

REGISTRATION

Provisions and Processes IN GST

Presentation Plan

1

Legal Provisions in GST law relating to Registration

2

Process relating to migration of existing tax payers

3

Process relating to new registrations, amendments, cancellation and revocation

Legal provisions relating to Registration- Chapter VI

- **Section 22 - Registration**
 - Liability to register – 20/10 lakhs aggregate turnover
 - Existing registrant
 - transferee/successor
 - Amalgamation/demerger

Legal provisions relating to Registration- Chapter VI

- **Section 23 – not liable to register**
 - Supplies exclusively goods/service not liable/exempted to tax
 - Agricultural produce out of cultivation



Categories of persons for who threshold limit will not apply –S24

- ▶ Persons who carry out inter-state trade
- ▶ Casual tax payer (CT)
- ▶ Non resident tax payer(NRT)
- ▶ Persons required to pay under RCM
- ▶ Persons who are required to deduct tax at source
- ▶ Input Service Distributor
- ▶ E-commerce operator
- ▶ Persons who supply goods through E-commerce operator
- ▶ Person supplying digital services from outside India
- ▶ Persons who supply goods/services on behalf of another registered taxable person
- ▶ Person representing the E-commerce operator when supplying specified services

Legal provisions relating to Registration- Chapter VI

- ▶ **Section 25/26 – Registration provisions**
 - ▶ Apply within 30 days – Normal; before 5days – CT/NRT
 - ▶ No centralised registration only state wise registration
 - ▶ Multiple business vertical can opt for different registration(SEZ)
 - ▶ Voluntary registration
 - ▶ Each registration is a distinct person either within a state or outside
 - ▶ PAN based registration (TAN in lieu of PAN for certain class of persons)
 - ▶ Registration of non-resident taxable person - passport
 - ▶ Suo moto registration
 - ▶ Unique Identity Number (UIN) for UNO or Multi Lateral Fin organisation
 - ▶ Verification for grant/rejection of the registration /UIN
 - ▶ Effective date of registration
 - ▶ Deemed registration / UIN
 - ▶ Grant of registration or rejection under any Act will apply to both the Acts.

Legal provisions relating to Registration (contd...)

- **Section 27 - Special provisions relating to casual taxable person and non-resident taxable person**
- Validity of registration - period specified in the application or 90 days from effective date, whichever is earlier
- Extendable for another 90 days
- Advance deposit of tax (equivalent to the estimated liability) to be made at the time of application
- Advance deposit to be credited to the electronic cash ledger
- Advance deposit to be utilised for payment of tax
- For NRT, authorised signatory – Indian with PAN

Legal provisions relating to Registration (contd...)

- **Section 28 - Amendment of registration**
- Any change in the particulars furnished at the time of registration or subsequently may be amended within 15 days of the change
- Changes relating to name of the business, principal place of business, details of partners or Directors, CEO or person responsible for day to day affairs of the business shall be amended after verification.
- Changes other than the above will be amended on submission of amendment application.
- Rejection of amendment to be made only after issuing SCN
- Action approving or rejecting the amendment taken by one authority to be applicable to the other authority

Legal provisions relating to Registration (contd...)

- ▶ **Section 29 - Cancellation of Registration**
- ▶ Registration can be surrendered by the taxpayer / cancelled by the proper officer for the following reasons:
 - ▶ Business has been discontinued
 - ▶ Business has been transferred /amalgamated /demerged / disposed off / change in constitution of business
 - ▶ Taxable person is no longer liable to be registered
 - ▶ Death of the registered person
- ▶ Cancellation of RC can also be initiated by the proper officer for the following reasons:
 - ▶ Contravention of the provisions of the Act or the Rules
 - ▶ Non filing of returns for consecutive 3 tax periods by a composition taxpayer
 - ▶ Non filing of returns for consecutive 6 months by a taxpayer
 - ▶ Non commencement of business within 6 months of registration by a voluntarily registered taxpayer
 - ▶ Registration obtained by fraud
 - ▶ All cancellations after giving an opportunity to voice their view

Impact of Cancellation of Registration

- ▶ Cancellation can be by any authority Central/State & deemed for other
 - ▶ Cancellation does absolve the tax liability
 - ▶ Such registered person is required to
 - ▶ File a final return within 3 months of cancellation order (S 45), and
 - ▶ Pay by way of debit in cash/credit ledger:
 - (i) An amount equivalent to ITC in respect of:
 - (a) inputs held in stock;
 - (b) inputs contained in semi-finished / finished goods held in stock
 - (c) ITC taken on capital goods reduced by 5% percentage points per quarter, with the assumption the life of CG – 5yrson the day immediately preceding the date of cancellation;
 - or
 - (ii) Output tax payable on such inputs / Transaction value of the capital goods
- whichever is higher.**

Legal provisions relating to Registration (contd...)

