

Registration

7. Introduction

After successful implementation of GST, whole of India has become one market and there has been free flow of Goods, Services and Tax Credit from one place to another. In any tax system, registration is the most fundamental requirement for identification of tax payers ensuring tax compliance under said indirect tax law. Registration of any business entity under the GST Law implies obtaining a unique registration number from the concerned tax authorities for the purpose of collecting tax on behalf of the government and to avail Input Tax Credit for the taxes on his inward supplies. Further, following advantages are available to a taxpayer consequent upon registration:

The registration in GST is PAN based and State specific. In GST registration, the supplier is allotted a 15-digit GST identification number called “GSTIN”, and a certificate of registration incorporating therein this GSTIN is made available to the applicant on the GSTN common portal. The first 2 digits of the GSTIN is the State code, next 10 digits are the PAN of the legal entity, the next two digits are for entity code, and the last digit is check sum number. Registration under GST is not tax specific, which means that there is single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and Cesses.

7.1 Persons liable for registration - Applicable w.e.f. 22.06.2017 - Section 22

22(1) read with first proviso	<u>Every supplier if his aggregate turnover exceeds the specified limit</u>	
	A supplier shall be liable to obtain registration in the State or Union territory from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds the following limits:	
	Rs. 10 lakh	In case of supply from any of the specified special category states
	Rs. 20 lakh	In case of supply from other than specified special category states
	Notes:	
	1.	The provisions governing the GST have been extended to the State of Jammu & Kashmir with effect from 08.07.2017 by following two Acts:
	(i)	CGST(Extension to Jammu and Kashmir Act, 2017
	(ii)	IGST Extension to Jammu and Kashmir Act, 2017
	2.	State of Jammu and Kashmir has been divided into following two Union territories with effect from 31.10.2019:
	(i)	Union territory of Jammu and Kashmir
(ii)	Union territory of Ladakh	
3.	“Aggregate turnover” shall include all supplies made by the taxable person whether on his own account or made on behalf of all his principals.	
4.	The supply of goods after completion of job-work by a registered job worker shall be treated as the supply of goods made by the principal. Accordingly, the value of such goods shall not be included in the aggregate turnover of the registered job-worker.	

Second proviso	<p><u>Applicable with effect from 1.02.2019</u> At the request of a special category State and on the recommendations of the Council, the Government may enhance the aggregate turnover from Rs. 10 Lakh to such amount, not exceeding Rs. 20 Lakh, and subject to such conditions and limitations as may be notified. Consequently, the threshold exemption for registration in the States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand has been raised from Rs. 10 Lakh to Rs 20 Lakh w.e.f. 01.02.2019 vide CGST (Amendment) Act, 2018.</p> <p>Looking from another perspective, with effect from 1.02.2019, only the following States shall fall within the ambit of term “special category States”:</p> <table border="1" data-bbox="318 464 1271 506"> <tr> <td>1.</td> <td>Manipur</td> <td>2.</td> <td>Mizoram</td> <td>3.</td> <td>Nagaland</td> <td>4.</td> <td>Tripura</td> </tr> </table>	1.	Manipur	2.	Mizoram	3.	Nagaland	4.	Tripura
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Third proviso	<p><u>Applicable with effect from 01.01.2020</u> The Government may enhance the aggregate turnover from Rs. 20 Lakh to such amount not exceeding Rs. 40 Lakh in case of supplier who is engaged exclusively in the supply of goods. However, the Government may do so at the request of a State and on the recommendations of the Council and subject to such conditions and limitations as may be notified. Besides, in terms of explanation to Section 22(1) 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.</p>								
22(2)	<p><u>Persons registered or holding license under existing law</u> Every person who, on the date immediately preceding the appointed day is registered or holds a license under pre-GST regime, shall be liable to be registered under the CGST Act with effect from the appointed day i.e. 01.07.2017.</p>								
22(3)	<p><u>Transferee or successor of business has to seek fresh registration</u> A business carried on by a taxable person who is registered under the CGST Act may be transferred to another person as a going concern either due to succession or for any other reason [such as sale or gift]. Thus, where a business carried on by a registered taxable person is transferred to another person as a going concern, the transferee or successor shall be liable to take fresh registration under the CGST Act with effect from the date of such transfer or succession. This is to clarify that under VAT laws of various states, transfer of business by one person to another due to any reason, required amendment in the registration certificate of the transferor only. Whereas in GST law transferor has to get his registration certificate cancelled if not liable otherwise and transferee has to seek fresh registration.</p>								
22(4)	<p><u>Transferee of business after amalgamation or de-merger</u> This sub-section starts with a non-obstante clause which means that in case of conflict with the provisions of sub-section (1) or (3), the provisions of this sub-section shall prevail. In view of aforesaid sub-section, in case of transfer of business pursuant to sanction of a scheme for amalgamation or demerger of two or more companies, which is pursuant to an order of High Court, Tribunal or otherwise, the transferee shall be liable to be registered with effect from the date on which Registrar of Companies issues a certificate of incorporation giving effect to such order of High Court or Tribunal. Further, in view of Section 25(1), where a person becomes liable to seek registration, he is required to file the application for registration within a period of 30 days from the date on which he becomes liable to registration.</p>								

Whether Advocate/ GTA/ any other person providing services which are liable to tax under RCM will be liable to seek registration if value of supply exceeds 20 Lacs

Services provided by Advocates/GTA or other suppliers are certainly taxable supplies though tax is to be discharged by the recipient under reverse charge (RCM). Reading the provisions of 22(1) such supplier of services are also liable to get themselves registered if the value of supplies made by them exceeds the exemption limit i.e. 20 Lacs.

In exercise of the powers conferred by section 23(2) of the CGST, 2017 the Central Government has issued N.No.05/2017-CT, dated 19-6-2017 made applicable with effect from 22.06.2017. In this notification, Central Government
specifies exemption from registration to 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.
Liability to take registration in case of renting of immovable property where properties are located in more than one state
A person who is engaged in supply of service by way of renting of immovable property is required to obtain registration in one state only even if the properties given on rent are located at multiple locations in different states. Such person shall charge CGST plus SGST in his invoice issued for renting of immovable property in respect of property located in the state in which registration under GST has been obtained. In case of property located in a state other than the state of registration, the person shall charge IGST in his invoice to be issued in respect of renting of such immovable property. There is no need to take separate registration in each state in which immovable property is located as it will increase the compliance cost and other overheads and the burden of audit and assessments to be carried out by the department.

7.2 Persons not liable for registration - Section 23

23(1)	(a)	<u>Any person supplying goods or services or both not liable to tax or wholly exempt from tax</u> A person shall not be liable to obtain registration if he is engaged exclusively in the business of supplying goods or services or both that are not liable to tax or are wholly exempt from tax.		
	(b)	<u>An agriculturist to the extent of supply of produce out of cultivation of land</u> An agriculturist is not liable to get himself registered under the Act, to the extent he supplies produce out of cultivation of land i.e. engaged in supply of produce from land exclusively.		
23(6)	<u>Persons exempted from obtaining registration</u> The Government may specify the category of persons who may be exempted from obtaining registration under the CGST Act. In exercise of the aforesaid power, the following persons have been exempted from obtaining Registration under the CGST Act:			
	<u>Applicable with effect from 01.04.2019 -N. No. 10/2019-CT, dated 07.03.2019</u> <u>Any person, who is engaged in exclusive supply of goods and whose aggregate turnover, does not exceed Rs. 40 Lakh in a financial year</u> Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees . However this exemption shall not apply to -			
	(a)	Persons required to take compulsory registration under section 24 of CGST Act;		
	(b)	Persons engaged in making supplies of any of the following goods:		
		S.No.	Tariff item, sub-heading, heading or Chapter	Description
		1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2		2106 90 20	Pan masala	
2A		2202 10 10	Aerated Water [with effect from 01.10.2019]	
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes		
(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 section 25(3), or such registered persons who intend to continue with their registration under the said Act.
2.		<p><u>For the period 15.11.2017 to 31.01.2019- N.No.65/2017-CT, dated 15.11.2017</u> <u>Persons making supplies of services through an E-Commerce Operator</u> Persons making supplies of services through an E-Commerce Operator who is required to collect tax at source under Section 52 and having an Aggregate Turnover, not exceeding Rs. 20 Lakh [Rs. 10 Lakh in case of special category States, other than the State of Jammu and Kashmir]. The aforesaid aggregate turnover to be computed to be computed on all India basis.</p> <p><u>With effect from 01.02.2019 - N.No.65/2017-CT, dated 15.11.2017 (As amended vide N.No. 06/2019-CT, dated 29.01.2019)</u> <u>Persons making supplies of services through an E-Commerce Operator</u> Persons making supplies of services through an E-Commerce Operator who is required to collect tax at source under Section 52 and having an aggregate turnover not exceeding Rs. 20 Lakh [Rs. 10 Lakh in case of Special category States, other than the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand]. The aforesaid aggregate turnover to be computed to be computed on all India basis.</p>
		<p><u>For the period 13.10.2017 to 31.01.2019 - N. No. 10/2017-IT, dated 13.10.2017</u> Persons making inter-State supplies of taxable services Persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding Rs 20 Lakh [Rs. 10 Lakh in case of Special Category States, other than the State of Jammu and Kashmir].</p> <p><u>With Effect From 01.02.2019 - N.No.10/2017-IT, dated 13.10.2017 [As amended vide N.No.03/2019-IT, dated 29.01.2019]</u> Persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding Rs 20 Lakh [Rs. 10 Lakh in case of Special Category States, other than the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand]. Thus, States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand have also been brought out of “Special Category States” for the purpose of Registration with effect from 01.02.2019. Consequently, the threshold exemption limit for registration in any of the aforesaid six States shall also be increased to Rs. 20 Lakh.</p>
4.		<p><u>Applicable with effect from 15.09.2017- N.No.32/2017-CT, dated 15.09.2017 and N.No.56/2018-CT, dated 23.10.2018</u> <u>Casual taxable persons making inter-state taxable supplies of handicraft goods</u> Casual taxable persons making inter-state taxable supplies of handicraft goods subject to the condition that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of Rs 20 Lakh [Rs. 10 Lakh in case of specified special category states].</p> <p><u>Applicable for the period 14.09.2017 to 21.10.2017 -N. No. 08/2017-IT, dated 14.09.2017</u> The persons making inter-State taxable supplies of handicraft goods subject to the condition that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of Rs 20 Lakh [Rs. 10 Lakh in case of special category states, other than the State of Jammu and Kashmir].</p> <p><u>With effect from 22.10.2018 - N. No. 03/2018-IT, dated 22.10.2018</u> The persons making inter-State taxable supplies of handicraft goods subject to the condition that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State</p>

