books, can take two separate registrations within the same State.

Ans. Yes, a person can take two separate registrations in the same State if the two businesses qualify to be two business verticals as defined under the Act. They will be treated as two distinct persons for all transactions under GST Laws.

10. Requirement of a Permanent Account Number or Tax Deduction and Collection Account Number [Section 25(6)]

Every person shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration.

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.

10.1 Interpretation

As per Section 25(6) every person who is liable to take a registration or wants to obtain voluntary registration shall have a Permanent Account Number (PAN) issued under the Income-Tax Act, 1961.

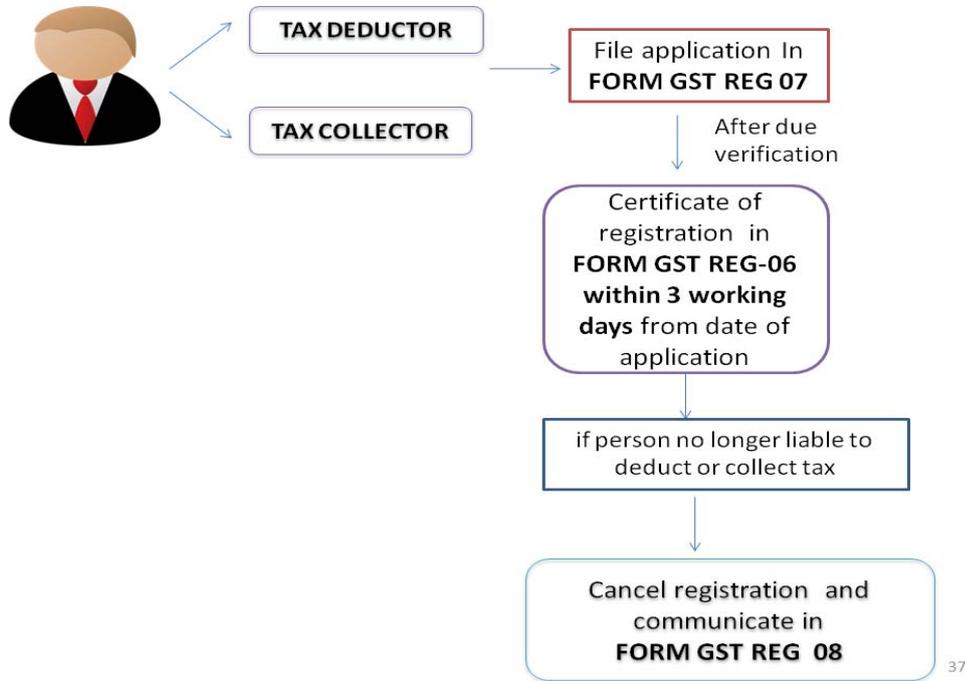
The proviso to Section 25(6) says that a person required to deduct tax under Section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number (TAN) issued under Income-Tax Act, 1961.

10.2 Procedure to be followed

Grant of registration to persons required to deduct tax at source or to collect tax at source [Rule 12]

- (1) Any person required to deduct tax in accordance with the provisions of Section 51 or a person required to collect tax at source in accordance with the provisions of Section 52 shall electronically submit an application, duly signed or verified through EVC, in **FORM GST REG-07** for grant of registration through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner.
- (2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within three working days from the date of submission of application.
- (3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued 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 issued under sub-rule (2) and such cancellation shall be communicated to the said person in **FORM GST REG-08**

Provided that the proper officer is required to follow the procedure prescribed in Rule 22 for cancellation of registration.



10.3 FAQs

Q. Is possession of a Permanent Account Number (PAN) mandatory for obtaining a registration?

Ans. Yes, in order to obtain registration under Section 22 of the Act the applicant shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961).

Q. Whether a person already registered under GST is Act required to get separate registration under Section 24(vi) if it becomes liable to deduct TDS/TCS under Section 51/52?

Ans. No, any person already registered under GST Act need not get separate registration under Section 24(vi).

11. Registration for United Nations or Consulate or Embassy [Section 25(9)]

Notwithstanding anything contained in Section 25(1),—

- (a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries; and

How to get registered under GST

- (b) any other person or class of persons, as may be notified by the Commissioner, shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

11.1 Interpretation

Section 25(9) says that any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations(Privileges and Immunities) Act,1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be notified by the Commissioner, shall obtain a Unique Identity Number.

The registration shall be for the purpose(s) notified, including seeking to claim refund of taxes paid by them, on the notified supplies of goods or services or both received by them. The person supplying to these organization is expected to mention the UIN on the invoices and treat such supplies as business to business (B2B) supplies.

11.2 Procedure to be followed

Assignment of Unique Identity Number to certain special entities [Rule 17]

- (1) Every person required to be granted a unique identity number under Section 25(9) may submit an application, electronically in **FORM GST REG-13**, duly signed or verified through EVC, in the manner specified in Rule 8 at the Common Portal, either directly or through a Facilitation Centre, notified by the Board or Commissioner.
- (2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within three working days from the date of submission of the application.

12. Special provisions relating to casual taxable person and non-resident taxable person [Section 27]

- (1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies **only after** the issuance of the certificate of registration:

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days by a further period not exceeding ninety days.

- (2) 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:

Provided that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49.

12.1 Interpretation

- (a) **Validity of registration certificate:-** As per Section 27(1), 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 90 days from the effective date of registration, whichever is earlier, extendable by proper officer for further period of maximum 90 days at the request of the taxable person.
- (b) **Advance deposit by casual taxable person or non-resident taxable person-** Section 27(2) says that a casual taxable person or a non-resident taxable person, while seeking registration shall make an advance deposit of tax in an amount equivalent to the estimated tax liability. Where any extension of time is sought, such taxable person shall deposit an additional amount of tax equal to the estimated tax liability for the period for which the extension is sought.
- (c) **Credit in electronic cash ledger:-** As per Section 27(3), such deposit shall be credited to the electronic cash ledger and utilized in the manner provided under section 49 (Payment of Tax, interest, penalty and other amounts) of the Act.

Since the nature of the activity carried out by a casual taxable person and non-resident person are temporary as compared to a regular taxable person, additional safeguards have been placed to ensure that the registration is granted for a limited period and the tax liability is recovered in advance.

12.2 Procedure to be followed

12.2.1 Grant of registration to non-resident taxable person [Rule 13]

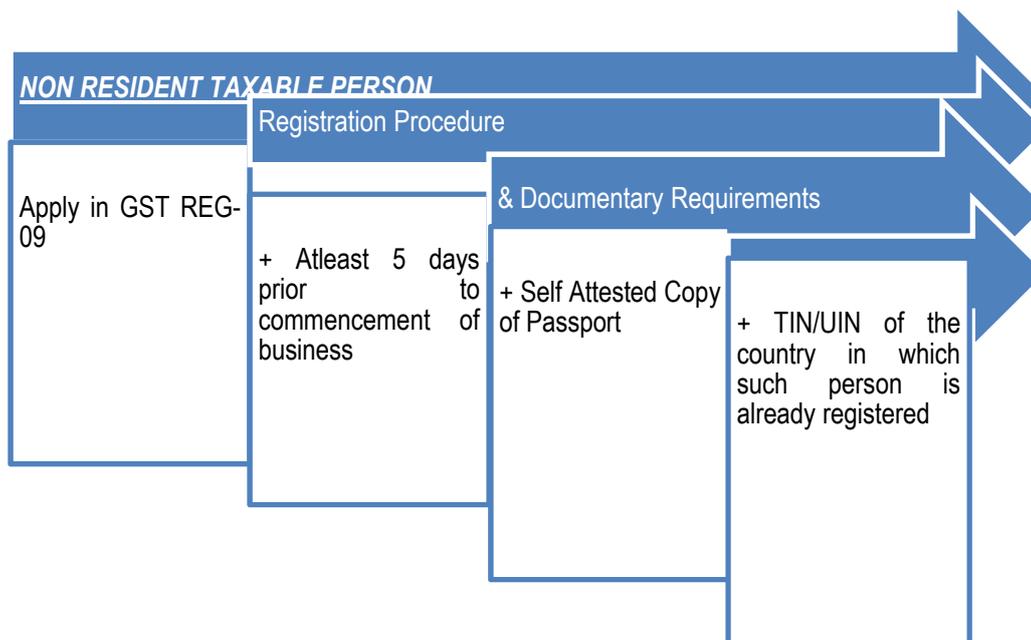
(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed, in **FORM GST REG-09**, at least five days prior to the commencement of business at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the Common Portal for making an advance deposit of tax under Section 27 and the acknowledgement under Rule 8(5) shall be issued only after the said deposit in his electronic cash ledger.

How to get registered under GST

(3) The provisions of Rule 9 and Rule 10 relating to verification and grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be signed by his authorized signatory who shall be a person resident in India having a valid PAN.



12.2.2 Extension in period of operation by casual taxable person and non-resident taxable person [Rule 15]

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-11** shall be furnished electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) Such application shall be acknowledged only on payment of the amount specified in Section 27(2).

12.3 FAQs

Q. What is the validity period of the registration certificate issued to 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 90 days from the effective date of registration, whichever is earlier. A discretionary power has been given to the proper officer, who may at the request of the said taxable

person, extend the validity of the aforesaid period of ninety days by a further period not exceeding ninety days.

Q. Is there any Advance tax to be paid by casual taxable person and non-resident taxable person at the time of obtaining Registration under this Special Category?

Ans. Yes, it has been made mandatory in the Act, that a casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under Section 27(2), make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which registration is sought. This provision of depositing advance additional amount of tax equivalent to the estimated tax liability of such person is applicable for the period for which the extension beyond ninety days is being sought.

13. Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient [Rule 14]

As per Section 24(xi) OIDAR service provider providing services to any person other than a registered taxable person is required to get itself registered under this Act.

13.1 Procedure to be followed:

(1) Any person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through EVC, in **FORM GST REG-10**, at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government.

14. Issuance of Registration by Proper Authority

As per Section 25(10), the registration or UIN is granted or rejected after due verification and within the time prescribed.

As per Section 25(11), a certificate of registration shall also be issued in the prescribed form with effective date as may be prescribed.

As per Section 25(12), a registration or a UIN shall be deemed to have been granted after the expiry of the period prescribed (under sub-section (10) of Section 25 of the Act) if no deficiency has been communicated to the applicant within that period.

