

# **Handbook on Registration under GST (November, 2025)**



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

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# Foreword

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On July 1, 2025, Goods and Services Tax (GST) marked a significant milestone by completing eight successful years of implementation in India. Over this period, GST has evolved into a more efficient, technology driven, and transparent tax system, integrating India into a unified market and simplifying the landscape of indirect taxation. The journey of GST has been one of continual learning and refinement, made possible through the collective efforts of policymakers, administrators, professionals, and taxpayers.

The Institute of Chartered Accountants of India (ICAI), through its GST & Indirect Taxes Committee, has played a transformative and steadfast role in this journey. The Committee has been actively supporting the Government by offering insightful technical inputs and constructive suggestions on various aspects of GST policy formulation and implementation. At the same time, it has remained dedicated to its mission of empowering members and stakeholders by facilitating extensive knowledge dissemination through certificate courses, conferences, training programmes, live webcasts, e-learning modules, and other capacity-building initiatives.

Further, the Committee has consistently enriched the professional landscape by publishing a diverse range of technical guides and handbooks covering various facets of GST. These publications enable members and stakeholders to stay updated with the latest legislative developments and judicial pronouncements, thereby equipping them to handle GST matters with clarity, competence and confidence.

In continuation of these endeavours, I am pleased to note that the GST & Indirect Taxes Committee has brought out this revised edition of the “Handbook on Registration under GST” covering all amendments upto 31<sup>st</sup> October 2025. The publication presents a structured and simplified explanation of the legal and procedural aspects of registration under GST. By consolidating intricate provisions and practical insights into a single comprehensive resource, it serves as a valuable guide for taxpayers, professionals, and administrators alike. The Handbook reflects the Committee’s commitment to promoting ease of understanding and facilitating better compliance with the law.

I appreciate and commend the dedicated efforts of CA. Rajendra Kumar P, Chairman, and CA. Umesh Sharma, Vice-Chairman of the GST & Indirect Taxes Committee, along with the subject experts, for their valuable work in updating this publication. I am confident that readers will find this Handbook immensely beneficial in enhancing their professional capabilities and effectively fulfilling their responsibilities under the GST regime.

**CA. Charanjot Singh Nanda**  
President, ICAI

Date: 21.11.2025  
Place: New Delhi

# Preface

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The implementation of the Goods and Services Tax (GST) marked a transformative reform in India's indirect tax framework, unifying multiple levies into a single, integrated system. This revised edition emphasizes the importance of GST registration, which serves as the cornerstone for participation in the tax ecosystem, providing legal recognition to suppliers and facilitating the seamless flow of input tax credit across the value chain.

This revised edition of the Handbook incorporates the latest amendments introduced by the Government to further strengthen the understanding and practical application of GST laws. The revision has been necessitated by the amendments in the registration provisions including introduction of new Simplified Registration Scheme, which significantly impacts registration procedures and compliance requirements. This edition provides comprehensive insights into statutory provisions, procedural aspects, and recent developments related to registration. The Handbook covers key topics such as threshold limits, compulsory and voluntary registration, amendments, cancellation, special provisions for casual and non-resident taxable persons, and the evolving framework under the newly introduced registration mechanisms.

Designed as a practical and updated reference, this revised Handbook integrates screenshots, and process flows from the GST portal to assist taxpayers, officers, and professionals in effectively navigating real-world compliance scenarios. The Handbook is updated with the amendments made till 31<sup>st</sup> October, 2025.

We extend our sincere appreciation to CA. Charanjot Singh Nanda, President, ICAI, and CA. Prasanna Kumar D, Vice-President, ICAI, for their vision and constant encouragement towards the various initiatives of the GST & Indirect Taxes Committee. We also convey our heartfelt thanks to the Committee members for their valuable guidance and contributions. Special acknowledgment is due to CA. Jayesh Shah and CA. Ayush Saraf for their dedicated efforts in revising and reviewing this publication. We further appreciate the proactive support of CA. Sarthak Palta and CA. Kapil Kumar Sharma from the Committee Secretariat, whose commitment and assistance have been instrumental in bringing this initiative to fruition.

As the GST framework continues to evolve, this revised publication is envisioned as a living document—growing in step with the law and its practical implementation. Readers are encouraged to share their feedback and suggestions to help us further enhance and enrich future editions.

Feedback may be shared at [gst@icai.in](mailto:gst@icai.in), and additional resources can be accessed at <https://idtc.icai.org>.

**CA. Umesh Sharma**  
Vice-Chairman  
GST & Indirect Taxes Committee

**CA. Rajendra Kumar P**  
Chairman  
GST & Indirect Taxes Committee

Date: 21.11.2025

Place: New Delhi

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# Chapter 1

## Registration under GST

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### 1.1 Introduction

In any tax system, registration is the most fundamental requirement for identification of tax payers to ensure tax compliance in the economy. Registration of any business entity under the GST Law implies obtaining a unique alphanumeric code from the concerned tax authorities for the purpose of collecting taxes on behalf of the Government and to avail input tax credit of the taxes paid on its inward supplies. Without registration, a person cannot collect tax from customers nor avail input tax credit on taxes paid. However, as per Section 9 of the CGST Act, liability to pay GST arises on taxable supplies made by a taxable person. Thus, even if the person is not registered, the obligation to discharge tax liability continues and cannot be avoided.

The taxable event under GST is “supply”. Every person who undertakes a transaction amounting to supply, has to register himself under the GST if his aggregate turnover in a financial year crosses the threshold limit prescribed from time to time. However, the person having turnover below the threshold limit can still opt for voluntary registration and such person shall be treated at par with all other normal registered persons.

Following sections of Chapter VI – Registration of the CGST Act to understand the registration provisions:

<b>Section 22</b>	Persons liable for registration
<b>Section 23</b>	Persons not liable for registration
<b>Section 24</b>	Compulsory registration in certain cases
<b>Section 25</b>	Procedure for registration
<b>Section 26</b>	Deemed registration
<b>Section 27</b>	Special provisions relating to casual taxable person and non-resident taxable person
<b>Section 28</b>	Amendment of registration
<b>Section 29</b>	Cancellation or suspension of registration
<b>Section 30</b>	Revocation of cancellation of registration

### 1.2 Scope of Supply

In order to fall within the chargeability of GST, a transaction/activity undertaken has to meet the



scope of supply as defined in section 7 of the Central Goods and Services Tax Act, 2017 (“the CGST Act, 2017” or “the said Act”). The definition of supply is wide enough to include -

- all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- import of services for a consideration whether or not in the course or furtherance of business; and
- activities specified in schedule I, made or agreed to be made without consideration.

### Deemed Supply

Certain activities undertaken have been deemed to be a supply of goods or supply of services as laid down in Schedule II. E.g.: Transfer of title in goods is a supply of goods, but transfer of right in goods without the transfer of title is treated as a supply of service; composite supply of food or any other article for human consumption or any drink is a supply of service; works contract is a supply of service, etc.

### Neither Supply of goods nor Supply of service

Certain activities or transactions are treated as neither supply of goods nor supply of services as laid down in Schedule III i.e. they are outside the scope of supply and thus GST will not be applicable on these transactions. E.g.: Services by an employee to the employer in the course of or in relation to his employment, services by any court or Tribunal established under any law for the time being in force, services of funeral, burial, crematorium or mortuary including transportation of the deceased etc.

## 1.3 Persons Liable for Registration

### 1.3.1 Interplay of Registration and Threshold limits

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 ₹20 lakh :

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 ₹10 lakh:

Provided further that the Government may, at the request of a Special Category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ₹10 lakh to such amount, not exceeding ₹20 lakh and subject to such conditions and limitations, as may be so notified:

Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh to such amount not exceeding forty lakh in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation. — For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

For better understanding of the threshold limits in registration, we further breakdown our discussion as:

### **1) Threshold in case of Special Category State**

Accordingly, every person in Special Category State is required to obtain separate registration in each such State from where taxable supplies of goods or services or both are being made if the aggregate turnover in a financial year exceeds ₹10 lakh. The Government may enhance this aggregate turnover limit at the request of a Special Category State and on the recommendations of the Council from ₹10 lakh to an amount not exceeding ₹20 lakh.

As per Article 279A(4)(g) of the Constitution, "Special Category States" shall mean the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand. However, as per the explanation (iii) to section 22, the expression "special category States" shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution except the States of Jammu and Kashmir, Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand. Accordingly, Special Category States for the purpose of registration shall be the States of Manipur, Mizoram, Nagaland and Tripura from 1<sup>st</sup> Feb 2019.

### **2) Threshold in case of State/Union Territory, other than Special Category State**

Every person shall be liable to be registered under this Act, in the State or Union Territory, other than Special Category State, from where taxable supplies of goods or services or both are being made if the aggregate turnover in a financial year exceeds ₹20 lakh.

Nonetheless, the Central Government, in exercise of the powers conferred by section 23(2) of the said Act, specifies the category of the persons exempt from obtaining registration vide *Notification No. 10/2019 dated 07.03.2019, w.e.f. 01.04.2019* which reads as under:

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except,

- (a) persons required to take compulsory registration under section 24 of the said Act;

- (b) persons engaged in making supplies of the following goods,
- Ice cream and other edible ice, whether or not containing cocoa.
  - Pan masala
  - Tobacco and manufactured tobacco substitutes
  - Fly ash bricks; Fly ash aggregates; Fly ash blocks
  - Bricks of fossil meals or similar siliceous earths
  - Building bricks
  - Earthen or roofing tiles
- (c) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (d) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

On the same lines, third proviso to section 22(1) inserted vide Finance (No.2) Act 2019 w.e.f. 01.01.2020, which provides that the Government, at the request of a State and on the recommendations of the Council, may enhance the limit of ₹20 lakh to an amount not exceeding ₹40 lakh in case of suppliers who are engaged exclusively in supply of goods.

In this regard, the explanation added to section 22(1), provides that a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Now the moot question arises as to whether the value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall be included in calculating the aggregate turnover of 40 lakhs as per this Notification.

The term aggregate turnover has been defined in Section 2(6) of the CGST Act and provides that shall includes the aggregate value of all taxable supplies (other than inward supplies liable to tax under reverse charge), exempt supplies, exports of goods or services or both, and inter-State supplies of persons having the same Permanent Account Number, computed on an all-India basis. Further, it excludes the value of taxes such as CGST, SGST, IGST, UTGST, and compensation cess.

A significant aspect of this definition is the explicit inclusion of exempt supplies within its ambit. Exempt supply, as defined in Section 2(47), covers supplies attracting nil rate of tax, or those wholly exempt under notification, and non-taxable supplies as well. Thus, even supplies which are not liable to GST at all are counted for the purpose of determining aggregate turnover. This

indicates a clear legislative intent to give the term a wide scope so that the entire scale of a person's business activity, whether taxable or exempt, can be captured under one comprehensive measure.

The inclusion of exempt supplies creates a strong presumption that such supplies must be considered while applying registration thresholds and the concept of aggregate turnover is designed to represent the totality of a person's outward supplies, irrespective of their taxability. For example, a dealer engaged in the supply of wholly exempt goods would still have his turnover counted towards the prescribed threshold limit, even though no tax is payable on such supplies. It is only by virtue of Section 23 of the CGST Act, which exempts persons engaged exclusively in exempt supplies from the requirement of registration, that such persons are kept outside the compliance net.

Furthermore, the Gujarat Authority for Advance Ruling, in the case of Shree Sawai Manoharlal Rathi, vide *Order No. GUJ/GAAR/R/2020/10 dated 19.04.2020*, examined whether interest income earned by an individual from deposits in Public Provident Fund (PPF), savings bank accounts, and loans/advances extended to family and friends should be taken into account while calculating the threshold limit of ₹20 lakh for the purpose of obtaining registration under the Goods and Services Tax (GST) law.

The Authority observed that under Section 2(6) of the CGST Act, 2017, the term "aggregate turnover" includes the aggregate value of all taxable supplies as well as exempt supplies, made within a State or Union Territory. Since interest income earned from deposits and advances is specifically treated as an exempt supply, the same cannot be excluded while computing aggregate turnover.

Accordingly, it was held that for the purpose of determining the eligibility threshold for registration under Section 22 of the CGST Act, the taxable value of renting of immovable property must be aggregated with the exempt interest income earned on PPF, savings bank deposits, and personal loans/advances to relatives and friends. If such combined receipts exceed the threshold of ₹20 lakh in a financial year, the person would be mandatorily required to obtain GST registration, even though the interest component itself continues to remain exempt from tax.

The said Notification does not contain any provision permitting a supplier to be simultaneously engaged in the exempt supply of services—unlike section 22(1) of the CGST Act, as amended and notified w.e.f. 01-01-2020, which specifically accommodates such scenarios. Consequently, the prevailing interpretation is that if a person undertakes any supply of services, even if exempt, they may not qualify for the enhanced exemption threshold under Notification No. 10/2019–Central Tax.

However, there exists an alternative school of thought concerning the ₹40 lakh limit prescribed under this Notification. Certain experts opine that a person engaged in the supply of goods may also earn exempt income from services rendered by way of extending deposits, loans, or

advances, where the consideration is represented by interest or discounts, without forfeiting eligibility under the Notification.

This perspective is grounded in the fact that various statutory instruments including Notification No. 2/2019–Central Tax (Rate) dated 07-03-2019, Notification No. 3/2018–Central Tax (Rate) dated 23-01-2018, and the Central Goods and Services Tax (Removal of Difficulties) Order No. 01/2019 dated 01-02-2019 - expressly exclude such interest income from the computation of aggregate turnover for specific purposes, such as eligibility under the Composition Scheme and reversal of input tax credit under Rules 42 and 43 of the CGST Rules. Additionally, the proviso inserted in section 22(1) reinforces this exclusion, suggesting that the legislative intent may be to disregard such exempt financial income in determining turnover thresholds.

On this basis, it is argued that engagement in such passive income, might not, by itself, disqualify a person from being regarded as “exclusively engaged in the supply of goods” for the purposes of the Notification.

Nevertheless, this interpretation remains subject to legal ambiguity, as the Notification in question does not explicitly incorporate such an exclusion. Therefore, taxpayers seeking to rely on this reasoning should exercise caution and consider obtaining professional advice or an advance ruling to mitigate potential risks associated with availing exemption from registration under the said Notification.

Furthermore, it is pertinent to note for the period from 01.04.2019 to 31.12.2019, the person shall be liable to registration with threshold limit of ₹20 lakh, instead of ₹40 lakh, when such person supplying goods, and also earns interest income.

**Example:** Mr. X runs a stationery shop in the State of Tamil Nadu and has a turnover of ₹30 lakhs in a FY and apart from that also has interest from FD with bank etc. of ₹3 lakhs, thus making his aggregate turnover of ₹33 lakhs.

If the instant case is pertaining to the period between 01.04.2019 and 31.12.2019, then Mr. X is liable to be registered and the benefit of Notification No 10/2019, shall be ceased on the day he earns the interest income. However, if the case pertains after 01.01.2020, then such benefit would be available to claim.

The threshold for registration for service providers would continue to be ₹10 lakh in case of Special Category States and ₹20 lakh in case of other than Special Category States/UT.

**TURNOVER THRESHOLD FOR REGISTRATION**

(Amount in ₹ Lakhs)

<u>Category of the State/ Union Territory</u>	<u>Effective Period</u>	<u>Upto</u> 31-01-2019	01-02-2019 to 31-03-2019	01-04-2019 onwards	
		Goods and/or Services	Goods and/or Services	Only Services/ Goods and Services	*Only Goods
	<u>Supply</u>				
	<u>States/UTs</u>				
<u>States as per</u> <u>Explanation</u> <u>(iii)</u> <u>to</u> <u>Section 22 of</u> <u>CGST Act</u>	➤ <u>Manipur</u>	10	10	10	10
	➤ <u>Mizoram</u>				
<u>Special</u> <u>Category</u> <u>States as</u> <u>per Article</u> <u>279A(4)(a)</u> <u>of the</u> <u>Constitution</u>	➤ <u>Nagaland</u>				
	➤ <u>Tripura</u>				
<u>Other</u> <u>Special</u> <u>Category</u> <u>States as per</u> <u>the</u> <u>Constitution</u>	➤ <u>Arunchal Pradesh</u>	10	20	20	20
	➤ <u>Meghalaya</u>				
	➤ <u>Sikkim</u>				
	➤ <u>Uttarakhand</u>				
	➤ <u>Himachal</u>	10	20	20	40

		<u>Pradesh</u>					
		➤ <u>Assam</u>					
<u>Non-Special Category States / Union Territories</u>		➤ <u>Puducherry</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>
		➤ <u>Telangana</u>					
		<u>Other States/UTs</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>	<u>40</u>

### \*Please Note:

As per Explanation to third proviso to section 22(1), a supplier shall be treated as engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.


The Government, in exercise of powers conferred under section 23(2) of the CGST Act, 2017, issued *Notification No. 10/2019–Central Tax dated 07-03-2019*, effective from 01.04.2019 to exempt persons engaged exclusively in supply of goods from registration if their aggregate turnover does not exceed ₹40 lakh in a financial year. This exemption does not apply if:

- ◆ registration is compulsory under section 24;
- ◆ they supply ice-cream and other edible ice, pan masala, or tobacco;
- ◆ they have opted for voluntary registration; or
- ◆ they make intra-State supplies in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, or Uttarakhand.

## How to calculate the threshold limit for registration?

The entire section hangs upon a single term “aggregate turnover” which has been defined in section 2(6) of the CGST Act, 2017. If the aggregate turnover crosses the threshold limit, then registration needs to be taken.

The term ‘aggregate turnover’ means –

	
<b>Aggregate Value of all</b>	<b>But excludes</b>
- Taxable Supplies	- Inward supplies liable to RCM
- Exempt Supplies	- CGST
- Export Supplies	- SGST
- Inter- State Supplies of	- UTGST
persons having same PAN	- IGST
	- Cess

Let us further breakdown the definition of Aggregate Turnover:-



### a) Taxable Supplies

**Definition in Section 2(108) of the CGST Act, 2017:** *"Taxable supply" means a supply of goods or services or both which is leviable to tax under this Act.*

Activities/transactions undertaken shall be considered as taxable supplies only when such activities/transactions qualify as a "supply" in terms of section 7 of CGST Act, 2017 and such supplies are chargeable to tax in terms of section 9 of CGST Act, 2017.

Taxable supplies mean supply of goods or services or both which are liable to tax under the said Act. Taxable supplies do not include activities or transactions that are specified in schedule III as the same do not qualify as supplies under GST law. It also does not include non-taxable supplies which is discussed below.

### b) Exempt Supplies

**Definition in Section 2(47) of the CGST Act, 2017:** *"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.*

Exempt supplies mean-

- Supplies which attract nil rate of tax as per the tariff itself
- Supplies which are wholly exempt under section 11 of CGST Act, 2017 or section 6 of IGST Act, 2017. These sections grant power to the Government to exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification and
- Includes non-taxable supplies

### c) Non-taxable Supplies

**Definition in Section 2(78) of the CGST Act:** *"Non-taxable supply" means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act.*

A transaction must be a 'supply' as defined under the GST law, to qualify as a non-taxable supply under the GST law. Moving further if such supply not leviable to tax then be known as non-taxable supply.

Supplies which are excluded from the charging section (i.e.) Section 9(1) and 9(2) of CGST Act, 2017 are to be considered as non-taxable supplies as they are not leviable to tax under this Act. Thus, the supply of following are covered under this heading:

- (i) supply of alcoholic liquor for human consumption

- (ii) supply of petroleum crude, high speed diesel oil, motor spirit, natural gas and aviation turbine fuel
- (iii) supply of un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption (w.e.f. 01/11/2024).

**d) No Supply**

The general perception is that the supplies can broadly be classified into taxable and non-taxable supplies. Only those activities which first answer the definition of supply can be further categorized into taxable or non-taxable supplies. But certain activities are deemed to be treated as neither supply of goods nor services as specified in schedule III. So, these transactions are outside the purview of section 7 itself. Thus, they are treated as falling under the third category of supply i.e. no supply.

**Schedule III: Activities or Transactions which shall be treated neither as a supply of goods nor a supply of services**

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3.
  - (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
  - (b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
  - (c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than [Specified actionable claims].
7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.
8.
  - (a) Supply of warehoused goods to any person before clearance for home consumption;
  - (b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.]
9. Activity of apportionment of co-insurance premium by the lead insurer to the co-insurer for

the insurance services jointly supplied by the lead insurer and the co-insurer to the insured in co-insurance agreements, subject to the condition that the lead insurer pays the central tax, the State tax, the Union territory tax and the integrated tax on the entire amount of premium paid by the insured.

10. Services by insurer to the reinsurer for which ceding commission or the reinsurance commission is deducted from reinsurance premium paid by the insurer to the reinsurer, subject to the condition that the central tax, the State tax, the Union territory tax and the integrated tax is paid by the reinsurer on the gross reinsurance premium payable by the insurer to the reinsurer, inclusive of the said ceding commission or the reinsurance commission.]

Explanation 1.-For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court.

Explanation 2.-For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (50 of 1962).]

Further, the definition of goods and services given in the CGST Act excludes money and securities. Thus, supply of money and securities shall be considered as no-supply.

Transactions classified under "No-supply" shall not be considered for the purpose of aggregate turnover calculation.

### **e) Exports**

Export of goods or services or both is treated as a zero-rated supply under GST.

Export of goods is defined in Section 2(5) of the IGST Act, 2017 as under –

*"Export of goods" with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;*

Export of services is defined in Section 2(6) of the IGST Act, 2017 as under –

*"Export of services" means the supply of any service when, —*

- (i) *the supplier of service is located in India;*
- (ii) *the recipient of service is located outside India;*
- (iii) *the place of supply of service is outside India;*
- (iv) *the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India;*  
*and*

- (v) *the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;*

**f) Inter-State supplies to persons having same PAN**

This covers the supply of goods or supply of services or both to persons located in other States/Union Territories, but are under the same legal entity. These are taxable supplies under GST and are liable to tax even if such supplies are made without consideration as per Schedule I.

**g) Inward supplies liable to be taxed under reverse charge is excluded**

Inward supplies on which the recipient has to pay the tax on reverse charge in view of the provisions contained in section 9(3) and section 9(4) of the CGST Act, 2017 / section 5(3) and section 5(4) of IGST Act, 2017 shall not be included in the calculation of the aggregate turnover.

*Example:* XYZ Private Limited has a turnover of ₹ 19 lakhs from the supply of goods in the State of Maharashtra. It had taken an office on an annual rent of Rs. 1.50 lakhs from local authority. As per notification issued under section 9(3), renting of immovable property by local authority to a person registered under GST is liable for payment of tax under reverse charge under section 9(3). Since, XYZ Pvt Ltd is not registered, it will not be liable to pay tax under reverse charge for the rent paid to local authority. Further, the inward supply of renting of immovable property of ₹ 1.50 lakhs will also not be added to the turnover of ₹ 19 lakhs. Therefore, XYZ Private Limited will not be required to be registered under GST as the aggregate turnover is below the threshold limit.

**h) Aggregate Turnover to be calculated on all-India basis**

It may be noted that the term 'aggregate turnover' includes turnover of all units under a single PAN. The calculation of the turnover has to be done at a PAN level and not per GST registration number.

*Example:* ABC Private limited has a branch in Bangalore and principal place of business in Chennai. To determine the aggregate turnover, the value of supplies made at Bangalore as well as Chennai have to be taken into account and if the same exceeds the threshold limit, then ABC Pvt Ltd will be liable for registration in GST.

**i) Supplies made on behalf of principal**

As per the Explanation (i) of Section 22 of the said Act, 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.

**j) Exclusion of Job Work Supplies from Job Worker's Turnover**

As per the Explanation (ii) of Section 22 of the said Act, 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.

### **1.3.2 Mandatory GST Migration under Section 22(2) of CGST Act**

When GST commenced on 1st July 2017, Section 22(2) ensured that all persons holding registrations under the earlier indirect tax laws-such as VAT, Service Tax, or Excise-were mandatorily required to register under GST from the appointed day.

This provision overrode the new turnover thresholds, compelling even small businesses previously registered to migrate into GST. The government facilitated this transition through Provisional IDs and the GST portal, ensuring continuity and preventing revenue gaps during the shift to the new regime.

Thus, Section 22(2) acted as a bridge, bringing all existing taxpayers into the fold of GST from day one.

### **1.3.3 GST Registration on Business Transfer under Section 22(3) of CGST Act**

Section 22(3) of the CGST Act addresses the continuity of tax compliance during business transitions. It provides that when a business carried on by a registered person is transferred, whether by succession or any other means, as a going concern, the transferee or successor is mandatorily required to obtain GST registration effective from the date of such transfer or succession.

This ensures that tax obligations seamlessly shift to the successor, preventing any disruption in tax administration or loss of revenue. The provision safeguards the government's interest by maintaining the chain of compliance and accountability, even amidst changes in business ownership.

Thus, Section 22(3) reinforces the principle that GST liability follows the business itself, securing tax continuity during structural changes.

### **1.3.4 GST Registration in Cases of Amalgamation or Demerger**

Section 22(4) of the CGST Act governs situations involving corporate restructuring through amalgamation or demerger. It stipulates that, notwithstanding the general provisions of 22(1) and 22(3) of said Act, where a business transfer occurs pursuant to a scheme of amalgamation or demerger sanctioned by a High Court, Tribunal, or any competent authority, the transferee company must obtain GST registration effective from the date on which the Registrar of Companies issues the certificate of incorporation giving effect to such order. This obligation applies irrespective of whether the transferor was registered under GST or of any threshold limits prescribed for registration.

This provision ensures that tax liability and compliance obligations transition smoothly to the transferee from the precise legal date when the corporate restructuring takes effect. It provides

certainty and legal clarity, preserving the integrity of tax administration during complex corporate reorganizations.

Thus, Section 22(4) reinforces GST's objective of maintaining an unbroken compliance chain even amidst significant corporate changes.

## Illustrations

1. **A person has turnover less than 20 lakh from the sale of goods and hence has not taken GST registration. Due to compulsory registration provisions of section 24, he had to take registration to pay tax on reverse charge for a particular transaction. Whether he has to pay tax on other outward supplies of goods?**

**Ans:** The person who obtains GST registration either voluntarily or compulsorily, will have to comply with all the provisions as applicable to a registered person. Accordingly, in the instant case, he has to charge GST on the outward supplies of goods.

2. **The GST limit has been crossed during the financial year and registration has been obtained in the middle of the year. What has to be done for the invoices raised before the date of obtaining registration?**

**Ans:** GST is applicable only from the effective date of registration. No GST shall be collected for the invoices issued prior to such effective date of registration. However, from the effective date of registration, if any invoice has been issued, then a revised invoice has to be issued in line with the provisions of section 31 of the CGST Act.

3. **An advocate is having professional income of ₹ 16 lakhs and Bank interest from FD of ₹ 5 lakhs. Is he required to be registered?**

**Ans:** Advocates are exempt from registration in view of *Notification No. 5/2017 – Central Tax dated 19-06-2017* whereby 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. Further, interest from FD is exempt *vide Notification No. 12/2017 – Central Tax (Rate) dated 28-06-2017*. Thus, the advocate will not be liable for registration even if his turnover crosses the threshold limit.

4. **A person is having rental income from commercial property of ₹ 6 lakhs and interest income from lending of ₹ 22 lakhs. Whether the person is liable to be registered?**

**Ans:** Income earned by way of interest from loans is an exempted supply *vide Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017*. Aggregate turnover in a FY includes taxable supplies as well as exempted supplies. Therefore, the total turnover is ₹28 lakhs and therefore the person is liable to be registered under GST. However, tax has to be

paid only on the rental income from commercial property.

5. **If a religious trust received ₹ 15 lakhs as offerings, ₹ 5 lakhs as rental income and ₹ 2 lakhs as exempted rental income [Notification 12/2017 –Central Tax (Rate) dated 28-06-2017 -area within precincts of the temple]. Whether they need to take registration under GST?**

**Ans:** The offerings received is not covered by the definition of supply as there is no *quid pro quo*. Therefore, it will not be considered for calculation of the aggregate turnover. The remaining income of Rs 7 lakhs will be taken into consideration for calculation. Since the income is less than 20 lakhs, the trust need not register under the GST Law.

6. **The dealer has only export turnover exceeding ₹ 20 lakhs during the FY. Is he required to get registration under GST? He does not have any other income except interest on FD and saving bank account and capital gains on sale of shares.**

**Ans:** Exports are inter-State supplies under section 7 of IGST Act, 2017. Hence, persons not liable to payment of tax on their outward supplies on account of exports, would still be required to obtain GST registration and make all compliances. All exporters, regardless of turnover limit, must obtain registration, file LUT (if required), file returns, repatriate forex (not INR) and demonstrate correctness of their claim to zero-rated benefits.

7. **A Ltd. registered in Bihar is having its 10 warehouses in 10 different States and supplying goods to its customers from such warehouses. Can A Ltd. supply goods from different warehouses by raising GST invoice?**

**Ans:** Registration has to be taken for every single warehouse from where the taxable supply is being made as each such warehouse will be considered as a distinct person under the GST Law. Warehouses also get covered by the definition of fixed establishment and thus registration has to be taken for every warehouse.