	or Union territory in accordance with Section 22(1) of the CGST Act read with Explanation (iii) to Section 22 i.e. Rs. 20 Lakh/Rs. 10 Lakh in case of specified special category States.				
	<u>Common Note for both the periods given above</u> The persons making inter-State taxable supplies of handicraft goods shall be required to obtain a Permanent Account Number [PAN] and generate an e-way bill in accordance with the provisions of Rule 138 of the CGST Rules, 2017.				
5.	<u>Applicable with Effect From 14.09.2017 - N. No. 07/2017-IT, dated 14.09.2017[As amended with effect from 01.02.2019 vide N No. 02/2019-IT, dated 29.01.2019]</u> <u>Job workers engaged in making inter-State supply of services to a registered person</u> Job workers engaged in making inter-State supply of services to a registered person. Note: However, following Job-Workers shall be required to obtain Registration : <table border="1" style="width: 100%;"> <tr> <td style="width: 10%;">(a)</td> <td>A job-worker who is liable to be registered under Section 22(1). Thus, a Job worker, being a supplier of services will be obliged to take registration only when his turnover crosses the prescribed threshold exemption limit. However, a job worker may opt to take registration voluntarily under Section 25 (3).</td> </tr> <tr> <td>(b)</td> <td>A job worker who is involved in making supply of services in relation to the Jewellery, 'goldsmiths and silversmiths' articles (Chapter 71)wares and other Articles - Serial No. 5 to Annexure to Rule 138(14)</td> </tr> </table>	(a)	A job-worker who is liable to be registered under Section 22(1). Thus, a Job worker, being a supplier of services will be obliged to take registration only when his turnover crosses the prescribed threshold exemption limit. However, a job worker may opt to take registration voluntarily under Section 25 (3).	(b)	A job worker who is involved in making supply of services in relation to the Jewellery, 'goldsmiths and silversmiths' articles (Chapter 71)wares and other Articles - Serial No. 5 to Annexure to Rule 138(14)
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(b)	A job worker who is involved in making supply of services in relation to the Jewellery, 'goldsmiths and silversmiths' articles (Chapter 71)wares and other Articles - Serial No. 5 to Annexure to Rule 138(14)				
6.	<u>With Effect From 22.06.2017 - N. No. 05/2017-CT, dated 19.06.2017</u> <u>Persons who are only engaged in making taxable supplies, the total tax on which is liable to be paid on RCM</u> 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 Section 9 (3) of the CGST Act				

7.3 Compulsory registration in certain cases - Section 24

	<u>Persons making inter-State taxable supply</u>
(i)	All persons who are making taxable supply of goods or services or both are liable to seek registration mandatorily even if the value of such taxable supply is less than the exemption limit. However certain exemptions have been provided to this general rule where persons are not liable to seek registration though they are making inter-state taxable supply.
	<u>Causal taxable persons making taxable supply</u>
(ii)	Causal taxable persons who are making taxable supply of goods or services or both are liable to seek registration mandatorily even if the value of such taxable supply is less than the exemption limit. "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. However, casual taxable person dealing in handicraft goods are not liable to seek registration.

(iii)	<p><u>Persons who are required to pay tax under reverse charge</u></p> <p>“Reverse Charge” is a mechanism wherein liability to pay tax is on the recipient of taxable supply rather than on the supplier of taxable supplies. Any person who is liable to pay tax under reverse charge shall be required to get himself registered with the department irrespective of the fact that he is making supplies which are not subject to tax under GST.</p>																			
(iv)	<p><u>Electronic Commerce Operator [ECO]</u></p> <p>Persons who are required to pay tax under section 9(5) i.e. “Electronic Commerce Operator” are liable to seek registration mandatorily irrespective of the value of supply. ECO means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce. The definition of ECO is very wide and includes not only the owner of electronic facility or platform but any person who is operating or managing such facility though owned by some other person.</p>																			
(v)	<p><u>Non-resident taxable persons making taxable supply</u></p> <p>“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. To say it differently any non-resident person having no fixed place of business in India but involves in supply of goods or services or both though may be occasionally. To illustrate some company incorporated outside India comes to Delhi to participate in business exhibition and get involved in taxable supply.</p>																			
	<p><u>Persons who are required to deduct tax</u></p> <p>Persons who are required to deduct tax under Section 51, whether or not separately registered under the CGST Act/SGST Act. Section 51(1) provides that the Government may mandate department or establishment of the Central Government or State Government or, local authority or, governmental agencies or, such persons or category of persons as may be notified by the Government on the recommendations of the Council, to deduct tax at the rate of one per cent from the payment made or credited to the supplier of taxable goods or services or both, where the total value of such supply, under a contract, exceeds Rs. 2,50,000/-.Further, provisions of Section 51(1) have been brought into force with effect from 01.10.2018 vide N No. 50/2018-CT, dated 13.09.2018 in respect of the following persons:</p>																			
(vi)	<p>A department or establishment of the Central Government or State Government;</p> <p>Note : However, exemption from TDS compliance provisions has been given to the following persons:</p> <table border="1" data-bbox="253 1556 1507 1974"> <thead> <tr> <th data-bbox="253 1556 850 1640">Persons</th> <th data-bbox="850 1556 1044 1640">Applicable from</th> <th data-bbox="1044 1556 1203 1640">CTN.No.</th> <th data-bbox="1203 1556 1507 1640">Date</th> </tr> </thead> <tbody> <tr> <td data-bbox="253 1640 850 1793">(a) Post Audit Authorities under Ministry of Defence, other than the authorities specified in Annexure A to N. No. 57/2018-CT</td> <td data-bbox="850 1640 1044 1793">01.10.2018</td> <td data-bbox="1044 1640 1203 1793">57/2018</td> <td data-bbox="1203 1640 1507 1793">23.10.2018</td> </tr> <tr> <td data-bbox="253 1793 850 1871">Supply of goods or services or both from a public</td> <td data-bbox="850 1793 1044 1871"></td> <td data-bbox="1044 1793 1203 1871"></td> <td data-bbox="1203 1793 1507 1871"></td> </tr> <tr> <td data-bbox="253 1871 850 1974">sector undertaking to another public sector undertaking, whether or not a distinct person</td> <td data-bbox="850 1871 1044 1974">01.10.2018</td> <td data-bbox="1044 1871 1203 1974">61/2018</td> <td data-bbox="1203 1871 1507 1974">05.11.2018</td> </tr> </tbody> </table>				Persons	Applicable from	CTN.No.	Date	(a) Post Audit Authorities under Ministry of Defence, other than the authorities specified in Annexure A to N. No. 57/2018-CT	01.10.2018	57/2018	23.10.2018	Supply of goods or services or both from a public				sector undertaking to another public sector undertaking, whether or not a distinct person	01.10.2018	61/2018	05.11.2018
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sector undertaking to another public sector undertaking, whether or not a distinct person	01.10.2018	61/2018	05.11.2018																	

	Supplies made by Government Departments/Establishments or Local Authorities or Governmental Agencies or other specified persons to other Government Departments/Establishments or Local Authorities or Governmental Agencies or specified persons.	31.12.2018	73/2018	31.12.2018
(b)	Local authority;			
(c)	Governmental agencies;			
(d)	Following specified persons :-			
		An authority or a board or any other body,-		
	(i)	Set up by an Act or Parliament or a State Legislature; or		
	(ii)	Established by any Government,		
		With 51% 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 Societies Registration Act, 1860		
(c)	Public sector undertakings			
<u>Persons who make taxable supply of goods or services or both on behalf of other taxable person, whether as an agent or otherwise</u>				
Scope of Principal-agent relationship in the context of Schedule I of the CGST Act 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 Para.				
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 section 2(5) 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; and		
	(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:			

	(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.
(viii)		<p><u>Input Service Distributor whether or not separately registered under the CGST Act</u> ISD is basically an office meant to receive tax invoices towards receipt of input services and further distribute the credit to supplier units (having the same PAN) proportionately. ISD registration is for one office of the taxpayer which will be different from the normal registration. It means an office will have two registrations one normal for making taxable supplies and another as ISD for distribution of credit. Different offices of a tax payer can apply for ISD registration for all such different offices. Supplier with a PAN having more than one registration can have more than one registration as ISD also.</p>
	First Proviso	<p>With effect from 01.02.2019</p> <p><u>Separate application for registration as an ‘Input Service Distributor’</u> Input Service Distributor shall be compulsorily required to be registered under the CGST Act, 2017. Every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.</p>
(ix)		<p><u>Supplier making supplies through such ECO who is required to collect tax at source</u> Persons who supply goods or services or both, other than supplies specified under section 9(5), through such electronic commerce operator who is required to collect tax at source under Section 52 are mandatorily required to be registered under this clause.</p> <p>In terms of Section 52(1) of the CGST Act, every electronic commerce operator, not being an agent, shall collect an amount at such rate not exceeding one per cent, as may be notified by the Government, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator. In terms of N NO. 51/2018-CT, dated 13.09.2018, provisions of TCS shall come into force with effect from 01.10.2018. Further in terms of N No. 52/2018-CT, dated 20.09.2018, the rate of TCS shall be 0.5% of the net value of taxable supplies. Similarly, under the respective SGST Act the rate of TCS shall be 0.5% of the net value of taxable supplies. Thus, effectively, rate of TCS shall be 1.0% [consisting of 0.5% CGST and 0.5% SGST] of the net value of taxable intra-State supplies. For detailed discussion on the subject please refer to Chapter 5 of this book.</p>

	For the period 01.07.2017 to 31.01.2019 Every electronic commerce operator
(x)	<p><u>With effect from 01.02.2019</u></p> <p><u>Every electronic commerce operator who is required to collect tax at source under section 52 .</u> Only those ECOs shall be required to take compulsory registration that is required to collect tax at source under Section 52. Thus, those ECOs who are not required to collect tax at source under Section 52 shall not be required to take registration if their aggregate turnover in a financial year does not exceed the threshold exemption limit.</p>
(xi)	<p><u>Every person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person - [Rule 14]</u></p> <p>Rule 14(1), it is mandatory for said supplier to obtain registration by electronically submitting an application for registration in Form GST REG-10, duly signed or verified through EVC at the common portal, either directly or through a notified facilitation centre. Further, in terms of Rule 14(2) the applicant namely any person supplying OIDAR Services to a non-taxable online recipient shall be granted a registration in Form GST REG-6, subject to such conditions and restrictions and by such officer as may be notified by the Central Government. In exercise of the powers conferred by Section 14(2) of the IGST Act, 2017 read with Rule 14(2) of the CGST Rules, 2017, the Central Government has notified with effect from 22.06.2017 [vide N.No. 02/2017-IT, dated 19.06.2017] the Principal Commissioner of Central Tax, Bangalore West and all the officers subordinate to him as the officers empowered to grant registration in case of OIDAR Services provided or agreed to be provided by a person located in non-taxable territory and received by a non-taxable online recipient .</p>
(xii)	Such other person or class of persons as may be notified by the Government.

