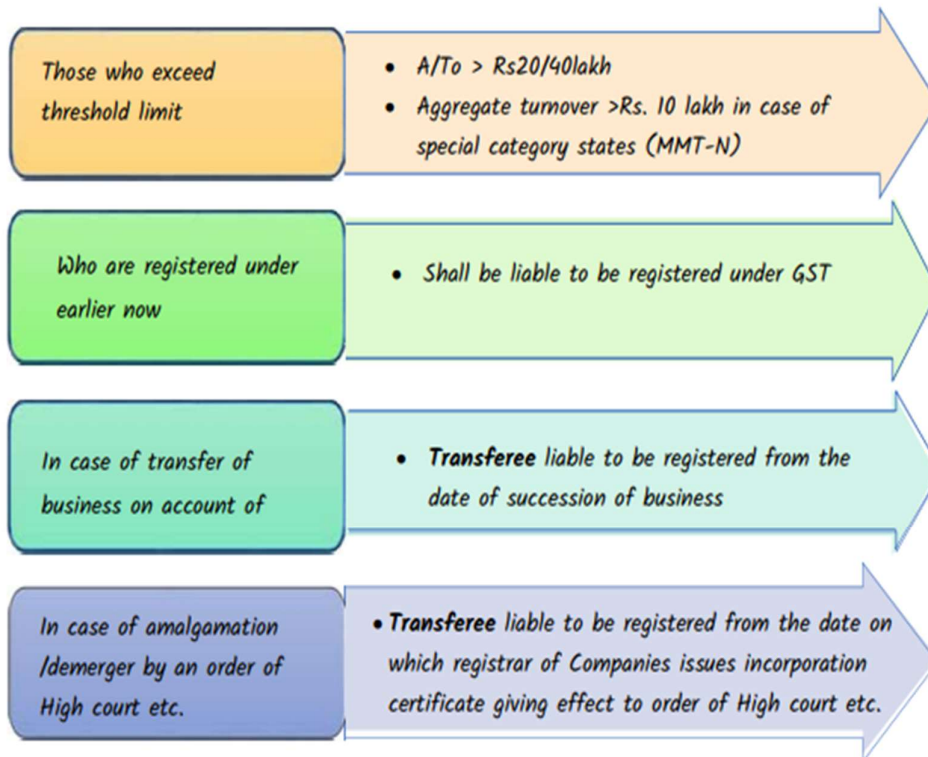


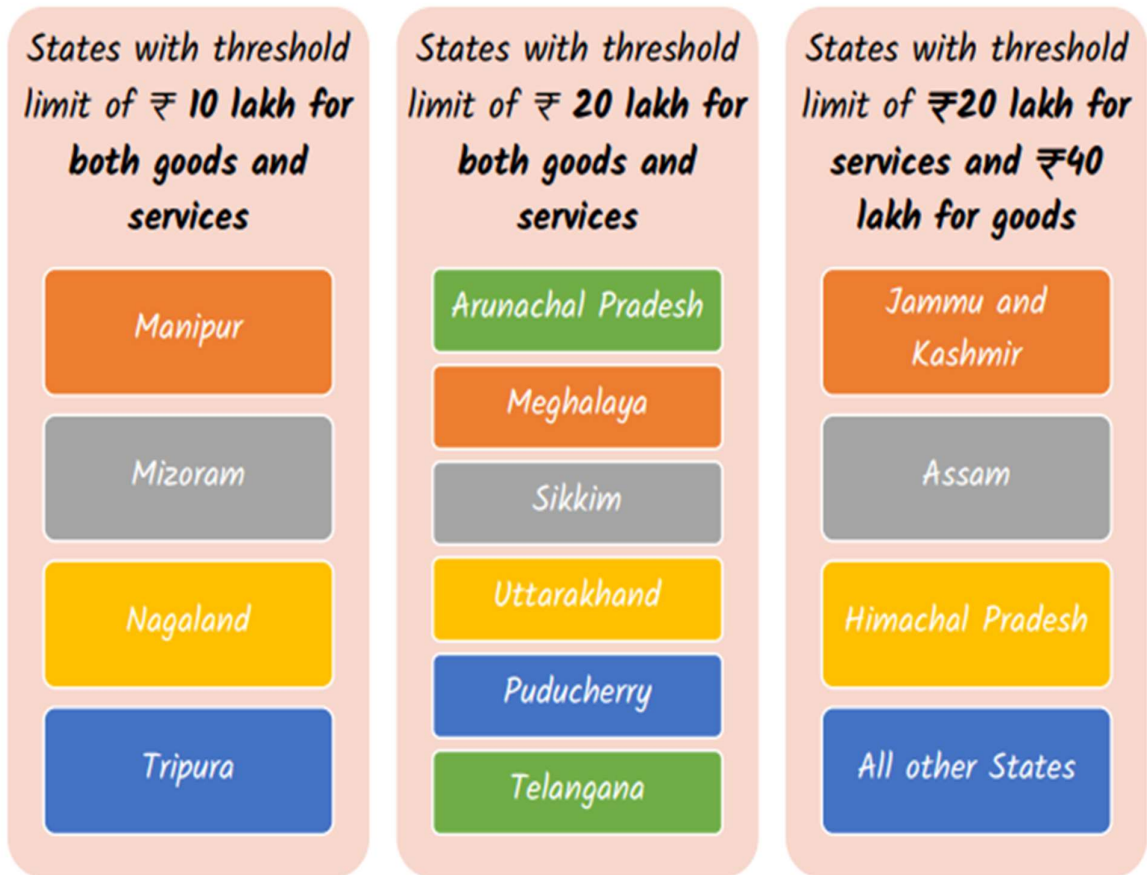
REGISTRATION UNDER GST

1) Nature of Registration

- The registration in **GST is PAN based and State specific.**
- One registration per State/UT.
- However, **a business entity having Place of business in a State may obtain separate registration for each of its place of business** i.e optional registration.
- GST identification number called "GSTIN" - a 15-digit number and a certificate of registration incorporating therein this GSTIN is made available to the applicant on the GSTN common portal.
- Registration under **GST is not tax specific**, i.e. single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cesses.

2) Persons Liable to Registration





Aggregate Turnover

Analysis of Aggregate Turnover	
Includes	Excludes
Taxable Supplies	CGST
Exempt Supplies	SGST
Exports	UTGST
Inter State Supplies	IGST
of persons having the same PAN be computed on all India basis	Compensation Cess
	Value of inward supplies on which tax is payable under reverse charge

4) **Compulsory registration in certain cases: Sec 24**

(i) **Inter-State supplier**

Except -

- ✓ Service supplier **if aggregate TO doesn't exceed Rs. 20 lakh,**
- ✓ Person making **inter-state supply of handicraft goods** if 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 SCS [i.e MMT-N] in a F.Y.**
- ✓ Persons making inter-State taxable supplies of notified products when made by **craftsmen if Aggregate value does not exceed 20 lacs [Rs. 10 lakh in case of specified SCS [i.e MMT-N] in a F.Y.**
- ✓ Job workers engaged in making **inter-State supply of services to a registered person have been exempted from obtaining registration.** However, nothing contained in this notification shall apply to a job- worker
 - (a) who is liable to be registered under section 22(1) or who opts to take registration voluntarily under section 25(3) of the CGST Act; or
 - (b) who is involved in making supply of services in relation to jewellery, goldsmiths' and silversmiths' wares and other articles

(ii) **Casual taxable person**

Except -

- ✓ If CTP is engaged in making supply of **Handicraft goods** then he is no required to obtain registration if 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 SCS [i.e MMT-N] in a F.Y..**
- ✓ CTP making **inter-State taxable supplies of notified products when made by craftsmen if Aggregate value does not exceed 20 lacs [Rs. 10 lakh in case of specified SCS [i.e MMT-N] in a F.Y.**

(iii) Person receiving supplies on which **tax is payable by recipient on reverse charge basis**

(iv) A person who is required to pay tax under 9(S) E.g. : Booking of cab through an ECO.

(v) Person who is required **to deduct tax u/s SI**

(vi) **Non-resident taxable persons**

- (vii) Persons who supply goods or services or both, other than supplies specified u/s 9 (5), through such ECO who is required to collect tax at source u/s 52
 Except - Such persons having an aggregate turnover, to be computed on all India basis, not exceeding an amount of Rs. 20 lakh (Rs. 10 lakh for specified special category states) in a FY, have been exempted from obtaining registration
- (viii) A person who **supplies on behalf of some other taxable person** (i.e. an Agent of some Principal)
- (ix) **ISD** whether or not separately registered under this act.
- (x) Every **ECO required to collect TCS U/s 52**
- (xi) **Supplier of OIDAR Services**
- (xii) Person/class of persons notified by the Central/State Government.

5) **Persons not liable for registration: Sec 23**

- Person engaged exclusively in supplying goods / services / both **not liable to tax**
- Person engaged exclusively in supplying goods/services/both **wholly exempt from tax**
- **Agriculturist** limited to supply of produce out of cultivation of land
- Specified category of persons notified by the Government.

6) **Where and by when to apply for registration?**

Person who is liable to be registered under section 22 or section 24	A casual taxable person or a non- resident taxable person
<ul style="list-style-type: none"> • in every such State/UT in which he is so liable • within 30 days from the date on which he becomes liable to registration 	<ul style="list-style-type: none"> • in every such State/UT in which he is so liable • at least 5 days prior to the commencement of business

7) **Voluntary Registration and UIN**

Voluntary Registration - Person **not liable to be registered** under sections 22/24 may **get himself registered voluntarily.**

Unique Identification Number - In respect of supplies to some **notified agencies of United Nations organisation, multinational financial institutions** and other organisations, a UIN is issued

8) *Effective date of Registration – Rule 10*

• Application submitted *within 30 days* of the applicant becoming liable to registration -
Effective date is the date on which he becomes liable to registration

• Application submitted *after 30 days* of the applicant becoming liable to registration -
Effective date is date of grant of registration

9) *Optional Registration*

Person having *multiple place of business* in a state or union territory *may obtain* separate registration for each *place of business*

If *one of the place of business* of a taxable person is paying *tax under normal levy (Section 9)*, *no other place of business* shall be granted registration to pay tax under *Composition Scheme (Section 10)*

10) *Suo-motu registration by the proper officer :*

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 prescribed form.