14.1 FAQs

Q. When the proper Officer can grant a Certificate for Registration?

How to get registered under GST

Ans. In terms of Section 25(10), the application for registration or Unique Identity Number, shall be accepted or rejected after due verification in the manner and within such period as may be prescribed in Rule 9.

15. Cancellation of registration [Section 29]

(1) 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, having regard to the circumstances where,—

- (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
- (b) there is any change in the constitution of the business; or
- (c) the taxable person, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.

(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where,—

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed.

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.

15.1 Interpretation

(a) **Cases for cancellation of registration:-** Section 29(1) says that any registration granted under this Act may be cancelled by the proper officer 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. The various circumstances and the provisions of the law on this subject have been outlined under this section.

A registration granted can be cancelled when –

- the business is discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, de-merged or otherwise disposed of; or
- there is any change in the constitution of the business; or
- the taxable person, other than the person registered under Section 25(3), is no longer liable to be registered under Section 22 or Section 24; or
- the registered person does not conduct any business from the declared place of business [Rule 21]; or
- the registered person issues bill or invoice without supply of goods and/or services in violation of the provisions of the Act or the Rules made thereunder. [Rule 21]
- the registered person violates provisions of Section 171 of the Act or rules

(b) **Cases where proper officer may cancel registration from such date, including retrospective date-** As per Section 29(2), a proper officer may cancel the registration of a person from such date, including retrospective date, as he may deem fit. This is possible after the person is afforded an opportunity of being heard when –

- a registered taxable person has contravened such provisions of the Act or the rules made there under as may be prescribed; or

How to get registered under GST

- a person paying tax under Composition Scheme has not furnished returns for three consecutive tax periods; or
- any registered person, other than the person paying tax under composition scheme, has not furnished returns for a continuous period of six months; or
- any person who has taken voluntary registration and has not commenced business within six months from the date of registration; or
- where registration has been obtained by means of fraud, willful misstatement or suppression of facts.

(c) **Cancellation not to affect the liability of taxable person:-** Section 29(3) says that cancellation of registration, shall not affect the liability of the taxable person to pay tax and other dues under the Act for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(d) **Cancellation under one Act deemed to be cancellation under other Act:-** Section 29(4) says that the cancellation of registration under SGST Act or the UTGST Act shall be deemed to be a cancellation of registration under the CGST Act.

(e) **To pay input tax credit in respect of inputs held in stock and on capital goods:-** As per Section 29(5), where the registration is cancelled, the registered taxable person shall pay an amount equivalent to the credit of input tax in respect of inputs 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 (Rule 44) or the output tax payable on such goods, whichever is higher. The payment can be made by way of debit in the electronic credit or electronic cash ledger.

A proviso to Section 29(5) says that in case of capital goods, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the prescribed percentage points or the tax on the transaction value of such capital goods [under Section 15(1) (Value of Taxable supply) of the Act], whichever is higher.

(f) **Calculation of amount to be paid:-** Section 29(6) says that the amount payable under these provisions shall be calculated in accordance with the generally accepted accounting principles.

15.2 Procedure to be followed:

Application for Cancellation of Registration [Rule 20]

A registered person, other than a person to whom a unique identification number has been granted under Rule 17 or a person to whom registration has been granted on the basis of TAN under Rule 12, seeking cancellation of his registration under Section 29 (1) shall electronically submit an application in FORM **GST REG-16**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which cancellation of registration is sought, liability thereon, details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof at the Common Portal within thirty days of

occurrence of the event warranting cancellation, either directly or through a Facilitation Centre notified by the Commissioner.

Provided that no application for cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

Registration to be cancelled in certain cases [Rule 21]

Rule 21 says that the registration granted to a person is liable to be cancelled if the said person—

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder, or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder (added by Notification No. 7/2017)

Cancellation of Registration [Rule 22]

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under Section 29, he shall issue a notice to such person in **FORM GST REG-17**, requiring him to show cause, within seven working days from the date of service of such notice, as to why his registration should not be cancelled.

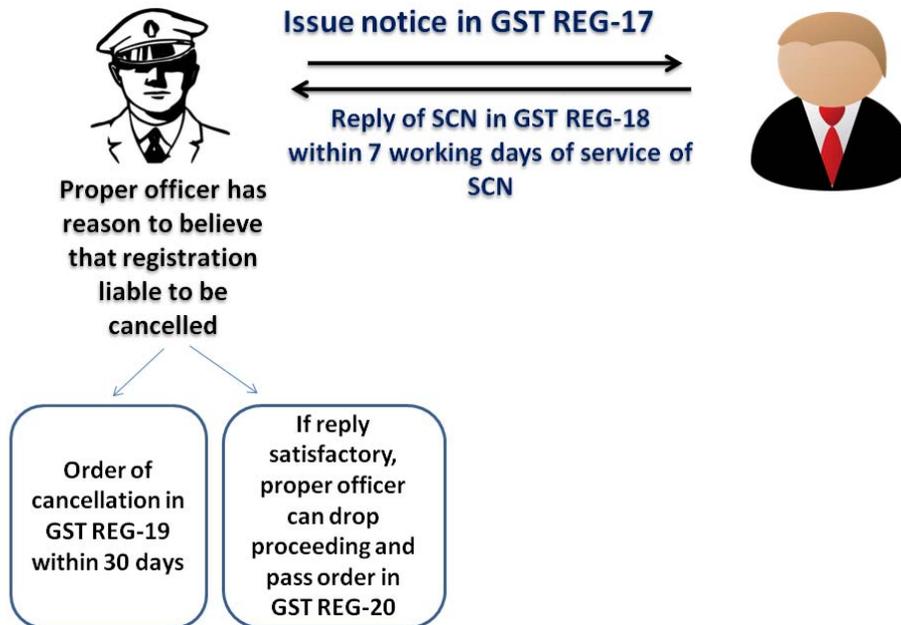
(2) The reply to the show cause notice issued shall be furnished in **FORM REG-18** within 7 days of the SCN.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within thirty days from the date of application submitted under Rule 20(1) or, as the case may be, the date of reply to the show cause notice issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under Section 29(5).

(4) Where the reply furnished is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**.

(5) These provisions shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

How to get registered under GST



15.3 FAQs

Q. Whether cancellation of registration certificate is permissible?

Ans. Any registration granted under this Act may be cancelled by the proper officer, on various circumstances and the provisions of the law on this subject have been outlined under Section 29 of the Act. The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration, as per Rules 20 and 22.

Q. Whether cancellation of registration under CGST ACT means cancellation under SGST ACT also?

Ans. Yes, the cancellation of registration under the CGST Act /SGST Act shall be deemed to be a cancellation of registration under the SGST Act /CGST Act mutually.

Q. Can the proper officer cancel the registration on his own motion?

Ans. Yes, the proper officer can cancel the Registration once issued on his own volition. However, such officer must follow the principles of natural justice by issuing a notice and pass an appealable order.

16. Amendment of Registration [Section 28]

(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed:

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

16.1 Interpretation

(a) **Information to proper officer of any changes made-** As per Section 28(1), every registered person and a person to whom a unique identity number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in accordance with Rule 19 of CGST Rules, 2017.

(b) **Approval or rejection of amendment-** As per Section 28(2), the proper officer may, on the basis of information furnished to him or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed:

A proviso to Section 28(2) says that approval of the proper officer shall not be required in respect of amendment of non-core particulars as may be prescribed.

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(d) **Rejection or approval under one Act deemed to be rejection or approval under other Act-** As per Section 28(3), any rejection or approval of amendments under the SGST Act or the UTGST Act, as the case may be, shall be deemed to be a rejection or approval under CGST Act.

16.2 Procedure to be followed

Amendment of Registration [Rule 19]

(1) Where there is any change in any of the particulars furnished in the application for

How to get registered under GST

registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for UIN in **FORM GST-REG-13**, as the case may be, either at the time of obtaining registration or UIN or as amended from time to time, the registered person shall, within fifteen days of such change, submit an application, duly signed or verified through EVC, electronically in **FORM GST REG-14**, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

- (2) (a) Where the change relates to
- (i) legal name of business;
 - (ii) address of the principal place of business or any additional place of business; or
 - (iii) addition, deletion or 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,

which does not warrant cancellation of registration under Section 29, the proper officer shall approve the amendment within fifteen working days from the date of receipt of application in FORM GST REG-14 after due verification and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment

- (b) The change relating to legal name of business and addition, deletion or 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 in any State or Union territory shall be applicable for all registrations of the registered person obtained under these Rules on the same PAN.
- (c) Where the change relates to any particulars other than those listed above, the certificate of registration shall stand amended upon submission of the application in **FORM GST REG-14** on the Common Portal.

Provided that any change in the mobile number or e-mail address of the authorised signatory, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under the said rule i.e through OTP.

- (d) Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**.
- (3) Where the proper officer is of the opinion that the amendment sought under clause (a) of sub-rule (2) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within fifteen working days from the date of receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within seven working days of the service of the said notice, as to why the application submitted shall not be rejected.

(4) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (3), in **FORM GST REG-04** within seven working days from the date of the service of the said notice.

(5) Where the reply furnished above is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (3) within the period prescribed in sub-rule (4), the proper officer shall reject the application submitted and pass an order in **FORM GST REG -05**.

(6) If the proper officer fails to take any action within fifteen working days from the date of submission of application, or within seven working days from the date of receipt of reply to the notice to show cause, the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the Common Portal.

16.3 FAQs

Q. Whether amendments to the registration certificates issued by the proper officer are permissible?

Ans. 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 particulars in the manner and within such period as may be prescribed:

17. Revocation of cancellation of registration [Section 30]

(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

17.1 Interpretation

(a) **Application for revocation of cancellation of registration:-** As per Section 30(1), any registered person, whose registration is cancelled, subject to prescribed conditions and circumstances, may apply to the proper officer for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

How to get registered under GST

(b) **Acceptance or rejection of application:-** As per Section 30(2), the proper officer may in accordance with Rule 23, by an order, either revoke cancellation of the registration, or reject the application for revocation for good and sufficient reasons.

A proviso to Section 30(2) says that the proper officer shall not reject the application for revocation of cancellation of registration without giving the person a reasonable opportunity of being heard.