7.4 Procedure for registration - Section 25

Section	Details						
	<p><u>State-wise application for registration to be submitted within 30 days</u></p> <p>Every person who is liable to be registered under Section 22 or 24 shall apply for registration within 30 days from the date on which he becomes liable to be registered. Further, the person shall be required to take</p>						
	<p>registration in every State and Union territory in which he is so liable as per Section 22 or 24 of the Act:</p>						
	<p>How to calculate period of 30 day for the purpose of seeking registration</p> <p>The period of thirty days has to be calculated in accordance with Section 9 of the General Clauses Act, 1897 which is given below for ready reference:</p> <p>Commencement and termination of time - Section 9 of the General Clauses Act, 1897</p>						
	<table border="1"> <tr> <td>Rule 8(1)</td> <td>(1)</td> <td>In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word “ from ”, and, for the purpose of including the last in a series of days or any other period of time, to use the word “to”.</td> </tr> <tr> <td></td> <td>(2)</td> <td>This section applies also to all Central Acts made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.</td> </tr> </table>	Rule 8(1)	(1)	In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word “ from ”, and, for the purpose of including the last in a series of days or any other period of time, to use the word “to”.		(2)	This section applies also to all Central Acts made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.
Rule 8(1)	(1)	In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word “ from ”, and, for the purpose of including the last in a series of days or any other period of time, to use the word “to”.					
	(2)	This section applies also to all Central Acts made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.					
25(1)	<p><u>Validation / Verification of PAN, mobile number and e-mail address</u></p> <table border="1"> <tr> <td>Rule 8(2)</td> <td>(a)</td> <td>The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes;</td> </tr> </table>	Rule 8(2)	(a)	The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes;			
Rule 8(2)	(a)	The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes;					

		(b)	The mobile number declared under rule 8(1) shall be verified through a one-time password sent to the said mobile number; and
		(c)	The e-mail address declared under rule 8 (1) shall be verified through a separate one-time password sent to the said e-mail address
	Rule 8(3)	<u>Generation and communication of a temporary reference number to the applicant</u> On successful verification of the Permanent Account Number, mobile number and e- mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.	
	Rule 8(4)	<u>Online submission of application for registration in Part B of FORM GST REG-01</u> Using the reference number generated under rule 8(3), the applicant shall electronically submit an application in Part B of FORM GST REG-01 , duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal. The aforesaid application may be submitted either directly or through a Facilitation Centre notified by the Commissioner.	
	Rule 8(5)	<u>Online issue of acknowledgement in FORM GST REG-02</u> On receipt of an application under rule 8(4), an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.	
First Proviso	A causal taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.		
Second proviso	<p><u>With effect from 01.02.2019</u> A person having a unit, as defined in the Special Economic Zones Act, 2005, in a SEZ or being a SEZ developer shall have to apply for a separate registration, as distinct from his place of business located outside the SEZ in the same State or Union territory.</p> <p><u>For the period 22.06.2017 to 31.01.2019 Concept of 'business vertical'</u> A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone. It is to be noted carefully that provision for separate registration for SEZ Unit or SEZ developer had been provided in the CGST Rules only. However, concept of 'business vertical' has been dispensed with effect from 01.02.2019 by omitting first proviso to Rule 8(1) vide N. No. 03/2019-CT, dated 29.01.2019.</p>		
	<u>Explanation to Section 25(1)</u> Every person who makes a supply from the territorial waters of India shall obtain registration in coastal state or union territory where the nearest point of the appropriate baseline is located.		
25(2)	<u>Grant of a single registration in a State or Union territory</u> A person, who seeks registration under the Act, shall be granted a single registration in a State or Union territory.		
	Applicable with effect from - 01.02.2019		
	<u>Option of having a separate registration for each place of business in a state or union territory</u> A person having multiple places of business in a State or Union territory may be granted a separate Registration for each such place of business, subject to satisfaction of the following conditions given in substituted Rule 11 of the CGST Rules :		

Rule 11	Separate registration for multiple places of business within a State or Union territory.
	<u>Conditions to be satisfied for Rule 11</u>
Rule 11(1)	(a) Such person has more than one place of business, as defined in Section 2(85) of CGST Act, in a state or Union Territory.
	(b) Such person shall not pay tax under Composition Levy under section 10 for any of his places of business if he is paying tax under Regular Scheme for any other place of business. It is hereby clarified that for the purpose of this clause where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under Composition Levy under Section 10, all other registered places of business of the said person shall also become ineligible to pay tax under the Composition Levy.
	(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 may be, for such supply.
Rule 11(2)	<u>Submission of a separate application for registration of each place of business</u> A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business.
Rule 11(3)	<u>Applicability of provisions of verification and grant of registration</u> The provisions of Rule 9 and Rule 10 of the CGST Rules, 2017 shall apply to an application submitted for separate registration under Rule 11.
Rule 41A	<u>Applicable w.e.f. 01.02.2019 - N.No.03/2019-CT, dated 29.01.2019</u> Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory
Rule 41A(1)	<u>Furnishing of details on transfer of ITC to newly registered place of business in the ratio of the value of assets held by them at the time of registration</u> A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of Rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in FORM GST ITC-02A electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner.
Proviso	The input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.
Rule 41A(2)	<u>Transferee's acceptance of details furnished by the transferor</u> The newly registered person (transferee) shall accept the details so furnished by the registered person (transferor) on the common portal. And, upon such acceptance, the unutilised input tax credit specified in FORM GST ITC-02A shall be credited to his electronic credit ledger.
For the Period 01.07.2017 to 31.01.2019	

		<p><u>Option of having a separate registration for each business vertical in a State or Union territory</u> A person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to satisfaction of the following conditions given in Rule 11 of the CGST Rules:</p> <p><u>Conditions to be satisfied for grant of separate registration for multiple business verticals within a State or a Union territory</u></p> <p>(a) Such person has more than one business vertical;</p> <p>(b) No business vertical of a taxable person shall be granted registration to pay tax under Composition Levy Scheme given under Section 10 if any one of the other business verticals of the same person is paying tax under Normal Levy;</p> <p>(c) All separately registered business verticals of such person shall pay tax under CGST ACT/SGST Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.</p>
	Rule 11(2)	<p><u>Submission of a separate application for registration of each business vertical</u> A registered taxable person eligible to obtain separate registration for business verticals may file separate application in FORM GST REG-01 in respect of each such business vertical.</p>
	Rule 11(3)	<p><u>Applicability of provisions of verification and grant of registration</u> The provisions of Rule 9 and Rule 10 of the CGST Rules, 2017 shall apply to an applicationsubmitted for separate registration under Rule 11.</p>
25(3)		<p><u>Option of voluntary registration</u> A person may opt for voluntary registration where he is not liable to be registered in terms of Section 22 or section 24. Once an application for voluntary registration is made, all the provisions of the Act relating to a registered taxable person shall apply to the person applying for voluntary registration. This facility has been provided to facilitate a person to seek registration before he cross the exemption limit. There can be number of situations where a person is interested in getting registration like (a) it may be a condition to participate in a tender (b) such person is dealing in goods of industrial use where it is not possible to supply without benefit of credit or (c) to give creditability to his business or for any other reason whatsoever.</p>
25(4)		<p><u>Deemed distinct persons</u> A person who has obtained or is required to obtain more than one registration shall be treated as distinct persons in respect of each such registration. It shall be immaterial whether such registration is obtained or required to be obtained in one State or Union territory or more than one State or Union territory.</p> <p><u>Supplies between distinct persons shall be subject to GST</u> As discussed hereinabove that a person who has obtained or is required to obtain more than one registration shall be treated as distinct persons in respect of each such registration. Supplies between those distinct persons shall be subject to GST. It is totally immaterial that such distinct persons may have same PAN number.</p>
25(5)		<p><u>Deemed distinct establishments</u> A person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment and also has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons. It is to be noted carefully that the distinct establishments must be located in different States or Union territories, as the case may be.</p>
25(6)		<p><u>PAN is a must for obtaining registration</u> In order to be eligible for obtaining any kind of registration under the Act, it shall be necessary for a person to have a Permanent Account Number issued under the Income Tax Act, 1961.</p>

Proviso	A person, who is required to deduct tax under Section 51, may be granted Registration on the basis of a Tax Deduction and Collection Account Number (TAN) issued under the Income Tax Act, 1961 instead of a PAN.
25(6A)	<u>Applicable with effect from 01.01.2020 -N. No. 01/2020-CT, dated 01.01.2020 Aadhaar authentication for existing registrants</u> Every registered person shall undergo authentication or furnish proof of possession of Aadhaar number in the prescribed form, manner and time.
First proviso	If an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in the prescribed manner
Second proviso	In case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid. Consequently, other provisions of the CGST act shall apply as if such person does not have a registration
25(6B)	<u>Applicable with effect from 01.01.2020 -N. No. 01/2020-CT, dated 01.01.2020 Aadhaar authentication for new registrant as individual</u> every individual shall undergo authentication or furnish proof of possession of Aadhaar number in the specified manner on and from the date of notification, in order to be eligible for grant of registration,
First proviso	If an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in the specified manner .
25(6C)	<u>Applicable with effect from 01.01.2020 -N. No. 01/2020-CT, dated 01.01.2020 Aadhaar Authentication for new registrant for every person other than an individual</u> Every person other than an 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 in the specified manner on and from the date of notification, in order to be eligible for grant of registration.
First proviso	Where such person or class of persons have not been assigned the Aadhaar number, such person or class of persons shall be offered alternate and viable means of identification in the specified manner.
25(6D)	<u>Applicable with effect from 01.01.2020 -N.No.01/2020-CT, dated 01.01.2020 Exemption from applicability of the provisions of Aadhaar authentication</u> Provisions of Section 25(6A) or 25(6B) or 25(6C) shall not apply to such person or class of persons or any State or Union Territory or part thereof, as may be specified by the Government.
25(7)	<u>Grant of registration to non-resident taxable person on the basis of any other prescribed document</u> A non-resident taxable person may be granted compulsory registration under Section 25(1) on the basis of any other prescribed document i.e . Tax Identification Number or Unique Number or of self-attested copy of valid passport.
	<u>Consequences of failure to obtain compulsory registration</u> Where a person who is liable to be registered under the CGST Act/SGST Act fails to obtain registration, the proper officer may, proceed to register such person in accordance with Rule 16 of the CGST Rules, 2017. However action of registration of such person by the proper officer shall not provide such person any immunity under the CGST Act/SGST Act or other law for the time being in force. Such person shall face all the penal consequences of non-registration as provided for in GST Act/s or any other law for the time being in force.

