

What does registration under GST mean?

Registration of any business entity under GST Law means obtaining a unique number (GSTIN) from the tax authorities for the purpose of collecting tax on behalf of the govt. from his customers and to claim Input Tax Credit for taxes paid by him on inward supplies.

Who should register under GST?

- Every business with aggregate turnover of Rs 20 lakh or above (10 lakh if business is in Assam, Arunachal Pradesh, J&K, Himachal Pradesh, Uttarakhand, Manipur, Mizoram, Sikkim, Meghalaya, Nagaland or Tripura) is required to register.
- Small businesses with turnover below the threshold limit can also voluntarily opt to register.
- Some suppliers, irrespective of the size of their turnover, need to register compulsorily. They include
 1. Inter-state suppliers
 2. Recipients of supplies paying tax on reverse charge basis
 3. Casual taxable person
 4. Non-resident taxable persons (not having fixed place of business in India)
 5. E-commerce operators
 6. Suppliers who supply through an e-commerce operator;



4 Reasons why you should register under GST

1. You shall be **legally recognized** as supplier of goods or services.
2. You shall be **authorized to collect taxes** from customers and pass on the credit of the taxes paid on the goods or services supplied to purchasers/recipients.
3. You can **claim Input Tax Credit** and utilize the same for payment of taxes on your supply of goods or services.
4. Customers dealing with unregistered suppliers will have to deposit GST on reverse charge basis. Hence, **customers would prefer to deal with registered vendors.**

What is GSTIN?

After GST registration, you will be allotted a **fifteen digit GST identification number (linked to your PAN)** called "GSTIN". You shall also be provided with a certificate of registration incorporating the GSTIN which shall be made available through the GSTN common portal.

How many GSTINs can a person have?

A given PAN based legal entity would have one GSTIN per State, which means a business entity having its branches in multiple States will have to take separate State wise registrations for branches in different States. But within a State, an entity with different multiple branches (within a State) would have single registration wherein it can declare one place as principal place of business and other branches as additional places of business.

Who is Non-Resident Taxable Person?

A 'non-resident taxable person' is any person who occasionally undertakes transactions involving the 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.

4 requirements to register as a Non-Resident Taxable Person

- If you are a Non-Resident Taxable person you need to **apply for registration at least five days prior to the commencement of business** and electronically submit a duly signed application, along with a self-attested copy of your passport, for registration, using **FORM GST REG-09**.
- You will be given a **temporary reference number electronically by the Common Portal for making an advance deposit of tax in electronic cash ledger** and an acknowledgment will be issued thereafter.
- It is required that you **deposit tax in advance** on presumption basis. This advance tax will get credited into the Electronic Cash Ledger and will eventually get adjusted against the actual tax liability at the time of return filing.
- The **registration is valid for 90 days**. If you need an extension of the validity period of GST Registration then FORM GST REG-11 must be submitted.

ALL ABOUT A CASUAL TAXABLE PERSON

A casual taxable person is a person who occasionally undertakes transactions involving supply of goods or services, or both, in the course of business, in a State or a Union territory where he has no fixed place of business.

What are the registration requirements if you are a casual taxable person?

If you intend to operate as a Casual Taxable Person you must fulfill the following:

- The process of registration for a casual taxable person is same as that of a new user registration.
- You can make **taxable supply only after** obtaining the certificate of **registration**.
- **Certificate of registration** will be **valid for a period of 90 days** and the designated officer can further extend this period by 90 days, provided a reasonable cause is shown.
- You will be required to make an **advance deposit of tax in an amount equivalent to the estimated tax liability for the period** for which registration is sought. The amount deposited will be credited into the electronic cash ledger of the person and will subsequently be adjusted against the tax liability.

8 Steps For New User Registration

1. Access www.gst.gov.in.
2. Under the services tab, go to Registration>New Registration, you will be directed to fill Part-A of **FORM GST REG-01**. Provide your PAN, mobile number, and E-mail ID, and submit the FORM.
3. The PAN is verified on the GST Portal. Mobile number and E-mail ID are verified with a one-time password (OTP).
4. A Temporary Reference Number will be generated on your mobile and email.
5. Fill Part- B of **FORM GST REG-01** and specify the temporary reference number you received. Attach other required documents and submit the FORM. Following is the list of documents required to be uploaded –
 - **Photographs:** Photographs of proprietor, partners, managing trustee, committee etc. and authorized signatory
 - **Constitution of taxpayer :** Partnership deed, registration certificate/certificate of incorporation or other proof of constitution,
 - **Proof of principal / additional place of business for own/ rented premises –** Any document in support of the ownership of the premises like latest property tax receipt or Municipal Khata copy or copy of electricity bill.
 - **Bank account related proof :** Scanned copy of the first page of bank pass book or bank statement
 - **Authorization FORMs:** For each authorized signatory, upload authorization copy or a copy of resolution of managing committee or board of directors in the prescribed format. In case of authorized signatory, attach a digital signature certificate.
6. You will get an acknowledgement **FORM GST REG-02**.
7. The application form will be verified by the proper officer who shall examine the application and accompanying documents. If details are satisfactory then within 3 working days **FORM GST REG-06** would be issued that would be the certificate of registration.
8. The certificate of registration in **FORM GST REG-06** shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned.



Process to register under composition scheme

The process of registration for a composition scheme is same as a fresh user registration. If your aggregate turnover is less than 75 lakhs then you may opt for composition scheme. You must file an intimation (FORM GST CMP-01 or FORM GST CMP 02), duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre prior to the appointed day but not later than thirty days after the said day.



Changing Your Registration Information

1. For basic changes like the name of day-to-day functionaries, e-mail IDs, mobile numbers etc. no approval of the Proper Officer is required, you can make the amendment on your own on the common portal by submitting the FORM GST REG- 14 on the Common Portal.
2. For other major changes such as the legal name of the business, address of principal place of business or additional place of business, addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent etc., approval of the proper officer is required.
3. Therefore an application shall be submitted in FORM GST REG-14 to the proper officer.
4. After verification of the application he will issue an order in FORM GST REG-15 electronically and such amendment will have effect from that date.

All you need to know about cancellation of registration

Cancellation of GST registration can be done by:

- A proper officer; or
- Requested by the concerned person himself; or
- On an application filed by his legal heirs, in case of death of such person.
- However, application for cancellation of registration by the concerned person who has registered voluntarily will be only after one year from the date of registration.

10 CASES WHEN YOUR GST REGISTRATION CAN GET CANCELLED

1. The business has been transferred fully, amalgamated, demerged or otherwise disposed;
2. The transferee (or the new company from amalgamation/ demerger) has to get registered;
3. The business has been discontinued;
4. There is any change in the constitution of the business (For example- Private limited company has changed to a public limited company);
5. The taxable person is no longer liable to be registered (For example- later laws may increase threshold of registration which is above the tax payer's turnover);
6. The registered taxable person has contravened provisions of GST;
7. A person paying tax under composition levy has not furnished returns for three consecutive quarters;
8. Any taxable person who has not furnished returns for a continuous period of six months;
9. Any person who has taken voluntary registration and has not commenced business within six months from the date of registration; or
10. If any registration has been obtained by fraud the proper officer may cancel the registration.

How will you take back/ revoke the cancellation of registration?

- If your registration has been cancelled by the proper officer you should submit an application in FORM GST REG-21. You must submit it within 30 days from the date of service of the order of cancellation of registration at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.
- The proper officer shall issue a notice in FORM GST REG-23 you have to give reasons as to why the application submitted for revocation should not be rejected. The applicant must reply within 7 working days from the date of the service of notice in FORM GST REG-24.
- If the proper officer is satisfied he can revoke the cancellation of registration by an order in FORM GST REG-22 within thirty days from the date of receipt of the application. Reasons for revocation of cancellation of registration must be recorded in writing.
- The proper officer can by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same.
- The proper officer will dispose of the application within thirty days from the date of receipt of clarification from the applicant in FORM GST REG-24.

If a person is liable to be registered under GST and does not register, he will be required to pay a penalty of rupees ten thousand or an amount equivalent to the tax evaded, whichever is higher.

Consequences
of
non-registration