(c) **Revocation of cancellation under one Act deemed to be revocation of cancellation under other Act:-** Section 30(3) says that revocation of cancellation of registration under SGST Act or the UTGST shall be deemed to be a revocation of cancellation of registration under the CGST Act.

17.2 Procedure to be followed:

Revocation of cancellation of registration [Rule 23]

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

Provided that an application for revocation shall not be filed if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalties and late fee payable in respect of the said returns.

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within thirty days from the date of receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified above, by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order, issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation should not be rejected and the applicant shall furnish the reply within seven working days from the date of the service of notice in **FORM GST REG-24**.

(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application within thirty days from the date of receipt of such information or clarification from the applicant.

18. Method of Authentication [Rule 26]

18.1 Procedure to be followed:

1. All applications, including reply, if any, to the notices, returns, appeals or any other document required to be submitted under these Rules shall be so submitted electronically at the Common Portal with digital signature certificate or through e- signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf.

Provided that where the mode of authentication of any document is selected through Aadhaar based electronic verification code, such verification shall be done within two days of furnishing the said document.

Provided further that a registered person registered under the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate only.

2. Each document including the return furnished online shall be signed or verified through EVC–

- a. *in the case of an individual*, by the individual himself or by some other person duly authorized by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- b. in the case of a Hindu Undivided Family, by the Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorized signatory of such Karta
- c. in the case of a company, by the chief executive officer or authorized signatory thereof;
- d. in the case of a Government or any Governmental agency or local authority, by an officer authorized in this behalf;
- e. in the case of a firm, by any partner thereof, not being a minor or authorized signatory;
- f. in the case of any other association, by any member of the association or persons or authorized signatory;
- g. in the case of a trust, by the trustee or any trustee or authorized signatory;
- h. in the case of any other person, by some person competent to act on his behalf, or by a person authorized in accordance with the provisions of section 48.

3. All notices, certificates and orders under these Rules shall be issued electronically by the proper officer or any other officer authorized to issue any notice or certificates or order, through digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000).

19. Physical verification of business premises in certain cases [Rule 25]

Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after grant of registration, he may get such verification done and the verification report along with other documents, including photographs, shall be uploaded in **FORM GST REG- 30** on the Common Portal within fifteen working days following the date of such verification.

20. Display of registration certificate and 'GSTIN' on the name board [Rule 18]

- (1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- (2) Every registered person shall display his GSTIN on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

21. Availability of credit in special circumstances [Section 18]

Subject to such conditions and restrictions as may be prescribed—

- (a) a person who has applied for registration under this Act within thirty days from the date on which he becomes liable to registration and has been granted such registration, shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act;
- (b) a person who takes registration under sub-section (3) of section 25 shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration.

21.1 Interpretation

(a) Availability of input tax credit in case of new registrants:- As per Section 18(1)(a), a person who has applied for registration under this Act within thirty days from the date he becomes liable for registration, shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished goods or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax.

(b) Availability of input tax credit in case of voluntary registration:- As per Section 18(1)(b), a person who takes voluntary registration shall be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration.

21.2 Comments

Input tax credit is available when a person applies for registration within thirty days from the date on which he becomes liable for registration and not to the person who applies for registration after thirty days.

Further Section 18(1) (a) and 18(1)(b) only talks about the input tax credit in respect of inputs held in stock and inputs contained in semi-finished or finished goods. The law does not provide for seamless credit of input services/capital goods. As per Section 2(59) "input" means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business". Thus, input does not include capital goods.

22. Comparative Review

At present, the threshold limit for registration under Central Excise is INR 150 lakh (this is optional), and under the service tax it is INR 9 lakh and under many State VAT laws it is between INR 5 –20 lakh.

Section in CGST Act	Title	Corresponding Section in Central Excise Act, 1944	Corresponding Section in Finance Act, 1994	VAT/New Provision
22	Registrations	Section-6 of CEA 1944 read with Rule 9 of Central Excise Rules 2002	Section 69 of the Finance Act 1994 read with Rule 4 of Service Tax Rules 1994	Different States have different provisions under their Acts.

23. Miscellaneous FAQs

Q1. Whether the registration granted to any person is permanent?

Ans. Yes, the registration certificate once granted is permanent unless surrendered, cancelled, or revoked.

Q2. When a person engaged in the provision of services having registration in the State of Haryana goes to Delhi to provide services to its client and stays there for a period of 3 months and also take a residence in that State is required to take separate registration in that State.

Ans. No; mere residence is not a business establishment, and therefore he need not take a registration in the State of Delhi.

Q3. Whether a person who has applied for PAN but not yet been allotted one can apply for GST registration.

How to get registered under GST

Ans. No, a person can apply for GST registration only after allotment of PAN.

Q4. Whether a person is mandatorily required to apply for amendment in registration if he starts supplying goods/ services other than the goods specified in registration and the same comes under the top 5 goods/services to be supplied.

Ans: No.

Q5. Whether a person dealing in online commodities like metal, food grain etc. at the Commodities Exchange is required to take registration?

Ans No, the same will be covered under the definition of securities.

Q6. What is consequences if a person liable for registration fails to obtain registration?

Ans A person liable to obtain registration but failing to obtain it within the specified time would be liable to penal consequences under the Act and a penalty of Rs. 10,000/- or an amount equivalent to the tax evaded (whichever higher) shall be imposed on the defaulter.

Q7. What if a registered person does not indicate his GSTIN on the sign board or on the invoice issued by him?

Ans The default for not indicating GSTIN on the tax invoice would be covered under Section 122(1) and would attract a penalty of Rs. 10,000/-; and the penalty for not indicating GSTIN on the sign board shall be under Section 125 which may extend upto a maximum of Rs. 25,000/-.

24. Important Notifications

1. Notification No. 1/2017 – Central Tax – issued by the CBEC on 19th June, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 22nd day of June, 2017, as the date on which the provisions of sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force.

[F. No. 349/72/2017-GST]

2. Notification No. 5/2017 – Central Tax – issued by CBEC on 19th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies the

persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

3. Notification No. 6/2017 – Central Tax issued by CBEC on 19th June, 2017

GSR (E).- In exercise of the powers conferred by sub-rule (1) of rule 26 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said Rules), the Central Board of Excise and Customs hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code(EVC);
- (ii) Bank account based One Time Password(OTP):

Provided that where the mode of authentication of any document is through any of the aforesaid modes, such verification shall be done within two days of furnishing the documents.

2. This notification shall come into force on the 22nd day of June, 2017.

[F. No. 349/72/2017-GST]

25. Relevant Registration Forms

Sr. No	Form Number	Content
1.	GST REG-01	Application for Registration PART`A – Declaration of PAN, e-mail address, State or Union territory of the applicant PART`B – Application for Registration
2.	GST REG-02	Acknowledgement
3.	GST REG-03	Notice seeking Additional Information/ Clarification/ Documents relating to Application
4.	GST REG-04	Furnishing of clarification/additional information/document sought in GST REG-03
5.	GST REG-05	Order of Rejection of Application
6.	GST REG-06	Issue of Registration Certificate
7.	GST REG-07	Application for Registration as Tax Deductor or Tax Collector at Source

How to get registered under GST

8.	GST REG -08	Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source
9.	GST REG-09	Application for Registration for Non-Resident Taxable Person.
10.	GST REG-10	Application for Registration for a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient
11.	GST REG-11	Application for extension in period of operation by Casual Taxable Person and Non-Resident Taxable Person
12.	GST REG-12	Temporary Registration by Proper Officer/ Suo Moto Registration
13.	GST REG-13	Application for grant of Unique Identity Number
14.	GST REG-14	Application for Amendment in Registration Particulars
15.	GST REG-15	Order of Amendment
16.	GST REG-16	Application for cancellation of Registration
17.	GST REG-17	Show Cause Notice for Cancellation of Registration
18.	GST REG-18	Reply to SCN for Cancellation of Registration
19.	GST REG-19	Order for Cancellation of Registration
20.	GST REG-20	Order for dropping the Proceedings for Cancellation of Registration
21.	GST REG-21	Application for Revocation of Cancellation of Registration
22.	GST REG-22	Order for Revocation of Cancellation of Registration
23.	GST REG-23	Show Cause Notice for rejecting Revocation of Cancellation of Registration
24.	GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration
25.	GST REG-25	Certificate of Provisional Registration
26.	GST REG-26	Application for Enrolment of Existing Taxpayer
27.	GST REG-27	Show Cause Notice for cancellation of provisional registration
28.	GST REG-28	Order of cancellation of provisional registration
29.	GST REG-29	Application for cancellation of provisional registration
30.	GST REG-30	Form for Field Visit Report

Form GST REG-01

[See Rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part –A

State/UT – ▾

District -- ▾

(i)	Legal Name of the Business (As mentioned in Permanent Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Email Address	
(iv)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.

Authorized signatory filing the application shall provide his mobile number and email address.