25(8)	Rule 16(1)	<u>Registration on a temporary basis</u> Where pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person is liable for registration under the Act but 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 .	
	Rule 16(2)	<u>Registration effective from the date of order granting registration</u> Registration shall be effective from the date of such order granting registration.	
	Rule 16(3)	Every person to whom a temporary registration has been granted under Rule 16(1) shall, within a period of 90 days from the date of the grant of such registration, submit an application for registration in the form and manner provided in Rule 8 or Rule 12 .	
	Proviso to Rule 16(3)	<u>Registration application to be submitted within 30 days of order of Appellate Authority</u> If the person has filed an appeal against the grant of temporary registration, the application for registration shall be submitted within 30 days of the date of the issuance of order upholding the liability to registration by the Appellate Authority.	
	Rule 16(4)	<u>Applicability of provisions relating to verification and issue of certificate of registration</u> Provisions of Rule 9 and Rule 10 relating to verification and the issue of the certification of registration shall apply, with necessary changes, to an application submitted under Rule 16(3).	
	Rule 16(5)	<u>Effective date of GSTIN- Date of order of temporary registration number</u> GSTIN assigned by the Department shall be effective from the date of order of temporary Registration under Rule 16 (1).	
25(9)	Grant of Unique Identity Number Any specialized agency of the UNO or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consular or Embassy of foreign countries and any other person or class of persons as may be notified by the Commissioner shall be granted a Unique Identity Number for prescribed purposes including refund of taxes on the notified supplies of goods or services or both received by them. Further, following organisations have been notified under the United Nations (Privileges and Immunities) Act, 1947 and consequently such organisations shall be granted Unique Identity Number under section 25(9) of the CGST Act:		
	1.	International Civil Aviation organisation	13. International Centre for Genetic Engineering and Biotechnology
	2.	World Health Organisation	14. Asian African Legal Consultative Committee
	3.	International Labour Organisation (ILO)	15. Commonwealth Asia Pacific Youth Development Centre, Chandigarh
	4.	Food and Agriculture Organisation of the United Nations	16. Delegation of Commission of European Community
	5.	UN Educational, Scientific and Cultural Organisation (UNESCO)	17. Customs Co-operation Council
	6.	International Monetary Fund (IMF)	18. Asia Pacific Tele community
	7.	International Bank for Reconstruction and Development (World Bank)	19. International Centre of Public Enterprises in Developing Countries, Ljubljana
	8.	Universal Postal Union	20. Asian Development Bank
	9.	International Telecommunication Union	21. South Asian Association for Regional Co-operation

10.	World Meteorological Organisation	22.	International Jute Organisation, Dhaka, Bangladesh
11.	Permanent Central Opium Board	23.	Commissioner for Indus Waters, Government of Pakistan and his advisers and assistants
12.	International Hydro graphic Bureau		
Rule 17(1)	<u>Signing or verification of application for obtaining UID/UIN</u> Every person required to be granted a Unique Identity Number [‘UID’ /’ UIN’] in accordance with the provisions of Section 25(9) may submit an application electronically in FORM GST REG-13 , duly signed or verified through electronic verification code, in the manner specified in Rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.		
Rule 17(1A)	<u>Applicable w.e.f. 29.12.2017 - N. No. 75/2017-CT, dated 29.12.2017</u> <u>Applicability of UIN to the territory of India</u> The UID granted to a person under Section 25(9) shall be applicable to the territory of India. In contrast, a registration number granted to person other than any specialised agency of the UNO or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947 shall be applicable to a particular State or Union territory.		
Rule 17(2)	<u>Assignment of UID/UIN and issue of a certificate</u> The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form or after receiving a recommendation from the Ministry of External Affairs, Government of India assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of three working days from the date of the submission of the application.		
<u>Grant of registration or rejection of registration</u> The registration shall be granted or rejected after due verification in the manner and within such period as given in Rule 9 of the CGST Rules, 2017:			
Rule 9(1)	<u>Examination of registration application & approval of grant of registration</u> The application for registration shall be forwarded to the proper officer who shall examine the application and accompanying documents. If on examination, the aforesaid application and accompanying documents are found to be in order, the grant of registration to the applicant shall be approved within three working days from the date of submission of application.		
Rule 9(2)	<u>Issue of a notice in case of any clarification/information/document</u> Where the application for registration is found to be deficient, either in terms of any information or any document required to be furnished or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may so intimate to the applicant electronically in FORM GST REG-03 within three working days from the date of submission of application. The applicant shall furnish electronically such clarification, information or documents, in FORM GST REG-04 within seven working days from the date of receipt of such intimation.		
Rule 9(3)	<u>Approval of grant of registration</u> Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant person within seven working days of receipt of such clarification or information or document.		

25(10)	Rule 9(4)	<u>Rejection of application for registration if clarification etc. are not found to be satisfactory</u> Where no reply is furnished by the applicant in response to the notice issued under Rule 9(2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall reject such application and inform the applicant electronically in FORM GST REG-05. However, reasons for rejection of registration have to be recorded in writing,			
	Rule 9(5)	<u>Deemed approval of the application in certain cases</u> If the proper officer fails to take any action within three working days from the date of submission of application, or within seven working days from the date of receipt of clarification, information or documents furnished by the applicant, the application for grant of registration shall be deemed to have been approved.			
	Rule 12(1)	<u>Application for registration by persons required to deduct or collect tax at source</u> Any person required deducting 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 (EVC) , in FORM GST REG-07 for grant of registration. The aforesaid application shall be made through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner.			
	Rule 12(1A)	With effect from 31.12.2018 <u>Registration application as tax collector/tax deductor in a State/Union territory where the applicant does not have a physical presence</u> A person applying for GST registration in FORM GST REG-7 as tax collector or with effect from 18.07.2019 as a tax deductor in a State or Union territory where he does not have physical presence shall, inter alia, mention the name of the State or Union territory as under:			
		FORM GST REG-7			
		<table border="1"> <tr> <td>Part A</td> <td>Name of the State or Union territory where the Tax Collector does not have physical presence</td> </tr> <tr> <td>Part B</td> <td>Name of the State or Union territory in which the principal place of business is located, which may be different from the State or Union territory mentioned in Part A.</td> </tr> </table>	Part A	Name of the State or Union territory where the Tax Collector does not have physical presence	Part B
Part A	Name of the State or Union territory where the Tax Collector does not have physical presence				
Part B	Name of the State or Union territory in which the principal place of business is located, which may be different from the State or Union territory mentioned in Part A.				
Rule 12(2)	<u>Grant of registration to a person required to deduct/collect tax at source</u> The proper officer may 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 application.				
Rule 12(3)	<u>Cancellation of registration if registered person is no longer liable to deduct or collect tax at source</u> Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under Rule 12(2) and such cancellation shall be communicated to the said person in FORM GST REG-08.				
Proviso	Procedure given in Rule 22 to be followed for cancellation of registration of a person required to deduct or collect tax at source The proper officer shall follow the procedure prescribed in Rule 22 for cancellation of registration. Thus, the				

		principle of natural justice has to be followed by the proper officer before cancellation of the Registration Certificate.								
	Rule 25	Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after grant of registration, he may get such verification done and upload the verification report along with other documents (including photographs) in Form GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.								
		<p><u>Issue of Registration Certificate (Read with Rule 10(1))</u> Where the application for grant of registration has been approved under Rule 9 , a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal. Further, a Goods and Services Tax Identification Number (hereinafter in these rules referred to as "GSTIN") shall be assigned to him in the following format:</p> <table border="1"> <tr> <td>(a)</td> <td>Two characters for the State code;</td> </tr> <tr> <td>(b)</td> <td>Ten characters for the PAN or the Tax Deduction and Collection Account Number;</td> </tr> <tr> <td>(c)</td> <td>Two characters for the entity code; and</td> </tr> <tr> <td>(d)</td> <td>One Checksum Character</td> </tr> </table>	(a)	Two characters for the State code;	(b)	Ten characters for the PAN or the Tax Deduction and Collection Account Number;	(c)	Two characters for the entity code; and	(d)	One Checksum Character
(a)	Two characters for the State code;									
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(d)	One Checksum Character									
	Rule 10(4)	Every certificate of registration shall be digitally signed or verified through electronic verification code by the proper officer under the CGST Act.								
	Rule 10(5)	Whether registration has been granted under Rule 9(5) [i.e. deemed approval of the application for grant of registration] the applicant shall be communicated the registration number and the certificate of registration duly signed or verified through Electronic Verification Code [EVC] shall be made available to him on the Common Portal within three days after expiry of the following period specified in Rule 9(5):								
25(11)		<table border="1"> <tr> <td>(a)</td> <td>Within a period of three working days from the date of submission of the application; or</td> </tr> <tr> <td>(b)</td> <td>Within a period seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant.</td> </tr> </table>	(a)	Within a period of three working days from the date of submission of the application; or	(b)	Within a period seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant.				
(a)	Within a period of three working days from the date of submission of the application; or									
(b)	Within a period seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant.									
	Rule 10A	<p><u>Applicable with effect from 28.06.2019 - N.No.31/2019-CT, dated 28.06.2019</u> <u>Furnishing of Bank Account Details</u> After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a GSTIN has been assigned, the registered person shall furnish information with respect to details of bank account or any other information, as may be required on the common portal in order to comply with any other provision. The aforesaid information is to be given as soon as possible but not later than earlier of the following two periods:</p> <table border="1"> <tr> <td>(a)</td> <td>45 days from the date of grant of registration; or</td> </tr> <tr> <td>(b)</td> <td>Date on which return under Section 39 is to be furnished</td> </tr> </table> <p>However, following persons are not required to give the details of bank account or any other information:</p> <table border="1"> <tr> <td>(a)</td> <td>Persons required to deduct tax at source or collect tax at source</td> </tr> <tr> <td>(b)</td> <td>Persons who have been grant temporary registration suo-moto by the proper officer pursuant to any survey, enquiry, inspection, search or any</td> </tr> </table>	(a)	45 days from the date of grant of registration; or	(b)	Date on which return under Section 39 is to be furnished	(a)	Persons required to deduct tax at source or collect tax at source	(b)	Persons who have been grant temporary registration suo-moto by the proper officer pursuant to any survey, enquiry, inspection, search or any
(a)	45 days from the date of grant of registration; or									
(b)	Date on which return under Section 39 is to be furnished									
(a)	Persons required to deduct tax at source or collect tax at source									
(b)	Persons who have been grant temporary registration suo-moto by the proper officer pursuant to any survey, enquiry, inspection, search or any									

		other proceedings.
	Rule 18(1)	Every registered taxable person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
	Rule 18(2)	Every registered person shall display his Goods and Services Tax Identification Number [GSTIN] on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.
25(12)	Deemed grant of registration or Unique Identity Number	
	A registration or a Unique Identity Number shall be deemed to have been granted after the lapse of period specified in Rule 9(5) of the CGST Rules, 2017 if no deficiency has been communicated to the applicant person by the proper officer within that period. The aforesaid Rule 9(5) of the CGST Rules, 2017 provides that if the proper officer fails to take any action-	
	(a)	Within three working days from the date of submission of application, or
	(b)	Within seven common working days from the date of receipt of clarification, information or documents furnished by the applicant person under Rule 9(2), the application for grant of registration shall be deemed to have been approved.
Different Situations		Effective Date of registration/ UID
Where application for registration has been submitted by the applicant within 30 days from the date on which the person becomes liable to registration		Date on which the person becomes liable to registration
Where application for registration has been submitted by the applicant after 30 days from the date on which the person becomes liable to registration		Date of grant of registration
Where application for voluntary registration has been submitted in pursuance of Section 25(3)		Date of grant of registration
Where application for registration has been submitted by a 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 Sec.52		Date of grant of registration
Where application for registration has been submitted by a non-resident taxable person		Date of grant of registration
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		Date of order granting registration
Where application for grant of Unique Identity Number (UID) has been submitted by any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privilege and Immunities) Act, 1947 and any other person or class of persons as may be notified by the Commissioner		Date of assignment of UID

7.5 Clarification by Department on Section 25

1. FAQs dated 15.12.2018 [3rd Edition]

Q9. If a person is operating in different states, with the same PAN number, whether he can operate with a single Registration?