8. **Whether income from sale of shares and dividends need to be included in the turnover for ascertaining the applicability of GST Registration in the following cases: 1) if shares are purchased as investment. 2) if shares are purchased for trading purposes?**

**Ans:** Transaction in securities is neither good nor service. Securities have been specifically excluded from definition of 'goods' and 'service'. Section 2(102) of CGST Act, 2017 defines 'services' and section 2(52) of CGST Act, 2017 defines 'goods'. Hence, 'supply of securities' will not be subject to GST and the same will not be considered for threshold limit for obtaining registration.

9. **ABC is providing exempt services exceeding 20 lakhs but since it has engaged in exempt services only, registration is not mandatory. Now, it is selling a capital good(machinery). Whether registration is required just because it is selling the business asset?**

**Ans:** The benefit of the exemption under section 23 shall be lost and the aggregate turnover (exempt supplies + supply of machinery) shall be considered and if it crosses the threshold limit then registration shall be required under section 22.

**10. ABC Private Limited is having businesses in Goa and Maharashtra. The aggregate turnover of goods and services in the FY 17-18 is ₹ 25 lakhs. However, the turnover from the State of Goa is ₹ 7 lakhs only. Is ABC required to obtain registration in Goa?**

**Ans:** The aggregate turnover is ₹ 25 lakhs calculated on an all-India basis (at a PAN level). Thus, ABC Pvt. Ltd. will have to obtain registration in Maharashtra as well as Goa.

**11. In the above case, what if ABC Private Limited also has a branch in Manipur for which the turnover is ₹ 11 lakhs making the total turnover ₹ 36 lakhs?**

**Ans:** Since, the entity has a branch in a Special Category State, the threshold limit for registration is ₹10 lakhs. Thus, as the entity crosses such limit, the registration will be required in all the 3 States.

## 1.4 Persons Exempt from Registration

### 1.4.1 Section 23: Persons not liable for registration

(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.

<sup>1</sup>[(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.]

Thereby, following persons are exempt from obtaining registration under GST:

- persons engaged exclusively in supply of goods or services or both which are either wholly exempt to tax or are not liable to tax under this Act or Integrated Goods and Services Tax Act, thus if a person dealing in NIL rated supply, he/she shall not be covered under the purview of exemption from registration u/S 23(1) of this Act.

<sup>1</sup> Substituted vide The Finance Act, 2023, notified through Notification No. 28/2023-CT dated 31.07.2023, w.e.f. 1.10.2023, prior to its substitution, it read as under: "(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".



- agriculturists who supply produce cultivated out of his land
- persons notified who are exempted from obtaining registration by way of notification

It is significant to note that, by virtue of the amendment introduced by the Finance Act, 2023, Section 23 now carries an overriding effect. This means that even if a person's aggregate turnover exceeds the prescribed threshold limit under Section 22, or even if they fall under categories mandating compulsory registration under Section 24, they shall not be required to register if they fall within the ambit of Section 23.

### **1.4.2 Persons engaged in supply of goods or services or both which are wholly exempted**

Persons engaged in the exclusive supply of goods or services or both which are fully exempt, are not liable to registered under GST. However, if the persons deal with taxable as well as exempt supplies of goods or services, they shall be liable to be registered as per section 22. The definition of exempt supplies has been discussed earlier. Exempt supplies include non-taxable supplies too. Thus, if a person is supplying only petrol, then he will not be liable to be registered under GST. Similarly, if a charitable trust is exclusively into rendering charitable services, then it is not required to be registered under GST. However, if such person deals in supply of goods or services or both which attracts NIL rate, then will be liable to register.

### **1.4.3 Agriculturists**

As per section 2(7) of the CGST Act, agriculturist is defined thus –

*"Agriculturist" means an individual or a Hindu Undivided Family 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;*

An agriculturist to the extent of supply of produce out of cultivation of land is also not liable for registration. From the above definition, agriculturists who are individuals or HUF alone are not liable for registration. Further, if the agriculturist makes any other supplies other than out of cultivation of land, he shall be liable for registration. The exemption is both supplier-based and supply-based, as:

- If the supplier is not an agriculturist, then he shall be liable for registration subject to section 22 or section 24.
- If the supply is not out of cultivation of land, though the supplier is an agriculturist, then also he shall be liable for registration subject to section 22 or section 24 of the said Act.

### 1.4.4 Persons exempt from obtaining registration by Notification

1. **Notification No. 5/2017-Central Tax, dated 19-6-2017-** 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 exempt from obtaining registration under the aforesaid Act. However, pursuant to *Notification No. 24/2024-Central Tax dated 09-10-2024*, the aforesaid exemption does not extend to persons engaged in supplying metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).
2. **Notification No.56/2018-Central Tax, dated 23-10-2018 and Notification No. 3/2018 - Integrated Tax, dated 22-10-2018 [The said Notifications Superseded vide Notification No. 32/2017-Central Tax, dated 15-9-2017 and Notification No. 8/2017-Integrated Tax, dated 14-9-2017 respectively] -** specifies the categories of casual taxable persons making inter-State taxable supplies of specified handicraft goods and persons making inter-State taxable supplies of certain specified products when made by the craftsmen predominantly by hand who shall be exempted from obtaining registration under the said Act subject to certain conditions.
3. **Notification No.65/2017-Central Tax, dated 15-11-2017 as amended by Notification No. 6/2019 - Central Tax, dated 29-1-2019 -** specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, as the category of persons exempt from obtaining registration under the said Act subject to certain conditions. Please refer the discussion in para 1.5.9.
4. **Notification No. 10/2019-Central Tax, dated 7-3-2019 and Notification No. 02/2019-Union Territory Tax dated 7-3-2019 -** specifies the persons engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed ₹40 Lakhs, as the category of persons exempt from obtaining registration under the said Act subject to certain exceptions. Please refer the discussions made under section 22.
5. **Notification No. 7/2017-Integrated Tax dated 14-9-2017 as amended by Notification No. 2/2019 - Integrated Tax, Dated 29-1-2019 -** specifies the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act subject to certain conditions.
6. **Notification No. 10/2017-Integrated Tax dated 13-10-2017-** specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ₹20 lakhs for normal States and ₹10 lakhs for Special Category States in a financial year as the category of persons exempt from obtaining registration under the said Act.

7. **Notification No. 34/2023 read with Notification No. 37/2023-Central Tax, dated 4-8-2023**- This notification aims to prescribe a special procedure to be followed by electronic commerce operators for handling supplies of goods carried out through their platforms by suppliers who are unregistered under the Goods and Services Tax (GST) regime.

## 1.5 Compulsory Registration in Certain Cases

Generally, the liability to register under GST arises when you are a “supplier” within the meaning of the term, and also if your aggregate turnover in a financial year is above the specified exemption threshold. However, the GST law enlists certain categories of suppliers who are required to get compulsory registration irrespective of their turnover that is to say, the specified threshold exemption limit is not available to them. Section 24 of CGST Act, 2017 starts with a non-obstante clause overriding section 22(1) and making it mandatory for persons to obtain registration if they enter into the following transactions:

### 1.5.1 Persons making any inter-State taxable supply

In case the supplier of goods or services or both intends to supply in the State / Union Territory (UT) other than the State / UT from where he makes a taxable supply, then such supplier is compulsorily required to get registration under this Act without taking the benefit of threshold limit.

Exports are considered as inter-State supplies under the IGST Act, 2017. Hence, exporters would be required to obtain registration under GST even though they are not liable to payment of tax on their exports.

#### Exceptions:

- **Notification No. 10/2017-Integrated Tax dated 13.10.2017 as amended vide Notification No. 03/2019- Integrated Tax dated 29.01.2019**

Persons making inter-State supplies of **taxable services** only and having an aggregate turnover less than ₹20 lakhs in a financial year (₹10 lakhs in Special Category States of Manipur, Mizoram, Nagaland and Tripura) are exempted from obtaining registration.

- **Notification No.3/2018-Integrated Tax, dated 22-10-2018**
  - Persons making inter-State taxable supplies of handicraft goods as defined in the Explanation in *Notification No. 21/2018 -Central Tax (Rate), dated 26-07-2018*. (Handcrafted candles, carved wood products, wooden frames for painting, coir articles, hand embroidered lace etc.)
  - Persons making inter-State taxable supplies of the products when made by the craftsmen predominantly by hand even though some machinery may also be used in the process. (Leather articles, carpets, rugs, bamboo products etc.)

- The aggregate turnover of such persons to be computed on all India basis does not exceed the prescribed threshold limit in the relevant State/UT and the person should have obtained PAN and generates e-way bill in accordance with rule 138 of the Central Goods and Services Tax Rules, 2017 ("the CGST Rules, 2017").

### 1.5.2 Casual taxable persons making taxable supply

The term 'casual taxable person' has been defined in section 2(20) of the CGST Act as under:

*"Casual taxable person" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business;*

A casual taxable person is one who occasionally undertakes supply of goods or services or both in the course of business in a State or a UT in which he does not have a fixed place of business. In other words, if a person is registered in one State/UT but wants to undertake occasional supply of goods or services or both in some other State/UT, then he has to obtain registration in that State/UT. The definition intends to cover those persons within its ambit who come for a temporary period to a place, supply goods or services in the course of business and then leave the place. A casual taxable person has to compulsorily take registration in the State/UT from where he makes a taxable supply where he has no fixed place of business irrespective of the threshold limit.

*Examples:*

- a. An event management company based in Bangalore is conducting an event in Goa. Since the event management company is occasionally undertaking supply of event management service in Goa and since it does not have any fixed place of business, it will have to obtain 'casual taxable person' registration in Goa.
- b. An outdoor catering service supplier based in Pune undertakes to provide catering service at the above event in Goa. The catering service provider shall also have to obtain registration in Goa as a casual taxable person
- c. A medical association is conducting a conference in Delhi say for 2 days to analyse and present study papers on the recent outbreak of a pandemic. Delegates from all over the country as well as other countries are going to participate in this conference. The association will have to take registration in Delhi as a casual taxable person since this is an occasional supply of service (registration fees, sponsorships will be collected) and the association does not have a fixed place of business in Delhi.

**Registration:**

- The registration has to be obtained at least 5 days prior to commencement of business by filing FORM GST REG – 01.

- The threshold limit of registration shall not apply.
- An advance deposit of estimated tax liability is required to be made along with the application of registration. Although, the wordings are 'estimated tax liability', it is clarified *vide Circular No.71/45/2018-GST dated 26-10-2018* that deposit must be made of estimated 'net' tax liability after reducing estimate of available input tax credit. 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. The advance amount deposited shall be credited to electronic cash ledger and shall be utilised in the manner provided under section 49.
- Such registration shall be valid for a period of 90 days and can be further extended for a period not exceeding 90 days by making an application in FORM GST REG -11 before the expiry of the original validity period. The application for extension can be submitted only on payment of additional estimated tax liability for the period for which extension is sought.

### Exceptions

- ***Notification No.56/2018-Central Tax, dated 23-10-2018***
  - Such persons making inter-State taxable supplies of handicraft goods as defined in the Explanation in *Notification No. 21/2018 -Central Tax (Rate), dated 26-07-2018*.
  - Persons making inter-State taxable supplies of the products when made by the craftsmen predominantly by hand even though some machinery may also be used in the process.
  - The aggregate turnover of such supplies, to be computed on all India basis, does not exceed the prescribed threshold limit in the relevant State / UT and the person should have obtained PAN and generate e-way bill in accordance with Rule 138 of the Central Goods and Services Tax Rules, 2017.

### ***Circular No.10/10/2017-GST [F.No.20/16/03/2017 GST] dated 18-10-2017***

Various communications have been received particularly from the suppliers of jewellery, etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply.

It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as "the said Rules") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that "Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods".

A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-State supplies and attract integrated tax in terms of section 5 of the Integrated Goods and Services Tax Act, 2017.

It is also clarified that this clarification would be applicable to all goods supplied under similar situations.

### 1.5.3 Persons who are required to pay tax under reverse charge

As per section 2(98) of the CGST Act, "reverse charge" means "*the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act;*"

- The scheme of reverse charge has been expanded to include goods also. Reverse charge means the tax is to be paid by the recipient of the goods or services to the Government. In such a case, all the provisions of the Act as are applicable to the supplier in a normal case, would apply to the recipient of supply.
- Section 9(3) of CGST Act, 2017 empowers the Government to specify the categories of goods or services on which GST shall be liable to be paid under reverse charge. This section is *qua* supply. E.g., Legal Services, GTA Services, Services provided by the Government, Security Services, renting of motor vehicle, etc. The supply of goods or services is notified as a supply liable to tax in the hands of the recipient *vide Notification No. 4/2017-Central Tax (Rate)* in case of goods and *Notification No. 13/ 2017- Central Tax (Rate)* in case of services, as amended from time to time.
- Section 9(4) of CGST Act, 2017 empowers the Government to specify a class of registered persons in respect of specified categories of goods or services or both on

which GST shall be liable to be paid under reverse charge if received from an unregistered supplier. This section is *qua* supplier and *qua* supply. W.e.f. 1<sup>st</sup> April, 2019, the Central Government *vide Notification No. 07/2019-Central Tax (Rate)* notified the categories of goods or services or both, in respect of which registered person shall pay tax on reverse charge basis as recipient of such goods or services or both.

- Persons who are required to pay tax under reverse charge shall obtain registration irrespective of the threshold limit. The recipient shall issue a self-generated invoice on the supplies received. Once the payment is made to the unregistered supplier, the recipient shall issue a payment voucher.
- For supplies under RCM, the recipient will be liable to pay tax even if the supplier has wrongfully collected and discharged the tax under forward charge.
- The concept of partial reverse charge is not present in GST. 100% of the tax has to be paid by the recipient only.

### 1.5.4 Persons who are required to pay tax under sub-section (5) of section 9

‘Electronic commerce operator’ has been defined in section 2(45) of the CGST Act as under:

*"electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;*

‘Electronic Commerce’ is defined in section 2(44) as under -

*"electronic commerce" means the supply of goods or services or both, including digital products over digital or electronic network;*

Section 9(5) of the Central Goods and Services Tax Act, 2017

*The Government may, on the recommendations of the Council, by notification, specify 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:*

*Provided that 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:*

*Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a 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.*

Section 5(5) of The Integrated Goods and Services Tax Act, 2017

*The Government may, on the recommendations of the Council, by notification, specify*

*categories of services, the tax on inter-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:*

*Provided that 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:*

*Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also does not have a 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.*

- These electronic commerce operators are mandatorily required to be registered under GST irrespective of turnover.
- The Government is empowered to notify categories of services wherein the person responsible for payment of taxes would neither be the supplier nor the recipient of supply, but the e-commerce operator through which the supply is effected. It is important to note that, in case of such supplies, the e-commerce operator is neither the supplier nor does it receive the services. The e-commerce operator is merely the person who owns, operates or manages the digital or electronic facility or platform for e-commerce purposes.
- The Government has notified the categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator *vide Notification No. 17/2017-Central Tax (Rate), dated 28-6-2017 as amended by Notification No. 23/2017- Central Tax (Rate), dated 22-8-2017, Notification No. 17/2021 - Central Tax (Rate), dated 18-11-2021, Notification No. 16/2023-Central Tax (Rate), dated 19-10-2023 and Notification No. 08/2025-Central Tax (Rate), dated 16-01-2025. They are –*
  - (i) *services by way of transportation of passengers by a radio-taxi, motor cab, maxi cab, motor cycle, or any other motor vehicle except omnibus For Example: Uber, Ola, Rapido;*
  - (ia) *services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.*
  - (ii) *services by way of providing accommodation in hotels, inns, guest houses, clubs, camp sites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act. For Example: AirBnB, Treebo;*
  - (iii) *services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is*



*liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act. For Example: Urban Company, Yes Madam*

*(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises. For Example: Uber Eats, Swiggy, Zomato.*

- If the e-commerce operator does not have a physical presence in the taxable territory, then any person representing him in the taxable territory would be liable to pay the taxes. If no such representative exists, the e-commerce operator is liable to appoint such a person in order to discharge this obligation.
- The tax that is applicable on the supply of the above services is to be paid by the e-commerce operator “as if” such e-commerce operator was the supplier liable to tax.
- The actual supplier is no longer required to pay tax on the supplies made through electronic commerce operator even though they have obtained registration under GST. However, as per clause (ii) and (iii) of the said notification, where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act, such person shall be required to discharge the tax liability instead of e-commerce operator.
- To bring clarity to the readers, it is pertinent to understand that this clause applies exclusively to persons who are required to pay tax on supplies notified under Section 9(5) of the CGST Act or Section 5(5) of the IGST Act. For any other supplies, the electronic commerce operator (ECO) who is required to collect tax at source under section 52, shall be liable to obtain registration under clause (x) of Section 24 of the CGST Act.

### 1.5.5 Non-resident taxable persons making taxable supply

- As per section 2(77) of CGST Act, a “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.
- A non-resident taxable person making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. A non-resident taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India using a valid passport (and need not have a PAN number in India).
- As per Rule 13(1) of the CGST Rules, a business entity incorporated or established outside India, has to submit the application for registration 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 its Permanent Account Number, if available. Further, under Rule 13(2) of the CGST Rules, such person has to make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought.

- As per Section 25(1) of the CGST Act, a non-resident taxable person is required to apply for registration at least five days prior to commencing business in India and obtain a temporary registration, which shall be valid for a maximum period of 90 days in the State or Union Territory concerned.

### **1.5.6 Persons who are required to deduct tax under section 51, whether or not separately registered under this Act**

- Section 51 of CGST Act, 2017 deals with “tax deduction at source” (TDS). Certain specified persons like Departments of the Government, local authority, governmental agencies etc., are required to deduct tax at source under section 51 at the rate of 2% [CGST @1% +SGST @1% or 2% IGST] from the payments made to the supplier of taxable supplies of goods or services or both where the total value of supply under a contract exceeds ₹2.50 lakhs. A person who is liable to deduct tax at source has to compulsorily register and there is no threshold limit available to him.
- The specified persons are -
  - (a) a departments or establishments of the Central Government or State Government; or
  - (b) local authorities; or
  - (c) Governmental agencies; or
  - (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council.

The Government has specified such other persons by *Notification No. 50/2018-Central Tax, dated 13-9-2018*, (amended by *Notification No. 57/2018-Central Tax, dated 23-10-2018*, *Notification No. 61/2018-Central Tax, dated 5-11-2018*, *Notification No. 73/2018-Central Tax, dated 31-12-2018* and *Notification No. 25/2024-Central Tax, dated 09-10-2024*) as under:

- (a) An authority or a board or any other body, -
  - (i) established by any Government,
  - (ii) with fifty-one per cent or more participation by way of equity or control, to carry out any function;
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) Public sector undertakings:

- (d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person

Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defense, other than the authorities specified in Annexure A to the said Notification and their offices, with effect from the 1<sup>st</sup> day of October, 2018.

Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.

Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.

- Such authorities are required to register separately as a TDS deductor irrespective of the turnover with effect from 01.10.2018.

### **1.5.7 Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise**

- Clause (vii) to section 24 of CGST Act mandates a person who makes taxable supplies on behalf of some other taxable person (i.e., an agent of some principal), irrespective of threshold limit.
- Section 2(5) of CGST Act, defines the word 'agent' as "*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 another.*"
- Schedule I of CGST Act, the supply of goods by an agent on behalf of the principal without consideration has been deemed to be a supply.
- To understand the scope of compulsory registration under Section 24(vii) of the CGST Act, it is essential to break the provision into three interlinked parts:
  - there must be a taxable supply;
  - such supply must be made on behalf of another taxable person; and
  - the person making the supply must be acting in the capacity of an agent.
- The first and most fundamental requirement under Section 24(vii) is that the person, i.e. the agent, must be making a taxable supply. The term "taxable supply" refers to any

supply of goods or services or both that is leviable to tax under the CGST Act. However, supplies which attract nil rate of tax or that may be wholly exempt from GST or classified as non-taxable supplies, are not considered taxable supplies. Hence, for the purpose of compulsory registration under section 24(vii) of CGST Act, the supply made by the agent must fall within the definition of “taxable supply” and where the supply is not taxable, the provision does not get triggered. For instance, if an agent is engaged in the supply of fresh fruits and vegetables on behalf of his principal, which are wholly exempt under GST, such a transaction does not amount to a taxable supply and thus falls outside the scope of Section 24(vii). On the contrary, if the agent is facilitating the sale of metal scrap, textile goods, mobile phones, or any other taxable commodity, this condition is squarely met.

- The second part brings in the key phrase: “on behalf of another taxable person”. This clause captures the very essence of agency relationships in GST. The use of the word “make taxable supply” in the clause, is deliberate use and makes the stance hold true for substance over it form, in other words, the law goes to distinguish between mere coordination and actual supply. If the agent’s role is limited to coordination between buyer and seller, and without having substantive role in the supply chain, then he is not considered to be making the supply. However, if the agent steps into the chain of supply, then he is treated as making the supply in substance, thereby triggering the requirement to register compulsorily. It’s equally important that the principal must be a “taxable person” under GST law. That is, the principal should either already be registered or should be liable to be registered. The law does not mandate that the principal be actually registered, but he must be liable to register under this Act. For example, if the principal is an agriculturist not liable to register under GST, then the agency transaction may fall outside the scope of this clause.
- Finally, the person must be acting in the capacity of an agent, and this role is broadly defined under Section 2(5) of the CGST Act. The definition captures a wide spectrum of intermediary roles: commission agents, brokers, del credere agents, C&F agents, arhatias, auctioneers, and any other mercantile representative. The common thread is that such a person does not act on their own behalf but on behalf of someone else, in a commercial or representative capacity. This clause ensures that even if someone is not formally called an “agent” in common business parlance, they could still be deemed one under GST if they undertake the functions described. What the law looks at is substance over form—if the person is effecting supply transactions, issuing or handling invoices, delivering goods, or collecting consideration in the name or for the benefit of another, he is acting as an agent. One crucial distinction must be understood here: independent trading vs. representative trading. A distributor who buys goods in his own name and resells them independently does not act as an agent, even if he has a business tie-up with a manufacturer. But a commission agent who never owns the goods, yet sells them on behalf of the manufacturer, does qualify. The former acts as a principal in his own right; the latter, as an extension of another principal’s business.

- The scope of agent and principal has been clarified *vide Circular No. 57/31/2018-GST dated September 4, 2018* and *73/47/2018-GST dated 5-11-2018*. The relevant extract of such circular is produced as:

***Circular No. 57/31/2018-GST [dated 4-9-2018 [As corrected by Circular No. CBEC/20/16/04/2018-GST, dated 5-11-2018] (relevant extracts)***

1. In terms of Schedule I of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act"), the supply of goods by an agent on behalf of the principal without consideration has been deemed to be a supply. In this connection, various representations have been received regarding the scope and ambit of the principal-agent relationship under GST. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act hereby clarifies the issues in the succeeding paras.
2. As per section 182 of the Indian Contract Act, 1872, an "agent" is a person employed to do any act for another, or to represent another in dealings with third person. The person for whom such act is done, or who is so represented, is called the "principal". As delineated in the definition, an agent can be appointed for performing any act on behalf of the principal which may or may not have the potential for representation on behalf of the principal. So, the crucial element here is the representative character of the agent which enables him to carry out activities on behalf of the principal.
3. The term "agent" has been defined under sub-section (5) of section 2 of the CGST Act as follows:

*"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 another.*

4. The following two key elements emerge from the above definition of agent:
  - (a) The term 'agent' is defined in terms of the various activities being carried out by the person concerned in the principal-agent relationship.
  - (b) The supply or receipt of goods or services has to be undertaken by the agent on behalf of the principal.

From this, it can be deduced that the crucial component for covering a person within the ambit of the term "agent" under the CGST Act, is corresponding to the representative character identified in the definition of "agent" under the Indian Contract Act, 1872.

5. Further, the two limbs of any supply under GST are "consideration" and "in the course or furtherance of business". Where the consideration is not extant in a transaction, such a

transaction does not fall within the ambit of supply. But, in certain scenarios, as elucidated in Schedule I of the CGST Act, the key element of consideration is not required to be present for treating certain activities as supply. One such activity which has been detailed in para 3 of schedule I (hereinafter referred to as "the said entry") is reproduced hereunder:

*Supply of goods—*

- (a) *by a principal to his agent, where the agent undertakes to supply such goods on behalf of the principal; or*
- (b) *by an agent to his principal, where the agent undertakes to receive such goods on behalf of the principal.*

6. Here also, it is worth noticing that all the activities between the principal and the agent and *vice versa* do not fall within the scope of the said entry. Firstly, the supply of services between the principal and the agent and *vice versa* is outside the ambit of the said entry, and would therefore require "consideration" to consider it as supply and thus, be liable to GST. Secondly, the element identified in the definition of "agent", i.e., "supply or receipt of goods on behalf of the principal" has been retained in this entry.
7. **It may be noted that the crucial factor is how to determine whether the agent is wearing the representative hat** and is supplying or receiving goods on behalf of the principal. Since in the commercial world, there are various factors that might influence this relationship, it would be more prudent that an objective criterion is used to determine whether a particular principal-agent relationship falls within the ambit of the said entry or not. Thus, the **key ingredient for determining relationship under GST would be whether the invoice for the further supply of goods on behalf of the principal is being issued by the agent or not.** Where the invoice for further supply is being issued by the agent in his name then, any provision of goods from the principal to the agent would fall within the fold of the said entry. However, it may be noted that in cases where the invoice is issued by the agent to the customer in the name of the principal, such agent shall not fall within the ambit of Schedule I of the CGST Act. Similarly, where the goods being procured by the agent on behalf of the principal are invoiced in the name of the agent then further provision of the said goods by the agent to the principal would be covered by the said entry. In other words, the crucial point is whether or not the agent has the authority to pass or receive the title of the goods on behalf of the principal.
8. Looking at the convergence point between the character of the agent under both the CGST Act and the Indian Contract Act, 1872, the following scenarios are discussed:

#### **Scenario 1**

Mr. A appoints Mr. B to procure certain goods from the market. Mr. B identifies various suppliers who can provide the goods as desired by Mr. A, and asks the supplier (Mr. C)

to send the goods and issue the invoice directly to Mr. A. In this scenario, Mr. B is only acting as the procurement agent, and has in no way involved himself in the supply or receipt of the goods. Hence, in accordance with the provisions of this Act, Mr. B is not an agent of Mr. A for supply of goods in terms of Schedule I.

### **Scenario 2**

M/s XYZ, a banking company, appoints Mr. B (auctioneer) to auction certain goods. The auctioneer arranges for the auction and identifies the potential bidders. The highest bid is accepted and the goods are sold to the highest bidder by M/s XYZ. The invoice for the supply of the goods is issued by M/s XYZ to the successful bidder. In this scenario, the auctioneer is merely providing the auctioneering services with no role played in the supply of the goods. Even in this scenario, Mr. B is not an agent of M/s XYZ for the supply of goods in terms of Schedule I.

### **Scenario 3**

Mr. A, an artist, appoints M/s B (auctioneer) to auction his painting. M/s B arranges for the auction and identifies the potential bidders. The highest bid is accepted and the painting is sold to the highest bidder. The invoice for the supply of the painting is issued by M/s B on the behalf of Mr. A but in his own name and the painting is delivered to the successful bidder. In this scenario, M/s B is not merely providing auctioneering services, but is also supplying the painting on behalf of Mr. A to the bidder, and has the authority to transfer the title of the painting on behalf of Mr. A. This scenario is covered under Schedule I.

A similar situation can exist in case of supply of goods as well, where the C&F agent or commission agent takes possession of the goods from the principal and issues the invoice in his own name. In such cases, the C&F/commission agent, is an agent of the principal for the supply of goods in terms of Schedule I. The disclosure or non-disclosure of the name of the principal is immaterial in such situations.

### **Scenario 4**

Mr. A sells agricultural produce by utilizing the services of Mr. B who is a commission agent as per the Agricultural Produce Marketing Committee Act (APMC Act) of the State. Mr. B identifies the buyers and sells the agricultural produce on behalf of Mr. A for which he charges a commission from Mr. A. As per the APMC Act, the commission agent is a person who buys or sells the agricultural produce on behalf of his principal, or facilitates buying and selling of agricultural produce on behalf of his principal and receives, by way of remuneration, a commission or percentage upon the amount involved in such transaction.

In cases where the invoice is issued by Mr. B to the buyer, the former is an agent covered under Schedule I. However, in cases where the invoice is issued directly by Mr. A to the

buyer, the commission agent (Mr. B) doesn't fall under the category of agent covered under Schedule I.

9. In **scenario 1 and scenario 2, Mr. B shall not be liable to obtain registration** in terms of clause (vii) of section 24 of the CGST Act. He, however, would be liable for registration if his aggregate turnover of supply of taxable services exceeds the threshold specified in sub-section (1) of section 22 of the CGST Act. **In scenario 3, M/s B shall be liable for compulsory registration** in terms of clause (vii) of section 24 of the CGST Act. In respect of commission agents **in scenario 4, Notification No. 12/2017 Central Tax (Rate) dated 24-06-2017 has exempted** "services by any APMC or board or services provided by the commission agents for sale or purchase of agricultural produce" from GST. Thus, the 'services' provided by the commission agent for sale or purchase of agricultural produce is exempted. **Such commission agents (even when they qualify as agent under schedule I) are not liable to be registered** according to sub-clause (a) of sub-section (1) of section 23 of the CGST Act, if the supply of the agricultural produce, and/or other goods or services supplied by them are not liable to tax or wholly exempt under GST. Further, according to clause (vii) of section 24 of the CGST Act, a person is liable for mandatory registration if he makes taxable supply of goods or services or both on behalf of other taxable persons. Accordingly, the **requirement of compulsory registration** for commission agent, under the said clause **shall arise when both the following conditions are satisfied**, namely: -

- (a) the principal should be a taxable person; and
- (b) the supplies made by the commission agent should be taxable. Generally, a commission agent under APMC Act makes supplies on behalf of an agriculturist. Further, as per provisions of clause (b) of sub-section (1) of section 23 of the CGST Act, an agriculturist who supplies produce out of cultivation of land is not liable for registration and therefore does not fall within the ambit of the term "taxable person". Thus, a commission agent who is making supplies on behalf of such an agriculturist, who is not a taxable person, is not liable for compulsory registration under clause (vii) of section 24 of the CGST Act. However, where a commission agent is liable to pay tax under reverse charge, such an agent will be required to get registered compulsorily under section 24(iii) of the CGST Act.