Part –B

1.	Trade Name, if any	
2.	Constitution of Business (Please Select the Appropriate)	
(i)	Proprietorship <input type="checkbox"/>	(ii) Partnership <input type="checkbox"/>
(iii)	Hindu Undivided Family <input type="checkbox"/>	(iv) Private Limited Company <input type="checkbox"/>
(v)	Public Limited Company <input type="checkbox"/>	(vi) Society/Club/Trust/Association of Persons <input type="checkbox"/>
(vii)	Government Department <input type="checkbox"/>	(viii) Public Sector Undertaking <input type="checkbox"/>
(ix)	Unlimited Company <input type="checkbox"/>	(x) Limited Liability Partnership <input type="checkbox"/>
(xi)	Local Authority <input type="checkbox"/>	(xii) Statutory Body <input type="checkbox"/>
(xiii)	Foreign Limited Liability Partnership <input type="checkbox"/>	(xiv) Foreign Company Registered (in India) <input type="checkbox"/>
(xv)	Others (Please specify) <input type="checkbox"/>	
3.	Name of the State ▲	District ▲
4.	Jurisdiction	State Centre
	Sector, Circle, Ward, Unit, etc. others (specify)	

How to get registered under GST

5.	Option for Composition	Yes <input type="checkbox"/> No <input type="checkbox"/>		
6.	Composition Declaration			
<input type="checkbox"/> I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or the Rules for opting to pay tax under the composition scheme.				
6.1 Category of Registered Person < tick in check box>				
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available			
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II			
(iii)	Any other supplier eligible for composition levy.			
7.	Date of commencement of business	DD/MM/YYYY		
8.	Date on which liability to register arises	DD/MM/YYYY		
9.	Are you applying for registration as a casual taxable person?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
10.	If selected 'Yes' in Sr. No. 9, period for which registration is required	From DD/MM/YYYY	To DD/MM/YYYY	
11.	If selected 'Yes' in Sr. No. 9, estimated supplies and estimated net tax liability during the period of registration			
Sr. No	Type of Tax	Turnover (Rs.)		Net Tax Liability (Rs.)
(i)	Integrated tax			
(ii)	Central Tax			
(iii)	State Tax			
(iv)	UT Tax			
(v)	Cess			
	Total			
Payment Details				
	Challan Identification Number		Date	Amount
12.	Are you applying for registration as a SEZ Unit	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	(i) Select name of SEZ		▽	
	(ii) Approval order number and date of order			
	(iii) Designation of approving authority			
13.	Are you applying for registration as a SEZ Developer?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	(i) Select name of SEZ Developer			

How to get registered under GST

	(ii) Approval order number and date of order		
	(iii) Designation of approving authority		
14.	Reason to obtain registration:		
	(i) Crossing the threshold	(viii) Merger/amalgamation of two or more registered persons	
	(ii) Inter-State supply	(ix) Input Service Distributor	
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)	
	(iv) Transfer of business which includes change in the ownership of business (if transferee is not a registered entity)	(xi) Taxable person supplying through e-Commerce portal	
	(v) Death of the proprietor (if the successor is not a registered entity)	(xii) Voluntary Basis	
	(vi) De-merger	(xiii) Persons supplying goods and/ or services on behalf of other taxable person(s)	
	(vii) Change in constitution of business	(xiv) Others (Not covered above) – Specify	
15.	Indicate existing registrations wherever applicable		
	Registration number under Value Added Tax		
	Central Sales Tax Registration Number		
	Entry Tax Registration Number		
	Entertainment Tax Registration Number		
	Hotel and Luxury Tax Registration Number		
	Central Excise Registration Number		
	Service Tax Registration Number		
	Corporate Identify Number/Foreign Company Registration Number		
	Limited Liability Partnership Identification Number/ Foreign Limited Liability Partnership Identification Number		
	Importer/Exporter Code Number		
	Registration number under Medicinal and Toilet Preparations (Excise Duties) Act		
	Registration number under Shops and		

How to get registered under GST

Establishment Act					
Temporary ID, if any					
Others (Please specify)					
16.	(a) Address of Principal Place of Business				
Building No./Flat No.		Floor No.			
Name of the Premises/Building		Road/Street			
City/Town/Locality/Village		District			
Taluka/Block					
State		PIN Code			
Latitude		Longitude			
(b) Contact Information					
Office Email Address		Office Telephone number	STD		
Mobile Number		Office Fax Number	STD		
(c) Nature of premises					
Own	Leased	Rented	Consent Shared Others (specify)		
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory/ Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/STP/EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (Specify)	<input type="checkbox"/>		

17. Details of Bank Accounts(s)

Total number of Bank Accounts maintained by the applicant for conducting business (Upto 10 Bank Accounts to be reported)	
---	--

Details of Bank Account 1

Account Number														
Type of Account											IFSC			

How to get registered under GST

Bank Name	
Branch Address	To be auto-populated (Edit mode)

Note – Add more accounts -----

18. Details of the Goods supplied by the Business

Please specify top 5 Goods		
Sr. No.	Description of Goods	HSN Code (Four digit)
(i)		
(ii)		
(v)		

19. Details of Services supplied by the Business.

Please specify top 5 Services		
Sr. No.	Description of Services	HSN Code (Four digit)
(i)		
(ii)		
...		
(v)		

20. Details of Additional Place(s) of Business

Number of additional places	
-----------------------------	--

Premises 1

(a) Details of Additional Place of Business

Building No/Flat No		Floor No								
Name of the Premises/Building		Road/Street								
City/Town/Locality/Village		District								
Block/Taluka										
State		PIN Code	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>							
Latitude		Longitude								

(b) Contact Information

Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

(c) Nature of premises

--

How to get registered under GST

Own	Leased	Rented	Consent	Shared	Others (specify)
(d) Nature of business activity being carried out at above mentioned premises (Please tick applicable)					
Factory/Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Supplier of services	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Recipient of goods or services	<input type="checkbox"/>
EOU/STP/EHTP	<input type="checkbox"/>	Works Contract	<input type="checkbox"/>	Export	<input type="checkbox"/>
Import	<input type="checkbox"/>	Others (specify)	<input type="checkbox"/>		

21. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc.

Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation/Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
City/Town/Locality/Village		District	
Block/Taluka			
State		PIN Code	
Country (in case of foreigner only)		ZIP code	

How to get registered under GST

24. State Specific Information

Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

(a) *Field 1*

(b) *Field 2*

(c)

(d)

(e) *Field n*

25. Document Upload

A customized list of documents required to be uploaded (refer Rule 8) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.

27. Verification (by authorized signatory)

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signature

Place:

Name of Authorized Signatory

Date:

Designation/Status.....

List of documents to be uploaded:-

1.	<p>Photographs (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm/Limited Liability Partnership – Managing/Authorized/ Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted)</p> <p>(c) Hindu Undivided Family – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted)</p> <p>(g) Local Authority – Chief Executive Officer or his equivalent</p> <p>(h) Statutory Body – Chief Executive Officer or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p>Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal Place of Business:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p> <p>(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.</p> <p>(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.</p>

How to get registered under GST

4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>
5	<p>Authorization Form:-</p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person) hereby solemnly affirm and declare that <<name of the authorized signatory, (status/ designation)>> is hereby authorized, vide resolution no... dated..... (copy submitted herewith), to act as an authorized signatory for the business <<Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/us.</p> <p>Signature of the person competent to sign</p> <p>Name:</p> <p>Designation/Status:</p> <p>(Name of the proprietor/Business Entity)</p> <p>Acceptance as an authorized signatory</p> <div style="border: 1px solid black; padding: 5px; margin-top: 5px;"> <p>I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p>Place:</p> <p>Date:</p> </div> <div style="width: 45%; text-align: right;"> <p>Signature of Authorised Signatory (Name)</p> <p>Designation/Status:</p> </div> </div>

Instructions for submission of Application for Registration.

1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.

How to get registered under GST

2. Provide E-mail Id and Mobile Number of authorized signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/ all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
4. The following persons can digitally sign the application for new registration:—

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing/Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing/Whole-time Directors
Public Limited Company	Managing/Whole-time Directors
Society/Club/Trust/AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing/Whole-time Director
Unlimited Company	Managing/Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others (specify)	Person In charge

5. Information in respect of authorized representative is optional. Please select your authorized representative from the list available on the Common Portal if the authorized representative is enrolled, otherwise provide details of such person.
6. State specific information are relevant for the concerned State only.
7. Application filed by undermentioned persons shall be signed digitally:—

Sr. No	Type of Applicant	Type of Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company	Digital Signature Certificate (DSC)- Class-2 and above.

How to get registered under GST

Sr. No	Type of Applicant	Type of Signature required
	Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.
9. Status of the application filed online can be tracked on the Common Portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.
10. No fee is payable for filing application for registration.
11. Authorised signatory shall not be a minor.
12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.
13. After approval of application, registration certificate shall be made available on the Common Portal.
14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART –A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the Common Portal for a period of 15 days.
15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Analysis of Forms

GST REG-1

1. In part B Point 1 please mention Trade Name/Business Name if different from Name mentioned in PAN.
2. In case of Casual trader, pre-payment of estimated tax liability is mandatory. Casual trader need to furnish estimated tax liability & tax payment details at point 11.

3. Latitude & Longitude of address required at point 16 & 20 can be generated with the help of "google map". "Google map" shows Latitude & Longitude in map search bar if you long press at location of address in map.
4. You can multi select the nature of business activity carried out at business premises at point 16 & 20.
5. It is mandatory to mention DIN (Director Identification Number) in case of directors at point 21 & 22.

Queries

1. In Part B Point 3 is repetition of State Name & District Already covered in Part A so Same Should Be auto-populated?
2. In Part B Point 4 who will provide the jurisdiction, whether it will be Auto populated, or to be filled by Officer after filing of application or by applicant on basis of detailed list to be provided by govt.
3. Is detail of all directors mandatory in case of PVT LTD Company at point 21 or it is to be furnished only for managing directors?
4. (a) At Point 23, Details of Authorised Representative has been asked, how to enrol authorised representative?
(b) If the authorised Representative is not the person who is employee/owner/promoter of the Concern then how the designation would be furnished?
5. Clarification for field at point 24 required.

How to get registered under GST

Form GST REG-02

[See Rule 8(5)]

Acknowledgment

Application Reference Number (ARN) -

You have filed the application successfully and the particulars of the application are given as under:

Date of filing	:
Time of filing	:
Goods and Services Tax Identification Number, if available	:
Legal Name	:
Trade Name (if applicable)	:
Form No.	:
Form Description	:
Center Jurisdiction	:
State Jurisdiction	:
Filed by	:

Temporary reference number (TRN), if any:

Payment details*: Challan Identification Number

Date

Amount

It is a system generated acknowledgement and does not require any signature.

** Applicable only in case of Casual taxable person and Non Resident taxable person*

* * *

Form GST REG-03

[See Rule 9(2)]

Reference Number:

Date-

To

Name of the Applicant:

Address:

GSTIN (if available):

Application Reference No. (ARN):

Date:

**Notice for Seeking Additional Information/Clarification/Documents relating to
Application for <<Registration/Amendment/Cancellation >>**

This is with reference to your <<registration/amendment/cancellation>> application filed vide ARN < > Dated -DD/MM/YYYY The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.
- ...