<p>Ans. No. Every person who is liable to take a Registration will have to get registered separately for each of the States where he has a business operation and is liable to pay GST in terms of Section 22(1) of the CGST/SGST Act.</p>
<p>Q 10. Can a person obtain multiple registrations in a State?</p>
<p>Ans. Yes. In terms of the proviso to Sub-Section (2) of Section 25, a person having multiple place of businesses in a State or UT may obtain a separate registration for each such place of business, subject to such conditions as prescribed in the registration rules.</p>
<p>As per the CGST (Amendment) Act, 2018, the reference to requirement of separate business vertical for separate registration is not there now. The definition of “business vertical” has been omitted.</p>
<p>Q 11. Whether a company having a SEZ unit or developer need to have separate registration?</p>
<p>Ans. Yes. As per the second proviso to sub-section 1 of section 25 of the CGST Act, inserted vide the CGST (Amendment) Act, 2018 with effect from 01.02.2019 a person having SEZ unit or being SEZ developer shall have to apply for a separate registration, as distinct from his place of business located outside the SEZ in the same State or Union territory.</p>
<p>Q 18. Whether the proper officer can reject an Application for Registration?</p>
<p>Ans . Yes. In terms of section 25(10) of the CGST Act, the proper officer can reject an application for registration after due verification. Where the application submitted under rule 8 is found to be deficient, the proper officer may issue a notice to the applicant electronically in FORM GST REG-03 within a period of three working days from the date of submission of the application and the applicant shall furnish such 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. Where no reply is furnished by the applicant or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG 05.</p>
<p>Q 19. Whether the Registration granted to any person is permanent?</p>
<p>Ans . Yes, the registration Certificate once granted is permanent unless surrendered, cancelled, suspended or revoked .</p>
<p>Q 20. Will the address of business premises mentioned in the application for registration be verified physically by the department?</p>
<p>Ans . Only in cases where the proper officer feels the need for such verification but after the grant of registration. Wherever the proper officer feels so, he may get such verification done and the verification report along with other documents, including photographs, shall be uploaded in FORM GST REG-30 on the Common Portal within fifteen working days following the date of such verification.</p>
<p>Q 21. Is it necessary for the UN bodies to get registration under GST?</p>
<p>Ans. Yes. In terms of Section 25(9) of the CGST/SGST Act, all notified UN bodies, Consulate or Embassy of foreign countries and any other class of persons so notified would be required to obtain a unique identification number (UIN) from the GST portal. The structure of the said ID would be uniform across the States in conformity with GSTIN structure and the same will be common for the Centre and the States. This UIN will be needed for claiming refund of taxes paid on notified supplies of goods and services received by them, and for any other purpose as may be notified.</p>
<p>Q 22. Certain entities are required to obtain Unique Identity Numbers (UIN). How will such UIN’s be issued?</p>
<p>Ans. Every person required to be granted a Unique Identity Number (UIN) under section 25(9) may submit an application, electronically in FORM GST REG-13 , duly signed, in the manner specified in rule 8 at the Common Portal, either directly or through a Facilitation Centre, notified by the Board or Commissioner.</p>
<p>The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within three working days from the date of submission of application.</p>
<p>Q 23. What is the responsibility of the taxable person supplying to UN bodies?</p>

Ans. The taxable supplier supplying to these organizations is expected to mention the UIN on the invoices and treat such supplies as supplies to another registered person (B2B) and the invoices of the same will be uploaded by the supplier.

2. Press Release, dated 13.11.2017

Accepting of Unique Identity Number of Foreign Diplomatic Missions / UN Organizations while making sales or supplies

Various representations have been received from Foreign Diplomatic Missions/UN Organizations regarding unwillingness of the vendors/ suppliers to record the UIN (Unique Identify Number) while making sales to such Missions/Consulates or UN organizations. It may be noted that sale or supply to Foreign Diplomatic Missions/UN Organizations is like any other Business to Consumer (B2C) sale and will not have any additional effect on the supplier's tax liability. Recording of UIN while making such sales will enable Foreign Diplomatic Missions/UN Organizations to claim refund of the taxes paid in India. Therefore, it is advised that under no circumstance any supplier should decline to record the UIN of the diplomat/official on the tax invoice.

Further, it may also be noted that the diplomats/consulate staff may quote the same UIN as allotted to their Missions/Consulates or UN organizations while making any purchases.

Unique Identification Number (UIN) is a 15-digit unique number allotted to 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, Consulate or Embassy of foreign countries. First two digits of the UIN denote State code where the Diplomatic Mission/Consulate/Embassy are located. Search functionality for UIN is available on the GST Common Portal in "Search Taxpayer" option. On entering UIN and Captcha, details of the Diplomatic Mission/Consulate/Embassy will be available

3. Circular No. 36/10/2018-GST, dated 13.03.2018 [Relevant Extract]

Subject: Processing of refund applications for UIN entities- The GST Council, in its 23rd meeting held at Guwahati on 10th November 2017, has decided that the entities having Unique Identity Number (UIN) may be given centralized registration at the option of such entities. Further, it was also decided that the Central Government will be responsible for all administrative compliances in respect of such entities.

2. In order to clarify some of the issues and to ensure uniformity of implementation across field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") hereby clarifies the following issues:

3. Status of registration for UINs:

i. Entities having UINs are given a special status under the CGST Act as these are not covered under the definition of registered person. These entities have been granted UINs to enable them to claim refund of GST paid on inward supply of goods or services or both received by them. Therefore, if any such entity is making supply of goods or services or both in the course or furtherance of business then such entity will need to apply for GSTIN as per the provisions contained in the CGST Act read with the rules made thereunder.

ii. The process for applying for UIN has been outlined under Rule 17 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "CGST Rules"). As stated in the said rule, any person covered under clause (a) of sub-section (9) of section 25 of the CGST Act may submit an application electronically in FORM GST REG-13 on the common portal. Therefore, specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries shall apply for grant of UIN electronically by filling FORM GST REG-13 .

iii. Due to delays in making available FORM GST REG-13 on the common portal, an alternative mechanism has been developed. Entities covered under clause (a) of sub-section (9) of Section 25 of the CGST Act may approach the Protocol Division, Ministry of External Affairs in this regard, who will facilitate grant of UINs in coordination with the Central Board of Excise and Customs (CBEC) and GSTN.

iv. It is clarified that the facility of single UIN is optional and an entity may seek more than one UIN.

3. Circular No. 1/1/2017-IGST

(a) Inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance- regarding.

The issue relating to levy of IGST exemption on inter-state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, carrying goods or passengers or both; or for repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance] has been examined.

2. In the above context, the legal provisions in GST laws are as under:

(a)	As per section 24 (1) (i) of the Central Goods and Services Tax Act, 2017, persons making any inter-State taxable supply shall be required to be registered under this Act.
(b)	As per section 25(4) of the said Act a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.
(c)	Schedule I to the said Act specifies situations where activities are to be treated as supply even if made without consideration which also includes supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business.
(d)	Section 7 (2) envisages that activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.

3. Against the above background, the issue of inter-state movement of goods like movement of various modes of conveyance, between distinct persons as specified in section 25(4) of the said Act, not involving further supply of such conveyance, including:-

i.	Trains	ii.	Buses	iii.	Trucks,	iv.	Tankers
v.	Trailers	vi.	Vessels	vii.	Containers,	viii.	Aircrafts,

(a)	Carrying goods or passengers or both; or
(b)	For repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance]

was discussed in GST Council's meeting held on 11th June, 2017 and the Council recommended that such inter-state movement shall be treated 'neither as a supply of goods or supply of service' and therefore not be leviable to IGST.

4. In view of above, it is hereby clarified that "the inter-state movement of goods like movement of various modes of conveyance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, including the ones specified at (i) to (viii) of Para 3, may not be treated as supply and consequently IGST will not be payable on such supply.

5. However, applicable CGST/SGST/IGST, as the case may be, shall be leviable on repairs and maintenance done for such conveyance

4. Circular No. 21/21/2017-GST, dated 22.11.2017- Clarifications in respect of Section 25(4)

(b) Clarification on inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes] – regarding

The issue of IGST exemption on inter-state movement of various modes of conveyance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, carrying goods or passengers or both; or for repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance] was examined and a circular 1/1/2017-IGST dated 7.7.2017, was issued clarifying that such interstate movement shall be treated “neither as a supply of goods nor supply of service” and therefore would not be leviable to IGST.

2. The issue pertaining to inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes] was discussed in GST Council's meeting held on 10th November, 2017 and the Council recommended that the circular 1/1/2017-IGST shall mutatis mutandis apply to inter-state movement of such goods, and except in cases where movement of such goods is for further supply of the same goods, such inter-state movement shall be treated ‘neither as a supply of goods or supply of service,’ and

consequently no IGST would be applicable on such movements.

3. In this context, it is also reiterated that applicable CGST/SGST/IGST, as the case maybe, is leviable on repairs and maintenance done for such goods.

5. Circular No. 95/14/2019-GST, dated 28.03.2019

Subject: Verification of applications for grant of new registration-Reg.

1. Recently, a large number of registrations have been cancelled by the proper officer under the provisions of sub-section (2) of section 29 of the Central Goods and Services Act, 2017 (hereinafter referred to as „CGST Act’) read with rule 21 of the Central Goods and Services Rules, 2017 (hereinafter referred to as „CGST Rules’) on account of noncompliance of the said statutory provisions. In this regard, instances have come to notice that such persons, who continue to carry on business and therefore are required to have registration under GST, are not applying for revocation of cancellation of registration as specified in section 30 of the CGST Act read with rule 23 of the CGST Rules. Instead, such persons are applying for fresh registration. Such new applications might have been made as such person may not have furnished requisite returns and not paid tax for the tax periods covered under the old/cancelled registration. Further, such persons would be required to pay all liabilities due from them for the relevant period in case they apply for revocation of cancellation of registration. Hence, to avoid payment of the tax liabilities, such persons may be using the route of applying for fresh registration. It is pertinent to mention that as per the provisions contained in proviso to sub-section (2) of section 25 of the CGST Act, a person may take separate registration on same PAN in the same State.

2. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, hereby issues the following instructions.

3. Sub-section (10) of section 25 of the CGST Act read with rule 9 of the CGST Rules provide for rejection of application for registration if the information or documents submitted by the applicant are found to be deficient. It is possible that the applicant may suppress some material information in relation to earlier registration. Some of the information that may be concealed in the application for registration in FORM GST REG -01 are S. No. 7 „Date of Commencement of Business’, S. No. 8 „Date on which liability to register arises’, S. No. 14 „Reason to obtain registration’ etc. Such persons may also not furnish the details of earlier registrations, if any, obtained under GST on the same PAN.

4. It is hereby instructed that the proper officer may exercise due caution while processing the application for registration submitted by the taxpayers, where the tax payer is seeking another registration within the State although he has an existing registration within the said State or his earlier registration has been cancelled. It is clarified that not applying for revocation of cancellation of registration along with the continuance of the conditions specified in clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act shall be deemed to be a “deficiency” within the meaning of sub-rule (2) of rule 9 of the CGST Rules. The proper officer may compare the information pertaining to earlier registrations with the information contained in the present application, the grounds on which the earlier registration(s) were cancelled and the current status of the statutory violations for which the earlier registration(s) were cancelled. The data may be verified on common portal by fetching the details of registration taken on the PAN mentioned in the new application vis-a-vis cancellation of registration obtained on same PAN. The information regarding the status of other registrations granted on the same PAN is displayed on the common portal to both the applicant and the proper officer. Further, if required, information submitted by applicant in S. No. 21 of FORM GST REG-01 regarding details of proprietor, all partner/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. may be analyzed vis-a-vis any cancelled registration having same details.

5. While considering the application for registration, the proper officer shall ascertain if the earlier registration was cancelled on account of violation of the provisions of clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act and whether the applicant has applied for revocation of cancellation of registration. If proper officer finds that application for revocation of cancellation of registration has not been filed and the conditions specified in clauses (b) and (c) of sub-section (2) of section 29 of the CGST Act are still continuing, then, the same may be considered as a ground for rejection of application for

registration in terms of sub-rule (2) read with sub-rule (4) of rule 9 of CGST Rules. Therefore, it is advised that where the applicant fails to furnish sufficient convincing justification or the proper officer is not satisfied with the clarification, information or documents furnished, then, his application for fresh registration may be considered for rejection.

7.6 Deemed registration - Section 26

26(1)	<p><u>Grant of registration/UIN under the SGST Act/UTGST Act shall be deemed to be grant of registration under the CGST Act</u> Any grant of registration or Unique Identity Number under the SGST Act or the UTGST Act shall be deemed to be a grant of registration under the CGST Act, provided that the application for registration has not been rejected under CGST Act within the time specified in Section 25(10) read with Rule 9 of the CGST Rules, 2017.</p>
26(2)	<p><u>Rejection of registration/UIN under the SGST Act/UTGST Act shall be deemed to be a rejection of application under the CGST Act</u> Any rejection of application for registration or Unique Identity Number under the SGST Act or the UTGST Act shall be deemed to be a rejection of application for registration or Unique Identity Number under the CGST Act. These provisions have been made with a view to avoid the duplication of efforts both on the part the applicant person as well as the Department.</p>

7.7 Special Provisions relating to casual taxable person and non-resident taxable person - Section 27

27(1)	<p><u>Validity of registration certificate of a casual taxable person or a non-resident taxable person</u> The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for earlier of the following two periods:</p>		
	(a) Period specified in the application for registration; or	(b) 90 days from the effective date of registration	
	<p>Details in r/o grant of registration to non-resident taxable person</p>		
	Rule 13(1)	<p><u>Application to be submitted at least 5 days prior to commencement of the business</u> 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 EVC, in FORM GST REG-09 , at least 5 days prior to commencement of the business at the Common Portal either directly or through a Facilitation Centre, notified by the Commissioner.</p>	
	Proviso to Rule 13(1)	<p><u>Submission of tax identification number or unique number by a business entity incorporated or established outside India</u> 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 it's PAN, if available.</p>	
	Rule 13(2)	<p><u>Temporary reference number for making an advance deposit of tax</u> A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under rule 8(5) shall be issued electronically only after the said deposit in his electronic cash ledger.</p>	
Rule 13(3)	<p><u>Applicability of provisions of rules 9 and 10 relating to verification and the grant of registration</u> The provisions of Rule 9 and Rule 10 relating to the verification and the grant of registration shall apply, with necessary changes, to an application submitted under Rule 13 by a non-resident taxable person.</p>		

	Rule 13(4)	<u>Signature or verification of application for registration through electronic verification code</u> The application for registration made by a non-resident taxable person shall be duly signed or verified through electronic verification code by his authorised signatory who shall be a person resident in India having a valid PAN.
Proviso		<u>Extension of the validity period of registration certificate of a casual taxable person or a non-resident taxable person</u> At the request of a casual taxable person or a non-resident taxable person for extending the validity of Registration Certificate, the proper officer may, on sufficient cause being shown extend the original validity period of 90 days by a further period not exceeding 90 days.
	Rule 15(1)	Where a registered casual taxable person or non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11 shall be submitted electronically through the Common Portal either directly or through a Facilitation Centre, notified by the Commissioner, by such person. The aforesaid application shall be filed before the end of the validity of registration granted to him.
27(2)		<u>Advance deposit of tax</u> A casual taxable person or a non-resident taxable person shall, make an advance deposit of tax of an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. Such deposit shall be made at the time of submission of application for registration
		2. While applying for normal registration, 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. 3. In such cases he would not be required to pay advance tax for the purpose of registration. 4. He can surrender such registration once the exhibition is over .
Proviso		In case where any extension of time is sought by a casual taxable person or a non-resident taxable person, then aforesaid taxable person is required to deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.
	Rule 15(2)	The aforesaid application filed under section 27(1) shall be acknowledged only on deposit of additional amount of tax equivalent to the estimated tax liability of such person for the period for which the registration is sought.
27(3)		<u>Advance deposit of tax and additional deposit of tax to be credited to the electronic cash ledger</u> Advance deposit of tax as well additional deposit of tax to be credited to the electronic cash ledger of concerned casual taxable person / non-resident taxable person. Further, in terms of Section 49(3) the aforesaid advance deposit of tax as well as additional deposit of tax may be utilized for making any payment towards tax, interest, penalty, fees or any other amount payable under the provisions of the CGST Act or the Rules made thereunder.

7.8 Amendment of registration - Section 28

Section	Details		
28(1)	<u>Information to be furnished consequent to any change in the information already furnished</u> Every Registered Taxable Person has the duty of informing the proper officer about any changes in respect of any of the following:		
	S.No.	Details	Example
	(a)	Information furnished at the time of registration, or	10.05.2018

	(b)	Information furnished subsequent to the time of seeking registration	21.12.2019	
	To be furnished within 15 days of relevant change in Form GST REG-14 on common portal			
Rule 19(1)	<u>Amendment application to be submitted within 15 days of relevant change</u> The registered person shall submit an amendment application electronically, duly signed or verified through EVC, in FORM GST REG-14 within 15 days of relevant change along with documents relating to such change. Further, aforesaid amendment application shall be submitted at the Common Portal either directly or through a notified Facilitation Centre.			
Rule 19(1A)	<u>With effect from 29.12.2017 -N.No. 75/2017-CT, dated 29.12.2017</u> <u>No retrospective amendment in particulars from a date earlier than the date of submission of application</u> Notwithstanding anything contained in Rule 19(1), any particular of the application for registration shall not stand amended retrospectively from a date earlier than the date of submission of the application in FORM GSR REG-14 on the common portal. However, retrospective amendment can be made with the order of the Commissioner for reasons to be recorded in writing and subject to specified conditions.			
28(2)	<u>Approval or rejection of amendments in the registration particulars</u> Either on the basis of information furnished by registered taxable person or as ascertained by the proper officer himself, the amendments in the registration particulars may be approved or rejected by the proper officer.			
First proviso to Rule 19(1)	<u>With effect from 22.06.2017</u>			
	The change may relate to any of the following particulars which does not warrant cancellation of Registration under section 29:			
	(i)	Legal name of business;		
	(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 day to day affairs of the business			
Amendments in respect of any of the above particulars shall be approved by the proper officer, after due verification, within fifteen working days from the date of receipt of application in FORM GST REG-14. Further, the proper officer shall issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of occurrence of the event warranting such amendment. It is to be noted that permission of the proper officer for making amendments will be required for only certain core fields of information, whereas for the other fields, the certificate of registration shall stand amended upon submission of application in the GST common portal.				
Second proviso to Rule 19(1)	<u>With effect from 22.06.2017</u>			
	Any change in the mobile number or the e-mail address of authorised signatory submitted under Rule 8, as amended from time to time, shall be carried out only after online verification through the Common Portal in the following manner as provided under Rule 8(2):			
	(i)	The mobile number shall be verified through a one-time password sent to the said mobile number-Rule 8(2)(b) of the CGST Rules, 2017,		
(ii)	The e-mail address shall be verified through a separate one-time password sent to the said e-mail address- Rule 8(2) (c) of the CGST Rules, 2017			

28(3)	<p><u>Rejection/approval of amendments under SGST Act or UTGST Act shall be deemed to be rejection/approval under the CGST Act</u> Any rejection or approval of amendments under the SGST Act or Union territory GST Act shall be deemed to be a rejection or approval under the CGST Act.</p>
Rule 19(2)	<p><u>Notice to be served on registered person where amendment sought is either not warranted or the documents furnished are incomplete/incorrect</u> Where the proper officer is of the opinion that the amendment sought under above-mentioned Rule 19(1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of 15 working days from the date of receipt of the application in FORM GST REG-14, serve a show cause notice in FORM GST REG-3 requiring the registered person to show cause within 7 working days of the service of the said notice, as to why the application submitted under Rule 19(1) shall not be rejected.</p>
Rule 19(3)	<p><u>Time limit for furnishing a reply to SCN- Seven working days</u> The registered person shall furnish a reply to the aforesaid notice in FORM GST REG-04 within a period of 7 (seven) working days of the service of the said notice.</p>
Rule 19(4)	<p><u>Rejection of the amendment application</u> Where the reply furnished under Rule 19 (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under Rule 19(2) within the period prescribed in Rule 19 (3), the proper officer shall reject the application submitted under Rule 19 (1) and pass an order in FORM GST REG -05.</p>
Rule 19(5)	<p><u>Deemed amendment of registration certificate</u> If the proper officer fails to take any action-</p>
	(a) Within a period of 15 working days from the date of submission of application, or
	(b) Within a period of seven working days from the receipt of the reply to the SCN under Rule 19(3) of the CGST Rules, 2017
	<p>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.</p>

7.9 Cancellation or Suspension of Registration - Section 29

29(1)	<p><u>Cancellation of registration of a taxable person by the proper officer</u> The proper officer may cancel the registration of a registered person. The cancellation of registration may be affected either on:</p>	
	(a) On his own motion by the proper officer; or	
	(b) On an application electronically submitted in the Form GST REG-16 by the registered person in terms of Rule 20. However, in case of death of a registered taxable person, the application for cancellation is to be filed by legal heirs [say wife/children] of the registered person.	
	Cancellation of registration shall be carried out keeping in view the circumstances where:	
	(a) The business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or	
	(b) There is any change in the constitution of the business; or	
	(c) The taxable person, other than the person who is registered voluntarily [under section 25(3)], is no longer liable to be registered under section 22 or section 24	
	<p><u>Applicable with effect from 01.02.2019</u> During pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.</p>	