- **Section 30 – Revocation of cancellation of RC**
- RC cancelled by the tax authority can be sought to be revoked within 30 days of cancellation.
- Authority may either revoke cancellation or reject the application
- Decision to be taken only after issuing SCN
- Decision taken by one authority to be applicable to both authorities.

Migration of existing taxpayers to GST – Section 139

- Who will be migrated?
- Enrolment for GST – why required?
- When should the enrolment take place?
- Enrollment process is over as on 30.04.2017
- More than 60 lakh enrolled
- Enrolled assessee will be migrated
- Enrollment window will open again
- Information necessary for enrolment – Provisional ID & Password, email id, mobile number, Bank Account number with IFSC code

Format of the Provisional ID

<u>State Code</u>		PAN										Entity Code	Alpha bet 'Z'	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

State Code as defined under the Indian Census 2011

Entity Code: For multiple registration within a State

- Up to 9 business verticals.....1 to 9
- From 10 to 35 business verticals A to Z

Steps for enrolment in GST Portal

- Login to the GST Portal www.gst.gov.in using the Provisional ID and password given by the VAT/Central authorities
- Give details of the email address and mobile number of the Authorised signatory
- Email id and mobile number will be verified by OTP
- Create new username and change Password and login again with new username and password
- On successful login, enrolment application will be available
- Enrolment application will have the following details auto-populated:
 - Name, PAN, State, Email id, Mobile number & Reason for liability to register
- Remaining information to be filled in and documents to be uploaded in **Form GST REG 24**. Application to be electronically signed.

Documents Required to be Uploaded



<p>Constitution of Business PDF/JPEG 1 MB</p>	<ul style="list-style-type: none">• No documents are required in case of proprietors and companies (Verification through PAN/Company Identification Number through MCA 21).• Partnership Deed in case of partnership firm and Registration Certificates in case of society, trust etc. as details are not captured in PAN.
<p>Details of Bank Account (s) PDG/JPEG 1 MB</p>	<ul style="list-style-type: none">• Any documents that contain the details like the Account No., Name of the Account Holder, MICR and IFS Codes and Branch details. This can include documents like (a) self-certified copy of the online banking details; (b) bank statement / cancelled cheque; (c) Also certificate issued by concerned Bank.• Required for all the bank accounts through which the taxpayer would be conducting business.
<p>Details of Authorised Signatory JPEG/PDF 1MB</p>	<ul style="list-style-type: none">• Letter of Authorisation and copy of Resolution of the Managing Committee or Board of Directors to that effect.• Required to verify whether the person signing as Authorised Signatory is duly empowered to do so.

Documents Required to be Uploaded



Principal Place of business

- **Own premises** – any document in support of the ownership of the premises like Latest Tax Paid Receipt or Municipal Khata copy or Electricity Bill copy.
- **Rented or Leased premises**
 - i. Consent Letter, duly notarized, obtained from the Lessee of the premises, where the main lease allows sub-lease.
 - ii. **In the absence of consent letter**, rent receipt in respect of the relevant premises may be accepted with ownership proof of the property.
 - iii. **Where ownership proof is not available**, proof of possession by certain prescribed documents (such as Certificate issued under Shop and Establishment Act, electricity bill, telephone bill, bank account showing address proof, etc.) would suffice.
 - iv. **An affidavit in a prescribed format may be taken along with any of the other documents mentioned above where ownership proof or lease agreement is not available.**

Documents Required to be Uploaded



Photograph
JPEG
100KB

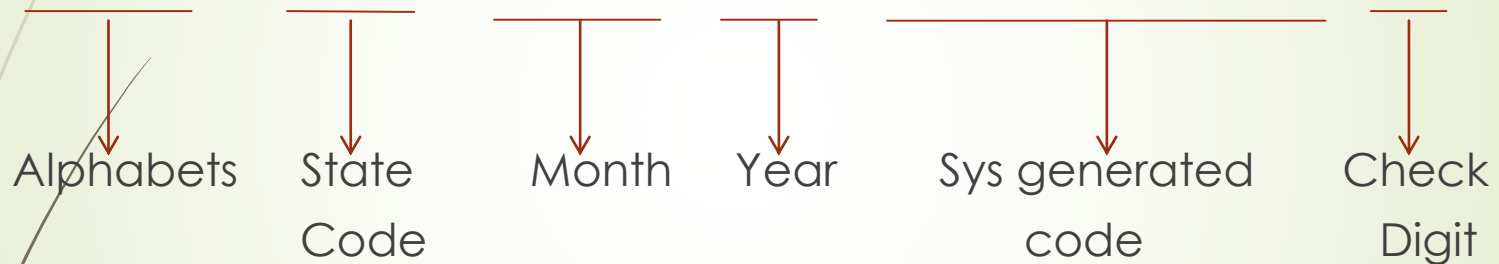
- Proprietary Concern – Proprietor
- Partnership Firm / LLP – Managing/ Authorized Partners (personal details of all partners is to be submitted but **photos of only ten partners** including that of Managing Partner is to be submitted)
- HUF – Karta
- Company – Managing Director or the Authorised Person
- Trust – Managing Trustee
- Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of **only ten members** including that of Chairman is to be submitted)
- Local Body – CEO or his equivalent
- Statutory Body – CEO or his equivalent
- Others – Person in Charge.

Photographs only in .jpg and .png format

After enrolment on GSTN

- ▶ On successful uploading of documents and submission of enrolment form, an Application Reference Number (ARN) will be generated.
- ▶ Format of the ARN

AA 29 02 17 000000 1



- ▶ Provisional ID status will be: **“Migrated till appointed date”**
- ▶ On the appointed day the Provisional GSTIN will be **“Active”** and available on the dashboard of the taxpayer in **Form GST REG 21**
- ▶ Within 6 months the documents will be verified and final GSTIN in **Form GST REG 06** will be issued
- ▶ If on verification it is found that the documents are not in order then the provisional GSTIN will be cancelled in **Form GST REG 22** after issue of SCN in **Form GST REG 23**

Structure of Registration Number (GSTIN)

<u>State Code</u>		PAN										Entity Code	Blank	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- State Code as defined under the Indian Census 2011
- Entity Code: For multiple registration within a State
 - Up to 9 business verticals.....1 to 9
 - From 10 to 35 business verticals A to Z

Procedure for New Registration

20

- ▶ New applicant can apply for registration (Form GST REG 01):
 - at GSTN directly
 - at GSTN through the Facilitation Center (FC)
- ▶ Part A of Form GST REG 01 will be validated for PAN, email id and mobile number.
- ▶ TRN (Temp ref no.)will be generated and Part B will be enabled for filing
- ▶ On submission of Form GST REG 01, GSTN will issue acknowledgement in **Form GST REG 02**
- ▶ Query to be raised by the proper officer within **3** working days **Form GST REG 03**
- ▶ Reply to be given within **7** working days **Form GST REG 04**
- ▶ Registration to be issued within 7 common working days **Form GST REG 06** or rejected in **Form GST REG 05**

Time Period or Registration

- Registration within 3 common working days excluding the day of submission of application on Portal.
- Time-period of 3+7+7 days (i.e. 17 days) for granting registration **in case a query is raised**
 - 3 days to tax authority for granting registration or raising a query
 - 7 days to taxpayer for replying to the query
 - Further 7 days to tax authority to take decision regarding application for registration

Other forms relating to registration

- **Form GST REG 07** – Application for registration for person liable to deduct/collect tax at source
- **Form GST REG 08** – Form for cancelling the registration of person no longer liable to deduct/collect tax at source
- **Form GST REG 09** – Application for registration non resident tax payer
- **Form GST REG 09A**- Application for registration OIDAR
- **Form GST REG 10** – Application for extension to registration by non-resident/Casual taxable person
- **Form GST REG 11** – Suo moto registration by officer – 90 days for regular application
- **Form GST REG 12** - Application for obtaining a Unique Identity Number
- **Form GST REG 13** - Application for amendment to Form REG 01, 07, 09, 9A or 10
- **Form GST REG 14** – Approve amendment
- **Form GST REG 15** – Cancellation application with stock details
- **Form GST REG 16** – **Notice for cancellation under S 29 (SCN)**

Other forms relating to registration (contd...)

- ▶ **Form GST REG 17**– Reply to SCN
- ▶ **Form GST REG 18**– Order cancelling the registration
- ▶ **Form GST REG 19**– Order for dropping the proceedings
- ▶ **Form GST REG 20**– Application for revocation of cancellation of registration
- ▶ **Form GST REG 21**– Order revoking the cancellation of the registration
- ▶ **Form GST REG 22**– Notice for rejecting the revocation request
- ▶ **Form GST REG 23** – Reply to Notice
- ▶ **Form GST REG 24**– Application by Provisional registrant within 3 months of providing temp regn on the appointed day
- ▶ **Form GST REG 25** – Temp Regn Certificate
- ▶ **Form GST REG 26** – Cancellation of temp registration Notice on temp regn information
- ▶ **Form GST REG 27** – registration Notice on temp regn information of the above
- ▶ **Form GST REG 28** Application for cancellation of Provisional GSTIN by migrated taxpayer not liable to be registered under GST law
- ▶ **Form GST REG 29** – Verification report on physical verification of premises
- ▶ Registration certificate to be displayed in a prominent place

THANK YOU