- You are directed to submit your reply by (DD/MM/YYYY)
- *You are hereby directed to appear before the undersigned on (DD/MM/YYYY) at (HH:MM)

If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice/reminder will be issued in this matter

Signature

Name of the Proper Officer:

Designation:

Jurisdiction:

** Not applicable for New Registration Application*

* * *

How to get registered under GST

Form GST REG-04

[See Rule 9(2)]

Clarification/additional information/document for <<Registration/Amendment/Cancellation>>

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable				
4.	Name of Business (Legal)				
5.	Trade name, if any				
6.	Address				
7.	Whether any modification in the application for registration or fields is required.-				Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick one)
8.	Additional Information				
9.	List of Documents uploaded				
10.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name Designation/Status: Place: Date:				

Note:

1. For new registration, *original registration application will be available in editable mode if option 'Yes' is selected in item 7.*
2. For amendment of registration particulars, *the fields intended to be amended will be available in editable mode if option 'Yes' is selected in item 7.*

Analysis of Form

FORM GST REG-04

1. “the fields intended to be amended will be available in editable mode” as mentioned in point 2 of Notes , clarification regarding which fields can be amended is required

How to get registered under GST

Form GST REG-05

[See Rule 9(4)]

Reference Number:

Date-

To

Name of the Applicant

Address -

GSTIN (if available)

Order of Rejection of Application for <Registration/Amendment/Cancellation/>

This has reference to your reply filed vide ARN --- dated---. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

- 1.
- 2.
- 3.

Therefore, your application is rejected in accordance with the provisions of the Act.

Or

You have not replied to the notice issued vide reference no. dated within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature
Name
Designation
Jurisdiction

* * *

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number: <GSTIN/UIN>

1.	Legal Name				
2.	Trade Name, if any				
3.	Constitution of Business				
4.	Address of Principal Place of Business				
5.	Date of Liability	DD/MM/YYYY			
6.	Period of Validity <i>(Applicable only in case of Non-Resident taxable person or Casual taxable person)</i>	From	DD/MM/YYYY	To	DD/MM/YYYY
7.	Type of Registration				
8.	Particulars of Approving Authority				
Centre		State			
<i>Signature</i>					
Name					
Designation					
Office					
9. Date of issue of Certificate					
<p><i>Note:</i> The registration certificate is required to be prominently displayed at all places of business in the State.</p>					

How to get registered under GST

Annexure A

Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No. Address

1

2

3

...

Annexure B

Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor/Partners/Karta/Managing Director and whole-time Directors/ Members of the Managing Committee of Association of Persons/Board of Trustees etc.>

1.

<i>Photo</i>

 Name
Designation/Status
Resident of State

2.

<i>Photo</i>

 Name
Designation/Status
Resident of State

3.

<i>Photo</i>

 Name
Designation/Status
Resident of State

4.

<i>Photo</i>

 Name
Designation/Status
Resident of State

5.

<i>Photo</i>

 Name
Designation/Status
Resident of State

6.

<i>Photo</i>

 Name
Designation/Status
Resident of State

7.

<i>Photo</i>

 Name
Designation/Status
Resident of State

8.

<i>Photo</i>

 Name
Designation/Status
Resident of State

9.

<i>Photo</i>

 Name
Designation/Status
Resident of State

10.

<i>Photo</i>

 Name
Designation/Status
Resident of State

How to get registered under GST

Form GST REG-07

[See Rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State/UT –

District –

Part –A

(i)	Legal Name of the Tax Deductor or Tax Collector (As mentioned in Permanent Account Number/Tax Deduction and Collection Account Number)	
(ii)	Permanent Account Number (Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)	
(iii)	Tax Deduction and Collection Account Number (Enter Tax Deduction and Collection Account Number, if Permanent Account Number is not available)	
(iv)	Email Address	
(v)	Mobile Number	

Note - Information submitted above is subject to online verification before proceeding to fill up Part-B.

Part –B

1	Trade Name, if any	
2	Constitution of Business (Please Select the Appropriate)	
(i)	Proprietorship	<input type="checkbox"/>
(ii)	Partnership	<input type="checkbox"/>
(iii)	Hindu Undivided Family	<input type="checkbox"/>
(iv)	Private Limited Company	<input type="checkbox"/>
(v)	Public Limited Company	<input type="checkbox"/>
(vi)	Society/Club/Trust/Association of Persons	<input type="checkbox"/>
(vii)	Government Department	<input type="checkbox"/>
(viii)	Public Sector Undertaking	<input type="checkbox"/>
(ix)	Unlimited Company	<input type="checkbox"/>
(x)	Limited Liability Partnership	<input type="checkbox"/>
(xi)	Local Authority	<input type="checkbox"/>
(xii)	Statutory Body	<input type="checkbox"/>
(xiii)	Foreign Limited Liability Partnership	<input type="checkbox"/>
(xiv)	Foreign Company Registered (in India)	<input type="checkbox"/>
(xv)	Others (Please specify)	<input type="checkbox"/>

How to get registered under GST

3	Name of the State	▲		District	▲
4	Jurisdiction -	State		Centre	
		Sector/Circle/Ward/ Charge/Unit etc.			
5.	Type of registration	Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>			
6.	Government (Centre/State/Union Territory)	Center <input type="radio"/> State/UT <input type="radio"/>			
7.	Date of liability to deduct/ collect tax	DD/MM/YYYY			
8	(a) Address of principal place of business				
	Building No./Flat No.		Floor No.		
	Name of the Premises/Building		Road/Street		
	City/Town/Locality/Village		District		
	Block/Taluka				
	Latitude		Longitude		
	State		PIN Code		
	(b) Contact Information				
	Office Email Address	Office Telephone number			
	Mobile Number	Office Fax Number			
(c)	Nature of possession of premises				
	Own	Leased	Rented	Consent	Shared
					Others (specify)
9.	Have you obtained any other registrations under Goods and Service Tax in the same State?	Yes <input type="checkbox"/> No <input type="checkbox"/>			
10	If Yes, mention Goods and Services Tax Identification Number				
11	IEC (Importer Exporter Code), if applicable				
12	Details of DDO (Drawing and Disbursing Officer)/Person responsible for deducting tax/collecting tax				

How to get registered under GST

Particulars			
Name	First Name	Middle Name	Last Name
Father's Name			
Photo			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation/ Status		Director Identification Number (if any)	
Permanent Account Number		Aadhaar Number	
Are you a citizen of India?	Yes/No	Passport No. (in case of Foreigners)	
Residential Address			
Building No./Flat No.		Floor No.	
Name of the Premises/ Building		Locality/Village	
State		PIN Code	
13. Details of Authorized Signatory			
Checkbox for Primary Authorized Signatory <input type="checkbox"/>			
Details of Signatory No. 1			
Particulars	First Name	Middle Name	Last Name
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			

How to get registered under GST

Designation/ Status		Director Identification Number (if any)							
Permanent Account Number		Aadhaar Number							
Are you a citizen of India	Yes/No	Passport No. (in case of foreigners)							
Residential Address (Within the Country)									
Building No/ Flat No.		Floor No							
Name of the Premises/ Building		Road/Street							
City/Town/ Locality/Village		District							
State		PIN Code	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>						
Block/Taluka									
Note – Add more ...									
14.	<p>Consent</p> <p><i>I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i></p>								
15.	Verification								
	<p><i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i></p> <p style="text-align: right;">(Signature)</p> <p>Place: _____ Name of DDO/Person responsible for deducting tax/collecting tax/Authorized Signatory</p> <p>Date: _____ Designation</p>								

How to get registered under GST

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):—

Proof of Principal Place of Business:

- (a) For Own premises –
Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- (b) For Rented or Leased premises—
A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- (c) For premises not covered in (a) and (b) above—
A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.
- (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.
- (e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/ certificates issued by Government of India are required to be uploaded.

Instructions for submission of application for registration as Tax Deductor/Tax Collector.

1. Enter name of Tax Deductor/Tax Collector as recorded on Tax Deduction and Collection Account Number/Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer)/Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/Person deducting/collecting tax can sign the application.
4. The application filed by undermentioned persons shall be signed digitally.

How to get registered under GST

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
6. Status of the application filed online can be tracked on the Common Portal.
7. No fee is payable for filing application for registration.
8. Authorized shall not be a minor.

* * *

Analysis of Form

FORM GST REG-07

1. Latitude & Longitude of address required at point 8 can be generated with the help of "google map". "Google map" shows Latitude & Longitude in map search bar if you long press at location of address in map.
2. In Part B Point 3 is repetition of State Name & District Already covered in Part A so Same Should Be auto-populated.

How to get registered under GST

Form GST REG-08

[See Rule 12(3)]

Reference No

Date:

To

Name:

Address:

Application Reference No. (ARN) (Reply)

Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number dated for cancellation of registration under the Act.

- Whereas no reply to show cause notice has been filed; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas your reply to the notice to show cause and submissions made at the time of hearing have been examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following reason(s).

1.

2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

Head	Integrated Tax	Central Tax	State Tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

Signature

Name

Designation

Jurisdiction

* * *

Form GST REG-09

[See Rule 13(1)]

Application for Registration of Non Resident Taxable Person

Part –A

State/UT – District -

(i)	Legal Name of the Non-Resident Taxable Person	
(ii)	Permanent Account Number of the Non-Resident Taxable person, if any	
(iii)	Passport number, if Permanent Account Number is not available	
(iv)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(v)	Name of the Authorized Signatory (as per Permanent Account Number)	
(vi)	Permanent Account Number of the Authorized Signatory	
(vii)	Email Address of the Authorized Signatory	
(viii)	Mobile Number of the Authorized Signatory (+91)	

Note — Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.

