

Registration under GST Law

- **Persons liable to take registration under GST Law-**
 - i) Persons making taxable supply of goods or services exceeding national turnover of Rs.20 Lac in a financial year or Rs. 10 Lac for special category States.
 - ii) All persons registered under the existing law i.e. VAT Act, CST Act, Central Excise and Service Tax.
 - iii) The transferee or the successor of a going concern.
 - iv) The transferee on account of amalgamation or de-merger of two or more companies.

- **Registration is compulsory in the following cases even where threshold limit is not applicable:-**
 - i) Persons making any inter-state taxable supply.
 - ii) Casual taxable persons making taxable supply.
 - iii) Persons who are required to pay tax under reverse charge.
 - iv) Specified categories of service tax on intra-state supplies.
 - v) Persons making taxable supply of goods or services or both on behalf of other taxable person(s).
 - vi) Input Service Distributor, whether or not separately registered under GST Law.
 - vii) Persons supplying goods or services or both through such electronics commerce operators who is required to collect tax at source under section 52 of GST Law.
 - viii) Every electronic commerce operator.
 - ix) Every person supplying online information from outside India to an unregistered person in India.
 - x) Persons or class of persons notified by the Government on the recommendation of GST Council.

- **Following persons are not liable to registration-**
 - i) Persons dealing exclusively in supply of goods or services which are not liable to tax or wholly exempted from tax under SGST or IGST Law.
 - ii) Agriculturalist, to the extent of supply of produce out of cultivation of land.
 - iii) Category of person specified by the Government.

- **The application for grant of registration shall be deemed to have been approved if the proper officer fails to take any action-**
 - i) Within three working days from the date of submission of application.
 - ii) Within seven working days from the date of receipt of clarification, information or documents furnished by the applicant.

- **Following persons may not have Permanent Account Number for registration but Tax Deduction and Collection Account Number is required for them-**
 - i) State/Central Government departments.
 - ii) Local Authorities.
 - iii) Government Agencies.
 - iv) Persons or Category of persons as notified by the Government.

- **Procedure for Registration.**
 - i) Apply within 30 days of becoming liable for registration.

- ii) Casual taxable person or non-resident taxable person to apply at least 5 days prior to commencement of business.
- iii) A person shall be granted a single registration in normal cases.
- iv) A person with multiple business verticals may be granted a separate registration for each business vertical.
- v) All persons liable to registration must have Permanent Account Number (under IT Act, 1961).
- vi) Every person seeking registration shall, before applying for registration, declare PAN, Mobile No., Email address and State in Part A of FORM GST REG-01 in the Common Portal.
- vii) It can be done either directly or through a Facilitation Centre of the Department.
- viii) A person having a unit(s) in a SEZ or being a SEZ developer shall make separate application for registration as a business vertical.
- ix) An Input Service Distributor shall make a separate application for registration.
- x) The PAN shall be validated online by the Common Portal.
- xi) The mobile number declared by the tax payer shall be verified through an OTP sent on the said mobile.
- xii) The email address declared by the tax payers shall be verified through a separate OTP sent to the said email address.
- xiii) On successful verification of the PAN, Mobile Number and E-mail Address, a temporary reference number shall be generated and communicated to the applicant.
- xiv) Using this reference number the applicant shall electronically submit an application in Part B of FORM GST REG-01.
- xv) The application must be signed or verified through electronic verification code (EVC), along with other documents specified in the said form at the Common Portal.
- xvi) On receipt of application, an acknowledgment shall be issued electronically in FORM GST REG-02.
- xvii) A person applying for registration as a casual taxable person shall be given a temporary reference no.
- xviii) This reference number shall be used for making advance deposit of tax.
- xix) Acknowledgement in case of casual taxable person shall be issued only after the advance tax is deposited.
- xx) The application for registration in all cases shall be forwarded to the proper officer.
- xxi) The proper officer shall examine the application and the accompanying documents.
- xxii) If the application and documents are found to be in order the proper officer shall approve the grant of registration within 3 working days from the date of submission of application.
- xxiii) In case of any deficiency in the application or accompanying documents, the proper officer may issue a notice to the applicant electronically in FORM GST REG-03 within 3 days of the submission of application.
- xxiv) The applicant shall furnish the information or documents electronically in FORM GST REG-04 within 7 working days from the date of receipt of such notice.
- xxv) The proper officer may approve the grant of registration within 7 working days from the date of receipt of the information or documents.
- xxvi) Where no reply to the notice is furnished by the applicant or where the proper officer is not satisfied with the information or document furnished such application shall be rejected.
- xxvii) The applicant will be informed of such rejection electronically in FORM GST REG-05.
- xxviii) The applicant shall be issued a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place(s) of business.
- xxix) Registration certificate once granted is permanent unless surrendered, cancelled, suspended or revoked.
- xxx) Amendment to a registration certificate is permissible.