### 1.5.8 Input Service Distributor, whether or not separately registered under this Act

*Section 2(61) "Input service distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9 [of this Act or under sub section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017], for or on behalf of distinct persons referred to in section 25, and liable to*



*distribute the input tax credit in respect of such invoices in the manner provided in section 20;*

- An Input Service Distributor (ISD) is essentially a centralized office or location of a registered supplier that is responsible for receiving input services on behalf of its other units or branches.
- These other units or branches must be distinct persons, as defined under Section 25 of the CGST Act. This typically means different registrations of the same PAN across single or multiple States or Union Territories. The ISD receives tax invoices for input services, including invoices where GST is liable to be paid under the reverse charge mechanism (under Section 9(3) or 9(4) of CGST or Section 5(3) or 5(4) of IGST Act). Even though the services are used by other units or branches (and not directly by the ISD office itself), the ISD legally receives the invoices and is then responsible for distributing the eligible input tax credit (ITC) to the appropriate recipient units or branches. This distribution must be done in accordance with Section 20, which prescribes the method and conditions for allocation.
- It is important to note that the ISD mechanism is meant for distributing the credit on common invoices pertaining to input services only and not goods (inputs or capital goods).
- Companies may have their head office at one place and units at other places which may be registered separately. The Head Office would be procuring certain services which would be for common utilization of all units across the country. The bills for such expenses would be raised on the Head Office. But the Head Office itself would not be providing any output supply so as to utilize the credit which gets accumulated on account of such input services.
- Since the common expenditure is meant for the business of all units, it is natural that the credit of input services in respect of such common invoices should be apportioned between all the consuming units. ISD mechanism enables such proportionate distribution of credit of input services amongst all the consuming units.
- An ISD will have to compulsorily take a separate registration, irrespective of the fact that whether or not the person is separately registered under this Act. In other words, there is no threshold limit for registration for an ISD and the other locations may be registered separately (regular registration).
- Let us consider a case where ABC Limited operates with two units, Unit A and Unit B, within the State of Uttar Pradesh. Suppose the company procures advertisement services that are intended for the benefit of both units. Now, to equitably allocate the cost and the related input tax credit (ITC) between Unit A and Unit B, the company designates Unit A as the Input Service Distributor (ISD). The important point to note here is that Unit A, once designated as an ISD, is mandatorily required to obtain a separate registration as an ISD, in accordance with the provisions of Section 24(viii) of the CGST Act. This requirement applies irrespective of whether ABC Limited is already registered under GST

for its business activities. That means, in a case if Unit A is already holding a regular GST registration for its operations or even in a case, is not holding such registration; such a unit is nevertheless is mandated to have a distinct ISD registration. Therefore, it is appropriate to say that no entity can act as an ISD without obtaining ISD registration.

### **1.5.9 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**

- Section 2(44) of the CGST Act, defines "electronic commerce" as the supply of goods or services or both, including digital products over digital or electronic network.
- Section 2(45) of the CGST Act, defines "electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce.
- As per the requirement of clause (ix) of section 24 of CGST Act, every person supplying goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, is mandatorily required to register in GST irrespective of the turnover.
- **Supplier of Goods**

The Government grants exemption relief vide *Notification 34/2023- Central tax dated 31<sup>st</sup> July 2023*, conferring its powers under section 23(2) of CGST Act, the exemption from obtaining registration wherein such persons making supplies of goods through an electronic commerce operator and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act.

Following are certain conditions, subject to which a person may enjoy the exemption from registration:

S.No.	Conditions laid by Notification	Content Explanation
1.	Aggregate Turnover Limit	The supplier's aggregate turnover in the preceding and current financial year must not exceed the threshold limit for GST registration as specified in section 22(1) of the CGST Act for that State or Union territory. This Notification applies only for supplies in goods,

		which may or may not be dealing in exclusively in goods, therefore threshold to be taken accordingly.
2.	Intra-State Supplies Only	Supplies should be limited to intra-State transactions; inter-State supplies are not eligible for this exemption.
3.	Single State/UT Operation	The supply of goods through the ECO must be restricted to only one State or Union territory.
4.	Possession of PAN	The supplier must possess a valid Permanent Account Number (PAN) issued under the Income Tax Act, 1961.
5.	Portal Declaration	PAN, business address, and the relevant State or Union territory must be declared on the GST common portal for validation before starting supplies.
6.	Enrolment Number	An enrolment number must be obtained on the GST portal after successful validation. Supplies cannot commence without this number, and only one enrolment number per State/UT is allowed.
7.	Cessation on GST Registration	If the supplier later obtains formal GST registration (e.g., by exceeding the turnover threshold), the exemption ceases from the date of such registration and such enrolment number shall be ceased.

- ### Supplier of Services

*Notification No. 65/2017 – Central Tax, dated 15th November 2017*, was issued under Section 23(2) of the CGST Act to exempt certain small service providers from compulsory registration under GST. The exemption applies to persons making supplies of services (excluding those covered under Section 9(5) of the Act) through electronic commerce operators (ECOs) who are liable to collect tax at source under Section 52. This relief is subject to the condition that the aggregate turnover of such persons does not exceed ₹20 lakh in a financial year (₹10 lakh in the case of special category states). The intent behind this notification was to ease the compliance burden for small service providers, who, despite having turnover below the threshold limit, were otherwise required to register due to the involvement of an ECO. Subsequently, *Notification No. 6/2019 – Central Tax, dated 29th January 2019*, amended the original notification without altering its substantive

provisions. The amendment refined the reference to special category states by linking it explicitly to the first proviso to sub-section (1) of section 22 of the CGST Act, read with clause (iii) of the Explanation to the said section.

- *Example:* – M/s ABC Designs, is selling garments through Amazon/ Flipkart etc. ABC Designs, being suppliers who supply through e-commerce operator (Amazon/Flipkart), shall be required to compulsorily obtain registration under GST. However, the Government *vide Notification No.65/2017-CT dated 15-11-2017* has exempted such suppliers who supply through E-COM operators [other than section 9(5) supplies] if the aggregate turnover of such persons to be computed on all India basis does not exceed the prescribed threshold limit in the relevant State/UT.

### **1.5.10 Every electronic commerce operator who is required to collect tax at source under Section 52**

Tax collected at source (TCS) under GST means the tax collected by an e-commerce operator from the consideration received by it on behalf of the supplier who makes supplies through such operator's platform, the ECO credits the account of the suppliers, only after collecting tax in terms of section 52 of CGST Act. TCS will be at rate of 0.5% under CGST Act and 0.5% under SGST/UTGST or 1% IGST in inter-state supply, which is reduced to 0.5% (0.25% CGST + 0.25% SGST/UTGST or 0.5% IGST) by the virtue of *Notification No. 15/2024- Central Tax dated 10<sup>th</sup> July 2024*.

It is important to mention that only ECOs, with requirement to collect tax under section 52 of CGST Act, shall be liable to compulsory registered under this clause.

*Example:* M/s ABC Designs, is selling garments through Amazon/ Flipkart etc. Amazon/ Flipkart, being an e-commerce operator, before it makes the payment of consideration collected on behalf of ABC Designs, will have to collect tax in terms of section 52 of CGST Act.

### **1.5.11 Every person supplying online information and database access or retrieval services (OIDAR) from a place outside India to a person in India, other than a registered person**

The IGST Act, 2017 defines under 2(17), "online information and database access or retrieval services" (OIDAR) to mean services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology and includes electronic services such as,

- advertising on the internet;
- providing cloud services;
- provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;

- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- (v) online supplies of digital content (movies, television shows, music and the like);
- (vi) digital data storage; and
- (vii) online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017);

The amendment in definition of OIDAR, vide the Finance Act 2023 w.e.f. 01.10.2023 omits the requirement that OIDAR services be "essentially automated and involving minimal human intervention". Consequently, any service delivered over the internet or electronic network that cannot be provided without information technology is treated as OIDAR, even if it involves some human interaction. The removal greatly broadens the scope, now including certain educational and live-streamed services that were previously outside OIDAR if there was significant human input.

Online Information and Database Access or Retrieval (OIDAR) services are, by their very nature, capable of being provided remotely from locations outside the taxable territory of India. When an Indian service provider delivers similar services to recipients also located in India, such supplies are subject to GST. In this scenario, the Indian service provider is responsible for charging and collecting GST as part of the supply transaction.

If overseas suppliers of OIDAR services were excluded from the scope of GST, they would enjoy an unintended tax advantage over domestic suppliers. However, a significant challenge arises since these foreign service providers typically lack a physical presence in India, thereby making compliance and tax collection difficult to monitor. To address this, a compulsory requirement of registration of such service provider located in non-taxable territory, under section 24(xi) of the CGST Act has been mandated. In such cases, where the supplier of such service is located outside India and the recipient is a business entity (registered person) located in India, the reverse charge mechanism would get triggered and the recipient in India who is a registered entity under GST will be liable to pay GST under reverse charge and undertake necessary compliances. However, it is to be understood as to what happens if the recipient in India is an individual consumer (i.e. who is non-taxable online recipient). In such cases also, the place of supply would be India and the transactions are amenable to the levy of GST, but the problem would be, how such tax would be collected. It would be impractical to ask the individual in India to register and undertake the necessary compliances under GST for a one-off purchase on the internet. For such cases, section 14 of the IGST Act, 2017 provides that on supply of online information and database access or retrieval services by any person located in a non-taxable territory and received by a non-taxable online recipient, the supplier of services located in a non-taxable territory shall be the person liable for paying integrated tax on such supply of services.

“Non-taxable online recipient” means any Government, local authority, governmental authority,

an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory. The expression “governmental authority” means an authority or a board or any other body, –

- (i) set up by an Act of Parliament or a State Legislature or
- (ii) established by any Government

with ninety per cent or more participation by way of equity or control, to carry out any function entrusted to a Panchayat under Article 243G or to a municipality under Article 243W of the Constitution.

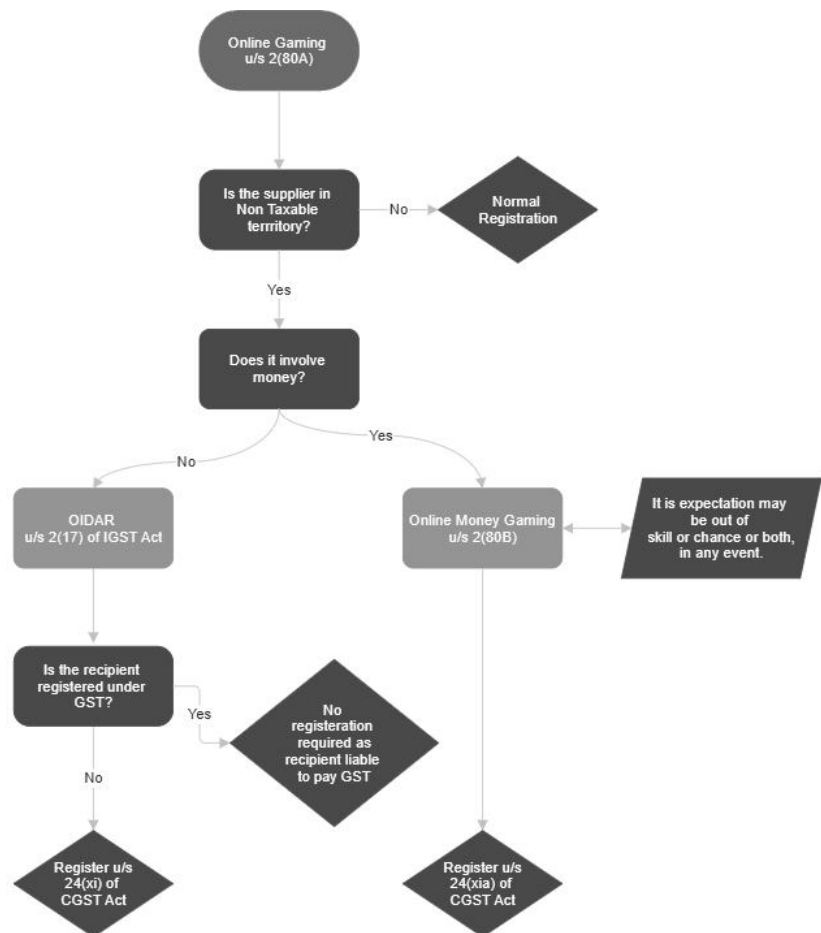
For those supplying online information and data base access or retrieval services from outside India to a non-registered person in India, a simplified registration scheme is provided in **FORM GST REG-10**. Instead of State-wise registration, he will take single registration for entire India either himself or through his appointed agent in India, and will pay IGST. The registration to and other GST compliance by the OIDAR service providers is exclusively administered by the Principal Commissioner of Central Tax, Bengaluru West and all officers sub-ordinate to him.

Supplier	Recipient Type	Who Pays GST	Compliance Mechanism
Indian	Registered (B2B)	Supplier	Forward Charge Mechanism
Indian	Unregistered (B2C)	Supplier	Forward Charge Mechanism
Foreign	Registered (B2B)	Recipient	Reverse charge mechanism vide Notification No 10/2017-Integrated Tax (Rate) dt. 28-06-2017
Foreign	Non taxable online Recipient (B2C)	Supplier	Forward Charge Mechanism (Registration mandatory u/s 24(xi) of CGST Act.

### 1.5.12 Every person supplying online money gaming from a place outside India to a person in India;

- The cross-border supply of online money gaming has undergone significant regulatory change in India. With effect from October 1, 2023, legislative amendments to India's Goods and Services Tax (GST) laws have created a clear framework for taxing online money gaming services provided from overseas to players in India. These changes were intended to create parity between domestic and foreign gaming platforms and to widen the tax base.

- The Central Government vide the CGST (Amendment) Act, 2023 dated 18.08.2023, amended section 2 of the CGST Act, by defining “online gaming” and “online money gaming”. Consequently, Section 24(xia) of CGST Act, is inserted to mandate “every person supplying online money gaming from a place outside India to a person in India” to obtain registration.
- This provision stems from Section 24(xi) of the CGST Act, wherein the definition of OIDAR under Section 2(17) of IGST Act includes online gaming but specifically excludes online money gaming as defined in Section 2(80B) of the Act. In other words, if such electronic service qualifies to be online gaming, it may or may not be qualifying the definition of OIDAR.



- As per Section 2(80B) of the CGST Act, “online money gaming” means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any

event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force.

- Form GST REG-10 is the prescribed application for compulsory GST registration by entities located outside India that supply taxable goods or services to customers within India. It primarily applies to foreign providers of Online Information and Database Access or Retrieval (OIDAR) services, and, following recent amendments, foreign suppliers of online money gaming services.

### 1.5.13 Such other person or class of persons as may be notified by the Government on the recommendations of the Council

No person has been notified under this provision so far.

**NOTE: REGISTRATION BY INTERIM RESOLUTION PROFESSIONALS (IRP) OR RESOLUTION PROFESSIONALS (RP) IS NOT COMPULSORY UNDER SECTION 24.**

- *Notification No. 11/2020 Central Tax dated 21.03.2020 (as amended by 39/2020 Central Tax dated 05.05.2020)* provided for new registration by the above said class of persons.
- The new registration is required, where -
  - The registered persons, who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by IRP or RP.
  - The class of persons appointed is to be treated as a distinct person of the corporate debtor.
  - They are under obligation to comply with all legal requirements for period after the Insolvency Commencement Date.
  - They are liable to furnish returns, make payment of tax and comply with all the provisions of the GST law.
- They have to take registration in each of the States or Union territories where the corporate debtor was registered earlier.
- Such registration should be taken within thirty days of the appointment of the IRP/RP or by 30<sup>th</sup> June, 2020, whichever is later.
- However, the above said notification was not issued under section 24 and it has been clarified by *Circular No. 138/08/2020-GST dated 06.05.2020* that:

*The Notification No. 11/2020 – Central Tax dated 21.03.2020 was issued to devise a special procedure to overcome the requirement of sequential filing of FORM GSTR-3B under GST and to align it with the provisions of the IBC Act, 2016. The said notification has been amended vide Notification No. 39/2020 - Central Tax, dated 05.05.2020 so as*



*to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP.*

*Accordingly, it is clarified that IRP/RP would not be required to take a fresh registration in those cases where statements in FORM GSTR-1 under section 37 and returns in FORM GSTR-3B under section 39 of the CGST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).*

## Chapter 2

# Procedure for Registration

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Section 25 of the CGST Act read with CGST Rules related to registration provides a detailed road map on the procedural aspects of the registration.

A wide range of GST Registration forms have been prescribed in the CGST Rules. For every node in the chain of GST Registration process, there is a prescribed separate form, which makes the process of registration uniform on pan India basis.

## 2.1 Registration Requirement

S. No.	Particulars	Location of Registration	Time Limit of Registration
A.	Persons getting liable to be registered u/s 22 or 24 of CGST Act (other than B and C below)	in every state/union territory in which such liability arises	within thirty days from the date on which he becomes liable to registration.
B.	Casual Taxable Person or Non-Resident Taxable Person		apply for registration at least 5 days prior to commencement of business.
C.	Persons making supply from territorial waters of India	in the coastal State or Union territory where the nearest point of the appropriate baseline is located.	within thirty days from the date on which he becomes liable to registration.

- If a person has a business unit that is recognized as a Special Economic Zone (SEZ) unit under the Special Economic Zones Act, 2005, or if the person is an SEZ developer, then they must obtain a separate GST registration specifically for that SEZ unit/developer activity, even if they already hold a GST registration for their other places of business located in the same State or Union Territory, but outside the SEZ. E.g.: X Pvt. Ltd. is having an office in Chennai and also a unit in SEZ in the same State. For the purpose of GST, X Pvt. Ltd has to obtain separate registration for the SEZ unit.

- **Registration in a State or Union Territory**

Under the CGST Act, the general principle is that a person seeking registration is ordinarily granted a single GST registration for each State or Union Territory in which they operate.

<b>01-07-2017 to 31-01-2019</b>	<b>01-02-2019 onwards</b>
Prior to the amendment introduced by the Central Goods and Services Tax (Amendment) Act, 2018, effective from 1st February 2019, the proviso to this section allowed a person to obtain separate registrations for each business vertical within the same State or Union Territory, provided the prescribed conditions were met.	Post-amendment, the scope of this provision has been revised. The updated proviso now states that a person having multiple places of business within the same State or Union Territory may be granted a separate registration for each such place of business, subject to the conditions specified under the Rules.

This shift from the concept of “business verticals” to “places of business” simplifies compliance and broadens the eligibility for separate registrations.

As per Rule 11 of CGST Rules, any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case maybe, for such supply.

- **Location of Registration**

The registration requirement in GST is origin based, as evident in Sec 22(1) of the CGST Act, every person shall be liable to be register under this Act, from where he makes taxable supply of goods or services or both. In this line, section 2(85) of the CGST Act defines the "place of business" as, it 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 account; or
- (c) a place where a taxable person is engaged in business through an agent, by whatever name called

Thus, a person has to critically examine the definition of place of business, as it to comply with section 22 and 25 of CGST Act.

GSTN has issued an *Advisory on Geocoding of Address of Principal Place of Business dated 24<sup>th</sup> February 2023*, through which the functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now made available on GST Portal. The geocoded address details will be saved separately under the "Principal Geocoded" tab on the portal. They can be viewed under My profile>>Place of Business tab under the heading "Principal Geocoded".

Further, another advisory on Geocoding Functionality for the Additional Place of Business has been issued dated 19<sup>th</sup> September 2023, to navigate this functionality, Services>>Registration>>Geocoding Business Addresses tab on the FO portal. The system will display a system-generated geocoded address. You have the option to accept this or modify it as needed.

- **Voluntary Registration**

Section 25(3) of the CGST Act provides an option for persons who are not otherwise required to obtain registration under Section 22 (threshold-based registration) or Section 24 (mandatory registration for specified categories) to apply for voluntary registration. Once such a person chooses to register, they are treated in the same manner as any other registered taxpayer under the Act. This means all statutory obligations, such as issuing tax invoices, filing returns, maintaining records, and complying with input tax credit provisions, become applicable. Voluntary registration can be beneficial for businesses that, although operating below the prescribed turnover limit, wish to avail input tax credit, expand their market to include GST-registered clients, or enhance their credibility. However, it also imposes the same compliance responsibilities and liabilities as those on persons who are mandatorily registered.

- **Concept of Distinct Persons**

Under Section 25 of the Central Goods and Services Tax (CGST) Act, the concept of distinct persons plays a crucial role in determining the tax treatment of supplies between different registrations of the same legal entity. Sub-sections (4) and (5) specifically address situations where an entity holds multiple registrations within a State or Union Territory or across different States and Union Territories.

As per Section 25(4), a person who has obtained, or is required to obtain, more than one GST registration, whether within a single State or Union Territory or in multiple States or

Union Territories, is treated as a separate taxable entity for each such registration. Each GST registration functions independently for compliance purposes, including invoicing, return filing, and input tax credit management. Consequently, any supply of goods or services between these registrations, even when belonging to the same legal entity, is regarded as a supply between distinct persons and is subject to GST.

Section 25(5) extends this principle to establishments located in different States or Union Territories. If a business maintains establishments in more than one State or Union Territory, each establishment is considered a distinct person under the Act.

Further, these transactions are covered under schedule I of the CGST Act, 2017 and as per this schedule, when a supply is made between distinct persons during the course or furtherance of business, it is considered as a supply even when there is no consideration. Therefore, these transactions are considered as taxable supplies. Example: Stock transfers made between distinct units, even if without a consideration will be a taxable supply.

Now a practical question arises that whether all the places of business are distinct person under GST?

Not all places of business are distinct persons under GST. Only separate GST registrations (whether within the same state or across states/UTs) result in distinct person status. Centralized registration (multiple branches under one GSTIN in the same state) means they are not distinct persons, and transactions between such branches are not taxable under GST. The registered person needs to make an application in FORM GST REG -01 in respect of such additional place of business. The registration of an additional place of business in the same State/UT as a separate registration is optional under GST law.

- **Requirement to obtain PAN**

Section 25(6) of the Central Goods and Services Tax (CGST) Act mandates that every person seeking GST registration must possess a Permanent Account Number (PAN) issued under the Income-tax Act, 1961.

However, Section 25(7) provides an exception for non-resident taxable persons. Recognizing that such entities may not have a PAN issued in India, the law permits them to apply for GST registration using alternative documents as prescribed under the Rules.

- **Requirement to obtain TAN**

Further, the proviso to Section 25(6) states that a person who is required to deduct tax under Section 51 of the CGST Act can obtain GST registration only using a Tax Deduction and Collection Account Number (TAN) instead of a Permanent Account Number (PAN), as issued under the Income-tax Act, 1961.

- **Aadhaar Authentication** [Section 25(6A), (6B), (6C) & (6D) read with rules 8, 9, 10B, & 25]

Aadhaar authentication under GST has evolved beyond its initial role as a procedural formality. It now serves as a strategic regulatory instrument, designed to eliminate shell entities, deter tax evasion, and reinforce transparency and accountability across the indirect tax regime. In India's dynamic GST framework, it has become a cornerstone of trust and systemic integrity, functioning as a critical safeguard against fraudulent registrations. By linking individual identity with business registration, Aadhaar authentication ensures that every GST enrolment is rooted in verifiable credibility and aligned with the overarching objective of a robust, fraud-resistant compliance ecosystem.

### **Authentication Process for Registration**

The origins of Aadhaar authentication in GST registration trace back to legislative and regulatory reforms aimed at strengthening identity verification to prevent fraudulent registrations and improve compliance under the Goods and Services Tax (GST) regime in India.

Aadhaar authentication was first formally introduced into the GST framework through the Finance (No. 2) Act, 2019, which amended Section 25 of the CGST Act, 2017 to allow Aadhaar Authentication. Subsequently, Rule 8(4A) of the CGST Rules, 2017, was inserted vide *Notification No. 16/2020-Central Tax, dated April 1, 2020*. This rule mandated Aadhaar-based authentication for all GST registration applicants, making it a compulsory step initially. Applicants had to submit their Aadhaar number and verify it through an OTP (one-time password) sent to the mobile linked to the Aadhaar. The intent was to streamline the registration process by facilitating online identity validation and reducing fraudulent registrations involving fake invoicing and bogus input tax credit claims. However, due to practical challenge, this mandatory requirement was relaxed to an optional status, vide *Notification No. 62/2020 dated August 21, 2020*.

In its efforts to further tighten compliance, the government introduced biometric-based aadhaar authentication by amending Rule 8(4A) vide *Notification No. 26/2022 dated December 27, 2022*. Biometric authentication in addition to OTP-based validation, was recommended to roll-out on pan-India basis piloted in a phased manner.

### **(A) Aadhar Authentication for Individual applicants**

Section 25(6B) of the CGST Act specifically provides that every individual shall undergo authentication of their Aadhaar number or furnish proof of possession thereof to be eligible for grant of registration.

Rule 8(4A) of the CGST Rules operationalizes this statutory requirement by prescribing the procedural mechanism, by providing that where an applicant opts for authentication of Aadhar Number, he shall undergo such authentication. In this regard, the date of

submission of the application shall be earlier of date of authentication of aadhar or 15 days from the submission of the application in Part B of Form GST REG-01.

Wherein, as per amended Rule 8(4A), the discussion is further divided into two parts as:

**(i) The individual applicant has opted for such authentication**

- first proviso to Rule 8(4A), provides that the applicant may be flagged for biometric authentication, by the common portal, based on data analysis and risk parameters; alongwith, the individual applicant shall also have to carry original copy of the documents uploaded in Form GST REG-01 to the Facilitation Centres notified by the Commissioner; thereafter, the application shall be deemed to be completed only after the completion of the process laid down;
- further, where the applicant after opting for aadhar authentication fails to undergo (Rule 9(1)(a)) or even for the case where such applicant is identified on common portal, for carrying out biometric-based authentication (Rule 9(1)(aa)), shall be granted registration within thirty days of the submission, only after physical verification of the place of business; however in otherwise scenerios registration be granted within a period of seven working days from the date of submission; and

furthermore, Rule 25(2) grants power to proper officer to conduct the physical verification of the place of business of a person, before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9 and such verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.

**(ii) The individual applicant has not opted for such authentication**

- second proviso to Rule 8(4A), provides that the applicant who has not opted for such authentication shall be followed by taking photograph of the such applicant; alongwith, the individual applicant shall also have to carry original copy of the documents uploaded in Form GST REG-01 to the Facilitation Centres notified by the Commissioner; thereafter, the application shall be deemed to be completed only after the completion of the process laid down;
- further, where the applicant does not opt for aadhar authentication (Rule 9(1)(a)), shall be granted registration within thirty days of the submission, only after physical verification of the place of business; and
- to the consequence the proper officer shall be governed under Rule 25(2) for physical verification as discussed in (i) above.

**(B) Aadhar Authentication for other than (A) applicants (i.e. where applicant is non-individual)**

- Section 25(6C) of the CGST Act provides that every applicant, other than individual, shall undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons thereof, to be eligible for grant of registration. The notified date for the said purpose shall be 01.04.2020 as notified vide *Notification No. 19/2020 – Central Tax, dated 23.03.2020*.
- Rule 8(4A) of the CGST Rules operationalizes this statutory requirement by prescribing the procedural mechanism, by providing that where an applicant opts for authentication of Aadhar Number, he shall undergo such authentication. In this regard, the date of submission of the application shall be earlier of date of authentication of aadhar or 15 days from the submission of the application in Part B of Form GST REG-01.
- The procedure under Rule 8(4A), would apply to the said applicants' Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory, in the same manner as they were applicable to the individual applicant as discussed above in point (A).

**(C) Aadhar Authentication for Registered Person**

Section 25(6A) of the CGST Act, 2017 establishes the foundational obligation for Aadhaar authentication for already registered person, as requiring every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number.

The second proviso to such sub-section, establishes deemed invalid as the legal consequence, creating a statutory fiction that treats the registration **deemed to be invalid**.

Rule 10B of the CGST Rules, operationalizes this statutory requirement by prescribing the procedural mechanism, for the registered person, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of;

- the proprietor, in the case of proprietorship firm, or
- any partner, in the case of a partnership firm, or
- the karta, in the case of a Hindu undivided family, or
- the Managing Director or any whole time Director, in the case of a company, or
- any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or



- the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory.

This rule establishes Aadhaar authentication as a mandatory prerequisite for three specific purposes enumerated in the table as under:

S. No.	Purpose
1.	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2.	For filing of refund application in FORM RFD-01 under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

However, in circumstance where a registered person has not yet been allotted an Aadhaar number but is subject to the authentication requirement under Rule 10B, the law provides a clear and structured alternative identification procedure. Such person must furnish their Aadhaar Enrolment ID slip issued by UIDAI and second must submit one of four official identity documents which are as under:

- a) bank passbook with photograph,
- b) voter identity card issued by the Election Commission of India,
- c) passport, or
- d) driving licence issued under the Motor Vehicles Act, 1988.

It is also provided that such person needs to undergo such authentication within a period of thirty days of the allotment of Aadhar Number.

### **(D) Exemption from Aadhar Authentication**

Section 25(6D) provides that sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Initially w.e.f. 01-04-2020, *Notification 17/2020-Central Tax, dated 23 March 2020*, exercises the power under Section 25(6D) of the CGST Act to exempt specified categories of persons from the Aadhaar authentication requirement mandated by Sections 25(6B) or (6C). Pursuant to this notification, the obligation to undergo Aadhaar authentication or furnish alternate identification is waived off for a person who is not a citizen of India or to a class of persons other than,

- (a) Individual;
- (b) Authorised signatory of all types;

- (c) Managing and Authorised partner; and
- (d) Karta of a Hindu undivided family.

Subsequently, *Notification No. 3/2021-Central Tax, dated 23 Feb 2021*, was issued, to exempt specified classes of persons from the requirement of Aadhaar authentication at the time of GST registration and superseding *Notification 17/2020-Central Tax, dated 23 March 2020*.

It hereby notifies that the provisions of sub-section (6A) or sub-section (6B) or subsection (6C) of section 25 of the said Act shall not apply to a person who is,

- (a) not a citizen of India; or
- (b) a department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or

a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

#### **(E) Alternate and viable means of identification**

Where an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, on the recommendations of the Council, specify in the said notification.

- *Notification No. 18/2020 – Central Tax, dated 23.03.2020, w.e.f. 01.04.2020* prescribes the manner for individual applicants who have not been allotted an Aadhaar number, shall be offered with alternate and viable means of identification as specified in Rule 9.

*Notification No. 19/2020 – Central Tax, dated 23rd March 2020, w.e.f. 01.04.2020* prescribes the manner for

- (a) the authorised signatory of all types,
- (b) the managing and authorised partners of a partnership firm, and
- (c) the Karta of a Hindu Undivided Family (HUF),

where Aadhaar has not been assigned to such persons, the notification directs that alternative and viable means of identification, as detailed in Rule 9 of the said rules, shall be made available.

- **Verification Procedure**

The procedural flow under Rule 9 of the Central Goods and Services Tax (CGST) Rules, 2017, prescribes the verification and approval framework for GST registration applications:

- a. Initial Scrutiny:** Upon submission of the registration application along with documents are forwarded to the proper officer. The officer is mandated to examine the application and supporting documents and if found to be in order, approve the grant of registration within seven working days from the application submission date.
- b. Deficiency Notice:** However, wherein the application submitted under rule 8 is found to be deficient, then proper officer may issue notice electronically in Form GST REG-03 within seven working days. The applicant must furnish the required clarification, information, or documents in Form GST REG-04 within seven working days of receiving such notice.
- c. Approval upon Satisfactory Clarification:** Where the additional information or clarification furnished in Form GST REG-04 is found satisfactory by the proper officer, the registration shall be granted within seven working days from the date of receipt of such satisfactory reply.
- d. Rejection of Application:** If the applicant fails to furnish a reply to the notice issued under sub-rule (2), or if the proper officer is not satisfied with the clarification, information, or documents provided, the proper officer may, for reasons to be recorded in writing, reject the application and communicate such rejection to the applicant electronically in Form GST REG-05.
- e. Physical Verification:** In accordance with Rule 25 of the CGST Rules, the proper officer shall undertake physical verification of the principal place of business in the following cases:
  - Where a person, other than one notified under sub-section (6D) of section 25, fails to undergo Aadhaar authentication as specified in sub-rule (4A) of Rule 8 or chooses not to opt for Aadhaar authentication;
  - Where a person, having undergone Aadhaar authentication under sub-rule (4A) of Rule 8, is flagged on the common portal based on data analysis and risk parameters;
  - Where the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, considers such verification necessary.

In the above cases, registration shall be granted only after completion of such physical verification within thirty days from the date of submission of the application. If any deficiency is noticed in the application, a deficiency notice shall be issued within thirty

days, and registration shall be granted only upon the proper officer being satisfied with the clarification furnished in response.

f. **Deemed Approval:** If the proper officer does not take action within the prescribed timelines:

- within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1);
- within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or
- within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2)

the registration application shall be deemed to be approved.

This procedural framework under Rule 9 ensures a technically rigorous, time-bound, and risk-based approach to GST registration, mandating strict compliance and robust documentation at each stage to safeguard the integrity of the tax system.

- **Department clarification regarding Verification of applications for grant of new registration**

*Circular No. 95/14/2019-GST, dated 28.03.2019*, establishes verification protocols for GST registration applications where applicants seek fresh registration subsequent to cancellation of their previous registration under Section 29(2) of the CGST Act. It instructs the proper officers to exercise heightened scrutiny when processing applications from taxpayers who possessing existing registrations within the same State and such registration(s) have been cancelled.

The circular categorically defines the failure to apply for revocation of cancellation under Section 30 of the CGST Act, while conditions specified in clauses (b) and (c) of Section 29(2) persist, as constituting a "deficiency" within the ambit of sub-rule (2) of Rule 9 of the CGST Rules. This statutory clarification effectively precludes applicants from circumventing their outstanding tax liabilities through the expedient of obtaining fresh registration while avoiding the revocation process.

The verification framework allows cross-referencing of critical details of all previous registrations obtained under the same PAN with the new fresh application. Officers are directed to conduct comparative analysis of current application information against previous registration data, grounds for cancellation, and current status of statutory violations that precipitated the earlier cancellation.

Where verification reveals that prior registration was cancelled under clauses (b) and (c) of Section 29(2) and no revocation application has been filed while violative conditions

persist, the proper officer is empowered to reject the fresh registration application under sub-rule (2) of Rule 9 of the CGST Rules. This mechanism ensures that taxpayers cannot evade their statutory obligations through procedural manipulation while maintaining the integrity of the registration system.

- **Department Instruction for Scrutiny of Registration Application:**

*Instruction No. 03/2025-GST dated. 17.04.2025*, has been issued to provide comprehensive guidelines for processing GST registration applications. This instruction supersedes the earlier issued Instruction No. 03/2023-GST and seeks to strike a balance between preventing registration of fraudulent entities and ensuring that genuine applicants are not harassed unnecessarily.

It provides that the officers should strictly adhere to the indicative list of documents prescribed in FORM GST REG-01 along with the following instructions:

A. Prescribed Documents

a) Documents required in respect of Principal Place of Business (PPoB)-

S No.	Nature of Premises	Documents Required	Additional Documents
(i)	Owned	Any one of the documents as mentioned in the GST REG-01 list or any similar document such as Property Tax receipt or Municipal Khata copy or copy of Electricity Bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the applicant.	No additional documents should be requested from the applicant for proof of ownership of the premises and no query should be raised seeking original copy of the documents.
(ii)	Rented	Valid Rent Lease agreement along with any one of the ownership proof of lessor, as mentioned as mentioned in (i) above.	In case, rent/lease agreement is registered, identity proof of lessor should not be sought. In cases, where rent/ lease agreement is not registered, a copy

			<p>of identity proof of the lessor should be sufficient.</p> <p>However, in case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same along with the rent agreement should be accepted as a valid proof and no additional documents pertaining to the lessor should be sought.</p>
(iii)	Not covered under (i) and (ii) above, such as where ownership is with the spouse, relative etc.	A consent letter in plain paper by the concerned owner of the premises along with a copy of the identity proof of the person granting consent along with any one of the ownership proof of the concerned owner, as mentioned as mentioned in (i) above.	No additional documents should be sought from the applicant.
(iv)	Shared Premises, where rent/ lease agreement is available	Copy of the agreement along with any one of the documents in the said list relating to the ownership of the premises.	<p>In cases where the Rent/ Lease Agreement is not registered, a copy of identity proof of lessor along with the agreement shall be sufficient.</p> <p>In case where Rent/Lease Agreement is</p>

			registered, agreement along with any one of the documents mentioned in the list should suffice and no identity proof of the lessor should be sought.
(v)	Shared Premises, where rent/ lease agreement is not available	Consent letter in plain paper from the consenter along with his identity proof and any of the said documents in support of ownership of the premises of the consenter or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter.	No additional document should be sought.
(vi)	Rented/Leased premises, where rent or lease agreement is not available	An affidavit to that effect along with any document prescribed in the GST REG-01 in support of the possession of the premises of the applicant such as copy of Electricity Bill in the name of the applicant.	The affidavit is to be executed on non-judicial stamp paper of minimum value in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.
(vii)	Principle Place of Business is located in Special Economic Zone (SEZ) or the applicant is SEZ developer	Necessary documents/ certificates issued by the Government of India are required to be uploaded.	

b) Documents in respect of Constitution of Business

- Where the applicant is one of the partners, Partnership Deed for the proof of constitution of business is required to be uploaded by the applicant. No additional document like Udhyam certificate, MSME certificate, shop establishment certificate, trade license etc. should be sought from the applicant.
- In cases, where the applicant is Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc., Registration Certificate/Proof of Constitution is required to be uploaded by the applicant.
- Officers handling registration applications should not ask any presumptive query which is not related to the documents or information submitted by the applicant.

B. Processing Registration Application

- The proper officer shall scrutinize the documents such as bank statements, documents in respect of principal place of business etc. to ensure that the documents are legible, complete and relevant. Further, the details or information furnished by the applicant in the application should also be carefully examined to check completeness of the same, to correlate and cross-verify the same with the uploaded documents and to check the authenticity of the applicant. The details of the address of principal and additional places of business and the corresponding documents uploaded with the application as proof of address may be closely scrutinised to verify completeness and correctness of address of such places of business. The authenticity of the documents furnished as proof of address may be cross verified from the publicly available sources, such as websites of the concerned authorities such as land registry, electricity distribution companies, municipalities, and local bodies, etc.
- Where applications have not been flagged as risky on the common portal based on data analysis and risk parameters, and the same are found to be complete and without any deficiency, the officers should approve the application within 7 working days of submission of application.
- In case, the application falls under the following conditions, the registration shall be granted within 30 days of the submission of application, after the physical verification of the place of business. The concerned officer must ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in FORM GST REG-30 at least 05 days prior to the expiry of the time period 30 days from the date of submission of application. The conditions are as follows-



- i. The applicant has undergone authentication of Aadhaar number and is flagged as risky on the common portal based on the data analysis and risk parameters, or
  - ii. The applicant fails to undergo authentication of Aadhaar number, or does not opt for Aadhaar authentication, or
  - iii. The officer deems it fit to carry out physical verification of place of business, with the approval of the officer not below the rank of Assistant Commissioner.
- The officer carrying out physical verification shall ensure the following -
    - i. Give a specific report regarding existence/non-existence of principal place of business declared by the applicant.
    - ii. In case entity is found non-existing, efforts made in respect of locating the said premises, need to be recorded in the physical verification report.
    - iii. Upload on the portal, GPS enabled site photograph and other documents, if any, during physical verification visit.
    - iv. In case the ARN assigned for physical verification belongs to a different jurisdiction, the same should immediately be reassigned by the concerned officer to its correct jurisdiction through the portal.

The instructions also provide the cases in which the proper officer may seek clarification or information or document(s) in FORM GST REG-03 such as where any document is incomplete or not legible, where address of place of business does not match with the document uploaded by the applicant.

If any document apart from the listed documents is required to be sought, the officer shall seek the same only after the approval of the concerned Deputy/Assistant Commissioner.

Further, the officer shall also ensure that queries are not raised for minor deficiencies which are not relevant for establishing Proof of Place of Business or Constitution of Business etc.

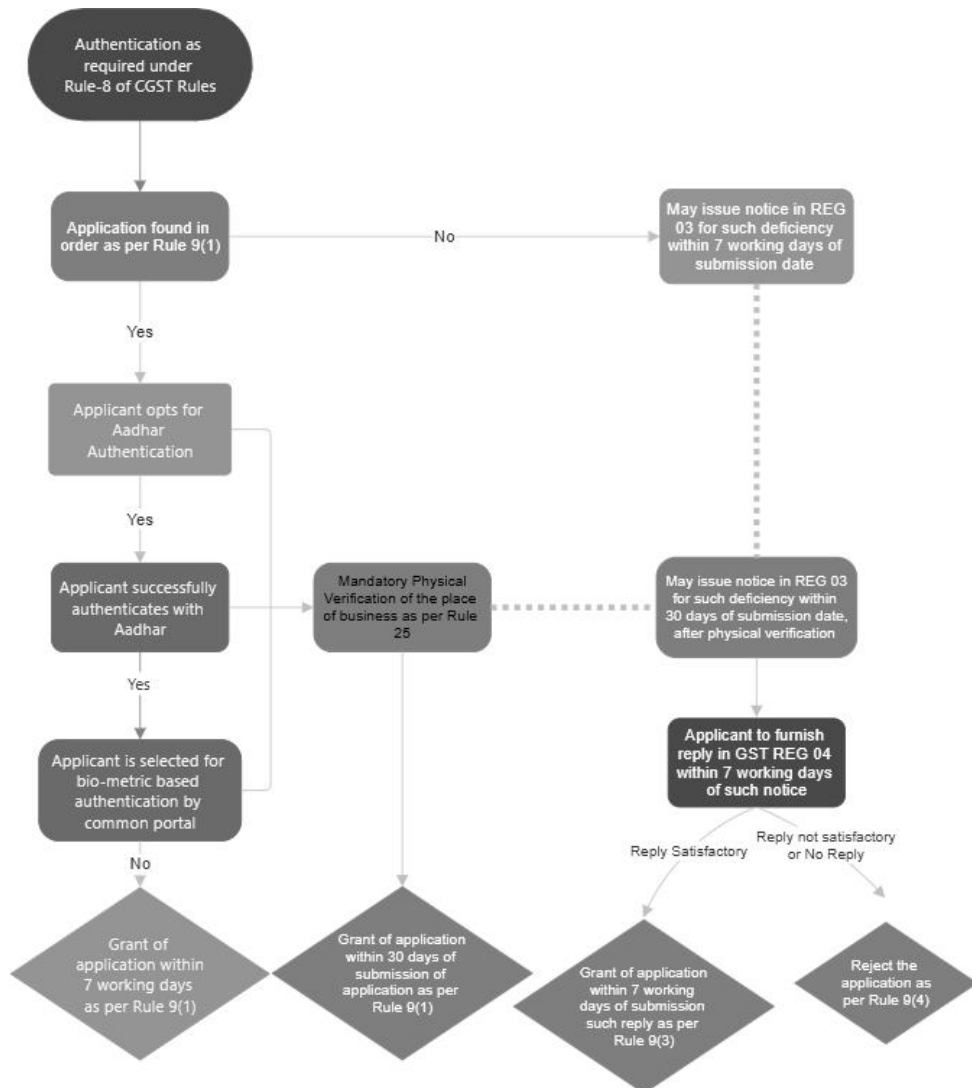
Principal Chief Commissioners and Chief Commissioners are advised to exercise close supervision over the processing of registration applications within their respective Zones. This includes monitoring physical verifications, the nature and appropriateness of queries raised, and instances of deemed registration through regular reviews. It is imperative that timely and appropriate action is taken against any officer found deviating from these instructions. Adequate staffing must be ensured to handle registration applications efficiently, avoiding any delays in their disposal. Furthermore, Chief Commissioners are encouraged to issue trade notices tailored to address unique

local circumstances, clearly outlining the acceptable documentary evidence required to accompany registration applications.
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- **Grant of Registration Electronically – Rule 9A**

Pursuant to the insertion of **Rule 9A** by *Notification No. 18/2025 – Central Tax dated 31.10.2025* (effective 01.11.2025), a new automated mechanism for registration has been introduced. This provision enables a **technology-driven, risk-based and time-bound approval process**. Applications categorised as *low-risk* on the basis of data analytics shall be approved automatically by the portal within three working days.

Applications not identified under Rule 9A shall continue to be processed under **Rule 9**, wherein approval or deficiency-notice timelines of **seven / thirty days** remain applicable. Accordingly, the overall framework of Rules 8, 9 and 9A must be read cohesively—Rule 8 governs filing and authentication, Rule 9A governs electronic grant for low-risk cases, and Rule 9 governs manual or physically verified cases.



- **Physical Verification**

- i. Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.
- ii. Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done

and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.

- **Grant of Registration Certificate**

- i. Rule 10 of the CGST Rules, 2017 provides that upon successful verification of the application for registration, including physical verification where applicable, the proper officer shall issue a certificate of registration in FORM GST REG-06.
- ii. This certificate shall specify the principal place of business and any additional places of business declared in the application alongwith the Goods and Services Tax Identification Number (GSTIN) allotted therein.
- iii. The registration shall be valid from the date the person becomes liable to registration if the application is made within thirty days of such liability; otherwise, the date of grant of registration under sub-rule (1) or (3) or (5) of rule 9, shall be the effective date of registration.
- iv. The certificate shall be digitally signed or electronically verified by the proper officer authorized under the Act. This issuance formalises the registration process and legally enables the taxpayer to undertake taxable supplies.

- **Furnishing of Bank Account Details**

Rule 10A of the CGST Rules, mandates the furnishing of bank account details subsequent to issuance of Form GST REG-06 certificate. Registered persons, excluding Rule 12 (TDS/TCS) and Rule 16 (suo moto) registrants, must provide bank account information on the common portal within thirty days from registration grant or before filing Form GSTR-1/utilizing invoice furnishing facility, whichever occurs earlier. Non-compliance would constitute ground for registration cancellation under Rule 21(d) of the CGST Rules. The proper officer may suspend registration and issue Form GST REG-31 notice, with cancellation proceeding if deficiency remains uncured within thirty days. During suspension, the registered person is prohibited from making taxable supplies, furnishing returns under Section 39, and claiming refunds under Section 54.

The GSTN has also issued an advisory for taxpayers dated 23.01.2024, which mandates registered persons to furnish bank account details within thirty days from registration date or prior to submitting particulars of outward supplies in Form GSTR-1 or utilizing the Invoice Furnishing Facility, which categorically stipulates that non-adherence to these procedural requirements shall precipitate immediate operational constraints and consequent registration suspension.

## **2.1.1 Simplified Registration for Small-Liability Taxpayers – Rule 14A**

*(Inserted by Notification No. 18/2025 – Central Tax, dated 31.10.2025, effective 01.11.2025)*

Rule 14A introduces an optional, streamlined registration route for applicants whose **total** output tax liability (i.e., CGST + SGST/UTGST + IGST + Compensation Cess) on supplies made *to registered persons* does not exceed ₹ 2,50,000 per month. The rule seeks to simplify registration for small taxpayers through a technology-driven, time-bound, risk-based system integrated with Aadhaar authentication.

**Eligibility Requirements:** An applicant may opt for registration under Rule 14A if—

- The application is filed in FORM GST REG-01 under Rule 8 with the “Option under Rule 14A – Yes” selected;
- Aadhaar authentication (OTP/biometric) is successfully completed for the authorised signatory and at least one promoter/partner;
- The applicant is not a person covered under Section 25(6D) of the CGST Act (i.e., notified mandatory registrants); and
- No other registration under Rule 14A exists on the same PAN within the same State/UT.

The applicant must self-declare that the expected monthly output tax liability on supplies to registered persons will not exceed ₹ 2.5 lakh.

### Procedure and Timelines

- Upon submission and successful authentication, the common portal will conduct data-analysis and risk evaluation.
- If identified as low-risk, registration is granted electronically within three working days from the date of application.
- Rule 10(1) has been amended to cover registrations granted under Rule 14A, ensuring issuance of certificate accordingly.
- Applications not meeting the above criteria will be processed under Rule 9 or 9A as applicable.

### Withdrawal from Option

- If the applicant intends to withdraw from this option, they must apply in FORM GST REG-32, duly signed or verified through electronic verification code, via the common portal or a Facilitation Centre.
- Before filing REG-32, the applicant must:
  - Have filed all returns due from effective registration date up to date of withdrawal application.
  - If applying for withdrawal before 1 April 2026 → at least three months of returns must have been filed; if on/after 1 April 2026 → at least one tax period of return must have been filed.

- Not have any pending proceedings under Section 29 (cancellation of registration).
- Before filing the withdrawal application, the registered person must update or amend any change in particulars originally furnished in the registration application on the common portal.
- The system will use data analysis and risk parameters to apply Aadhaar authentication—OTP-based or biometric—together with verification of the applicant's photograph and original documents, similar to the process followed at the time of registration.
- On submission of the withdrawal application, an electronic acknowledgement shall be automatically generated and made available to the applicant as confirmation of filing.
- The proper officer shall issue an order in FORM GST REG-33 allowing the withdrawal application or rejecting the same in FORM GST REG-05, which shall be made available to the registered person on the common portal.

#### **Post-Withdrawal Effect**

- Once the withdrawal is approved, the registered person may, from the first day of the month immediately following the month in which the order is issued, report output tax liability on supplies to registered persons beyond the ₹ 2.5 lakh monthly threshold applicable under the simplified option.
- For the period prior to that month, the registered person shall not revise, amend, or enhance the details of output tax liability so as to exceed the limit of ₹ 2.5 lakh that was applicable under the option before withdrawal.
- Where cancellation proceedings are already pending at the time of filing the withdrawal application, the application for withdrawal will be rejected, and the benefit of deemed approval under rule 9(5) will not apply in such cases.

#### **Interaction with Other Rules**

The admission of registration under Rule 14A effectively places the applicant on the electronic auto-grant track (3 working days) akin to Rule 9A for eligible low-risk cases, but specifically for small-liability taxpayers. While Rule 14A describes a choice/option, if the applicant does not opt for Rule 14A (or fails to satisfy the conditions), registration proceeds under the general Rule 9 (7 working days / 30 days depending on verification) or Rule 9A (if identified by portal) depending on eligibility.

### **2.1.2 Special Provisions- Casual Taxable Person and Non-Resident Taxable Person**

Section 27 of the CGST Act, 2017, stipulates the provisions related with casual taxable person and non-resident taxable person, which are as:

#### **Application for registration of Casual Taxable Person**

- a) the registration shall be filed by a person to obtain casual taxable person in Form GST REG 01 electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner (Rule 8(1) of the CGST Rules);
- b) the 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 equivalent to the estimated tax liability of such person for the period for which the registration is sought and the acknowledgement in Form GST REG-02 shall be issued electronically only after depositing the said deposit (Rule 8(6) of the CGST Rules);
- c) as per the proviso to section 27(2) 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;

### **Application for registration of Non-Resident Taxable Person**

- d) a non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in FORM GST REG-09, at least 5 days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner (Rule 13(1) of the CGST Rules);
- e) further, it is also provided that in the 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 its Permanent Account Number, if available (Proviso to Rule 13(1) of the CGST Rules);
- f) the 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 in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought and the acknowledgement in Form GST REG-02 shall be issued electronically only after the said deposit in his electronic cash ledger;
- g) as per the proviso to section 27(2) 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;

### **Verification of Application for registration**

- h) the verification of application of registration for casual taxable person, shall be governed under rule 9, as in continuation of normal registration; furthermore, in accordance with Rule 13(3) of the said Rules, the provisions of Rule 9 shall apply mutatis mutandis to a non-resident taxable person;

### **Issue of registration certificate**

- i) Rule 10 of CGST Rules, pertains to the issuance of the certificate of registration upon approval of the application. Once the application for registration has been verified and approved under Rule 9, Rule 9A and Rule 14A, the proper officer issues a certificate of registration in FORM GST REG-06;
- j) Rule 13(3) of the said Rules, provides that the provisions of Rule 10 shall apply mutatis mutandis to a non-resident taxable person and shall be duly signed or e-verified using e-verification code by the authorised signatory, being resident of India, possessing a valid PAN;

#### **Validity of the certificate of registration**

- k) 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 (Section 27(1) of CGST Act);
- l) Extension of Validity: the proper officer may, on sufficient cause being shown by the said taxable person by filing Form GST REG-11, extend the said period of ninety days by a further period not exceeding ninety days (Rule 15(1) of the CGST Rules);

#### **Advance Deposit of amount shall be credited to electronic cash ledger**

- m) The amount deposited shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49;

#### **Refund of Advance Tax Deposited by Casual Taxable Person or Non-Resident Taxable Person**

- n) Section 54(13) of the CGST Act stipulates that the advance tax deposited by a Casual Taxable Person (CTP) or a Non-Resident Taxable Person (NRTP) under sub-section (2) of section 27 shall not be refunded unless the person has furnished all the required returns under section 39 for the entire period during which the certificate of registration was valid. Furthermore, third proviso to sub-rule (1) of Rule 89 provides that, any refund due, after adjusting for the tax payable by the applicant from the advance tax deposited at the time of registration, can only be claimed once the last return required under section 39 has been duly filed. This provision ensures that all tax liabilities and return compliance obligations are met before any refund of advance tax is processed, maintaining the integrity of the tax system with respect to casual and non-resident taxable persons.

#### **Departmental Clarification regarding issues under GST related to casual taxable person**

*Circular No. 71/45/2018-GST dated 26.10.2018 (relevant extracts)*

- Clarifications of issues under GST related to casual taxable person

S.No.	Issue	Clarification
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1.	Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP?	1. It has been noted that while applying for registration as a casual taxable person, the FORM GST REG-1 (S. No. 11) seeks information regarding the “estimated net tax liability” only and not the gross tax liability. 2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.
2.	As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by causal taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law.	<p>1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.</p> <p>2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.</p> <p>3. In such cases he would not be required to pay advance tax for the purpose of registration.</p> <p>4. He can surrender such registration once the exhibition is over.</p>

- *Circular No. 10/10/2017-GST dated 18.10.2017 (relevant extracts)*

**Issue:** The suppliers of jewellery etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory

requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply.

**Clarification:**

- It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply.
- Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of said rules.
- It is also seen that sub-rule (4) of rule 55 of the said Rules provides that “Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods”.
- A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.
- It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.
- It is also clarified that this clarification would be applicable to all goods supplied under similar situations.

### **2.1.3 Registration of TDS Deductor and TCS Collector**

- Section 51 of the CGST Act, mandates specific categories of entities, primarily departments or establishments of central government or state government, local authorities, governmental agencies, and other notified persons, to deduct tax at source from payments made to suppliers when the total value of supply under a contract exceeds two lakh and fifty thousand rupees. The deduction rate is prescribed at one percent under the CGST Act, which when combined with corresponding state legislation, results in an aggregate deduction of two percent for intra-state supplies or two percent integrated tax for inter-state supplies.

- Section 52 of the CGST Act, establishes the mechanism for Tax Collected at Source (TCS) under the GST regime, specifically targeting electronic commerce operators who facilitate online transactions. This provision mandates that every electronic commerce operator, excluding agents, shall collect tax at source at a rate 1% (0.5% CGST + 0.5% SGST/UTGST or 1% IGST), calculated on the net value of taxable supplies made through their platforms by other suppliers where consideration is collected by the operator. The rate notified vide *Notification No. 15/2024- Central rate dated 10.07.2024*, is 0.5% (0.25% CGST + 0.25% SGST/UTGST or 0.5% IGST), which was reduced from the earlier rate of 1% (0.5% CGST + 0.5% SGST/UTGST or 1% IGST) to ease compliance burden on e-commerce operators and suppliers.

### Registration of TDS deductor and TCS collector

- The provisions for grant of registration to persons required to deduct TDS u/s 51 of CGST Act and to person required to collect TCS u/s 52, are governed under rule 12 of CGST Rules.
- 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 electronic verification code, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- A person seeking registration for the purpose of deducting tax under Section 51 or collecting tax under Section 52 of the CGST Act, in a State or Union territory where they do not maintain a physical presence must in Part A of the form, specify the name of the State or Union territory in which they intend to act as a deductor or collector and, in Part B, the applicant shall provide the name of the State or Union territory where their principal place of business is situated, even if this differs from the jurisdiction entered in Part A.

### Registration Certificate

- The proper officer may grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within a period of 3 working days from the date of submission of the application.

### Cancellation of Registration Certificate

- Upon receipt of a written request from a taxpayer to whom registration under section 51/ section 52 has been granted, or upon completion of any enquiry or proceedings under the CGST Act indicating that the registered person is no longer liable to deduct/collect tax at source, the proper officer is empowered to cancel the registration issued in FORM GST REG-06. Such cancellation must be effected in accordance with the procedural safeguards prescribed under rule 22, and the decision shall be communicated electronically to the taxpayer through issuance of FORM GST REG-08.

### **2.1.4 Registration of online information and database access or retrieval services or online money gaming**

- As per our previous discussion (means you are supplying OIDAR services or OMG from TT to TT, no sec 25 read with Rule 14, otherwise yes)
- Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient, or any person supplying online money gaming from a place outside India to a person in India shall electronically submit an application for registration, duly signed or verified through electronic verification code, in FORM GST REG-10, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner;
- 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 on the recommendations of the Council.

### **2.1.5 Suo- Moto Registration**

- The provision for suo-moto registration is governed by rule 16 of CGST Rules.
- The requirement of this registration arises 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.
- The date of grant of registration, shall be effective from the date of issue of FORM GST REG-12. Consequent to such issuance, the person shall have to mandatorily required to submit the application under rule 8 or rule 12 of CGST Rules, within a period of 90 days. However, where such person filed an appeal against the issuance of such registration and the order upholding the liability to registration has been passed by the Appellate Authority, then such person shall be liable to file such application within a period of 30 days, thereafter.
- The provisions under rule 9 and rule 10 shall mutatis mutandis apply to an application submitted under this rule.

### **2.1.6 Migration of persons registered under the existing law**

- The provisions relating to migration of persons registered under existing law to GST, is governed by Section 131 of CGST Act, read with Rule 24 of CGST Rules.
- With the introduction of the Goods and Services Tax (GST) on 1st July 2017, taxpayers registered under the erstwhile indirect tax laws (such as Central Excise, Service Tax, VAT,

Entry Tax, etc.) were required to migrate into the GST framework to ensure continuity of registration and smooth transition of compliance obligations.

- Section 139 stipulates that every person registered under the earlier laws and holding a valid Permanent Account Number (PAN) would be issued a provisional registration certificate in Form GST REG-25, including cases where multiple registrations had been granted under the erstwhile law. However, if the taxpayer failed to fulfill the prescribed conditions, such provisional registration was liable to be cancelled, unless it was duly replaced by a final certificate of registration.
- Consequently, every person who has been granted a provisional registration is required to submit an application electronically in FORM GST REG-26, duly signed or verified through an electronic verification code, along with the prescribed information and documents, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, within a period of three months or such further period as may be extended by the Commissioner (Rule 24(2) of CGST Rules).
- Where the application is found complete and correct, the proper officer shall issue a certificate of registration in FORM GST REG-06. However, if the application is either not filed or is found to be deficient, the proper officer shall issue a show cause notice in FORM GST REG-27, giving the applicant a reasonable opportunity of being heard.
- If, upon examination, the notice is found to have been issued without sufficient cause, it may be withdrawn by an order in FORM GST REG-28. Conversely, if the grounds stated in the notice are established, the proper officer shall cancel the provisional registration by passing an order in FORM GST REG-28.
- Where, after filing FORM GST REG-26, no registration certificate is issued and no notice is served within 15 days from the date of furnishing such form, the registration shall be deemed to have been granted, and the certificate of registration shall be made available on the common portal. (Rule 24(3A) of CGST Rules)
- It is further provided that where a person, after migration into GST, files an application electronically in Form GST REG-29 on the common portal seeking cancellation of the registration granted to him, the proper officer shall, after making such enquiry as he considers necessary, proceed to cancel the said registration. Such cancellation may be applied for on the ground that the person was not liable to registration under Section 22 (threshold exemption) or Section 24 (compulsory registration in certain cases). In such cases, the law clearly stipulates that the provisional registration certificate issued at the time of migration shall be treated as if it had never been granted in the first place. (Rule 24(4) of CGST Rules)

### 2.1.7 Unique Identity Number

- Section 25(9) of the Central Goods and Services Tax Act, 2017, read with Rule 17 of the CGST Rules, 2017, provides for the registration of entities entitled to a Unique Identity Number (UIN).
- The statute provides that certain specified categories of persons, namely 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, any other class of persons that may be notified by the Government, shall be eligible to obtain a UIN.
- The application for UIN is required to be furnished electronically in FORM GST REG-13 on the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner. Upon submission, the application is subjected to verification by the proper officer. Where the application is found to be complete in all respects, the proper officer shall issue, within a period of 3 working days, the Unique Identity Number in FORM GST REG-06.
- *Circular No. 36/10/2018–GST* (relevant extracts)

#### Status of Registration for UINs

- i. Entities holding a Unique Identity Number (UIN) are accorded a special status under the CGST Act, as they do not fall within the ambit of a “registered person.” The grant of UIN is intended solely to enable such entities to claim refund of GST paid on their inward supplies of goods or services or both. Accordingly, where any such entity is engaged in the supply of goods or services or both in the course or furtherance of business, it shall be required to obtain a regular registration (GSTIN) under the CGST Act read with the rules made thereunder.
- ii. The procedure for applying for UIN is prescribed under Rule 17 of the CGST Rules, 2017. As per the said Rule, any person falling under clause (a) of sub-section (9) of Section 25 of the CGST Act may submit an application electronically in FORM GST REG-13 through the common portal. Thus, specialized agencies of the United Nations Organization, multilateral financial institutions and organizations notified under the United Nations (Privileges and Immunities) Act, 1947, consulates, and embassies of foreign countries are required to apply electronically in FORM GST REG-13 for the grant of a UIN.
- iii. Owing to delays in making FORM GST REG-13 operational on the common portal, an alternative mechanism was devised. Entities covered under clause (a) of sub-section (9) of Section 25 may approach the Protocol Division, Ministry of External Affairs, which will facilitate the grant of UINs in coordination with the Central Board of Excise and Customs (CBEC) and the GSTN.

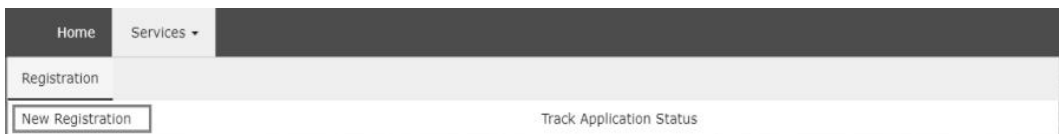
- iv. It is further clarified that while a single UIN facility is available, it is optional, and an entity may obtain more than one UIN if so desired.

## 2.2 How to Register on the GST Portal?

### STEP 1

**For registering as a Normal Taxpayer/ Composition/ Casual Taxable Person/ Input Service Distributor (ISD)/ SEZ Developer/ SEZ Unit, perform the following steps:**

1. Access <https://www.gst.gov.in/> . The GST Home page is displayed.
2. Click Services > Registration > New Registration option. Alternatively, you can also click REGISTER NOW link.



The Application form is divided into two parts as Part A and Part B.

### **Part A**

3. New Registration page is displayed. Select New Registration option.

Home - Registration English

1 — 2  
User Credentials OTP Verification

### New Registration

\* Indicates mandatory fields

☒ New Registration ☐ Temporary Reference Number (TRN)

I am a\*

Taxpayer

State / UT \*

Select

District \*

Select

Legal Name of the Business (As mentioned in PAN) \*

Enter Legal Name of the Business

Permanent Account Number (PAN) \*

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

Email Address\*

Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number\*

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below\*

972348

PROCEED

4. In the “I am a” drop-down list, select the Taxpayer type to be registered.
5. In the “State/UT and District” drop down list, select the State for which registration is required and the District.
6. In the “Legal Name of the Business” (As mentioned in PAN) field, enter the legal name of your business/ entity as mentioned in the PAN database.
7. In the “Permanent Account Number” (PAN) field, enter PAN of your business or PAN of the Proprietor.
8. In the “Email Address” field, enter the email address of the Primary Authorized Signatory.
9. In the “Mobile Number” field, enter the valid Indian mobile number of the Primary Authorized Signatory.
10. In the Type the characters you see in the image below the field, enter the captcha text.
11. Click the PROCEED button. On clicking proceed, the GST Portal displays all the GSTINs / Provisional ID's / UINs / GSTP IDs mapped to the same PAN across India. Click the PROCEED button.



**PAN based Registrations across India** **PAN - AJIPA1572E**

State	ARN	GSTIN	ARN Status	GSTIN Status	Type of Registration
Delhi	AA070517000016Q		Pending for Processing		Normal
Delhi	AA070517000018M	07AJIPA1572EU1R	Approved	Active	Composition
Delhi	AA0705170000201	07AJIPA1572EV1Q	Approved	Active	Composition
Delhi	AA070517000023V	07AJIPA1572EF5Y	Approved	Active	Composition
Delhi	AA070517000024T	07AJIPA1572EX1O	Approved	Active	Composition
Delhi	AA070617000043R		Rejected		Normal
Delhi	AA070617000044P	07AJIPA1572ESZJ	Approved	Active	Input Service Distributor (ISD)

You already have above registrations under GST mapped against PAN. Do you wish to proceed?

The OTP Verification page is displayed.

Home | Services | Notifications & Circulars | Acts & Rules | Grievance

Home | Registration | Verify English

1 2

User Credentials OTP Verification

**Verify OTP**

\* indicates mandatory fields

Mobile OTP\*

Enter OTP sent to your mobile number

Email OTP\*

Enter OTP sent to your Email Address

Need OTP to be resent? [Click here](#)

12. In the "Mobile OTP" field, enter the OTP you received on your mobile number. The OTP is valid only for 10 minutes.
13. In the "Email OTP" field, enter the OTP you received on your email address. The OTP is valid only for 10 minutes.

The system generated Temporary Reference Number (TRN) is displayed. You will receive the TRN acknowledgment information on your e-mail address as well as your mobile number. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home Registration Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 291700001721TRN.

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by '09/07/2017' using this TRN.

PROCEED

### Part B

14. In the Temporary Reference Number (TRN) field, enter the TRN generated and enter the captcha text as shown on the screen.
15. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home Registration English

1 2  
User Credentials OTP Verification

New Registration

\* Indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN)\*

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below\*

Enter characters as displayed in the CAPTCHA image

780592

PROCEED

16. "Verify OTP" page is displayed. You will receive the same Mobile OTP and Email OTP. These OTPs are different from the OTPs you received in previous step. Enter the newly received OTP again. Click the PROCEED button.

Home Services Notifications & Circulars Acts & Rules Grievance

Home Registration Verify English

1 2  
User Credentials OTP Verification

Verify OTP

\* Indicates mandatory fields

Mobile / Email OTP \*

Fill OTP sent to Mobile and Email

Need OTP to be resent? Click here

BACK PROCEED

17. "My Saved Application" page is displayed. Under the Action column, click the Edit icon (icon in blue square with white pen). Notice the expiry date shown below in the screenshot. If the applicant does not submit the application within 15 days, TRN and the entire information filled against that TRN will be purged after 15 days.
18. The status of the registration application is 'Draft' unless the application is submitted. Once the application is submitted, the status is changed to 'Pending for Validation'.

Dashboard Services Notifications & Circulars Acts & Rules Grievance English

Dashboard

My Saved Application

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
24/06/2017	GST REG-01	Application for New Registration	09/07/2017	Draft	

Track Application Status  
You do not have any submitted applications

19. The Registration Application form with various tabs is displayed.
20. On the top of the page, there are ten tabs like Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information and Verification. Click each tab to enter the details. Details to be entered in Bank Accounts tab has been made optional and non-mandatory w.e.f. 27<sup>th</sup> Dec 2018. You can now enter the Bank Accounts details by filing an Amendment application also. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter Bank Accounts details.

Dashboard Services Notifications & Circulars Acts & Rules Downloads English

Dashboard Registration

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	22/03/2017	07/03/2017	5%

\* Indicates mandatory fields

### Business Details tab

- a. Fill the basic business details required.
- b. In the "Option for Composition" field, select 'Yes' in case you want to opt for the Composition Levy, or else select 'No'. In case of 'Yes'-
  - a) Select the checkbox for category of registered person.

- b) Select the checkbox for accepting the declaration for opting for Composition Levy.

Option For Composition ⓘ

☒ Yes

Category of Registered Person\*

☐ Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

☐ Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

☐ Any other supplier eligible for composition levy

☐ I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified in the Act or Rules for opting to pay tax under the composition Levy.

- c. A new option has been added in the **Business Details** tab w.e.f. **01.11.2025**, wherein the **Option for registration under Rule 14A** can be selected as 'Yes' or 'No'. Select 'Yes' to opt for the **Simplified Registration Scheme**, otherwise select 'No'.

taxable person ⓘ

☒

Option For Composition ⓘ

☒

Option for registration under Rule 14A\*

☒ Yes ☐ No

ⓘ You may avail option under Rule 14A if the ITC to be passed on is less than or equal to 2.5 lakhs per month, otherwise please click on No. Further, to avail said option Aadhaar Authentication is mandatory.

Reason to obtain registration\* Date of commencement of Business\* From DD/MM/YYYY to DD/MM/YYYY Date on which liability to register arises\* DD/MM/YYYY

Indicate Existing Registrations

Type of Registration Registration No.\* Date of Registration\* DD/MM/YYYY + ADD ✕ CANCEL

Document Upload

Document for Trade Name

ⓘ File with PDF or JPEG format is only allowed.

ⓘ Maximum file size for upload is 5 MB

Choose File No file chosen

BACK SAVE & CONTINUE

- d. In the “Are you applying for registration as a casual taxable person” field, select 'Yes' in case you are a casual dealer, or else select 'No'. In case of 'Yes' -
- In the Estimated supplies and Estimated Net Tax Liability field, enter the estimated turnover and net tax liability
  - The casual taxpayer may opt to pay the estimated tax liability by clicking the CREATE CHALLAN button.

## Handbook on Registration under GST

Are you applying for registration as a casual taxable person?

**Yes** ☐

Period for which registration is required\*

From

To

Estimated supplies and Estimated Net Tax Liability\*

Type of Tax	Turnover (Rs.)	Net Tax Liability (Rs.)
Integrated Tax	<input type="text" value="Enter Integrated Tax"/>	<input type="text" value="Enter Integrated Tax"/>
Central Tax	<input type="text" value="Enter Central Tax"/>	<input type="text" value="Enter Central Tax"/>
UT Tax/ State Tax	<input type="text" value="Enter UT Tax/ State Tax"/>	<input type="text" value="Enter UT Tax/ State Tax"/>
Cess	<input type="text" value="Enter CESS"/>	<input type="text" value="Enter CESS"/>

**Warning!** As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

**GENERATE CHALLAN**

- e. In the “Reason to obtain registration” drop-down list, select the reason of liability to obtain registration for your business. In case you want to register as Input Service Distributor (ISD), all you need to do is select Input Service Distributor only under “Reason to obtain registration” in the Business Details section of PART B of the new registration application.

Select

Crossing the Threshold  
 Inter-State supply  
 Liability to pay as recipient of goods or services  
 Transfer / Succession of business  
 Death of the Proprietor  
 De-merger  
 Change in constitution of business  
 Merger /Amalgamation  
 E-Commerce Operator  
 Selling through e-Commerce portal  
 Voluntary Basis  
**Input Service Distributor only**  
 Supplies on behalf of other taxable Person  
 SEZ Unit  
 SEZ Developer  
 Others

Select

Division Code\*

Range Code\*

Date of commencement of Business\*

From

Date on which liability to register arises\*

Indicate Existing Registrations

Type of Registration	Registration No.	Date of Registration
----------------------	------------------	----------------------

- f. In case you want to register as SEZ Unit, all you need to do is select ‘SEZ Unit’ under Reason to obtain registration in the Business Details section of PART B of the new registration application.
- Select the name of SEZ from the drop-down list.
  - Enter the approval order number.

- c) Select the approval date of order using the calendar.
- d) Enter the designation of approving authority.

Are you applying for registration as a SEZ Unit?

☒ Yes ☐ No

Are you applying for registration as a SEZ Developer?

☐ Yes ☒ No

SEZ Details

Select name of SEZ \*

Approval order number \*

Approval date of order \*



Designation of approving authority \*

- g. Click the SAVE & CONTINUE button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.

### Promoter/ Partners tab

This tab page displays the details of the stakeholders chosen in the constitution of business detail. You can enter details of upto 10 Promoters or Partners.

- a. DIN is mandatory in case of:
  - Private Limited Company
  - Public Limited Company
  - Public Sector Undertaking
  - Unlimited Company
  - Foreign Company registered in India
- b. In case the promoter or partner is also the authorized signatory, select the “Also Authorized Signatory” as ‘Yes’ and details will be auto-populated in the Authorized Signatory tab.

Note: You can upload PDF or JPEG files with a maximum file size 1 MB.

### Authorized Signatory tab

This tab page displays the details of the authorized signatory. You can enter details of upto 10 authorized signatories.

You can upload PDF or JPEG files with maximum file size for upload of 1 MB for Proof of appointment of Authorized Signatory and 100 KB as photograph of the authorized signatory.

Click the SAVE & CONTINUE button. To add more details of authorized signatory, click the ADD NEW button.

### **Authorized Representative tab**

This tab page displays the details of the authorized representative.

### **Principal Place of Business tab**

This tab page displays the details of the principal place of the business. Principal place of business is the primary location within the State where a taxpayer's business is performed. The principal place of business is generally the address where its books of accounts and records are kept and is often where the head of the firm or at least top management is located.

In case you need to upload multiple documents, kindly append all the documents to be uploaded as single file and choose 'Others' value from 'Nature of possession of business' drop-down and select 'Legal Ownership document' value as proof of principal place of business and upload it.

### **Goods and Services tab**

This tab page displays the details of the goods and services supplied by the business.

In case you deal with goods or commodities, you need to mention the HSN Code in the Goods tab. In case you deal with services, you need to mention the Service Classification Code in the Services tab. You can add maximum 5 goods and 5 services. In case, you have more than 5 goods or services, you must add the top 5 goods or services you are dealing with.

### **Bank Accounts tab**

This tab page displays the details of the bank accounts maintained for conducting business. You can enter details of upto 10 Bank Accounts. Enter the number of bank accounts and click the ADD NEW button.

In the Document Upload section, click the 'Choose file' button. Navigate and select the scanned copy of Bank passbook/ statement.

You can upload PDF or JPEG files with maximum of 1 MB file size.

### **"State Specific Information" tab**

This tab page displays the details of the State like Professional Tax Employee Code (EC) Number, Professional Tax Registration Certificate (RC) Number, State Excise License Number.

## Aadhaar Authentication Tab

This tab displays the details required for verification of Aadhaar number. You can either opt Yes or No for authentication of Aadhaar number. Depending on constitution of registered person the authentication is done in the below given manner.

### IF THE LEGAL PERSON IS INDIVIDUAL [SEC. 25 (6B)]:

- where proprietor is also Primary Authorised Signatory – proprietor
- where proprietor is also Primary Authorised Signatory:
  - a. Proprietor
  - b. Primary Authorised Signatory

### IF THE LEGAL PERSON IS OTHER INDIVIDUAL [SEC.25 (6C)]:

- a. one partner (in case of firm or LLP) / one director (in case of company) / Karta (in case of HUF) / Authorised person in charge of India (in case of foreign company / Member of Managing Committee (in case of society, trust, club, AOP.
- b. Primary Authorised Signatory (if different from point a).

## PROCESS WHEN YOU HAVE OPTED FOR AUTHENTICATION

**Aadhaar Authentication**

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you?\*

☒ Yes

1. Authentication request shall be shared on mobile number, email upon submission of application of Promoter/Partner, and Primary Authorized Signatory which are selected.
2. ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose name are selected in this table.
3. Kindly select at least one person from Promoter/Partner for Aadhaar authentication.

Select	Sl No	Name	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Email Address	Mobile Number	Status
<input checked="" type="checkbox"/>	1	Mayesh	Yes	No	Yes	Senior Manager	angad67@gmail.com	7531222222	Authentication Required
<input checked="" type="checkbox"/>	2	ANGAD JASBIRSINGH ARORA	Yes	Yes	No	Manager	angad7@gmail.com	3568888888	Authentication Required

Note: Please make sure that email and mobile number of Promoters/Partners, Primary Authorized Signatory provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile No.s provided by you.

BACK
SAVE & CONTINUE

- a. Once you have opted “Yes” for Aadhaar authentication while registering on the GST Portal and registration application is submitted, an authentication link will be shared on mobile number & e-mail (as given in registration application on GST Portal), of



Promotor/Partner, and Primary Authorized Signatory which are selected upon submission of registration application.



- b. Click the authentication link received on GST registered mobile number and e-mails IDs of the Promoters/ Partners, Authorized Signatories. Select the Consent for Authentication. Enter your VID or Aadhaar Number.

DO YOUR E-KYC

GSTIN / TRN	292000000015TRN
Legal Name of the Business	Rajendra Lella
Name of the Primary Authorized Signatory	Rajendra Lella
Your Name given in the Registration Application	Rajendra Lella

☒ Consent for Authentication : I, the holder of Aadhaar number to be mentioned below, hereby give my consent to Goods and Service Tax Network (GSTN) to obtain my Aadhaar number and Name for authentication with UIDAI. GSTN has informed me that my identity information would only be used for GST registration purpose as per Central Goods and Services Tax Act, 2017 and also informed that details will not be shared and will be submitted to Central Identities Data Repository (CIDR) only for the purpose of authentication.

☐ प्रमाणीकरण के लिए सहमति: मैं, आधार संख्या के प्रमाणीकरण के लिए UIDAI से मेरा नाम तथा विवरण प्राप्त करने हेतु "Goods and Services Tax Network (GSTN)" को सहमति देता हूँ। GSTN ने मुझे सूचित किया है, कि मेरी पहचान की जानकारी का उपयोग Central Goods and Service Tax Act, 2017 के अंतर्गत विहित जीएसटी पंजीकरण में किया जायेगा तथा इसे साझा नहीं किया जाएगा किन्तु आधार प्रमाणीकरण के उद्देश्य हेतु Central Identities Data Repository (CIDR) को भेजा जाएगा।

☐ VID

☒ Aadhaar Number

Enter Aadhaar  
Number\*

Enter Aadhaar Number

VALIDATE AADHAAR NUMBER

- c. ARN would be generated once Aadhaar Authentication exercise is completed for all applicable persons whose names are selected in this tab
- d. Upon successful validation of Aadhaar authentication, the application will be deemed approved within 7 working days.

- e. In case, your Aadhaar details are not verified within 15 days of the generation of the TRN, an ARN for Registration Application will be generated and your registration application will be marked for mandatory site visit and approval thereafter by the Tax Official.

## PROCESS WHEN YOU HAVE NOT OPTED FOR AUTHENTICATION

Aadhaar Authentication

Do you want to opt for Aadhaar Authentication of details of Promoter/Partner, Primary Authorized Signatory added by you?\*

☒ No

1. Application will be marked for Site visit mandatorily.  
2. If you wish you can upload E-KYC documents for Primary Authorized signatory and at least one Promotor/Partner to proceed further.

SI	Citizen/ Resident of India	Promoter/ Partner	Primary Authorized Signatory	Designation	Document Upload
<input checked="" type="checkbox"/> 1	Mayesh	Yes	No	Senior Manager	Type of E-KYC Document Select <small>File with PDF or JPEG format is only allowed.</small> Choose File No file chosen
<input checked="" type="checkbox"/> 2	ANGAD JASBIRSINGH ARORA	Yes	Yes	Manager	Type of E-KYC Document Select <small>File with PDF or JPEG format is only allowed.</small> Choose File No file chosen

BACK SAVE & CONTINUE

- a. In case, you have opted No for Aadhaar authentication then, you can upload E-KYC documents for Primary Authorized Signatory and at least one Promoter/Partner. The upload of E-KYC documents is optional.
- b. Type of E-KYC Document can be Aadhar enrolment number, Passport, EPIC (Voter ID card), KYC Form, Certificate issued by competent authority and any other type of document.
- c. In case, you have opted “No” for Aadhaar authentication, registration application will not be deemed approved within 7 Working days. Registration will be marked for

mandatory site visit and approval thereafter, by the Tax Official. Registration application will get deemed approved after 30 calendar days, if Tax Official doesn't take any action.

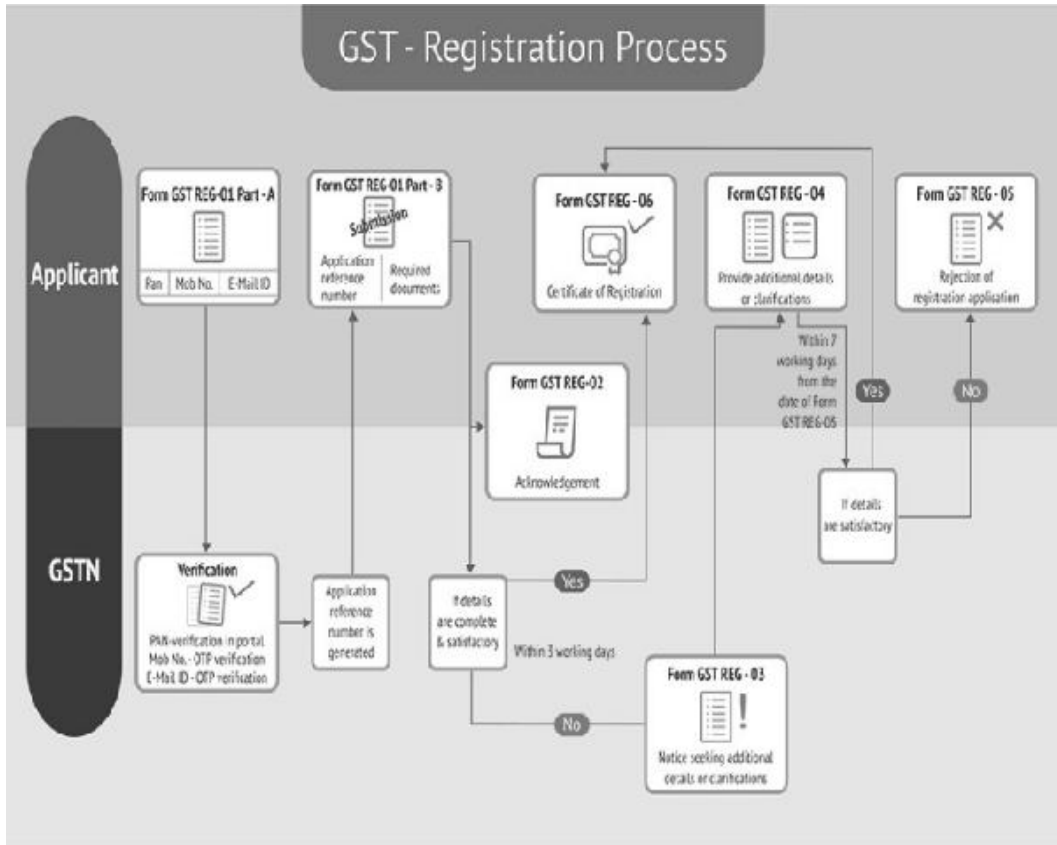
### Verification tab

This tab page displays the details of the verification for authentication of the details submitted in the form. Select the Verification checkbox.

- In the Name of Authorized Signatory drop-down list, select the name of authorized signatory.
- In the Place field, enter the place where the form is filed.
- After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.
- Digital signing using DSC is mandatory in case of LLPs and Companies.

The screenshot shows the 'Verification' tab in the GST registration portal. A modal window titled 'OTP Verification' is open, prompting the user to enter an OTP. The background form shows the 'Name of Authorized Signatory' as 'ANGAD JASBIRSINGH ARORA' and the 'Designation / Status' as 'chairman'. The date '24/06/2017' is displayed. At the bottom, there are buttons for 'BACK', 'SUBMIT WITH DSC', 'SUBMIT WITH E-SIGNATURE', and 'SUBMIT WITH EVC'. A note states 'DSC is compulsory for Companies & LLP'.

'Success' message is displayed. You will receive the acknowledgement in next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number.



## STEP 2

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

## STEP 3

- 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 a period of 7 working days from the date of submission of the application.
- Where the application 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, he may issue a notice in **FORM GST REG-03** within a period of 7 working days from the date of submission of application.
- Where a person other than notified persons fails to undergo or does not opt for Aadhar authentication or the proper officer, with the approval of an officer authorized by Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out

physical verification of place of business, the notice may be issued in **Form GST REG-03** within 30 days of the date of submission of application.

- The person shall submit a reply to **FORM GST REG-04** within a period of 7 working days from the date of the receipt of such notice.

### STEP 4

- When no reply is submitted or where the proper officer is not satisfied with the clarification, information or documents, the application may be rejected and the reasons are to be recorded in writing and communicated to the applicant in **FORM GST REG-05**.
- If no action is taken by the proper officer within a period of 7 working days from the date of submission of application in case of persons who have undergone Aadhar authentication or within a period of 30 days from the date of submission of the application, in case of persons not undergone Aadhar authentication or within a period of 7 working days from the date of receipt of clarification, the application shall be deemed to be approved.

### STEP 5

- A certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned.
- Such certificate shall be duly signed or verified through electronic verification code by the proper officer.

### STEP 6

- After the certificate has been granted, the registered person shall, within 45 days from the date of grant of registration or from the date of which the return required under section 39, whichever is earlier, furnish information of details of bank account on the common portal.
- This provision is not applicable for persons who have registered to comply with the provisions of TDS, TCS and persons who have been granted *suo moto* registration.

## 2.3 Aadhaar Authentication for Existing Taxpayers

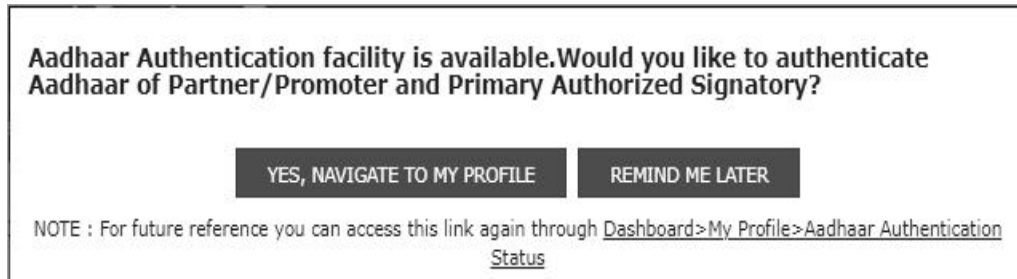
An existing taxpayer can get Aadhaar authentication done using either of the following two options after logging in the GSTN. The detailed process is explained below in steps:

### STEP – 1:

Access the [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e., your user id and password.

### STEP – 2:

A pop-up message window is displayed with the question “Aadhaar Authentication facility is available. Would you like to authenticate Aadhaar of Partner/ Promoter and Primary Authorized Signatory?”. Two options are displayed: YES, NAVIGATE TO MY PROFILE and REMIND ME LATER.



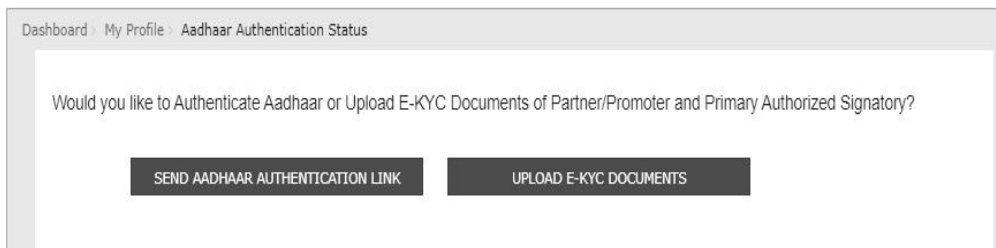
Aadhaar Authentication facility is available. Would you like to authenticate Aadhaar of Partner/Promoter and Primary Authorized Signatory?

YES, NAVIGATE TO MY PROFILE      REMIND ME LATER

NOTE : For future reference you can access this link again through [Dashboard>My Profile>Aadhaar Authentication Status](#)

### **STEP – 3:**

In case the taxpayer selects the option, YES, NAVIGATE TO MY PROFILE, the My Profile page is displayed.



Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK      UPLOAD E-KYC DOCUMENTS

**FROM HERE THE PROCESS VARIES BASED ON THE OPTION SELECTED FOR AUTHENTICATION.**

- A. AUTHENTICATION THROUGH LINK**
- B. AUTHENTICATION THROUGH E-KYC**

### **STEP – 4.A**

In case the taxpayer selects the option, SEND AADHAAR AUTHENTICATION LINK, the color of tab changes from blue to green and the Aadhaar Authentication Status page is displayed. The Aadhaar Authentication Status page displays the list of Promoters/ Partners and Primary Authorized Signatory.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

[SEND AADHAAR AUTHENTICATION LINK](#) [UPLOAD E-KYC DOCUMENTS](#)

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Email	Mobile Number	Status
<input checked="" type="checkbox"/>	Gyanendra Prakash Dwivedi	Yes	No	Yes	TA	gyan@gmail.com	9987678541	Aadhaar Authentication required
<input checked="" type="checkbox"/>	Angad JasbirSingh Arora	Yes	Yes	No	TL	angad@gmail.com	8888888888	Aadhaar Authentication required

[SEND VERIFICATION LINK](#)

- Select the Promoter/ Partner for Aadhaar authentication by selecting the check box in Select for Aadhaar Authentication column
- Click the SEND VERIFICATION LINK to send link to the selected promoter/ partner. The link will simultaneously be sent to the Primary Authorized Signatory also.
- Once you have clicked on SEND AADHAAR AUTHENTICATION LINK, an authentication link will be shared on GST registered mobile number and e-mail IDs of the Promoters/ Partners and Authorized Signatories. Aadhaar authentication link will be received on e-mail IDs of the Promoters/ Partners or Authorized Signatories as mentioned in the registration application and is valid only for 15 days.
- The procedure for Aadhaar authentication after receiving the verification link in the registered mobile number and Email IDs will be same as detailed in (b) of 'Aadhaar Authentication Tab' above.

### STEP – 4.B

- Click the Type of E-KYC Document drop-down list to select the type of document for E-KYC. The list of type of documents that can be attached is displayed. Select the document from the list that you wish to upload.
- Click the UPLOAD DOCUMENTS button.

Dashboard > My Profile > Aadhaar Authentication Status

Would you like to Authenticate Aadhaar or Upload E-KYC Documents of Partner/Promoter and Primary Authorized Signatory?

SEND AADHAAR AUTHENTICATION LINK
UPLOAD E-KYC DOCUMENTS

Select for Aadhaar Authentication	Name	Citizen/Resident of India	Promoter/Partner	Primary Authorized Signatory	Designation	Documents Upload
<input checked="" type="checkbox"/>	Angad Jasbirsingh Arora	Yes	Yes	Yes	TA	 Passport

- Once taxpayer has uploaded the documents by clicking on UPLOAD DOCUMENTS, an ARN will be generated for this and it will go to Tax Official dashboard. The Tax Official can either approve or reject the documents.
- If Tax Official approves the document, then taxpayer will be considered E-KYC Authenticated and not Aadhaar Authenticated. Pop up will not come to taxpayer after this. Thereafter, if taxpayer himself wishes to authenticate Aadhaar subsequently, the taxpayer can do so by navigating to MY PROFILE > AADHAAR AUTHENTICATION STATUS > SEND AADHAAR AUTHENTICATION LINK. Taxpayer won't be able to upload documents again after they have been once approved by the Tax Official. However, taxpayer can view the document uploaded in Upload E-KYC Document column.



## 2.4 Grant of Registration to Persons Required to Deduct Tax at Source or to Collect Tax at Source

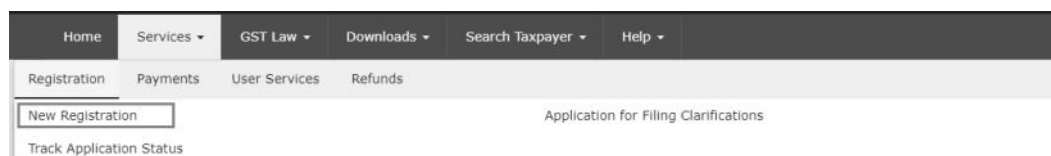
### Registration for TDS/TCS persons

- The person required to be registered for complying with TDS/TCS provisions shall submit an application in **FORM GST REG -07**.
- If the person does not have a physical presence, then the name of such State or Union Territory shall be mentioned in PART A of **FORM GST REG-07** application and the State or Union Territory in which the principal place of business is located shall be mentioned in PART B of **FORM GST REG-07**.
- The proper officer shall grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.
- If the proper officer is satisfied that a registered person is no longer liable to deduct/collect tax at source, the said officer may cancel the registration and communicate the same in **FORM GST REG-08**.

## 2.5 Grant of Registration to Non-Resident Taxable Person

### How to apply for registration as a non-resident taxable person on the GST Portal?

1. Access <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click Services > Registration > New Registration option.



The application is divided into Part A and Part B.

## PART A

3. The New Registration page is displayed. Select the “New Registration” option.
4. From “I am a” drop down list, select the “Non-resident taxable person” as the type of taxpayer to be registered.

Home Registration English

1 — 2  
 User Credentials OTP Verification

### New Registration

\* indicates mandatory fields

☒ New Registration
 ☐ Temporary Reference Number (TRN)

I am a\*

Select ▼
 

Select  
 Taxpayer  
 Tax Deductor  
 Tax Collector (e-Commerce)  
 GST Practitioner  
**Non Resident Taxable Person**  
 United Nation Body  
 Consulate or Embassy of Foreign Country  
 Other Notified Person  
 Non-Resident Online Services Provider

Permanent Account Number (PAN)\*

Enter Permanent Account Number (PAN)

Email Address\*

Enter Email Address

📧 OTP will be sent to this Email Address

Mobile Number\*

+91

Enter Mobile Number

📱 Separate OTP will be sent to this mobile number

PROCEED

1
2

User Credentials
OTP Verification

### New Registration

\* Indicates mandatory fields

☒ New Registration
 ☐ Temporary Reference Number (TRN)

I am a\*

Non Resident Taxable Person

State / UT\*

Select

District

Select

Legal Name of the Non-Resident Taxable Person \*

Enter Legal Name of the Non-Resident Taxpayer

Please select one \*

☐ Permanent Account Number (PAN)
 ☐ Passport Number  
☐ Tax Identification number or unique number on the basis of which the entity is identified by the Government of that country

Name of Authorized Signatory (as per PAN)\*

Enter Name of Authorized Signatory

Details of Primary Authorized Signatory to be added

PAN of Authorized Signatory\*

Enter Permanent Account Number (PAN)

Email Address of Authorized Signatory\*

Enter Email Address of Authorized Signatory

OTP will be sent to this Email Address

Mobile Number of Authorized Signatory\*

+91 Enter Mobile Number of Authorized Signatory

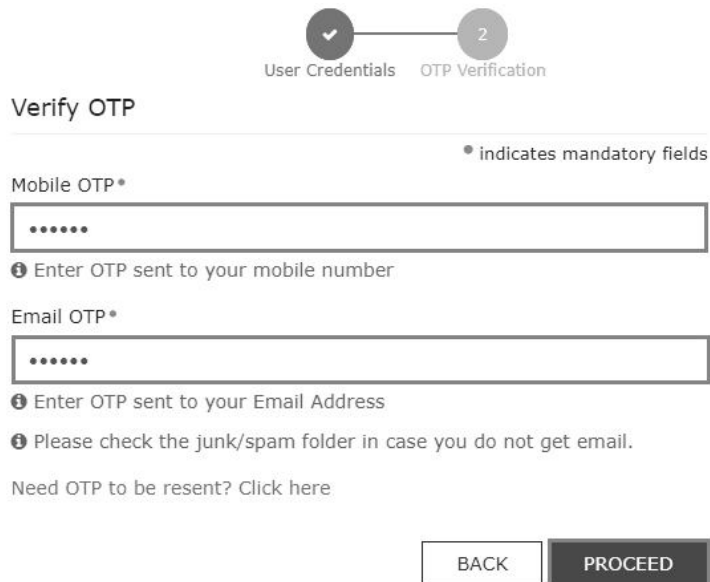
Separate OTP will be sent to this mobile number

Type the characters you see in the image below\*

PROCEED

5. In the “State/UT” drop down list, select the State for which registration is required.
6. In the ‘District’ drop down list, select the District for which registration is required.
7. In the “Legal Name of the Non-resident Taxpayer” field, enter the legal name of the non-resident taxable person as mentioned in your Passport or PAN database.
8. Select one of the following options:
  - (i) Permanent Account Number (PAN) of the non-resident taxable person OR
  - (ii) Passport Number of the non-resident taxable person OR
  - (iii) Tax Identification Number (TIN) or unique number on the basis of which the entity is identified by the Government of that country.

9. In the “Name of Authorized Signatory” field, enter the name of your Authorized Signatory who belongs to India as per the PAN Database.
10. In PAN of Authorized Signatory, enter the PAN of the Authorized Signatory who belongs to India.
11. In the “E-mail Address of the Authorized Signatory” field, enter the e-mail address of the Primary Authorized Signatory.
12. In the “Mobile Number of the Authorized Signatory” field, enter the valid Indian mobile number of the Primary Authorized Signatory. Different One Time Password (OTP) will be sent on your e-mail address and mobile number you just mentioned for authentication.
13. In the type tab, the characters you see in the image below field, enter the captcha text.
14. Click the PROCEED button. On clicking ‘Proceed’, GST Portal displays all the GSTINs / Provisional ID’s / UINs / GSTP IDs mapped to the same PAN across India. Click the PROCEED button. After successful validation, you will be directed to the OTP Verification page.
15. In the “Mobile OTP” field, enter the OTP you received on your mobile number. The OTP is valid only for 10 minutes.
16. In the “Email OTP” field, enter the OTP you received on your email address. The OTP is valid only for 10 minutes.
17. Click the PROCEED button

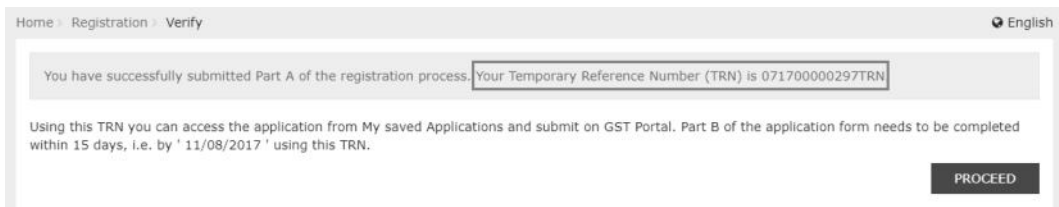


The screenshot shows the 'Verify OTP' page. At the top, there is a progress indicator with two steps: 'User Credentials' (marked with a checkmark) and 'OTP Verification' (marked with the number 2). Below this, the title 'Verify OTP' is displayed. A legend indicates that an asterisk (\*) denotes mandatory fields. The form contains two input fields: 'Mobile OTP \*' and 'Email OTP \*', both with masked input (dots). Below the 'Mobile OTP' field, there is a note: 'Enter OTP sent to your mobile number'. Below the 'Email OTP' field, there is a note: 'Enter OTP sent to your Email Address'. A general instruction states: 'Please check the junk/spam folder in case you do not get email.' At the bottom left, there is a link: 'Need OTP to be resent? Click here'. At the bottom right, there are two buttons: 'BACK' and 'PROCEED'.

The system generated 15-digit Temporary Reference Number (TRN) is displayed.

Note: Once the TRN is generated, you will receive the TRN information on your e-mail address as well as your mobile number. Note that below the TRN, the expiry date of the TRN will also be mentioned.

18. Click the PROCEED button. Alternatively, you can also click Services > Registration > New Registration option and select the Temporary Reference Number (TRN) radio button to login using the TRN.



Home > Registration > Verify English

You have successfully submitted Part A of the registration process. Your Temporary Reference Number (TRN) is 071700000297TRN

Using this TRN you can access the application from My saved Applications and submit on GST Portal. Part B of the application form needs to be completed within 15 days, i.e. by ' 11/08/2017 ' using this TRN.

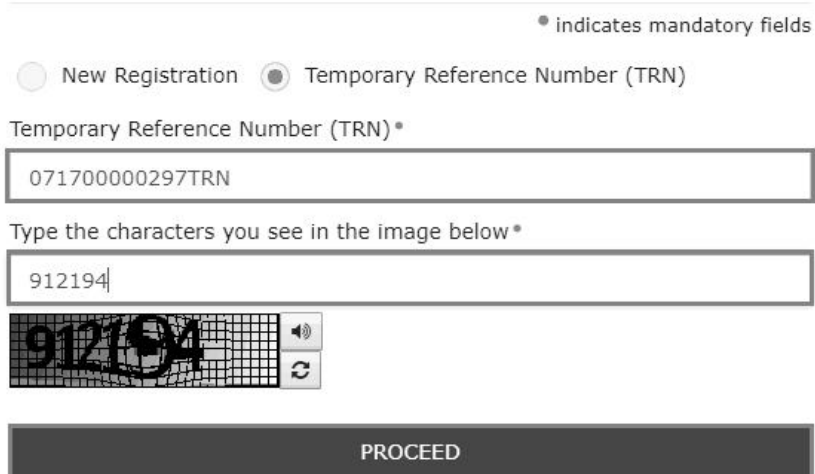
**PROCEED**

### Part B

19. In the “Temporary Reference Number (TRN)” field, enter the TRN generated.
20. In the “Type the characters you see in the image below” field, enter the captcha text.
21. Click the PROCEED button. The “Verify OTP” page is displayed. You will receive same Mobile OTP and E-mail OTP. These OTPs are different from the OTPs you received in the previous step.



### New Registration



• indicates mandatory fields

☐ New Registration ☒ Temporary Reference Number (TRN)

Temporary Reference Number (TRN)\*

071700000297TRN

Type the characters you see in the image below\*

912194

912194

**PROCEED**

22. In the “Mobile / E-mail OTP” field, enter the OTP you received on your mobile number and e-mail address. The OTP is valid only for 10 minutes. The OTP sent to mobile number and e-mail address are the same.

✓ — 2  
 User Credentials    OTP Verification

### Verify OTP

• indicates mandatory fields

Mobile / Email OTP \*

.....

ⓘ Fill OTP sent to Mobile and Email  
 ⓘ Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? [Click here](#)

BACK PROCEED

23. The “My Saved Application” page is displayed. Under the “Action” column, click the “Edit” icon (icon in blue square with white pen). Notice the expiry date shown below in the screenshot. If the applicant doesn’t submit the application within 15 days, the TRN and the entire information filled against that TRN will be purged after 15 days. The status of the registration application is ‘Draft’ unless the application is submitted.

Dashboard

Services

Notifications & Circulars


Acts & Rules

Downloads

Dashboard

English

My Saved Applications

Creation Date	Form No.	Form Description	Expiry Date	Status	Action
27/07/2017	GST REG-09	Application for Registration of Non Resident Taxable Person	11/08/2017	Draft	


Track Application Status


You do not have any submitted applications


The Registration Application form with various tabs is displayed. On the top of the page, there are Five tabs namely Business Details, Authorized Signatory, Principal Place of Business, Bank Accounts and Verification. Click each tab to enter the details.


Dashboard > Non-Resident Taxable Person > Business Details English


Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	0%	11/08/2017	27/07/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

### Business Details tab

The Business Details tab is selected by default. This tab displays the information to be filled for the business details required for registration.

- Legal name of the non-resident taxable person, Permanent Account Number and Tax Identification Number or unique number, State, State Jurisdiction are auto-populated. In the “Period for which registration is required” field, select the From and To dates indicating the period for which the registration is required. Registration as a non-resident taxable person can be obtained for a maximum period of 90 days.
- In the “Turnover Details” field, enter estimated turnover and estimated tax liability amounts. In case you have entered estimated turnover for inter-State, you need to provide estimated tax liability under integrated tax. In case you have entered estimated turnover for intra-State tax, you need to provide estimated tax liability under Central Tax and UT Tax/State Tax.
- In the “Address of Non-Resident Taxable person” in the country of Origin (Address of Office) field, enter Address line1, Address Line 2, Address Line 3, Country, Zip code, Telephone number and E-mail address details.
- Based on the details filled, Generate Challan button gets enabled. Click the Generate Challan button. On click of the button, the challan gets created with the liabilities under the minor head “Tax” for major heads (CGST, UTGST/SGST, IGST, Cess) prefilled on the basis of estimated tax liability. You will be able to make payment through that Challan. The amount prefilled in the challan cannot be edited by the Taxpayer.
  - Provisional GSTIN will get generated and gets pre-filled in the challan. Status of GSTIN will be Provisional, when “Create challan” is initiated till the registration application is approved.
  - CIN, Copy of Challan and the amount of tax deposited against Provisional GSTIN will be forwarded to the Tax Official.
  - ARN in case of non-resident taxable person can be generated only when payment of advance tax is done.

- You can also create multiple challans if the payment is 'Failed' for the previous challan.

Details of Taxpayer

GSTIN/Other Id	Email Address	Mobile Number
2918IND0003NRH	deepika_dhawan@infosys.com	7838280847
Name	Address	
MUKESH DHANJIBHAI KARSHALA		

Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)	1					1
IGST(0008)						0
CESS(0009)						0
Delhi SGST(0006)	1					1
Total Challan Amount:		₹ 2 /-				
Total Challan Amount (In Words):		Rupees Two Only				

Payment Modes\*

☒ E-Payment ✓  
☐ Over The Counter  
☐ NEFT/RTGS

SAVE

GENERATE CHALLAN

- Enter the GSTIN/ Other ID. Click the PROCEED button.

GSTIN/Other Id Verification

Re-Enter Gstin/Other Id for Challan Generation

CANCEL

PROCEED

- Click the SAVE & CONTINUE button. You will notice a blue tick on the Business Details section indicating the completion of the tab information and notice the Profile indicating the percentage completion of the application form.



Goods and Services Tax

[Skip to Main Content](#)
A<sup>+</sup>
A<sup>-</sup>

Dashboard

Services

GST Law

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Search Taxpayer

Help

Dashboard

Registration

Application for Registration of Non Resident Taxable Person

English

Application Type

Profile

Due Date to Complete

Last Modified

Non-Resident Taxable Person

0%

22/11/2017

07/11/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

\* indicates mandatory fields

Basic Details

Legal Name of the Non-Resident Taxable Person

Permanent Account Number (PAN)

Tax Identification number or Unique number

ANGAD JASBIRSINGH ARORA

AJIPA1572E

234555555

Jurisdiction Details

State Jurisdiction

State\*

State Jurisdiction

Sector / Circle / Ward / Charge / Unit\*

Karnataka

VAT Sub Office

Select

Center Jurisdiction

Refer the link for Center Jurisdiction

Commissionerate Code\*

Division Code\*

Range Code\*

Select

Select

Select

Period for which registration is required\*

From

To

DD/MM/YYYY

DD/MM/YYYY

Turnover Details

Estimated Turnover(Rs.)

Estimated Net Tax Liability(Net)(Rs.)

Intra-State

Inter-State

Central Tax

UT Tax/ State Tax

Integrated Tax

Cess

Enter Intra-State

Enter Inter-State

Enter Central Tax

Enter UT Tax/ Stats

Enter Integrated Ta

Enter Cess

Warning! As a Non Resident taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once the challan is generated.

Address of Non Resident Taxable Person in the Country of Origin (Address of Office)

Address line 1\*

Address line 2

Address line 3

Enter Address line 1

Enter Address line 2

Enter Address line 3

Country\*

Select

Zipcode\*

Telephone Number (landline with ISD)

Email Address\*

Enter ZIP code

ISD

Enter Telephone Number

Enter Email Address

GENERATE CHALLAN

BACK

SAVE & CONTINUE

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Site Last Updated on 06-11-2017

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

## Authorized Signatory tab

This tab page displays the details to be entered for Authorized signatory. Authorized Signatory must be a resident of India with a valid PAN Card. Also, the details of Authorized signatory such

98

as Name, Mobile Number, E-mail address and PAN are auto populated on this tab based on the details provided in Part A of the application form.

- An individual is said to be resident in any previous year if he/she satisfies any one of the following conditions: -
  - He/she stays in India in the relevant previous year for a period of 182 days or
  - He/she stays in India for at least 60 days during the relevant previous year and at least 365 days during 4 years preceding that previous year.
- Documents to be uploaded as proof of authorized signatory can be:
  - Letter of authorization
  - Copy of resolution passed by BoD (Board of Directors) / Managing Committee and acceptance letter
- Click the SAVE & CONTINUE button and you will be directed to the next section.

## Principal Place of Business tab

This tab page displays the details of the principal place of the business. Principal place of business is the primary location within the State where the non-resident taxable person's business is conducted.

In the 'Document Upload' section, click the 'Choose file' button. Navigate and select the proof of principal place of business document. You can upload PDF or JPEG files with maximum file size of 1 MB. Maximum file size for upload for rent/ lease agreement is 2 MB. You can upload below mentioned documents as proof of principal place of business:

<b>Sr. No</b>	<b>Nature of Possession of Premises</b>	<b>Minimum No. of attachments</b>	<b>Proof of Principal Place of Business</b>
1	Own	Any one attachment	Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
2	Leased	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and any one attachment	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document

3	Rented	Rent/ Lease agreement or Rent receipt with NOC (In case of no/ expired agreement) and any one attachment	Rent/ Lease agreement or Rent receipt with NOC (In case of no/expired agreement) and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
4	Consent	Consent letter and any one attachment	Consent letter and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
5	Shared	Consent letter and any one attachment	Consent letter and
			Property Tax Receipt or Municipal Khata copy or Electricity bill copy or Legal ownership document
6	Others	Legal ownership document	Legal ownership document

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	72%	11/08/2017	27/07/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

\* indicates mandatory fields

### Details of Principal Place of Business

#### Address

Building No. / Flat No.\*  
Enter Building No. / Flat No.

Floor No.  
Enter Floor No.

Name of the Premises / Building  
Enter Name of Premises / Building

Road / Street\*  
Enter Road / Street / Lane

City / Town / Locality / Village\*  
Enter Locality / Area / Village

State  
Delhi

District\*  
Central Delhi

PIN Code\*  
Enter PIN Code

Latitude  
Enter Latitude

Longitude  
Enter Longitude

#### Contact Information

Office Email Address \*  
Enter Email Address

Office Telephone Number (with STD Code)  
STD Enter Telephone Number

Mobile Number \*  
+91 Enter Mobile Number

Office FAX Number (with STD Code)  
STD Enter Fax Number

**Nature of possession of premises \***  
 Please Select  
 Select

**Document Upload \***  
 Proof of Principal Place of Business\*  
 Select  
 File with PDF or JPEG format is only allowed.  
 Maximum file size for upload is 1 MB  
 Choose File No file chosen

BACK

SAVE & CONTINUE

Click the SAVE & CONTINUE button and you will be directed to the next section.

## Bank Accounts tab


Details to be entered in "Bank Accounts" tab has been made optional and non-mandatory w.e.f. 27<sup>th</sup> Dec 2018. You can now enter the bank accounts details by filing an Amendment application only. Post grant of GSTIN, when you login for the first time on the GST Portal, you will be prompted to file a non-core amendment application to enter bank accounts details. This tab page displays the details of the bank account maintained for conducting business. The bank account details tab accepts only Indian Bank account details. This makes it imperative for the NRTP to open a bank account in India for the purpose of obtaining GST Registration.


In the “Document Upload” section, click the “Choose file” button. Navigate and select the document.


- You can upload PDF or JPEG files with maximum file size of 100 KB.
- You can upload the following documents as proof of details of bank account:
- First Page of Bank Passbook
- Bank Statement
- Cancelled cheque


Click the SAVE & CONTINUE button.


Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	97%	11/08/2017	27/07/2017

  
Business Details

  
Authorized Signatory

  
Principal Place of Business

  
Bank Accounts

  
Verification

'Details of Bank Account(s) in India

Total number of Bank Accounts maintained \*

1

BACK

ADD NEW

CONTINUE

## Verification tab

This tab page displays the details of the verification for authentication of the details submitted in the form. Fill the details. The application can be signed using DSC, E-signature and EVC. Select the certificate and click the SIGN button. The Registration Application can be electronically signed using e-signature only if the authorized signatory has an Aadhar number and same is mentioned in the Authorized signatory tab page of the Application.

Application Type	Profile	Due Date to Complete	Last Modified
Non-Resident Taxable Person	100%	11/08/2017	27/07/2017

Business Details

Authorized Signatory

Principal Place of Business

Bank Accounts

Verification

**Verification**

☒ 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 there from.

Name of Authorized Signatory\* Place\*

ANGAD JASBIRSINGH ARORA[AJIPA1572E] Delhi

Designation / Status\* Date\*

CA 27/07/2017

Once the application is submitted, 'Success' message is displayed. You will receive the acknowledgement in the next 15 minutes on your registered e-mail address and mobile phone number. Application Reference Number (ARN) receipt is sent on your e-mail address and mobile phone number. You can track the status of your application using the Services > Registration > Track Application Status command. ARN in case of non-resident taxable person can only be generated when payment of advance tax is done.

Dashboard
Services
Notifications & Circulars
Acts & Rules
Downloads

Dashboard > Application for New Registration English

**SUCCESS**

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

## Grant of Registration to Temporary User ID for unregistered User

Any applicant, who is not registered or not liable to be registered under GST Act, can apply for Temporary User ID on the GST Portal. This User ID is only for facilitating certain exclusive functionalities like Track Application Status, View Ledgers, Create Challan, Search taxpayer etc. In practice, this registration is taken by the person who is not required to get registered but such person wanted to apply for advance ruling.

The process for making an application is given below:

- Access the <https://www.gst.gov.in/> URL. Click Services > User Services > Generate User ID for Unregistered Applicant.

Home	Services ▾	GST Law	Downloads ▾	Search Taxpayer ▾	Help ▾	e-Way Bill System
Registration	Payments	User Services	Refunds			
Contacts		Search HSN / Service Classification Code				
Holiday List		Cause List				
Search Office Addresses		<input type="text" value="Generate User ID for Unregistered Applicant"/>				
Locate GST Practitioner (GSTP)						

- b. The New Registration for Unregistered Applicant page is displayed.
- c. Enter the details on this page that include State/ UT for which User ID is required, Legal Name of the Applicant, Trade Name, Constitution of Business, PAN of the Applicant, details of authorized signatory and address of the applicant.
- d. You will receive Email OTP on the e-mail address mentioned in the New Registration for Unregistered Applicant page. In the Verify OTP page, enter the Email OTP and click proceed.
- e. On successfully entering the OTP, you will get a success message that temporary User ID has been created and details are sent to registered e-mail ID.
- f. Once the Temporary User ID is created, you will receive your Temporary User ID and password to login to the GST Portal on your registered e-mail ID.
- g. You can also edit your profile details after logging to the GST Portal. Navigate to EDIT PROFILE button on the dashboard to edit and update details of the authorized signatory and address of the applicant.



## New Registration for Unregistered Applicant

\* indicates mandatory fields

Are You a Resident or Non-Resident \*

☒ Resident ☐ Non-Resident

State/UT for which User Id is required \*

Select ▼

Legal Name of the Applicant (as mentioned in PAN) \*

Enter Legal Name of the Applicant (as mentioned in PAN)

Trade Name

Enter Trade Name

Constitution of Business (Select Appropriate) \*

Select ▼

Permanent Account Number (PAN) of Applicant \*

Enter Permanent Account Number (PAN) of Applicant

If you don't have PAN, Click here to apply

Eg: A B C D E 1 2 3 4 X

## Details of Authorized Signatory

Name \*

Enter Name

Permanent Account Number (PAN) \*

Enter Permanent Account Number (PAN)

Email Address \*

Enter Email Address

Mobile Number

+91 Enter Mobile Number

Click on ADD button to add an Authorized Signatory. Maximum of 2 Authorized Signatories can be added.

ADD

## Address of the Applicant

Type of Address \*

☒ Indian ☐ Foreign

Building No. / Flat No. \*

Enter Building No. / Flat No.