Part -B

1.	Details of Authorized Signatory (should be a resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male/Female/Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar		
		Address of the Authorised signatory.	Address line 1
		Address Line 2	
		Address line 3	
2.	Period for which	From	To

How to get registered under GST

	registration is required	DD/MM/YYYY	DD/MM/YYYY					
3	Turnover Details	Estimated Turnover (Rs.)		Estimated Tax Liability (Net) (Rs.)				
		Intra-State	Inter – State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
4	Address of Non-Resident taxable person in the Country of Origin							
	(In case of business entity - Address of the Office)							
	Address Line 1							
	Address Line 2							
	Address Line 3							
	Country (Drop Down)							
	Zip Code							
	E mail Address							
	Telephone Number							
5	Address of Principal Place of Business in India							
	Building No./Flat No.			Floor No.				
	Name of the Premises/Building			Road/Street				
	City/Town/Village/Locality			District				
	Block/Taluka							
	Latitude			Longitude				
	State			PIN Code				
	Mobile Number			Telephone Number				
	E mail Address			Fax Number with STD				
6	Details of Bank Account in India							
	Account Number			Type of account				
	Bank Name		Branch Address			IFSC		
7	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>							

How to get registered under GST

8	<p>Declaration</p> <p><i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p style="text-align: center;">Signature</p> <p>Place: _____ Name of Authorized Signatory</p> <p>Date: _____ Designation: _____</p>
---	---

Note: Non-Resident taxable person is required to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:—

1.	<p>Proof of Principal Place of Business:</p> <p>(a) For own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) and (b) above— A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of Non-resident taxable person:</p> <p>Scanned copy of the passport of the Non -resident taxable person with VISA details. In case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or it's Permanent Account Number, if available.</p>
3	<p>Bank Account related proof:</p> <p>Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.</p>

How to get registered under GST

4	<p>Authorization Form:—</p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p>Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc.)</p> <p>I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)</p> <p>hereby solemnly affirm and declare that <<name of the authorized signatory, (status/designation)>> is hereby authorized, vide resolution no... dated..... (Copy submitted herewith), to act as an authorized signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/us.</p> <p style="text-align: center;">Signature of the person competent to sign</p> <p style="text-align: center;">Name:</p> <p style="text-align: center;">Designation/Status:</p> <p style="text-align: center;">(Name of the proprietor/Business Entity) Acceptance as an authorized signatory</p> <table border="1" style="margin-left: auto; margin-right: auto;"><tr><td style="text-align: center;">Acceptance as an authorized signatory</td></tr></table> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: 80%;"><p>I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p><p style="text-align: center;">Signature of Authorised Signatory</p><p>Place:</p><p>Date: Designation/Status:</p></div>	Acceptance as an authorized signatory
Acceptance as an authorized signatory		

Instructions for submission of application for registration as Non-Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxable person as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the Common Portal.
3. The applicant needs to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.

How to get registered under GST

- The applicant needs to upload the scanned copy of the declaration signed by the Proprietor/all Partners/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorized Signatory.
- The application filed by the under-mentioned persons shall be signed digitally:—

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC) class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or as may be notified

- All information related to Permanent Account Number, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all filled up information.
- Status of the application filed online can be tracked on the Common Portal.
- No fee is payable for filing application for registration
- Authorized signatory shall be an Indian national and shall not be a minor.

* * *

Analysis of Forms

FORM GST REG-09

- At point No. (iii) passport no. is required in case PAN not available. In case Company is applying for registration as Non-resident Taxable person and PAN of Company not available then what will be entered at point (iii) against Passport no.
- In case of Non Resident taxable person, clarification is required that whether pre-payment of estimated tax liability is prerequisite or not.

How to get registered under GST

Form GST REG-10

[See Rule 14(1)]

Application for registration of person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person.

Part -A

State/UT – District -

(i)	Legal Name of the person	
(ii)	Permanent Account Number of the person, if any	
(iii)	Tax identification number or unique number on the basis of which the entity is identified by the Government of that country	
(iv)	Name of the Authorised Signatory	
(v)	Permanent Account Number of the Authorised Signatory	
(vi)	Email Address of the Authorised Signatory	
(vii)	Mobile Number of the Authorised Signatory (+91)	
Note - Relevant information submitted above is subject to online verification, where practicable, before proceeding to fill up Part-B.		

Part -B

1.	Details of Authorized Signatory (shall be resident of India)		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male/Female/Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Father's Name		
	Nationality		
	Aadhaar, if any		
	Address of the Authorised Signatory	Address line 1	
	Address line 2		
	Address line 3		
2.	Date of commencement of the online service in India.	DD/MM/YYYY	
3	Uniform Resource Locators (URLs) of the website through which taxable services		

How to get registered under GST

	are provided: 1. 2. 3. ...				
4	Jurisdiction	Center			
5	Details of Bank Account				
	Account Number		Type of account		
	Bank Name		Branch Address	IFSC	
6	Documents Uploaded <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in the form</i>				
7	<p>Declaration</p> <p><i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-assesse online recipient located in taxable territory and deposit the same with Government of India.</i></p> <p style="text-align: center;">Signature</p> <p>Place: Name of Authorized Signatory:</p> <p>Date: Designation:</p>				

Note: Applicant will require to upload declaration (as per undermentioned format) along with scanned copy of the passport and photograph.

List of documents to be uploaded as evidence are as follows:—

1.	<p>Proof of Place of Business in India:</p> <p>(a) For Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises – A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p>
----	--

How to get registered under GST

	<p>(c) For premises not covered in (a) and (b) above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p>Proof of : Scanned copy of the passport of the Non-resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/etc. person who is holding power of attorney with authorization letter. Scanned copy of Certificate of Incorporation if the Company is registered outside India or in India Scanned copy of License is issued by origin country Scanned copy of Clearance certificate issued by Government of India</p>
3	<p>Bank Account Related Proof: Scanned copy of the first page of Bank passbook/one page of Bank Statement Opening page of the Bank Passbook held in the name of the Proprietor/ Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
4	<p>Authorization Form: For Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) I ---(Managing Director/Whole Time Director/CEO or Power of Attorney holder) hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << Name of the Business>> for which application for registration is being filed/is registered under the Goods and Service Tax Act, 20 . All his actions in relation to this business will be binding on me/us. Signatures of the persons who is in charge. S. No. Full Name Designation/Status Signature 1.</p> <p>Acceptance as an authorized signatory I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business. <div style="text-align: right;">Signature of Authorised Signatory</div> Place (Name) Date: Designation/Status</p>

* * *

Analysis of Forms

FORM GST REG-10

1. At point No. 2 clarification is required for the date of commencement of services in India for existing service providers.
2. In Part B Point 4 who will provide the jurisdiction and center, Auto populated, or Officer after filing of application or by applicant on basis of detailed list provided by govt.

How to get registered under GST

Form GST REG-11

[See Rule 15(1)]

Application for extension of registration period by casual/ non-resident taxable person

1.	GSTIN								
2.	Name (Legal)								
3.	Trade Name, if any								
4.	Address								
5.	Period of Validity (original)		From		To				
			DD/MM/YYYY		DD/MM/YYYY				
6.	Period for which extension is requested.		From		To				
			DD/MM/YYYY		DD/MM/YYYY				
7.	Turnover Details for the extended period (Rs.)		Estimated Tax Liability (Net) for the extended period (Rs.)						
			Inter-State	Intra-State	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
8.	Payment details								
	Date	CIN	BRN		Amount				
9.	Declaration— <i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>								
Place:		Signature							
Date:		Name of Authorized Signatory:							
		Designation/Status:							

Instructions for submission of application for extension of validity

1. The application can be filed online before the expiry of the period of validity.
2. The application can only be filed when advance payment is made.
3. After successful filing, Application Reference Number will be generated which can be used to track the status of the application.

Form GST REG-12

[See Rule 16(1)]

Reference Number—

Date:

To

(Name):

(Address):

Temporary Registration Number

Order of Grant of Temporary Registration/Suo Moto Registration

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Details of person to whom temporary registration granted											
1.	Name and Legal Name, if applicable										
2.	Gender	Male/Female/Other									
3.	Father's Name										
4.	Date of Birth	DD/MM/YYYY									
5.	Address of the Person	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Building No./Flat No.</td> </tr> <tr> <td>Floor No.</td> </tr> <tr> <td>Name of Premises/Building</td> </tr> <tr> <td>Road/Street</td> </tr> <tr> <td>Town/City/Locality/Village</td> </tr> <tr> <td>Block/Taluka</td> </tr> <tr> <td>District</td> </tr> <tr> <td>State</td> </tr> <tr> <td>PIN Code</td> </tr> </table>	Building No./Flat No.	Floor No.	Name of Premises/Building	Road/Street	Town/City/Locality/Village	Block/Taluka	District	State	PIN Code
Building No./Flat No.											
Floor No.											
Name of Premises/Building											
Road/Street											
Town/City/Locality/Village											
Block/Taluka											
District											
State											
PIN Code											
6.	Permanent Account Number of the person, if available										
7.	Mobile No.										
8.	Email Address										
9.	Other ID, if any (Voter ID No./Passport No./Driving License										

Form GST REG-13

[See Rule 17(1)]

**Application/Form for grant of Unique Identity Number to UN Bodies/Embassies/others
State/Union Territory – District –**

PART A

(i)	Name of the Entity	
(ii)	Permanent Account Number of entity, if any (applicable in case of any other person notified)	
(iii)	Name of the Authorized Signatory	
(iv)	Permanent Account Number of Authorized Signatory	
(v)	Email Address of the Authorized Signatory	
(vi)	Mobile Number of the Authorized Signatory (+91)	

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
3.	Notification Details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			
	Photo			

How to get registered under GST

	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No.			
	Designation/Status		Director Identification Number (if any)	
	Permanent Account Number		Aadhaar Number	
	Are you a citizen of India?	Yes/No	Passport No. (in case of foreigners)	
	Residential Address			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Town/City/Village		District	
	Block/Taluka			
	State		PIN Code	
8	Bank Account Details (add more if required)			
	Account Number		Type of Account	
	IFSC		Bank Name	
	Branch Address			
9.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence (other than UN Body/Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant (UN Body/Embassy etc.) shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with the Unique Identity Number generated and allotted to respective UN Body/Embassy etc.</i></p>			

11.	Verification <i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>
-----	---

Place: (Signature)

Date: Name of Authorized Person:

Or

(Signature)

Place: Name of Proper Officer:

Date: Designation: Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/ others notified by the Government.

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.

* * *

Analysis of forms

FORM GST REG-13

1. At point no. (iii) in Part A, it is specified that PAN is required to be entered in case of any other person notified, so clarification is required whether, it is required to be filled or not for UN Bodies and Embassy.
2. At point 2 in Part B name of country has been asked.
3. At point 3 of Part B Notification No. has been asked. Clarification is required about at what point Notification is issued.
4. Latitude & Longitude of address required at point 8 can be generated with the help of "google map". "Google map" shows Latitude & Longitude in map search bar if you long press at location of address in map.