		<u>Application for cancellation of registration to include specified details</u>	
Rule 20	It is necessary to give the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which cancellation of registration is sought, liability thereon, details of the payment, if any, made against such liability in Form GST REG-16 , along with relevant supporting documents. The foregoing FORM GST REG-16 is to be submitted within a period of thirty days of occurrence of the event warranting cancellation, at the Common Portal either directly or through a notified Facilitation Centre.		
Proviso to Rule 20	<u>For the Period 22.06.2017 to 22.01.2018</u> - N. No. 03/2017-CT, dated 19.06.2018 <u>No application for cancellation of registration before expiry of one year in case of voluntary registration</u> No application for cancellation of registration shall be considered in case of a taxable person who is registered voluntarily under section 25(3) , before the expiry of one year from the effective date of registration.		
	<u>With effect from 23.01.2018</u> - N. No. 03/2018-CT, dated 23.01.2018 <u>Application for cancellation of registration can be furnished even before the expiry of one year in case of voluntary registration</u> Omission of proviso to Rule 20 to pave the way for submission of application for cancellation of voluntary registration even before the expiry of one year from the effective date of registration		
Rule 21	<u>Registration to be cancelled in certain cases</u> The registration granted to a person is liable to be cancelled in any of the following cases:		
	S.No.	Cases	Applicability date
	(a)	If the registered person does not conduct any business from the declared place of business; or	22.06.2017
	(b)	If the registered person issues invoice or bill without supply of goods or services in violation of the provisions of the Act or the rules made thereunder; or	22.06.2017
	(c)	If the registered person violates the provisions of Section 171 of the CGST Act or Rules made thereunder. Section 171 deals with Anti-profiteering measure	22.06.2017
	(d)	If the registered person violates the provisions of Rule 10A. Rule 10A deals with “Furnishing of Bank Account Details”	28.06.2019
Rule 21A(1)	<u>Applicable with effect from 01.02.2019</u> - N.No. 03/2019-CT, dated 29.01.2019 <u>Deemed suspension of registration at the instance of registered person</u> 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(2)	<u>Suspension of registration by the proper officer</u> 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, after affording the said person a reasonable opportunity of being heard, 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(3)	<u>Duties of the registered person during suspension</u> A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39. Explanation- <u>Inserted w.e.f. 09.10.2019</u> vide N.No.49/2019-CT, dated 09.10.2019 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(4)	<u>Deemed revocation of suspension of registration</u> The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.
	Rule 21A(5)	<u>Applicable with effect from 09.10.2019 -N.No.49/2019-CT, dated 09.10.2019</u> <u>Consequences of passing of an order for revocation of suspension of registration</u> If an order for revocation of suspension of registration is passed i.e. the registration is restored, then provisions of Section 31(3) (a) [issuance of revised invoice] and Section 40 [first return] shall apply. Thus, in respect of the supplies made during the period of suspension, the invoice can be revised for making it a valid tax invoice and the details of such supplies shall be furnished in the first return post the revocation of suspension of the registration.
29(2)	<u>Date of cancellation of registration of a registered person</u> The proper officer may cancel the registration of a registered person from such date , including any retrospective date , as he may deem fit in any of the following circumstances:	
	(a)	Where there is contravention of prescribed provisions of the Act or there is contravention of prescribed Rules by a registered person. It is to be noted that contravention of any provision/rule shall not empower the proper officer to cancel the registration of a registered person. It is the violation of prescribed provision/rule by the registered person which empowers the proper officer to cancel the registration of a registered person.
	(b)	Where a person paying tax under Composition Levy Scheme under section 10 has not furnished returns for three successive tax periods . Non furnishing of return should be for 3 continuous tax periods and not intermediately. Tax period” means the period for which the return is required to be furnished.
	(c)	Where no returns have been furnished for a continuous period of six months by any registered person other than a person who is paying tax under Composition Levy Scheme. No returns have been furnished for a continuous period of six months and not intermediately.
	(d)	Where no business has been commenced within six months from the date of voluntary registration by any person.
	(e)	Where registration has been obtained by means of fraud, wilful misstatement or suppression of facts. Onus is on the department to prove the presence of specified elements i.e. fraud etc. to empower the proper officer to cancel the registration of a registered person. As per department clarification such cancellation may be retrospectively.
First Proviso	Before cancellation of the registration, the proper officer shall give the registered person an opportunity of being heard.	
	<u>Applicable with effect from 01.02.2019</u> <u>Suspension of registration</u> During pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.	

Second proviso	Rule 22(1)	<u>Issue of a SCN to the registered person</u> Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he may issue a notice to such person in FORM GST REG-17 to show cause within a period of seven working days from the date of service of such notice as to why his registration should not be cancelled.	
	Rule 22(2)	<u>Submission of reply to SCN</u> The reply to the show cause notice shall be furnished in FORM REG-18 within a period of seven working days from the date of service of such notice.	
	Rule 22(3)	<u>Issue of an order for cancellation of registration</u> Where the proper officer is satisfied that a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, he shall issue an order to cancel the registration in FORM GST REG-19 within a period of 30 (thirty) days from the date of application submitted under Rule 20 or the date of reply to the SCN issued under Rule 22(1), with effect from a date to be determined by him. Further, the proper officer may notify the taxable person to pay arrears of any tax, interest or penalty including the amount liable to be paid under Sec.29 (5).	
	Rule 22(4)	<u>Passing of an order for dropping the proceedings</u> Where the reply to the SCN is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.	
	Proviso to Rule 22(4)	<u>Applicable with effect from 04.09.2018 -N.No.39/2018-CT, dated 04.09.2018</u> If the registered person furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST REG-20.	
	Rule 22(5)	<u>Applicability of provisions of Rule 22(3) to the legal heirs of a deceased proprietor</u> Provisions of above-mentioned Rule 22(3) shall apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.	
29(3)	<u>No effect of cancellation on the liability for any prior period</u> There shall be no effect of cancellation of registration under Section 29 on the liability of the person to pay tax and other dues under the Act for any period prior to the date of cancellation of registration. It is totally immaterial whether or not such tax and other dues are determined before or after the date of cancellation of registration.		
29(4)	<u>Deemed cancellation under SGST Act or vice-versa</u> The cancellation of registration under SGST Act or UTGST Act, as the case may be, shall be deemed to be a cancellation of registration under the CGST Act. This provision has been made with a view to avoid duplication of efforts both on the part of registered taxable person as well as the proper officer.		
	<u>Payment of amount of GST on stock or capital goods or plant and machinery</u> Consequent upon cancellation of his registration under the Act, every registered person shall pay the following amount by way of debit in the electronic credit ledger or electronic cash ledger:		
	(A)	In respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of cancellation of registration	
	Amounts to be paid	Higher of the following two amounts:	
		(i)	Amount equivalent to the credit of input tax in respect of inputs held in stock, and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation; or
	(ii)	The output tax payable on such goods.	

29(5) & 29(6)	Rule 44(1)(a)	<u>Manner of determination of amount to be paid</u> For inputs held in stock and inputs contained in semi-finished and finished goods held in stock the ITC 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.		
	(B)	In respect of capital goods or plant and machinery on the day immediately preceding the date of cancellation of registration		
	Amounts to be paid	Higher of the following amounts:		
		(i)	Input Tax credit taken on the capital goods or plant and machinery	
		(i)	Less: Prescribed percentage points as given in Rule 44(b) of the CGST Rules, 2017	
		(ii)	Tax on the transaction value of such capital goods or plant and machinery.	
		The transaction value of capital goods or plant and machinery shall be the price actually paid or payable for the supply of the capital goods or plant and machinery subject to satisfaction of following two cumulative conditions:		
	(a)	The supplier and the recipient of the supply are not related; and		
(b)	The price is the sole consideration for the supply			
Rule 44(1)(b)	<u>Manner of determination of amount to be paid</u> For capital goods held in stock, the ITC involved in the remaining useful life in months shall be computed on pro-rata basis, taking the useful life as 5 years.			

Departmental Clarification on Section 29

Circular No. 69/43/2018-GST, dated 26.10.2018 [As amended vide Circular No. 88/07/2019-GST, dated 01.02.2019]- Subject: Processing of applications for cancellation of registration submitted in FORM GST REG-16-Reg.

The Board is in receipt of representations seeking clarifications on various issues in relation to processing of the applications for cancellation of registration filed by taxpayers in FORM GST REG-16. In order to clarify these issues and to ensure uniformity in the implementation of the provisions of law across the field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Act"), hereby clarifies the issues as detailed hereunder:

2.	Section 29 of the CGST Act, read with rule 20 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the "CGST Rules") provides that a taxpayer can apply for cancellation of registration in FORM GST REG-16 in the following circumstances:		
	a.	Discontinuance of business or closure of business;	
	b.	Transfer of business on account of amalgamation, merger, de-merger, sale, lease or otherwise;	
	c.	Change in constitution of business leading to change in PAN;	
	d.	Taxable person (including those who have taken voluntary registration) is no longer liable to be registered under GST;	
	e.	Death of sole proprietor;	
	f.	Any other reason (to be specified in the application).	
3.	Rule 20 of the CGST Rules provides that the taxpayer applying for cancellation of registration shall submit the application in FORM GST REG-16 on the common portal within a period of 30 days of the Occurrence of the event warranting the cancellation'. It might be difficult in some cases to exactly identify or pinpoint the day on which such an event occurs. For instance, a business may be transferred/disposed over a period of time in a piece meal fashion. In such cases, the 30-day deadline may be liberally interpreted and the taxpayers' application for cancellation of registration may not be rejected because of the possible violation of the deadline.		
	While initiating the application for cancellation of registration in FORM GST REG- 16, the Common portal captures the following information which has to be mandatorily filled in by the applicant:		

4.	a)	Address for future correspondence with mobile number and email address;
	b)	Reason for cancellation;
	c)	Date from which cancellation is sought;
	d)	Details of the value and the input tax/tax payable on the stock of inputs, inputs contained in semi-finished goods, inputs contained in finished goods, stock of capital goods/plant and machinery;
	e)	In case of transfer, merger of business, etc., particulars of registration of the entity in which the existing unit has been merged, amalgamated, or transferred (including the copy of the order of the High Court/ transfer deed);
	f)	Details of the last return filed by the taxpayer along with the ARN of such return filed.
On successful submission of the cancellation application, the same appears on the dashboard of the jurisdictional officer.		
5.	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, i.e. where all the relevant particulars, as detailed in Para 4 above, have not been entered;
	b)	In case of transfer, merger or amalgamation of business, the new entity in which the applicant proposes to amalgamate or merge has not got registered with the tax authority before submission of the application for cancellation.
In all cases other than those listed at (a) and (b) above, the application for cancellation of registration should be immediately accepted by the proper officer and the order for cancellation should be issued in FORM GST REG-19 with the effective date of cancellation being the same as the date from which the applicant has sought cancellation in FORM GST REG-16. In any case the effective date cannot be a date earlier to the date of application for the same.		
6.	In situations referred to in (a) or (b) in Para 5 above, the proper officer shall inform the applicant in writing about the nature of the discrepancy and give a time period of seven working days to the taxpayer, from the date of receipt of the said letter, to reply. If no reply is received within the specified period of seven working days, the proper officer may reject the application on the system, after giving the applicant 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 on examination is found satisfactory, the Proper Officer may approve the application for cancellation and proceed to cancel the registration by issuing an order in FORM GST REG-19 . If reply to the query is found to be not satisfactory, the Proper Officer may reject the application for cancellation on the system, 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.	
7.	Section 45 of the CGST Act requires every registered person (other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52) whose registration has been cancelled, to file a final return in FORM GSTR-10 , within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges any liability that he/she may have incurred under sub-section (5) of the section 29 of the CGST Act. It may be noted that the last date for furnishing of FORM GSTR-10 by those taxpayers whose registration has been cancelled on or before 30.09.2018 has been extended till 31.12.2018 vide N. No. 58/2018 - Central Tax dated the 26th October, 2018.	
Further, sub-section (5) of section 29 of the CGST Act, read with rule 20 of the CGST Rules states that the taxpayer seeking cancellation of registration shall have to pay, by way of debiting either the		

8.	<p>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, whichever is higher. For the purpose of this calculation, the stock of inputs, semi-finished goods, finished goods and capital goods shall be taken as on the day immediately preceding the date with effect from which the cancellation has been ordered by the proper officer i.e. the date of cancellation of registration. However, it is clarified that this requirement to debit the electronic credit and/or cash ledger by suitable amounts should not be a prerequisite for applying for cancellation of registration. This 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 his/her registration from a specified date, 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. It is reiterated that, as stated in sub-section (3) of section 29 of the CGST Act, the cancellation of registration does not, in any way, affect the liability of the taxpayer to pay any dues under the GST law, irrespective of whether such dues have been determined before or after the date of cancellation.</p>
9.	<p>In case the final return in FORM GSTR-10 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 of notice in FORM GSTR-3A , then an assessment order in FORM GST ASMT-13 under section 62 of the CGST Act read with rule 100 of the CGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of section 29 on the basis of information available with the proper officer. If the taxpayer files the final return within 30 days of the date of service of the order in FORM GST ASMT-13 , then said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue.</p>
10.	<p>Rule 68 of the CGST Rules requires issuance of notices to registered persons who fail to furnish returns under section 39 (FORM GSTR-1, FORM GSTR-3B and FORM GSTR-4), section 44 (Annual Return - FORM GSTR-9 / FORM GSTR-9A / FORM GSTR-9C), section 45 (Final Return - FORM GSTR-10) or section 52 (TCS Return - FORM GSTR-6). 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.</p>
11	<p>Para 11 Applicable with effect from 01.02.2019 - amended vide Circular No. 88/07/2019-GST, dated 01.02.2019</p> <p>In view of the amendment carried out in Section 29 of the CGST Act, 2017 allowing suspension of registration.</p> <p>11. It is pertinent to mention here that section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. Accordingly, the field formations may not issue notices for non- filing of return for taxpayers who have already filed an application for cancellation of registration under section 29 of the CGST Act. Further, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.</p> <p>Para 11 Applicable upto 31.01.2019</p> <p>11. It is pertinent to mention here that section 29 of the CGST Act has been amended by the CGST (Amendment) Act, 2018 to provide for “Suspension” of registration. The intent of the said amendment is to ensure that a taxpayer is freed from the routine compliances, including filing returns, under GST Act during the pendency of the proceedings related to cancellation. 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 under section 29 of the CGST Act. However, the requirement of filing a final return, as under section 45 of the CGST Act, remains unchanged.</p>

12.	It may be noted that the information in table in FORM GST REG-19 shall be taken from the liability ledger and the difference between the amounts in Table 10 and Table 11 of FORM GST REG-16 .
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7.10 Revocation of cancellation of registration - Section 30

30(1) read with Rule 23(1)	<u>Application to the proper officer for revocation of cancellation of the registration</u> A registered person may submit an application to such proper officer for revocation of cancellation of the registration. Such application has to be made within 30 days from the date of service of the cancellation order in FORM GST REG-21 . Application is to be made at the Common Portal either directly or through a Facilitation Centre, notified by the Commissioner.	
	<u>Inserted w.e.f. 23.04.2019 vide Order No 5/2019 - GST dated 23.04.2019</u> The registered person may be served notice by the proper officer for cancellation of registration either by sending a communication to his e-mail address provided at the time of registration or as amended from time to time or by making notice available on the common portal. The aforesaid registered person who could not reply to the said notice and consequently his registration certificate was cancelled. Further, such registered person was unable to file the application for revocation of cancellation of registration under section 30(1) against such order passed upto 31.03.2019 shall be allowed to file an application for revocation of cancellation of registration upto 22.07.2019.	
	<u>First Proviso To Rule 23(1)</u>	No application for revocation shall be filed if the registration has been cancelled for the failure of the registered person to furnish returns. In that case all such returns are to be furnished and any amount due as tax in terms of such returns has to be paid along with any amount payable towards interest, penalty and late fee payable in respect of the said returns.
	<u>Second proviso To Rule 23(1)</u>	<u>With effect from 23.04.2019 - N. No. 20/2019-CT, dated 23.04.2019</u> All returns due for the period from the date of order of cancellation of registration till the date of order of revocation of cancellation of registration shall be furnished by a registered person whose registration is cancelled. The aforesaid returns are required to be furnished within 30 days from the date of order of revocation of cancellation of registration.
	<u>Third proviso To Rule 23(1)</u>	<u>Applicable with effect from 23.04.2019 - N.No.20/2019-CT, dated 23.04.2019</u> Where the registration has been cancelled with retrospective effect , all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration shall be furnished by a registered person whose registration is cancelled. The aforesaid returns are required to be furnished within 30 days from the date of order of revocation of cancellation of registration.
30(2)	<u>Revocation of cancellation of the registration or rejection of the application</u> The proper officer may by order either revoke cancellation of the registration or reject the application of revocation of registration.	
	<u>Rule 23(2)</u>	<u>Order for revocation of the cancellation of registration</u> Where the proper officer is satisfied that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within thirty days from the date of receipt of such application and communicate the same to the applicant. However, reasons for revocation of cancellation of registration are to be recorded in writing,
		<u>Order for rejection of application for revocation of cancellation of registration</u> The proper officer may reject the application for revocation of cancellation of registration by an order in FORM GST REG-05 and communicate the same to the applicant. However, the proper officer shall have to record the reasons in writing for rejecting the said application for revocation of cancellation of

		registration.
	Rule 23(3)	<p><u>Notice to the applicant before rejecting the application for revocation of cancellation of registration</u></p> <p>Before passing order for rejecting the application for revocation of cancellation of registration, the proper officer shall issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation should not be rejected and the applicant shall furnish the reply within a period of 7 working days from the date of the service of notice in FORM GST REG-24. Proviso to section 30(2) also provides that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.</p>
	Rule 23(4)	<p><u>30 day time limit for disposing of the application by revoking the cancellation of registration or rejecting the application</u></p> <p>Upon receipt of the information or clarification in FORM GST REG-24 , the proper officer shall proceed to dispose of the application by either revoking the cancellation of registration or rejecting the application, within 30 days from the date of receipt of such information or clarification from the applicant.</p>
30(3)		<p><u>Deemed cancellation under CGST or vice-versa</u></p> <p>Revocation of cancellation of registration under the SGST Act or UTGST Act shall be deemed to be a revocation of cancellation of registration under the CGST Act.</p>
Clarification by Department on Section 30		
Circular No. 99/18/2019-GST, dated 23.04.2019- Subject: Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019-Reg.		
Registration of several persons was cancelled under sub-section (2) of section 29 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) due to non-furnishing of returns in FORM GSTR-3B or FORM GSTR-4 . Sub-section (2) of section 29 of the said Act empowers the proper officer to cancel the registration, including from a retrospective date. Thus, registration have been cancelled either from the date of order of cancellation of registration or from a retrospective date.		
2. Representations have been received that large number of persons whose registration were cancelled could not apply for revocation of the said cancellation of registration within the period of 30 days as provided in sub-section (1) of section 30 of the said Act. Accordingly, a Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated the 23rd April, 2019 has been issued wherein persons whose registrations have been cancelled under sub-section (2) of section 29 of the said Act after they were served notice in the manner provided in section clause (c) and clause (d) of sub-section (1) of section 169 of the said Act and who could not reply to the said notice and for whom cancellation order has been passed up to 31st March, 2019, have been given one time opportunity to apply for revocation of cancellation of registration on or before the 22nd July, 2019. Further, vide N NO.20/2019-Central Tax, dated the 23rd April, 2019, two provisos have been inserted in sub-rule (1) of rule 23 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the said Rules”). In the light of these changes and in order to ensure uniformity in the implementation of the provisions of the law, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues relating to the procedure for filing of application for revocation of cancellation of registration.		
3 . First proviso to sub-rule (1) of rule 23 of the said 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.

4. 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.

7.11 Method of authentication - Rule 26

26(1)	All applications including reply to the notices, returns including the details of outward and inward supplies, appeals or any other documents submitted or required to be submitted electronically under the provisions of these rules shall be verified with digital signature or through e-signature specified under the provisions of Information Technology Act, 2000 or verified by any other mode of signature or verification as notified by the Board in this behalf.		
	Following modes of verification have been notified with effect from 22.06.2017:		
	(i)	Aadhaar based EVC	
	(ii)	EVC generated through net banking login on the common portal	
	(iii)	EVC generated on the common portal	
The verification shall be done within 2 days of furnishing the documents.			
Proviso	With effect from 22.06.2017		
	A registered person registered under the Companies Act, 2013 shall furnish the documents or application verified through digital signature certificate.		
26(2)	With effect from 22.06.2017 T		
	The following persons shall be liable to sign or get the documents including returns verified through EVC:		
	In the case of	Eligible person	
	Individual	Individual himself or	
		(i)	Where he is absent from India- his authorized person
		(ii)	Where he is mentally incapacitated - his guardian or any other person competent to act on his behalf
	Hindu Undivided Family	Karta and where Karta is absent from India or mentally incapacitated any other adult member of family or authorized signatory of Karta.	
	Company	Chief Executive Officer or authorized signatory	
	Government or Governmental agency or local authority	Authorized officer	
	Firm	Partner not being minor or authorized signatory	
Any other association	Any member of association or persons or authorized signatory		
26(3)	All notices, certificates and orders under the provisions of Chapter III of the CGST Rules, 2017 [which deals with Registration] shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate or through E-signature as specified under the provisions of the Information Technology Act, 2000 or verified by any other mode of signature or verification as notified by the Board in this behalf.		

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