Floor No.

Enter Floor No.

Name of the Premises / Building

Enter Name of Premises / Building

Road / Street \*

Enter Road / Street

City / Town / Locality / Village \*

Enter City / Town / Locality / Village

State \*

Select ▼

District \*

Select ▼

PIN Code \*

Enter PIN Code

Country \*

India ▼



## 2.6 Application for Filing Clarification

The application for registration filed by the person is forwarded to the proper officer who shall examine the same and the accompanying documents. If the same are found to be in order, the registration is granted within a period prescribed. However, where the application submitted is found to be deficient, either in terms of any information or any document required to be furnished, the proper officer may issue a notice to the applicant electronically in **FORM GST REG-03** within a period of seven working days from the date of submission of the application.

The applicant has to further submit the clarification, information or documents electronically, in **FORM GST REG-04**, within a period of seven working days from the date of the receipt of such notice.

### Process to be followed for submission is as follows:

- Access GST Website and click the REGISTER NOW link in case of New Registration. Select the Temporary Reference Number (TRN) option and enter the TRN received. Click proceed.
- In the Mobile / Email OTP field, enter the OTP you received on your mobile number and email address. OTP is valid only for 10 minutes.
- Click Services > Registration> Application for Filing Clarifications command in case of existing Registration.

Dashboard	Services ▾	Notifications & Circulars ▾	Acts & Rules ▾	Downloads ▾
Registration	Payments	User Services		
New Registration				Registration by Non-Resident Foreign Taxpayer
Application for Filing Clarifications				Track Application Status

- In the Reference No. of Notice field, enter the reference number specified on the notice which you have received for filing the clarifications or In the Application Reference Number (ARN) field, enter the application reference number received corresponding to the application submitted. Click the SEARCH button.

Home
Services
Notifications & Circulars
Acts & Rules
Downloads

Home > Clarifications

English

\* indicates mandatory fields

### Application for Filing Clarification

Reference No. of Notice \*
OR
Application Reference Number(ARN) \*

- e. In case of new registration application, in the Modification in the Registration Application filed field, select Yes or No.

→ In case of Yes:

Original application is available in editable mode for all those fields for which Notice has been issued. Edit the details and upload the additional documents wherever required.

Business Details

Promoter / Partners

Authorized Signatory

Authorized Representative

Principal Place of Business

Additional Places of Business

Goods and Services

State Specific Information

Verification

\* indicates mandatory fields

### Details of your Business

Legal Name of the Business  
**ANGAD JASBIRSINGH ARORA**

Permanent Account Number (PAN)  
**AJIPA1572E**

Trade Name

Constitution of Business (Select Appropriate) \*

Name of the State  
Madhya Pradesh

District\*

Are you applying for registration as a casual taxable person? ⓘ

☐ No

Option For Composition ⓘ

☐ No

Reason to obtain registration \*

Date of commencement of Business\*  
From

Date on which liability to register arises\*

### Indicate Existing Registrations

Type of Registration

Registration No.\*

Date of Registration\*



## Chapter 3

# Amendment of Registration

---

### 3.1 Amendment of Registration

According to Section 28 read with Rule 19 of CGST Rules, where there are changes in the particulars furnished in the details mentioned in the registration application in FORM GST REG-01(regular taxable persons) or FORM GST REG-07(TDS/TCS registration) or FORM GST REG-09(non-resident taxable person) or FORM GST REG-10(OIDAR supplier) or FORM GST CMP-02(composition taxpayer) or for Unique Identity Number in FORM GST-REG-13, the registered person shall **submit an application in Form GST REG-14** along with documents relating to such changes at the common portal to amend the registration, within a period of 15 days of such change.

#### Types of Amendments in Registration

**Core Fields:** Amendment to core fields require the approval by the proper officer. Core fields in the registration certificate are –

- i. Any change in legal name of business, not involving change in PAN
- ii. Address of the principal place of business or any additional place(s) of business
- iii. Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business

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

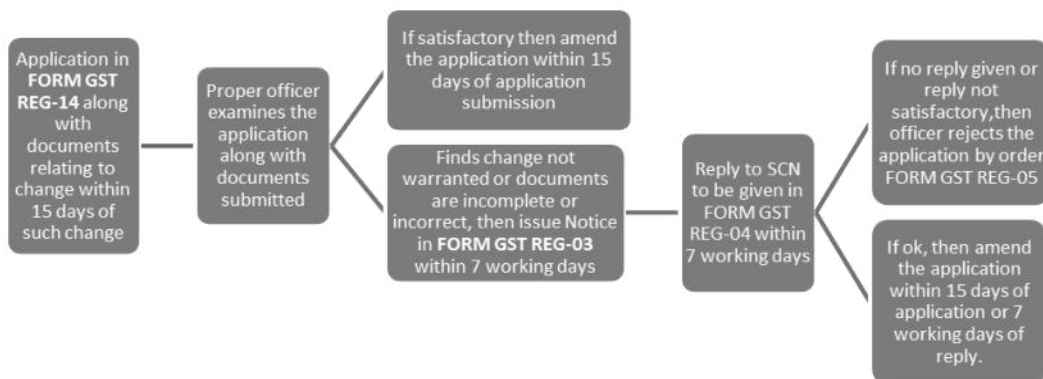
It is also pertinent to note that, the abovesaid change in (i) and (ii) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number

**Non-Core Fields:** Amendment to non-core fields does not require approval by the tax official. All fields other than core fields are non-core fields. Examples of non-core fields are details of the authorized signatory, modification of stake holder details like promoter, partner, Karta, etc. The amended information is submitted by the registrant and the certificate of registration shall stand amended upon submission of such application. However, any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended

from time to time, shall be carried out only after online verification through the common portal in the manner provided under sub-rule (2) of rule 8 of CGST Rules.

### **Approval or rejection by proper officer**

- Where the proper officer is satisfied that the application for amendment is complete and in order, he may approve it within 15 working days from the date of submission. If no action is taken by the officer within this period, the certificate of registration shall be deemed to have been amended to the extent applied for, and the amended certificate will be made available to the registered person on the common portal (Rule 19(2) read with rule 19(5) of CGST Rules).
- However, where the proper officer believes that the requested amendment is either not warranted or the documents furnished therewith are incomplete or incorrect, he may issue a notice in FORM GST REG-03 within 15 working days from the date of receiving the such application seeking amendment. In pursuant to this notice, the registered person requires, within 7 working days of receiving such notice, to show cause, in FORM GST REG-04, as to why the application submitted shall not be rejected (Rule 19(2) read with rule 19(3) of CGST Rules).
- Consequently,
  - where the reply furnished is found to be not satisfactory or where no reply is furnished in response to the notice, the proper officer shall reject the application of amendment and pass an order in FORM GST REG-05 (Rule 19(4) of CGST Rules).
  - where the reply furnished is found to be satisfactory, the proper officer shall approve the application for amendment within a period of seven working days from the date of receipt of such reply, and such approval shall be deemed to have been granted where no action is taken by the proper officer within the said period, in which case 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 (Rule 19(5) of CGST Rules).
- It is also provided explicitly that any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify (Rule 19(1A) of CGST Rules).

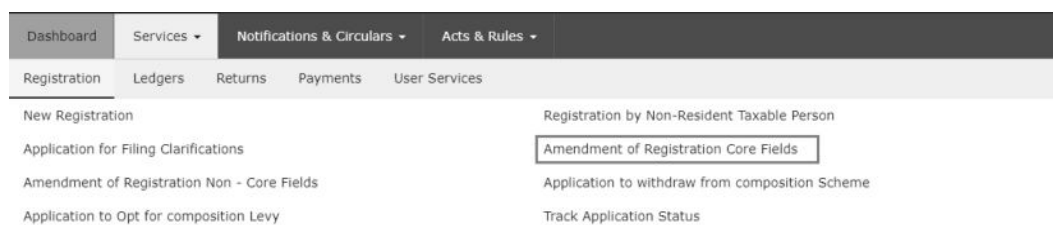


### Fields which cannot be changed

- Since registration is PAN based, the PAN cannot be changed.
- Change of place of business to another State is not possible as registration is State specific.
- Change in constitution of business cannot be done as it leads to change in PAN.

### Procedure for Amendment in GST Portal

1. Access [www.gst.gov.in](http://www.gst.gov.in) URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials.
3. Click the Services > Registration > Amendment of Registration Core Fields link.



As required, the taxpayer can amend information in the editable fields in the tabs as mentioned below:

1. In the Verification tab, select the verification checkbox.
2. In the "Name of Authorized Signatory" drop-down list, select the authorized signatory.
3. In the 'Place' field, enter the name of the place.
4. After filling the application for amendment of registration, you need to digitally sign the application using Digital Signature Certificate (DSC)/ e-signature or EVC.

Once digitally signed application for amendment of registration is filed, the message of successful submission of application is displayed. You will receive the acknowledgement in the

next 15 minutes on your registered e-mail address and mobile phone number. SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

Amendment to core fields require approval by the tax official. Once the amendment application is approved or rejected, you will receive a notification through SMS and e-mail message. Also, the approval order (**FORM GST REG-15**) can be viewed/ downloaded by you at the dashboard. Also, amended registration certificate containing the amended details will be available for the taxpayer to download at his dashboard.

Amendment to non-core fields is auto approved after successful filing by the taxpayer and does not require any processing by the tax official.

### FAQs

**Q1. Is it mandatory to add the reason for amendment?**

**Ans.** Reasons for amendment is entered in the “Reasons” Text box. It is mandatory for taxpayer to specify reasons for each amendment.

**Q2. Can I delete the primary authorized signatory?**

**Ans.** Primary authorized signatory can be deleted subject to the condition that a new Primary Signatory is added/ provided.

**Q3. My office has moved to another SEZ. Can the SEZ Unit/ SEZ Developer detail I had used while Registration be amended?**

**Ans.** Yes, SEZ details entered while registering as an SEZ unit/SEZ Developer can be amended by filing the application for amendment (core fields). Navigate to the following path on the 'GST Portal Home > Services > Registration > Amendment of Registration Core Fields' link.

**Q4. I have an ARN for amendment of core fields. Can I file application for amendment of another non-core field?**

**Ans.** If you have already applied for amendment of core field(s) and an ARN is generated and the application is still not approved by any tax authority, then you cannot apply for amendment of non-core field till the time application is approved.

**Q5. Can amendment application be filed by any one of the existing authorized signatories or do I need to make authorized signatory as primary authorized signatory on GST Portal to file amendment application?**

**Ans.** The Amendment application can be filed by any of the existing authorized signatories. In case, existing authorized signatory is made as PRIMARY authorized signatory on GST Portal then the newly set primary authorized signatory will have to validate the email ID and mobile number through an OTP authentication.

### 3.2 Reset of Email Address and Mobile Phone Number of Authorized Signatory

- (i) In case the primary authorized signatory has died or is not traceable, you need to approach relevant jurisdictional proper officer to get the password for the GSTIN allotted to your business. You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the *Dashboard > My Profile* section to check your Jurisdiction.
- (ii) You need to provide valid documentation to validate the business details related to your GSTIN.
- (iii) proper officer will check if the said person is added as a stakeholder or authorized Signatory for that GSTIN in the system.
- (iv) proper officer will upload sufficient proof on the GST Portal in support to authenticate the activity.
- (v) proper officer will enter the email address and mobile phone number provided by you.
- (vi) Username and temporary password reset will be communicated to the email address as entered by the proper officer in your jurisdiction (in the email which is provided to you).
- (vii) Next you need to login to the GST Portal available at <https://www.gst.gov.in/> and login using the First-time login link. You will be forced to change your username and password after first time login with the username and temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.



## **Cancellation or Suspension of Registration**

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### **4.1 Cancellation of registration [Sub-sections (1) and (2) of section 29 read with Rule 20, 21]**

As per section 29(1) of CGST Act, the registration of a taxable person may be cancelled either by the Proper Officer on his own motion or pursuant to an application filed electronically in Form GST REG-16 by the registered person, or by his legal heirs in the event of his death. Such cancellation may be sought under any of the following circumstances:

- when the business has been discontinued, transferred in entirety for any reason including death of the proprietor, amalgamated with another legal entity, demerged, or otherwise disposed of;
- when there is a change in the constitution of the business;
- when the taxable person ceases to be liable to registration under Section 22 or Section 24 of the CGST Act, or opts to cancel a voluntary registration obtained under sub-section (3) of Section 25.

#### **Rule 20: Application for cancellation of registration by registered person**

A registered person, other than a person granted registration under Rule 12 (TDS/TCS) or Rule 17 (Unique Identity Number holder), seeking cancellation under Section 29(1), is required to electronically submit an application in Form GST REG-16 on the common portal within thirty days from the occurrence of the relevant event. The application must disclose details of inputs held in stock, inputs contained in semi-finished or finished goods, and capital goods held on the effective date of cancellation, along with the corresponding tax liability and details of any payment made towards such liability. Supporting documents may also be furnished along with the application, either directly on the portal or through a Facilitation Centre notified by the Commissioner.

#### **Registration to be cancelled in certain cases [Section 29(2) read with Rule 21]**

As per section 29(2) of CGST Act, the registration is liable to be cancelled by the proper officer even from a retrospective date in cases when–

- the registered taxable person has contravened such provisions of the Act or the rules made thereunder as under;
- a person paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or

- a registered person, other than a person paying tax under Section 10, who fails to furnish the prescribed returns under section 39 for a continuous period of six months, in the case of monthly returns under sub-section (1), or for two consecutive tax periods, in the case of quarterly returns under the proviso thereto; or
- any person who has taken voluntary registration and has not commenced business within 6 months from the date of registration; or
- registration has been obtained by fraud, wilful misstatement or suppression of facts.

Further, Rule 21 of CGST Rules provides 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 or both in violation of the provisions of the Act, or the rules made thereunder; or
- c) violates the provisions of section 171 of the Act (i.e., anti-profiteering measures) or the rules made thereunder; or
- d) violates the provision of rule 10A (i.e., furnishing bank account details)
- e) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or
- f) furnishes the details of outward supplies in FORM GSTR-1, as amended in FORM GSTR-1A if any, under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- g) violates the provision of rule 86B (i.e., restriction on input tax credit utilisation in electronic credit ledger); or
- h) violates the provisions of third or fourth proviso to sub-rule (1) of rule 23; or
- i) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months; or
- j) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.

It is pertinent to note that during the pendency of proceedings initiated under sub-sections (1) and (2) of section 29 for the cancellation of registration of a registered person, such registration may remain under suspension for the period and in the manner as may be prescribed.

Further, *Circular No. 129/48/2019 - GST dated 24.12.2019*, CBIC has issued Standard Operating Procedure to be followed in case of non-filers of returns.

### **Liability to pay tax in case of cancellation [Section 29(3)]**

The registered person will be liable to pay the tax as well as other dues under this Act or discharge any obligation under this Act or Rules for any period prior to the date of cancellation, whether or not such dues have been determined before or after the date of cancellation.

### **Effect of Cancellation under SGST/UTGST on CGST Registration [Section 29(4)]**

Registration cancelled under SGST Act or UTGST Act, as the case may be, shall be deemed to be a cancellation of registration under CGST Act. Therefore, no separate application for cancellation of registration is required to be made under any other GST law.

### **Treatment of balance of Electronic Credit/Cash Ledger [Section 29(5)]**

The registered person, whose registration is cancelled shall pay an amount equivalent to the ITC on the inputs, inputs in work in progress, finished goods in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or pay the outward tax payable on such goods, whichever is higher. The payout shall be paid by way of debit either in cash or credit ledger.

### **Calculation of the amount of ITC to be reversed (Rule 44)**

- for inputs held in stock and inputs contained in semi-finished and finished goods held in stock, the input tax credit shall be calculated proportionately on the basis of the corresponding invoices on which credit had been availed by the registered taxable person on such inputs;
- where the tax invoices related to the inputs held in stock are not available, the registered person shall estimate the amount based on the prevailing market price of the goods on the effective date of the occurrence of event of cancellation under section 29(5) of CGST Act;
- for capital goods held in stock, the input tax credit involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as five years.

### **Suspension of Registration (Rule 21A)**

- Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22 (Rule 21A(1) of CGST Rules).
- Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, suspend the registration of such person with effect from a date to be determined by him, pending the completion of

the proceedings for cancellation of registration under rule 22 (Rule 21A(2) of CGST Rules).

- Where upon comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in FORM GSTR-1 and as amended in FORM GSTR-1A, if any, or with the details of inward supplies derived on the basis of outward supplies furnished by the supplier in their FORM GSTR-1 and in FORM GSTR-1A of the previous tax period, if any, or through such other analysis as may be undertaken on the recommendations of the Council, it is found that significant differences or anomalies exist, which indicate contravention of the provisions of the Act or the rules made thereunder, consequently such findings may constitute grounds for initiation of cancellation of registration of the said person (Rule 21A(2A) of CGST Rules). Further, *Circular No. 145/01/2021-GST*, regarding Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017.
- Where there is a contravention of the provisions of rule 10A by the registered person, the registration of such person shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled (Rule 21A(2A) of CGST Rules).
- A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) or sub-rule (2A) of Rule 21A, shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39. Furthermore, for this purpose, the expression "shall not make any taxable supply" shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension (Rule 21A(3) of CGST Rules).
- A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration (Rule 21A(3A) of CGST Rules).
- As per rule 21A(4) of CGST Rules, the suspension of a registration under sub-rule (1), sub-rule (2), or sub-rule (2A) shall automatically stand revoked on the completion of proceedings for cancellation of registration by the proper officer under Rule 22, and such revocation shall be effective from the date on which the suspension had come into effect.
  - In addition to this automatic revocation, the proper officer has been vested with discretionary authority to revoke the suspension at any time during the pendency of cancellation proceedings if deemed appropriate.

- Further, specific automatic revocation are also provided as:
  - (i) where suspension results from contravention of clauses (b) or (c) of section 29(2) (i.e., a person has not furnished returns), such suspension shall be deemed revoked upon furnishing all pending returns, provided the registration is not already cancelled under Rule 22; and
  - (ii) where suspension is imposed due to non-compliance with Rule 10A, the suspension shall be deemed revoked upon compliance with the requirements of that rule, again subject to the condition that the registration has not already been cancelled.
- Further, where an order is passed resulting in the revocation of suspension of registration, the statutory consequences in relation to supplies made during the period of suspension are specifically governed by clause (a) of sub-section (3) of section 31 and by section 40 of the CGST Act. Accordingly, the registered person is required to issue tax invoices for such supplies in accordance with section 31(3)(a). Further, the return in respect of the period of suspension must be furnished as prescribed under section 40, following the procedure set out therein.

<b>S. No</b>	<b>Particulars</b>	<b>Time Limit</b>	<b>Applicable Form</b>	<b>To be filed by</b>
1	Cancellation application by the registered person	Within 30 days of occurrence of event	GST REG-16	Registered person
2	Cancellation of registration by the proper officer		GST REG-17	Proper officer
3	Response to the SCN by the registered person	7 working days from the date receipt of notice	GST REG-18	Registered person
4	Order for cancellation of registration	<ul style="list-style-type: none"><li>• 30 days from the date of application, or</li><li>• 30 days from the date of response to SCN</li></ul>	GST REG-19	Proper officer
5	Order by the proper officer dropping the proceeding	<ul style="list-style-type: none"><li>• 30 days from the date of application, or</li><li>• 30 days from the date of response to SCN or</li></ul> If registered person furnishes all the returns and	GST REG-20	Proper officer

<b>S. No</b>	<b>Particulars</b>	<b>Time Limit</b>	<b>Applicable Form</b>	<b>To be filed by</b>
		makes full payment of the tax dues along with applicable interest and late fee without replying to SCN		

## **Procedure for Cancellation of Registration by the Registered Person**

- A registered person shall electronically submit an application in **FORM GST REG-16** along with relevant documents within 30 days of the occurrence of events of cancellation (Rule 20 of CGST Rules).
- Where the person is no longer liable to be registered or his registration is liable to be cancelled, then the proper officer shall issue an order in **FORM GST REG-19**, within thirty days from the date of submission of the application. In this order, the effective date of cancellation of registration and any arrears of tax, interest or penalty including the amount of ITC to be reversed shall be intimated (Rule 22(3) of the CGST Rules).
- Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 [*Circular No. 69/43/2018-GST, dated 26.10.2018*]
  - Rule 20 of the CGST Rules provides that the taxpayer applying for cancellation shall submit FORM GST REG-16 on the common portal within a period of 30 days of the occurrence of the event warranting the cancellation". However, it might be difficult in cases like piece meal transfer/disposal of business, to exactly pinpoint the day on which such an event occurs. In such cases, the 30-day deadline may be liberally interpreted and application for cancellation may not be rejected because of the possible violation of the deadline.
  - Since the cancellation of registration has no effect on the liability of the taxpayer for any acts of commission/omission committed before or after the date of cancellation, the proper officer should accept all such applications within a period of 30 days from the date of filing the application, except in the following circumstances:-
    - a) The application in FORM GST REG-16 is incomplete
    - b) In case of transfer, merger or amalgamation of business, the amalgamated or merged entity has not got registered with the tax authority before submission of the application

In above 2 cases, the proper officer shall inform in writing about the nature of the discrepancy and give a time period of 7 working days, from the date of receipt of the said letter, to reply. If case of no reply within the specified period, the proper officer may reject the application after giving an opportunity to be heard, recording reasons

for rejection in the dialog box that opens once the 'Reject' button is chosen. If reply to the query is received and the same is found satisfactory, the Proper Officer may approve the same and proceed to cancel the registration by issuing an order in FORM GST REG-19. If reply is found to be not satisfactory, the Proper Officer may reject the application, after giving the applicant an opportunity to be heard. The Proper Officer must also record his reasons for rejection of the application in the dialog box that opens when the 'Reject' button is chosen.

- The taxpayer seeking cancellation of registration shall pay, by way of debiting either the electronic credit or cash ledger, the input tax contained in the stock of inputs, semi-finished goods, finished goods and capital goods or the output tax payable on such goods, on the day immediately preceding the date of cancellation of registration, whichever is higher.

However, it is clarified that this requirement to debit the electronic credit and/or cash ledger should not be a prerequisite for applying cancellation and can also be done at the time of submission of final return in FORM GSTR-10.

In any case, once the taxpayer submits the application for cancellation of registration, he/she will not be able to utilize any remaining balances in his/her electronic credit/cash ledgers from the said date except for discharging liabilities under GST Act upto the date of filing of final return in FORM GSTR-10. Therefore, the requirement to reverse the balance in the electronic credit ledger is automatically met. In case it is later determined that the output tax liability of the taxpayer, as determined under sub-section (5) of section 29 of the CGST Act, was greater than the amount of input tax credit available, then the difference shall be paid by him/her in cash.

- In case the final return is not filed within the stipulated date, then notice in FORM GSTR-3A has to be issued to the taxpayer. If the taxpayer still fails to file the final return within 15 days of the receipt, then an assessment order in FORM GST ASMT-13, shall have to be issued to determine the liability of the taxpayer. If the taxpayer files the final return within 30 days of the date of service of FORM GST ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.
- Rule 68 of the CGST Rules requires issuance of notices to registered persons who fail to furnish returns under section 39. It is clarified that issuance of notice would not be required for registered persons who have not made any taxable supplies during the intervening period (i.e. from the date of registration to the date of application for cancellation of registration) and has furnished an undertaking to this effect.

- Section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of registration. It is clarified that although the provisions of CGST (Amendment) Act, 2018 have not yet been brought into force, it will be prudent for the field formations not to issue notices for non-filing of return for taxpayers who have already filed an application for cancellation of registration. However, the requirement of filing a final return, remains unchanged.
- *Circular No. CBEC-20/16/34/2019/GST/802 dated 24-5-2021* reiterates the procedural requirements under Rule 22(3) of the CGST Rules, 2017, for processing cancellation of registration applications filed by taxpayers. It emphasizes that the proper officer must issue an order in FORM GST REG-19 within 30 days from the date of the application or the date of reply to the show cause notice, directing payment of any outstanding tax, interest, penalty, including amounts payable under section 29(5) of the CGST Act. The circular references Circular No. 69/43/2018-GST dated 26-10-2018, which details the procedure for accepting cancellation applications, noting exceptions when applications are incomplete or where the new entity in merger/amalgamation is not registered before filing cancellation.

It highlights audit observations by the Comptroller & Auditor General (C&AG) regarding significant delays in disposal of cancellation applications, with many pending beyond the prescribed 30-day period, some exceeding 120 days.

Given the statutory requirement to dispose of cancellation applications within 30 days, and the earlier clarification that cancellation does not absolve any liabilities for acts committed before or after cancellation, the circular directs proper officers to comply strictly and ensure timely issuance of orders to avoid delays.

The circular concludes with a directive to instruct all officers to adhere strictly to the time-bound process and obtain approval from the Member, GST.
- Procedure for Cancellation of Registration in case of Death of Proprietor [*Circular No. 96/15/2019-GST*, dated 28.03.2019]

In case of death of the sole proprietor, the business is continued by any person being transferee or successor and the input tax credit which remains un-utilized in the electronic credit ledger is allowed to be transferred to the transferee as per provisions and in the manner stated below –

  - (a) **Registration liability of the transferee/successor:** As per the provisions of sub-section (3) of section 22 of the CGST Act, 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, *where a business is transferred to another person for any reasons including death of the proprietor.*

While applying for registration in **FORM GST REG-01** electronically in the common portal the applicant is required to mention the reason to obtain registration as "death of the proprietor".



- (b) **Cancellation of registration on account of death of the proprietor:** Clause (a) of sub-section (1) of section 29 of the CGST Act, allows the legal heirs in case of death of sole proprietor of a business, to apply for cancellation of registration in **FORM GST REG-16** electronically on the common portal on account of transfer of business for any reason including death of the proprietor.

In **FORM GST REG-16**, the reason for cancellation is required to be mentioned as "death of sole proprietor". The GSTIN of the transferee to whom the business has been transferred is also required to be mentioned to link the GSTIN of the transferor with the GSTIN of the transferee.

- (c) **Transfer of input tax credit and liability:** In case of death of the sole proprietor, if the business is continued by any person being transferee or successor of business, it shall be construed as a transfer of business. Sub-section (3) of section 18 of the CGST Act, 2017 allows the registered person to transfer the unutilized input tax credit lying in his electronic credit ledger to the transferee in the manner prescribed in rule 41 of the CGST Rules, where there is specific provision for transfer of liabilities.

As per sub-section (1) of section 85 of the CGST Act, the transferor and the transferee/successor shall jointly and severally be liable to pay any tax, interest or any penalty due from the transferor in cases of transfer of business "in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever".

Furthermore, sub-section (1) of section 93 of the CGST Act provides that where a person, liable to pay tax, interest or penalty under the CGST Act, dies, then the person who continues the business after his death, shall be liable to pay tax, interest or penalty due from such person under this Act. It is therefore clarified that the transferee/successor shall be liable to pay any tax, interest or any penalty due from the transferor in cases of transfer of business due to death of sole proprietor.

- (d) **Manner of transfer of credit:** As per sub-rule (1) of rule 41 of the CGST Rules, a registered person shall file **FORM GST ITC-02** electronically on the common portal with a request for transfer of unutilized input tax credit lying in his electronic credit ledger to the transferee, in the event of a sale, merger, de-merger, amalgamation, lease or transfer or change in the ownership of the business for any reason.

In case of transfer of business on account of the death of a sole proprietor, the transferee/successor shall file **FORM GST ITC-02** in respect of the registration which is required to be cancelled on account of the death of the sole proprietor. **FORM GST ITC-02** is required to be filed by the transferee/successor before applying to cancellation of such registration. Upon acceptance by the transferee/successor, the un-utilized input tax credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.

## Procedure for Cancellation of Registration by the Proper Officer

- Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled, then he shall issue a notice in **FORM GST REG-17** requiring the person to show cause as to why the registration shall not be cancelled.
- A reply to this notice has to be given within 7 working days in **FORM GST REG- 18**.
- If the reply to the notice is found to be satisfactory, then the proper officer shall drop the proceedings and pass an order in **FORM GST REG -20**.
- If the registered person instead of filing a reply to the show cause notice, furnishes all the returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer can drop the proceedings and pass an order in **FORM GST REG-20**.
- Where the registration is liable to be cancelled, then the proper officer shall issue an order in **FORM GST REG- 19** within 30 days from the date of reply to Show Cause Notice, cancelling the registration.

### Final Return – GSTR-10

Section 45 read with rule 81 provides that every registered person whose registration has been cancelled shall furnish a final return within three months from the date of cancellation or the date of order of cancellation whichever is later, in **FORM GSTR-10** through the common portal either directly or through a Facilitation Centre notified by the Commissioner. This form is not required to be filed by the taxpayers or persons who are registered as –

- Input Service Distributor
- Persons paying tax under Section 10
- Non-resident taxable person
- Persons required to deduct tax at source under Section 51 and
- Persons required to collecting tax at source under Section 52.

***CIRCULAR NO. 145/01/2021-GST [F.NO. CBEC-20/06/01/2021-GST] DATED 11-02-2021 [Extracts]***

To bring uniformity in the implementations of the sub-rule 2A to rule 21A of CGST Rules, 2017, the Board has prescribed certain guidelines for implementation of the provision of suspension of registration:

- Till the time functionality for **FORM GST REG-31** is made available on the portal, such notice/intimation shall be made available to the taxpayer on their dashboard on common portal in **FORM GST REG-17**.

- The taxpayer whose registrations are suspended under the above provisions, would be required to furnish reply in **FORM GST REG-18** to the jurisdictional proper officer within 30 days from receipt of such notice / intimation.
- Upon receipt of reply or on expiry of 30 days, a task would be created in the dashboard of the concerned proper officer under “Suo Moto Cancellation Proceeding”
- Post examination of response received, the proper officer may pass order either for dropping the proceeding in **FORM GST REG-20** or for cancellation of registration in **FORM GST REG-19**.
- Post such revocation of proceeding, the proper officer can continue with the detailed verification of the documents and recovery of short payment of tax, if any.
- Further subsequent to detailed verification, the proper officer is of view that the registration is liable to be cancelled, he can again initiate the proceeding of cancellation by issuing notice in **FORM GST REG-17**.

### **Required Information for filing application for cancellation of registration**

1. Contact address including phone no and email address for future correspondence.
2. Grounds of cancellation
3. Desired date of cancellation
4. Particulars of value of closing stock and tax payable on the same.
5. Details of registration of the entity if the existing unit is merger, amalgamated or transferred.
6. Particulars of latest return filed by the taxpayer along with the ARN of the particular return.
7. The details furnished wherein the tax invoice is not available shall be duly certified by practicing Chartered Accountant or Cost Accountant. Copy of the same shall be uploaded while filing the details.

### **FAQs on Cancellation of Registration**

#### **What is the pre-condition for cancellation of GST registration in case of amalgamation / merger / change in constitution of business?**

In case of amalgamation / merger / change in constitution of business, the new entity (i.e., transferee entity) must be registered with the tax authority, and must have a valid GSTIN at the time of filing an application for cancellation of GST registration by the old amalgamated / merged / transferred entity.

#### **Q1. What will happen once the show cause notice is dropped?**

**Ans.** In case the Tax Official is satisfied with the response received from the taxpayer, on the show cause notice issued, the proceedings can be dropped.

- (a) Primary authorized signatory will be intimated about dropping of SCN by SMS & e-mail.
- (b) Issuance of Order dropping of SCN will also be intimated to the primary authorized signatory by Email and SMS.
- (c) Order will be made available on the taxpayer's dashboard to view, print and download.
- (d) Status of GSTIN will change from "Proceeding for Cancellation Initiated" to "Active".

**Q2. What will happen once registration is cancelled?**

**Ans.** (a) Once registration is cancelled by the Tax Authority, the taxpayer will be intimated about the same via SMS and e-mail. Order for Cancellation of Registration will be issued and intimated to the primary authorized signatory by e. mail and SMS.

(b) Order will be made available on taxpayer's dashboard to view, print and download.

(c) Status of the GSTIN/UIN/GSTP ID from 'Proceeding for Cancellation initiated' to 'Inactive' and will be intimated to the other concerned tax authority.

(d) Taxpayer would not be allowed to file return or upload invoices for the period after date of cancellation mentioned in the cancellation order. Also, GSTP will not be able to carry out GSTP functions for any Taxpayer for the period after the date of cancellation mentioned in the cancellation order.

(e) Taxpayer will not be able to amend registration details after issuance of cancellation order. However, e-mail address and mobile number can be updated till dues/ refund are cleared. The facility to file application for revocation (if applicable) will be open for the Cancelled Registration.

**Q3. Where can I view the show cause notice regarding *suo motu* cancellation of registration?**

**Ans.** Navigate to Services > User Services > View Notices and Orders to view the Show Cause Notice regarding Suo Moto Cancellation of Registration.

**Q4. How can I reply to the show cause notice regarding *suo motu* cancellation of registration?**

**Ans.** Navigate to Services > Registration> Application for Filing Clarifications to reply to the Show Cause Notice regarding Suo Moto Cancellation of Registration.

**Q5. Can I file for amendment of Core fields after applying for cancellation of GST registration?**

**Ans.** No. Once you have submitted the application for cancellation of registration, and ARN has been generated, you will not be allowed to file for amendment of Core fields.

**Q6. Can I file for amendment of non-core fields after applying for cancellation of GST registration?**

**Ans.** Yes. Once you have submitted the application for cancellation of registration, and ARN has been generated, you can file for amendment of Non-Core fields.

**Q7. I was issued a temporary-ID by *suo motu* registration. Can I apply for cancellation of this registration?**

**Ans.** No. You cannot apply for cancellation of *suo moto* registration. However, you can file an appeal against the issuance of *Suo Moto* registration to you at the appropriate forum, as provided in law.

**Q8. Can a legal heir transfer the ITC to a new entity in case of death of sole proprietor?**

**Ans.** Yes, a legal heir can transfer the ITC to a new entity in case of death of sole proprietor. In such a case, the legal heir needs to get a new registration under GST and transfer the ITC through **FORM GST ITC-02** to this new entity.

**Q9. Can adjustment of liabilities be allowed for the payment which were made at the time of filing of form REG-16 (application for cancellation of registration)?**

**Ans.** Yes, if any amount were paid at the time of filing application for cancellation of registration (**Form REG-16**), then such amount will be reduced from your liability to be payable at the time of filing of Final return (**FORM GSTR-10**) and will be displayed in Tables 9 & 10 (Amount of tax payable and paid).

### How to Apply for Cancellation on the GST Portal?

1. Visit the URL: <https://www.gst.gov.in>.
2. Login to the GST Portal with your user-ID and password.
3. Navigate to the Services > Registration > Application for Cancellation of Registration option.
4. The form - Application for cancellation of registration contains three tabs. The “Basic Details” tab is selected by default.

Dashboard > Application for Cancellation of Registration English

Application Type	Last Modified	Due Date to Complete	Profile
Application for Cancellation of Registration	04/01/2018	19/01/2018	0 %


  
Basic Details


  
Cancellation Details


  
Verification

- Either fill your address for future correspondence manually or check the option of Address same as above to copy the same address as in the “Address of Principal Place of Business” field.
- Click the SAVE & CONTINUE button. The tab “Basic Details” will change to blue color and a tick mark will appear on it indicating that all the mandatory fields under this tab have been duly filled-in. The next tab “Cancellation Details” will get activated, requiring you to make suitable selections and provide relevant information in corresponding fields.
- Select a suitable reason from the Reason for cancellation drop-down list.

Notes: The following five reasons are available for selection:

**a. Change in constitution of business leading to change in PAN**

- Enter the date from which registration is to be cancelled.
- Provide the GSTIN of the transferee entity under the “Details for Transfer, Merger or Change in Constitution” section. The System will validate the same, and based upon it’s Legal Name of Business, it will auto-populate the trade name.

**b. Ceased to be liable to pay tax**

- Enter the date from which registration is to be cancelled.
- Enter the value of stock and the corresponding tax liability on the stock.
- On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.
- On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.


**c. Discontinuance of business / Closure of business**

- Enter the date from which registration is to be cancelled.

## Handbook on Registration under GST

- Enter the value of stock and the corresponding tax liability on the stock.
- On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.
- On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.

  
Basic Details

  
Cancellation Details

  
Verification

\* indicates mandatory fields

### Cancellation Details

Reasons for Cancellation\*  
 Discontinuance of business/ Closure of business

Date from which registration is to be cancelled\*  
 DD/MM/YYYY

**Particulars to Last Return Filed**  
 Financial Year  
**2017-2018**

Return Filing Period  
**November-2017**

ARN  
**AA371117000147N**

### Tax Payable on Stock

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) (Values in Rs.)			
		Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Inputs	0	0	0	0	0
Inputs contained in semi-finished goods	0	0	0	0	0
Inputs contained in finished goods	0	0	0	0	0
Capital goods/Plant and Machinery	0	0	0	0	0
<b>Total</b>	0	0	0	0	0

### Details of tax paid

**Payment from Electronic Cash Ledger**

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number	₹	₹	₹	₹
	0	0	0	0

**Payment from Electronic Credit Ledger**

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Debit Entry Number	₹	₹	₹	₹
	0	0	0	0

**SubTotal**

Debit Entry Number	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
NA	0	0	0	0


BACK


SAVE & CONTINUE


**d. Others**

- Specify the reason for cancellation.
- Enter the value of stock and the corresponding tax liability on the stock.
- On the Basis of the entered stock details, enter the value to offset the liability (tax payable) that you wish to offset from either the electronic cash ledger, or the electronic credit ledger, or both.
- On submitting the form, the amount will be deducted from the respective electronic cash ledger, or the electronic credit ledger, or both, and debit entries will be made.



  
**Basic Details**

  
**Cancellation Details**

  
**Verification**

\* indicates mandatory fields

### Cancellation Details

**Reasons for Cancellation\***  

Others

**Others (Please specify)\***

**Date from which registration is to be cancelled\***  

DD/MM/YYYY

Particulars to Last Return Filed

Return Filing Period

ARN

Financial Year  
**2017-2018**

**November-2017**

**AA371117000147N**

### Tax Payable on Stock

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) (Values in Rs.)			
		Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
Inputs	0	0	0	0	0
Inputs contained in semi-finished goods	0	0	0	0	0
Inputs contained in finished goods	0	0	0	0	0
Capital goods/Plant and Machinery	0	0	0	0	0
<b>Total</b>	0	0	0	0	0

### Details of tax paid

**Payment from Electronic Cash Ledger**

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
<b>Debit Entry Number</b>	₹	₹	₹	₹
	0	0	0	0

**Payment from Electronic Credit Ledger**

	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
<b>Debit Entry Number</b>	₹	₹	₹	₹
	0	0	0	0

**SubTotal**

Debit Entry Number	Central Tax	Integrated Tax	State Tax/ UT Tax	Cess
NA	0	0	0	0

BACK

SAVE & CONTINUE

**e. Transfer of business on account of amalgamation, merger, demerger, sale, leased or otherwise**

- Enter the date from which registration is to be cancelled.

- Provide the GSTIN of the transferee entity under the “Details for Transfer, Merger or Change in Constitution” section. The System will validate the same, and based upon it's Legal Name of Business, it will auto-populate the trade name.

Basic Details ✓ Cancellation Details Verification

\* indicates mandatory fields

**Cancellation Details**

Reasons for Cancellation \*  
Transfer of business on account of amalgam

Date from which registration is to be cancelled \*  
DD/MM/YYYY

Particulars to Last Return Filed		
Financial Year	Return Filing Period	ARN
2017-2018	November-2017	AA371117000147N

**Details for Transfer, Merger or Change in Constitution**

GSTIN \*  
GSTIN of the Transferee entity SEARCH

BACK SAVE & CONTINUE

- Click the SAVE & CONTINUE button. This will mark the second tab also as complete. The next tab, 'Verification' will get activated.
- Check the verification statement box to declare that the information given in this form is true and correct, and that nothing has been concealed therefrom.
- Select the name of the authorised signatory from the name of authorized signatory drop-down.
- Enter the place of making this declaration.
- Sign the form by using either your Digital Signature Certificate (DSC), or the EVC option.
- Enter the OTP. On successfully filing the application for cancellation of registration, the system will generate the ARN and display a confirmation message. A confirmation message will also be sent by GST Portal on your registered mobile phone number and e-mail-ID. After this stage, the concerned Tax Official will review your application and take a decision accordingly.

To view the ARN, navigate to the Services > Registration > Track Application Status option.

## 4.2 Revocation of Cancellation of Registration

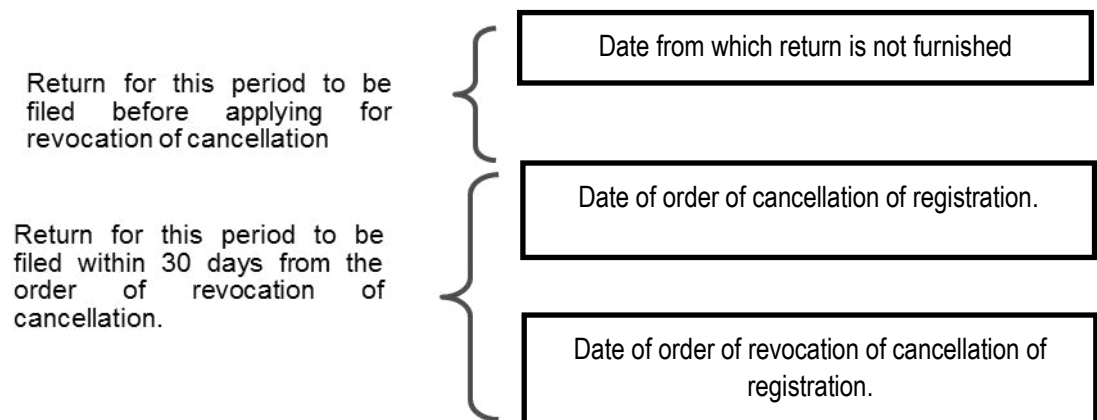
Any registered person whose registration has been cancelled may apply to the proper officer in **FORM GST REG- 21** for revocation of the cancellation of registration within a period of ninety days from the date of the service of the order of cancellation of registration or within such time period not exceeding one hundred and eighty days, as may be permitted on sufficient cause being shown, and for reasons to be recorded in writing, by the Commissioner, or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be from the date of service of cancellation order either electronically or through the Facilitation Centre notified by the Commissioner.

The proper officer, may by order, either reject the application or revoke the cancellation of the registration. However, the registered person shall be given an opportunity of being heard before rejecting the revocation application.

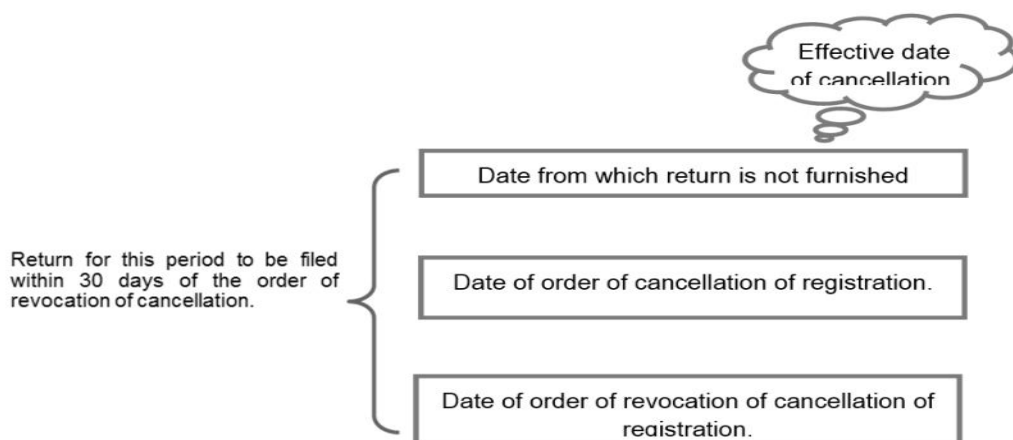
The revocation of cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under Central Goods and Services Tax Act.

If registration is cancelled due to non-filing of returns by the registered person, then the taxpayer is required to furnish all returns and pay tax along with interest, penalty and late fee, if any.

After registration is restored, the taxpayer is required to file all the returns due from the date of order of cancellation of registration up to the date of order of revocation within 30 days.



If registration is cancelled retrospectively, then the return has to be filed for the period from effective date of cancellation up to the date of order of revocation within 30 days.



The following persons cannot make an application for revocation of cancellation of registration:

- UIN Holders (i.e. UN Bodies, Embassies and Other Notified Persons);
- Persons required to deduct or collect tax at source;
- taxpayer or legal heir of the taxpayer who applied for cancellation of registration.
- A proviso was added by issuing a *Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019* wherein the order for cancellation has been passed before 31.03.2019 and the taxpayer has failed to apply for revocation or filing of appeal against the cancellation order, then the taxpayer was provided a one-time opportunity to apply for revocation of cancellation of registration on or before 22.07.2019.

### Procedure for Application for Revocation of Cancellation

- The registered person has to file **FORM GST REG-21** within a period of ninety days from the date of the service of the order of cancellation of registration on the common portal or through a Facilitation Centre notified by the Commissioner.
- If the proper officer is satisfied that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation by recording the reasons in writing by passing an order in **FORM GST REG-22** within 30 days from filing the application.
- The proper officer may for reasons recorded in writing by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant. However, an opportunity of being heard has to be given by issuing 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.
- The applicant has to give the reply to the said notice in **FORM GST REG-24** within a period of seven working days from the date of the service of the notice.

- Upon receipt of the reply, the proper officer shall proceed to dispose of the application within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

<b>Sl. No</b>	<b>Particulars</b>	<b>Time limit</b>	<b>To be filed by</b>
1.	Application for revocation of cancellation of registration – FORM GST REG 21	90 days from date of cancellation order	Taxpayer
2.	Order for revocation of cancellation of registration – FORM GST REG 22	30 days from date receipt of application	Proper Officer
3.	Show cause notice reasoning why not to reject the application – FORM GST REG 23	-	Proper officer
4.	Reply to show cause notice – FORM GST REG 24	7 working days from date of Notice.	Taxpayer
5.	Rejection/ revocation of application of revocation of cancellation of registration – FORM GST REG 05	30 days from date of application	Proper officer

### FAQs on Revocation of Cancelled Registration

#### Q1. From where can I apply for revocation of cancelled registration?

**Ans.** Application for revocation of cancelled registration can be accessed within 30 days, from issuance of the Cancellation Order on the GST Portal, after logging in.

The path is Services > Registration > Application for Revocation of Cancelled Registration.

You can login using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).

#### Q2. What happens when application for revocation of cancelled registration is approved by the Tax Official?

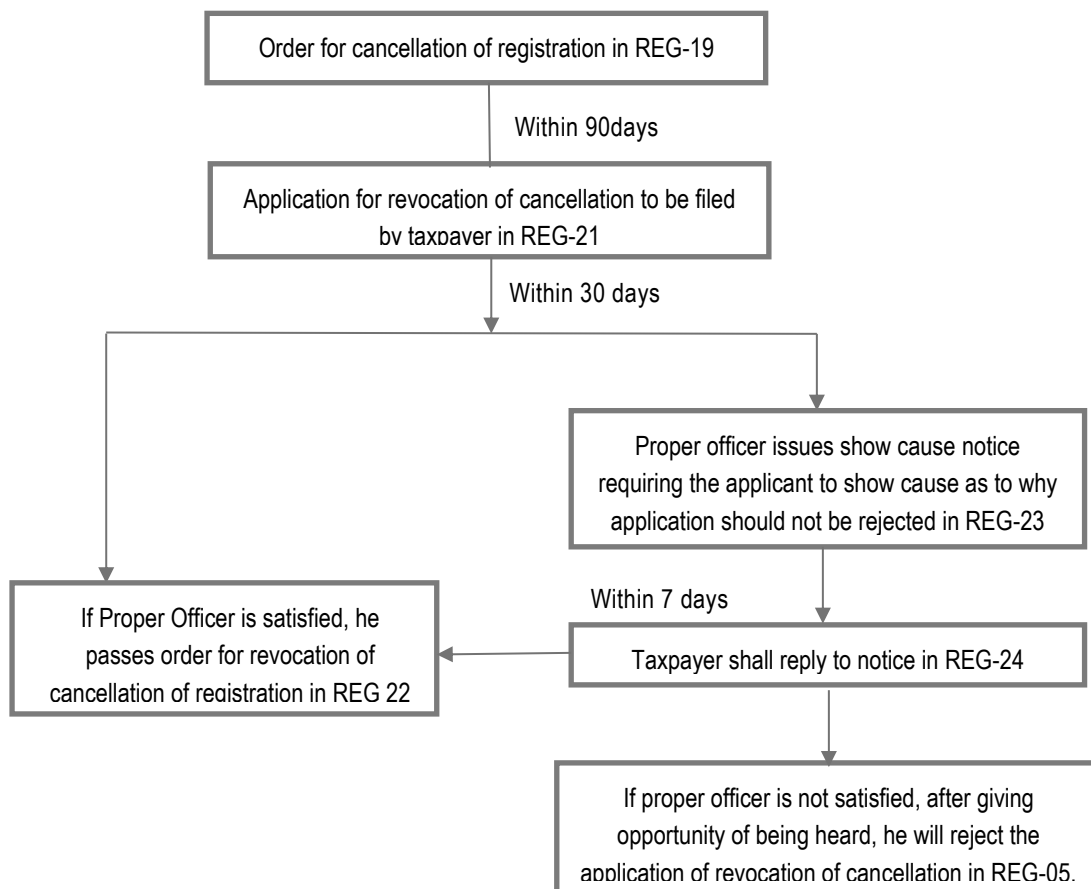
**Ans.** Once an application for revocation of cancelled registration is approved by the Tax Official, the system generates an approval order and an intimation is sent to the primary authorized signatory of the taxpayer via e-mail and SMS, about the same.

Consequent to the approval of the application for revocation of cancelled registration, the taxpayer's GSTIN status will be changed from Inactive to Active status with effect from the effective date of cancellation.

**Q3. What happens when application for revocation of cancelled registration is rejected by the Tax Official?**

**Ans.** When an application for revocation of cancelled registration is rejected by the Tax Official then the following consequences ensue -

1. Rejection order will be generated
2. GSTIN status will remain "Inactive" on the GST Portal.
3. Primary authorized signatory will be intimated via SMS and email of the rejection of the application.
4. Rejection order will be made available on the taxpayer's dashboard.



## Relevant Circulars

**Circular No. 99/18/2019-GST, dated 23-4-2019 [Extracts]**

- First Proviso to sub-rule (1) of rule 23 of the CGST Rules provides that if the registration has been cancelled on account of failure of the registered person to furnish returns, no

application for revocation of cancellation of registration shall be filed, unless such returns are furnished and any amount in terms of such returns is paid. Thus, where the registration has been cancelled with effect from the date of order of cancellation of registration, all returns due till the date of such cancellation are required to be furnished before the application for revocation can be filed. Further, in such cases, in terms of the second proviso to sub-rule (1) of rule 23 of the said Rules, all returns required to be furnished in respect of the period from the date of order of cancellation till the date of order of revocation of cancellation of registration have to be furnished within a period of thirty days from the date of the order of revocation.

- Where the registration has been cancelled with retrospective effect, the common portal does not allow furnishing of returns after the effective date of cancellation. In such cases it was not possible to file the application for revocation of cancellation of registration. Therefore, a Third Proviso was added to sub-rule (1) of rule 23 of the said Rules enabling filing of application for revocation of cancellation of registration, subject to the condition that all returns relating to the period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be filed within a period of thirty days from the date of order of such revocation of cancellation of registration.

Return not furnished from	Date of order of cancellation of registration	Cancellation of registration effective from	Date of filing of application for revocation of cancellation of registration as per RoD (to be filed on or before the 22 <sup>nd</sup> July, 2019)	Returns to be furnished before filing the application for revocation of cancellation of registration	Date of order of revocation of cancellation of registration	Date of furnishing returns for period b/w date of order of cancellation of registration and date of revocation of cancellation of registration (to be filed within thirty days from the date of order of revocation of cancellation of registration)	Returns to be furnished within thirty days from date of order of revocation of cancellation of registration
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> March, 19	30 <sup>th</sup> May, 19	Returns due till 01 <sup>st</sup> March, 19 (i.e. July, 18 to January, 19)	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	Returns due till 01 <sup>st</sup> June, 19 (i.e. February, 19 to April, 19)
July, 18	22 <sup>nd</sup> March, 19	22 <sup>nd</sup> March, 19	20 <sup>th</sup> June, 19	Returns due till 22 <sup>nd</sup> March, 19 (i.e. July, 18 to February, 19)	22 <sup>nd</sup> June, 19	22 <sup>nd</sup> July, 19	Returns due till 21 <sup>st</sup> June, 19 (i.e. March, 19 to May, 19)
July, 18	01 <sup>st</sup> March, 19	01 <sup>st</sup> July, 18	30 <sup>th</sup> May, 19	NA	01 <sup>st</sup> June, 19	01 <sup>st</sup> July, 19	Returns due till 01 <sup>st</sup> June, 19 (i.e. July, 18 to April, 19)

**Circular No. 148/04/2021-GST dated 18-5-2021 [Extracts]**

In order to ensure uniformity in the implementation of the provisions of extension of time limit to apply for revocation of cancellation of registration under section 30 of CGST Act and rules made

thereunder, till the time an independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed in the GSTIN Portal, the following guidelines are prescribed:

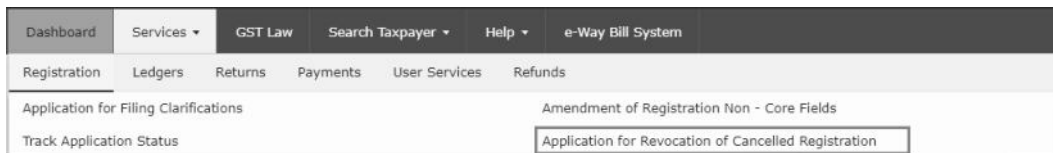
- The procedure will apply only when the revocation for cancellation of registration is applied beyond 30 days but within 90 days from the date of service of cancellation order.
- Where the application for revocation has been filed beyond 30 days but within 60 days of such date, the said person may request, through letter or e-mail, **for extension of time limit to apply for revocation of cancellation of registration to the proper officer by providing the grounds on which such extension is sought**. The proper officer shall forward the request to the jurisdictional Joint/Additional Commissioner for decision on the request for extension of time limit.
- The Joint/Additional Commissioner, on examination of the request filed for extension of time limit for revocation of cancellation of registration and on sufficient cause being shown and for reasons to be recorded in writing, may extend the time limit to apply for revocation of cancellation of registration.
- In case the request is accepted, the extension of the time limit shall be communicated to the proper officer. However, in case the concerned Joint/Additional Commissioner, is **not satisfied** with the grounds on which such extension is sought, an opportunity of personal hearing may be granted to the person before taking decision in the matter. In case of rejection of the request for the extension of time limit, the grounds for such rejection may be communicated to the person concerned, through the proper officer.
- On receipt of the decision of the Joint/Additional Commissioner on request for extension of time limit for applying for revocation of cancellation of registration, the proper officer shall process the application for revocation of cancellation of registration according to the law and procedure laid down in this regard.
- The above procedure shall be followed *mutatis – mutandis* in case of person applies for revocation of cancellation of registration beyond a period of 60 days but within 90 days from date of service of order.
- The above circular shall cease to have effect once the independent functionality for extension of time limit for applying in **FORM GST REG-21** is developed on the GSTN portal.

### How to Apply for Revocation of Cancellation of Registration on the GST Portal?

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click Services > Registration > Application for Revocation of Cancelled Registration option.




3. Login to the GST Portal using your earlier login credentials (i.e. credentials using which you were logging into the GST Portal earlier).



The screenshot shows the top navigation bar of the GST Portal. The 'Services' menu is expanded, showing a list of options: Registration, Ledgers, Returns, Payments, User Services, and Refunds. Under the 'Registration' option, there are three sub-links: 'Application for Filing Clarifications', 'Amendment of Registration Non - Core Fields', and 'Application for Revocation of Cancelled Registration'. The 'Application for Revocation of Cancelled Registration' link is highlighted with a red rectangular box.

4. In the “Reason for revocation of cancellation” field, enter the reason for revocation of cancellation of registration.
5. Click the “Choose File” button to attach any supporting document.
6. Select the Verification checkbox.
7. In the “Name of Authorized Signatory” drop-down list, select the name of authorized signatory.
8. In the ‘Place’ field, enter the place from where the application is filed.  
Note: You can click the SAVE button to save the application form and retrieve it later.
9. Click the SUBMIT WITH DSC or SUBMIT WITH EVC button.

Skip to Main Content    A<sup>+</sup> A<sup>-</sup>

 **Goods and Services Tax**

Deeksha Sindhuri VI

Dashboard    Services    GST Law    Search Taxpayer    Help    e-Way Bill System

Dashboard    Registration    Application for Revocation of Cancelled Registration    English

Application Type <b>Revocation of Cancellation of Registration</b>	GSTIN(cancelled) <b>07ASLPV5297P1ZG</b>	Due Date to Complete <b>23/05/2018</b>
---	--	---

**Basic Details**

GSTIN(cancelled) 07ASLPV5297P1ZG	Legal Name of Business Deeksha Sindhuri Vissapragada	Trade Name Gopalan Trade
-------------------------------------	---	-----------------------------

**Address of Principal Place of Business**

MG Road Ananth Nagar North East Delhi Delhi - 111111	deeksha67@gmail.com 8411895433 - -
---	---

**Cancellation Order Details**

Cancellation Order Number <b>ZA070518000035Z</b>	Date <b>01/05/2018</b>
---	---------------------------

Reason of cancellation  
**Non Compliance of provisions of law**

**Particulars of Last Returns Filed**  
**No Last Returns Filed Details Available**

**Reason for revocation of cancellation\***

**Any Supporting Document**

No file chosen

File with PDF or JPEG format is only allowed.  
Maximum file size for upload is 1 MB

**Verification**

☒ 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.

Name of Authorized Signatory* ANGAD JASBIRSINGH ARORA[AJIPA1572E]	Place* Bangalore
Designation / Status sdad	Date 08/05/2018

DSC is compulsory for Companies & LLP  
Facing problem using DSC? Click here for help

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

10. The “Success” message will displayed. You will receive the acknowledgement within the next 15 minutes on your registered e-mail address and mobile phone number. Application reference number (ARN) receipt is sent on your e-mail address and mobile phone number.







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**The Institute of Chartered Accountants of India**  
**ICAI Bhawan, A - 29, Sector - 62, Noida - 201 309**  
**Phone : 0120 - 3045954**  
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