How to get registered under GST

Form GST REG-14

[See Rule 19(1)]

Application for Amendment in Registration Particulars (For all types of registered persons)

1. GSTIN/UIN			
2. Name of Business			
3. Type of registration			
4. Amendment summary			
Sr. No	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
5. List of documents uploaded (a) (b) (c) ...			
6. Declaration <i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom</i> Signature Place: Name of Authorized Signatory Date: Designation/Status:			

Instructions for submission of application for amendment

1. Application for amendment shall be submitted online.
2. Changes relating to - Name of Business, Principal Place of Business, additional place(s) of business and details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business which does not warrant cancellation of registration, are core fields which shall be approved by the Proper Officer after due verification.
3. For amendment in Non-Core fields, approval of the Proper Officer is not required.

4. Where a change in the constitution of any business results in change of the Permanent Account Number of a registered person, the said person shall be required to apply for fresh registration.
5. Any change in the mobile number or the e-mail address of authorized signatory as amended from time to time, shall be carried out only after online verification through the Common Portal.
6. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Application Reference Number (ARN) will be generated after successful validation of necessary field.
7. Status of the application can be tracked on the Common Portal.
8. No fee is payable for submitting application for amendment.
9. Authorized signatory shall not be a minor.

* * *

Analysis of Forms

GST REG-14

1. **At point 3 of type of Registration drop down list should be provided as the point is not mentioned in instructions.**
2. **Clarification is required for Core and Non-Core fields, introduction of which is given in Point 2 & 3 of Instructions.**

How to get registered under GST

Form GST REG-15

[See Rule 19(1)]

Reference Number - <<>>

Date – DD/MM/YYYY

To

(Name)

(Address)

Registration Number (GSTIN/UIN)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order of Amendment

This has reference to your application number----- dated ---- regarding amendment in registration particulars. Your application has been examined and the same has been found to be in order. The amended certificate of registration is available on your dashboard for download.

Signature

Name

Designation

Jurisdiction

Date

Place

* * *

Form GST REG-16

[See Rule 20]

Application for Cancellation of Registration

1	GSTIN				
2	Legal name				
3	Trade name, if any				
4	Address of Principal Place of Business				
5	Address for future correspondence (including email, mobile telephone, fax)	Building No./Flat No.		Floor No.	
		Name of Premises/Building		Road/Street	
		City/Town/Village		District	
		Block/Taluka			
		Latitude		Longitude	
		State		PIN Code	
		Mobile (with country code)		Telephone	
		email		Fax Number	
6.	Reasons for Cancellation (Select one)	<ul style="list-style-type: none"> <input type="radio"/> Discontinuance/Closure of business <input type="radio"/> Ceased to be liable to pay tax <input type="radio"/> Transfer of business on account of amalgamation, merger/demerger, sale, lease or otherwise disposed of etc. <input type="radio"/> Change in constitution of business leading to change in Permanent Account Number <input type="radio"/> Death of Sole Proprietor <input type="radio"/> Others (specify) 			
7.	In case of transfer, merger of business, particulars of registration of entity in which merged, amalgamated, transferred, etc.				
(i)	Goods and Services Tax Identification Number				
(ii)	(a) Name (Legal)				
	(b) Trade name, if any				

How to get registered under GST

(iii)	Address of Principal Place of Business	Building No./Flat No.		Floor No.			
		Name of Premises/ Building		Road/Street			
		City/Town/Village		District			
		Block/Taluka					
		Latitude		Longitude			
		State		PIN Code			
		Mobile (with country code)		Telephone			
		email		Fax Number			
8.	Date from which registration is to be cancelled.		<DD/MM/YYYY>				
9	Particulars of last Return Filed						
(i)	Tax period						
(ii)	Application Reference Number						
(iii)	Date						
10.	Amount of tax payable in respect of inputs/capital goods held in stock on the effective date of cancellation of registration.						
	Description	Value of Stock (Rs.)	Input Tax Credit/Tax Payable (whichever is higher) (Rs.)				
			Central Tax	State Tax	UT Tax	Integrated Tax	Cess
	Inputs						
	Inputs contained in semi-finished goods						
	Inputs contained in finished goods						
	Capital Goods/Plant and machinery						
	Total						

How to get registered under GST

11.	Details of tax paid, if any					
Payment from Cash Ledger						
Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					
Payment from ITC Ledger						
Sr. No.	Debit Entry No.	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
1.						
2.						
	Sub-Total					
	Total Amount of Tax Paid					
12. Documents uploaded						
13. Verification						
I/We <> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.						
Signature of Authorized Signatory						
Place			Name of the Authorised Signatory			
Date			Designation/Status			

- A registered person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon along with relevant documents, on Common Portal.
- The following persons shall digitally sign application for cancellation, as applicable:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing/Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing/Whole-time Directors/Chief Executive Officer

How to get registered under GST

Public Limited Company	Managing/Whole-time Directors/Chief Executive Officer
Society/Club/Trust/AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing/Whole-time Directors/Chief Executive Officer
Unlimited Company	Managing/Whole-time Directors/Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

In case of death of sole proprietor, application shall be made by the legal heir/ successor manually before the concerned tax authorities. The new entity in which the applicant proposes to amalgamate itself shall register with the tax authority before submission of the application for cancellation. This application shall be made only after that the new entity is registered.

Before applying for cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

- Status of the Application may be tracked on the Common Portal.
- No fee is payable for filing application for cancellation.
- After submission of application for cancellation of registration, the registered person shall make payment, if not made at the time of this application, and shall furnish final return as provided in the Act.
- The registered person may also update his contact address and update his mobile number and e-mail address.

* * *

Analysis of Forms

GST REG-16

1. At point No. 10 Details of ITC or Tax Payable Whichever is higher has been asked on the closing stock held on the date of cancellation of registration, clarification regarding Tax Payable is Required.
2. Details regarding Documents to be uploaded are required as the same has not been provided in Instructions

How to get registered under GST

Form GST REG-17

[See Rule 22(1)]

Reference No.—

<< Date >>

To

Registration Number (GSTIN/UIN)

(Name)

(Address)

Show Cause Notice for Cancellation of Registration

Whereas on the basis of information which has come to my notice, it appears that your registration is liable to be cancelled for the following reasons:—

1

2

3

....

- You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.
- You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits.

Place: Signature

Date:

< Name of the Officer >

Designation

Jurisdiction

* * *

Form GST REG-18

[See Rule 22(2)]

Reply to the Show Cause Notice issued for cancellation for registration

1.	Reference No. of Notice		Date of issue	
2.	GSTIN/UIN			
3.	Name of business (Legal)			
4.	Trade name, if any			
5.	Reply to the notice			
6.	List of documents uploaded			
7.	Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. <p style="text-align: right;">Place Signature of Authorised Date Signatory Name Designation/Status</p>			

* * *

How to get registered under GST

Form GST REG-19

[See Rule 22(3)]

Reference No.— Date

To

Name

Address

GSTIN/UIN

Application Reference No. (ARN) Date

Order for Cancellation of Registration

This has reference to your reply dated ---- in response to the notice to show cause dated ----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.

2.

The effective date of cancellation of your registration is <<DD/MM/YYYY >>.

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					

How to get registered under GST

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Penalty					
Others					
Total					

Place:

Date:

Signature

< Name of the Officer >

Designation

Jurisdiction

* * *

How to get registered under GST

Form GST REG-20

[See Rule 22(4)]

Reference No. - Date

To

Name

Address

GSTIN/UIN

Show Cause Notice No. Date

Order for dropping the proceedings for cancellation of registration

This has reference to your reply dated ---- in response to the notice to show cause notice dated DD/MM/YYYY. Upon consideration of your reply and/or submissions made during hearing, the proceedings initiated for cancellation of registration stands vacated due to the following reasons:

<< text >>

Signature

< Name of the Officer >

Designation

Jurisdiction

Place:

Date:

* * *

Form GST REG-21

[See Rule 23(1)]

Application for Revocation of Cancellation of Registration

1.	GSTIN (cancelled)					
2.	Legal Name					
3.	Trade Name, if any					
4.	Address (Principal place of business)					
5.	Cancellation Order No.		Date –			
6.	Reason for cancellation					
7.	Details of last return filed					
	Period of Return		Application Reference Number		Date of filing	DD/MM/YYYY
8.	Reasons for revocation of cancellation		Reasons in brief. (Detailed reasoning can be filed as an attachment)			
9.	Upload Documents					
10.	<p>Verification</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory Full Name (first name, middle, surname) Designation/Status</p> <p>Place Date</p>					

Instructions for submission of application for revocation of cancellation of registration

- A person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the Common Portal. No application

How to get registered under GST

for revocation shall be submitted if the registration has been cancelled for the failure to furnish returns unless such returns are furnished and any amount due as tax in terms of such returns has been paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.

- Any change in the mobile number or the e-mail address of authorized signatory submitted as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided.
- Status of the application can be tracked on the Common Portal.
- No fee is payable for filing application for revocation of cancellation.

* * *

Form GST REG-22

[See Rule 23(2)]

Reference No.— Date
To
GSTIN/UIN
(Name of Taxpayer)
(Address)
Application Reference No. (ARN) Date

Order for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY for revocation of cancellation of registration. Your application has been examined and the same has been found to be in order. Accordingly, your registration is restored.

Signature
Name of Proper officer
(Designation)
Jurisdiction

Date
Place

* * *

How to get registered under GST

Form GST REG-23

[See Rule 23(3)]

Reference Number:

Date

To

Name of the Applicant/Taxpayer

Address of the Applicant/Taxpayer

GSTIN

Application Reference No. (ARN):

Dated

Show Cause Notice for rejection of application for revocation of cancellation of registration

This has reference to your application dated DD/MM/YYYY regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

1.

2.

3.

...

☐ You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated day or you fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of the Proper Officer

Designation

Jurisdiction

* * *

Form GST REG-24

[See Rule 23(3)]

Reply to the notice for rejection of application for revocation of cancellation of registration

1.	Reference No. of Notice		Date	
2.	Application Reference No. (ARN)		Date	
3.	GSTIN, if applicable			
4.	Information/reasons			
5.	List of documents filed			
<p>Verification</p> <p>I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of Authorised Signatory</p> <p style="text-align: right;">Name</p> <p>Place</p> <p style="text-align: right;">Designation/Status _</p> <p>Date</p>				

* * *

How to get registered under GST

Form GST REG-25

[See Rule 24(1)]

Certificate of Provisional Registration

1.	GSTIN	
2.	Permanent Account Number	
3.	Legal Name	
4.	Trade Name	
5.	Registration Details under Existing Law	
	Act	Registration Number
(a)		
(b)		
(c)		
Date	<Date of creation of Certificate>	

This is a Certificate of Provisional Registration issued under the provisions of the Act.

* * *

Form GST REG-26

[See Rule 24(2)]

Application for Enrolment of Existing Taxpayer

Taxpayer Details			
1. Provisional ID			
2. Legal Name (As per Permanent Account Number)			
3. Legal Name (As per State/Center)			
4. Trade Name, if any			
5. Permanent Account Number of Business			
Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration		Registration under earlier law	
9. Existing Registrations			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	TIN Under Value Added Tax		
2	Central Sales Tax Registration Number		
3	Entry Tax Registration Number		
4	Entertainment Tax Registration Number		
5	Hotel And Luxury Tax Registration Number		
6	Central Excise Registration Number		
7	Service Tax Registration Number		
8	Corporate Identify Number/Foreign Company Registration		
9	Limited Liability Partnership Identification Number/Foreign Limited Liability Partnership Identification Number		
10	Import/Exporter Code Number		
11	Registration Under Duty Of Excise On Medicinal And Toiletry Act		

How to get registered under GST

12	Others (Please specify)		
10. Details of Principal Place of Business			
Building No./Flat No.		Floor No	
Name of the Premises/ Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude		Longitude	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
10A. Nature of Possession of Premises	(Own; Leased; Rented; Consent; Shared)		
10B. Nature of Business Activities being carried out			
Factory/Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/STP/EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>		
11. Details of Additional Places of Business			
Building No./Flat No		Floor No	
Name of the Premises/ Building		Road/Street	
Locality/Village		District	
State		PIN Code	
Latitude (Optional)		Longitude (Optional)	
Contact Information			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
11A. Nature of Possession of Premises	(Own; Leased; Rented; Consent;		

How to get registered under GST

		Shared)			
11B. Nature of Business Activities being carried out					
Factory/Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>		
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>		
Service Recipient <input type="radio"/>	EOU/STP/EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>		
Works Contract <input type="radio"/>	Others (Specify) <input type="radio"/>				
Add More -----					
12. Details of Goods/Services supplied by the Business					
Sr. No.	Description of Goods	HSN Code			
Sr. No.	Description of Services	HSN Code			
13. Total Bank Accounts maintained by you for conducting Business					
Sr. No.	Account Number	Type of Account	IFSC	Bank Name	Branch Address
14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc.					
Name		<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/ Husband		<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/MM/YYYY	Gender		<Male, Female, Other>	
Mobile Number			Email Address		
Telephone Number					
Identity Information					
Designation		Director Identification Number			
Permanent		Aadhaar Number			

How to get registered under GST

Account Number				
Are you a citizen of India?	<Yes/No>	Passport Number		
Residential Address				
Building No/Flat No		Floor No		
Name of the Premises/Building		Road/Street		
Locality/Village		District		
State		PIN Code		
15. Details of Primary Authorized Signatory				
Name	<First Name>	<Middle Name>	<Last Name>	<Photo>
Name of Father/ Husband	<First Name>	<Middle Name>	<Last Name>	
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>	
Mobile Number		Email Address		
Telephone Number				
Identity Information				
Designation		Director Identification Number		
Permanent Account Number		Aadhaar Number		
Are you a citizen of India?	<Yes/No>	Passport Number		
Residential Address				
Building No/Flat No		Floor No		
Name of the Premises/Building		Road/Street		
Locality/Village		District		
State		PIN Code		
Add More ---				
List of Documents Uploaded				
<p><i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i></p>				

<p>16. Aadhaar Verification</p> <p>I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</p>			
<p>17. Declaration</p> <p>I, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>Digital Signature/E-Sign</p>			
Name of the Authorized Signatory		Place	
Designation of Authorized Signatory		Date	

Instructions for filing of Application for enrolment

1. Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the Common Portal by validating his e-mail address and mobile number.

2. Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the Common Portal:

3. Authorization Form:—

For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

Declaration for Authorised Signatory (Separate for each signatory) I —

(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>

2.

3.

hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << Goods and Services Tax Identification Number -

How to get registered under GST

Name of the Business>> for which application for registration is being filed/is registered under the Central Goods and Service Tax Act, 2017.

All his actions in relation to this business will be binding on me/us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
1.			
2.			

Acceptance as an authorized signatory

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.

Signature of Authorised Signatory

Designation/Status

Date

Place

Instructions for filing online form

- Enter your Provisional ID and password as provided by the State/Commercial Tax/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/ Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified. Documents required to be uploaded as evidence are as follows:—

How to get registered under GST

1.	<p>Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor</p> <p>Partnership Firm/Limited Liability Partnership – Managing/Authorized Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)</p>
	<p>Hindu Undivided Family – Karta</p> <p>Company – Managing Director or the Authorised Person</p> <p>Trust – Managing Trustee</p> <p>Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</p> <p>Local Body – Chief Executive Officer or his equivalent</p> <p>Statutory Body – Chief Executive Officer or his equivalent</p> <p>Others – Person in Charge</p>
2.	<p>Constitution of business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.</p>
3.	<p>Proof of Principal/Additional Place of Business:</p> <p>(a) For Own premises –</p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(b) For Rented or Leased premises –</p> <p>A copy of the valid Rent/Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p>(c) For premises not covered in (a) & (b) above –</p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p>Bank Account Related Proof:</p> <p>Scanned copy of the first page of Bank passbook/one page of Bank Statement</p>

How to get registered under GST

	Opening page of the Bank Passbook held in the name of the Proprietor/Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.
5	For each Authorised Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:—

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing/Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing/Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive Officer
Public Limited Company	Managing/Whole-time Directors and Managing Director/Whole Time Director/ Chief Executive officer
Society/Club/Trust/AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing/Whole-time Director and Managing Director/Whole Time Director/Chief Executive Officer
Unlimited Company	Managing/Whole-time Director and Managing Director/Whole Time Director/ Chief Executive Officer
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

How to get registered under GST

- Application is required to be mandatorily digitally signed as per following:—

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate (DSC) Class 2 and above
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature

Note:—1. Applicant shall require to register their DSC on Common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number, Limited Liability Partnership Identification Number shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the Common Portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN)	
<.....>.	
Form Number	: <.....-.....>
Form Description	: <Application for Enrolment of Existing Taxpayers>
Date of Filing	: <DD/MM/YYYY>
Taxpayer Trade Name	: <Trade Name>
Taxpayer Legal Name	: <Legal Name as shared by State/Center>
Provisional ID Number	: <Provisional ID Number>
<i>It is a system generated acknowledgement and does not require any signature</i>	

* * *

Analysis of Forms

GST REG-26

- 1. Point 7A/7B Circle/Ward No to be specified as per existing jurisdiction**
- 2. Latitude & Longitude of address required at point 16 & 20 can be generated with the help of “google map”. “Google map” shows Latitude & Longitude in map search bar if you long press at location of address in map.**
- 3. You can multi select the nature of business activity carried out at business premises at point 10B & 11B.**

Form GST REG-27

[See Rule 24(3)]

Reference No. <<Date-DD/MM/YYYY>>

To

Provisional ID

Name

Address

Application Reference Number (ARN) < >

Dated <DD/MM/YYYY>

Show Cause Notice for cancellation of provisional registration

This has reference to your application dated ----- . The application has been examined and the same has not been found to be satisfactory for the following reasons:—

1

2

...

You are hereby directed to show cause as to why the provisional registration granted to you shall not be cancelled.

Signature

Name of the Proper Officer

Date Designation

Place Jurisdiction

* * *

How to get registered under GST

Form GST REG-28

[See Rule 24(3)]

Reference No.—

<< Date–DD/MM/YYYY>>

To

Name

Address

GSTIN/Provisional ID

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for cancellation of provisional registration

This has reference to your reply dated ---- in response to the notice to show cause dated ----.

- Whereas no reply to notice to show cause has been submitted; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the undersigned has examined your reply and submissions made at the time of hearing, and is of the opinion that your provisional registration is liable to be cancelled for following reason(s).

1.

2.

Determination of amount payable pursuant to cancellation of provisional registration:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

You are required to pay the following amounts on or before ----- (date) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

Head	Central Tax	State Tax	UT Tax	Integrated Tax	Cess
Tax					
Interest					
Penalty					
Others					
Total					

How to get registered under GST

Place:

Date:

Signature

< Name of the Officer >

Designation

Jurisdiction

How to get registered under GST

Form GST REG-29

[See Rule 24(4)]

Application for cancellation of provisional registration

Part A

(i) Provisional ID			
(ii) Email ID			
(iii) Mobile Number			
Part B			
1. Legal Name (As per Permanent Account Number)			
2. Address for correspondence			
Building No./Flat No.		Floor No.	
Name of Premises/Building		Road/Street	
City/Town/Village/Locality		District	
Block/Taluka			
State		PIN	
3. Reason for Cancellation			
4. Have you issued any tax invoice during GST regime?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
5. Declaration (i) I <Name of the Proprietor/Karta/Authorized Signatory>, being <Designation> of <Legal Name (> do hereby declare that I am not liable to registration under the provisions of the Act.			
6. Verification I < > hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed.			
Aadhaar Number		Permanent Account Number	
Signature of Authorized Signatory			
Full Name			
Designation/Status			
Place			
Date		DD/MM/YYYY	

* * *

Form GST REG-30

[See Rule 25]

Form for Field Visit Report

Center Jurisdiction (Ward/Circle/Zone)

Name of the Officer:- << to be prefilled>> Date of Submission of Report:—
Name of the taxable person
GSTIN/UIN—
Task Assigned by:- < Name of the Authority- to be prefilled>
Date and Time of Assignment of task:- < System date and time>

Sr. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details :	
	Latitude	Longitude
	North – Bounded By	South – Bounded By
	West – Bounded By	East – Bounded By
4.	Whether address is same as mentioned in application.	Y/N
5.	Particulars of the person available at the time of visit	
(i)	Name	
(ii)	Father's Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation/Status	
(vi)	Relationship with taxable person, if applicable.	
6.	Functioning status of the business	Functioning - Y/N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	
	Covered Space Area (in sq m.) - (approx.)	

How to get registered under GST

	Floor on which business premises located	
8.	Documents verified	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	Comments (not more than < 1000 characters> Place: Date:	Signature Name of the Officer: Designation: Jurisdiction: