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Introduction

Registration legally recognises a person as supplier of goods or services or both and legally authorises him to **collect taxes from his customers and pass on the credit of the taxes paid** on the goods or services supplied to the purchasers/recipients.

Under GST law, a supplier is required to obtain State-wise registration. There is **no concept of a centralised registration** under GST like the erstwhile service tax regime. A supplier has to obtain registration in every State/UT from where he makes a taxable supply provided his aggregate turnover exceeds a specified threshold limit. But, he is not required to obtain registration from a State/UT from where he makes a non-taxable supply.

Since **registration in GST is PAN based**, once a supplier is liable to register, he has to obtain registration in each of the States/UTs in which he operates under the same PAN. Further, he is normally required to obtain single registration in a State/UT. However, where he has multiple places of business in a State/UT, he has the option either to get a single registration for said State/UT [wherein it can declare one place as principal place of business and other branches as additional places of business] or to get separate registration for each place of business in such State/UT.

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 GST compensation cess.

Chapter VI – Section 22 to 30 of CGST Act, 2017 – Registration

Chapter III – Rules 8 to 26 of CGST Rules, 2017 - Registration

Persons liable for Registration (Sec 22)

Sec 22(1) Every supplier shall be liable to be registered under this Act in the State or Union territory, **other than** special category States, **from where he makes a taxable supply** of goods or services or both, if his **aggregate turnover** in a **financial year exceeds 20 lakh rupees**:

Provided that where such person makes taxable supplies of goods or services or both from any of the **special category States**, he shall be liable to be registered if his **aggregate turnover in a financial year exceeds 10 lakh rupees**.

Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso **from 10 lakh rupees to** such amount, not exceeding **20 lakh rupees** and subject to such conditions and limitations, as may be so notified.

Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from **20 lakh rupees to** such amount not exceeding **40 lakh rupees** in case of supplier who is engaged **exclusively in the supply of goods**, subject to such conditions and limitations, as may be notified.

Explanation.—For the purposes of this sub-section, 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.]

Persons liable for Registration (Sec 22)

Sec 22(2) Every person who, on the day immediately preceding the appointed day, is registered or holds a licence under an existing law, shall be liable to be registered under this Act with effect from the appointed day.

Sec 22(3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

Sec 22(4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation.—For the purposes of this section,—

(i) the expression “**aggregate turnover**” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

Persons liable for Registration (Sec 22)

(iii) the expression “**special category States**” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand

Note –
Special category states as specified in Article 279A(4)(g) of the Constitution of India includes the State of Assam, Arunachal Pradesh, J&K, Himachal Pradesh, Uttarakhand, Manipur, Mizoram, Sikkim, Meghalaya, Nagaland and Tripura.

Special Category States as per Article 279A(4)(g) of the Constitution of India	
Arunachal Pradesh	J&K
Assam	Himachal Pradesh
Meghalaya	Uttarakhand
Manipur	Sikkim
Mizoram	
Nagaland	
Tripura	

Persons liable for Registration (Sec 22)

Sec 2(6) “AGGREGATE TURNOVER” means the aggregate value of all
taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis),
exempt supplies,
exports of goods or services or both and
inter-State supplies of persons having the same Permanent Account Number, **to be computed on all India** basis
but excludes
central tax, State tax, Union territory tax, integrated tax and cess;

Sec 2(112) “TURNOVER IN STATE” or **“TURNOVER IN UNION TERRITORY”** means the aggregate value of all
taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and
exempt supplies made within a State or Union territory by a taxable person,
exports of goods or services or both and
inter-State supplies of goods or services or both **made from the State or Union territory** by the said taxable person
but excludes
central tax, State tax, Union territory tax, integrated tax and cess;

Persons liable for Registration (Sec 22)

Note -

1. The expression “**aggregate turnover**” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals – Meaning thereby that an **agent** needs to include supply made by himself on his account and that made on behalf of all of his principals.

Example – M Enterprises has appointed M/s Best & Associates as its agents. M/s Best & Associates makes supply of goods on its own account as well as on behalf of M Enterprises. All the supplies of goods made by M/s Best & Associates as agent of M Enterprises as well as on its own account will be included in the aggregate turnover of M/s Best & Associates.

2. ‘**Aggregate Turnover**’ vs ‘**Turnover in a State**’ : The former is used for determining the threshold limit for registration and eligibility for composition scheme as well as for option to pay tax at concessional rate under Notification No. 2/2019 –CTR dated 7-3-2019. However, once a person is eligible for composition levy, the amount payable under composition levy would be calculated on the basis of ‘turnover in the State/UT’.
3. Aggregate turnover includes inter-state supplies of persons having the same PAN but does not include intra-state supplies between persons having same PAN. That means supplies to branches within a state will not be included in aggregate turnover.
4. If a person with places of business in different States across India has one branch in a Special Category State, the threshold limit for GST registration will be reduced to ₹ 10 lakhs.
5. Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a **taxable supply** of goods or services or both, if his aggregate turnover in a financial year exceeds 20 lakh rupees. Meaning thereby that supplier making only non-taxable i.e. 1+5 supplies in a state will not be required to take registration in that state.

Persons liable for Registration (Sec 22)

Note-

6. The supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;
 - a) In case the job worker is unregistered, principal should declare job worker's premises as his additional place of business and remove goods from the same.
 - b) If the job worker is a registered person / principal supplies notified goods, goods can be supplied directly from the premises of the job worker. Supply of goods, after completion of job work, directly from a registered job worker's premises is treated as supply of goods by the principal. Further, the value of such goods supplied will be included in the aggregate turnover of the principal and not job worker.

Persons liable for Registration (Sec 22)

Notification No. 10/2019 CT dated 7-3-2019 (Applicable from 1-4-2019)

This Notification exempts any person who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed ₹ 40 lakhs, from registration requirement.

Exceptions to this exemptions are as follows –

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, as specified in following Table;

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
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes
4.	6815*	Fly ash bricks ; fly ash aggregates; Fly ash blocks
5.	6901 00 10*	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00*	Building bricks
7.	6905 10 00*	Earthen or roofing tiles

*** [Inserted by NN 3/2022-CT, w.e.f. 1/4/2022; SN.3 substituted by NN 15/2022-CT, w.e.f. 18-7-2022]**

Persons liable for Registration (Sec 22)

Notification No. 10/2019 CT dated 7-3-2019 (Applicable from 1-4-2019)

- 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 sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Although relaxation extended to a person that he 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 was not available under Notification No. 10/2019-CT but the same has been extended by way of Explanation to sec 22(1).

Persons liable for Registration (Sec 22)

States	Sec 22 (₹ in Lakhs)	Notification No. 10/2019 (₹ in Lakhs)
Arunachal Pradesh	20	20
Assam	20	40
Meghalaya	20	20
Manipur	10	10
Mizoram	10	10
Nagaland	10	10
Tripura	10	10
J&K	20	40
Himachal Pradesh	20	40
Uttarakhand	20	20
Sikkim	20	20
Puducherry	20	20
Telangana	20	20
Others	20	40

Persons liable for Registration (Sec 22)

Example 1 –

PJ of Assam is exclusively engaged in intra-State supply of shoes. His aggregate turnover in the current financial year is ₹ 22 lakh. In view of the discussion in the above paras, the applicable threshold limit for registration for PJ in the given case is ₹ 40 lakh. Thus, he is not liable to get registered under GST.

If in above example, all other things remaining the same, PJ is exclusively engaged in supply of pan masala instead of shoes, he will not be eligible for higher threshold limit of ₹ 40 lakh and the applicable threshold limit for registration in that given case will be ₹ 20 lakh. Thus, PJ will be liable to get registered under GST.

If instead of pan masala, PJ is exclusively engaged in supply of taxable services, the applicable threshold limit for registration will still be ₹ 20 lakh. Thus, PJ will be liable to get registered under GST.

Further, if PJ is engaged in supply of both taxable goods and services, the applicable threshold limit for registration will be ₹ 20 lakhs. Thus, PJ will be liable to get registered under GST.

Example 2 –

Mr. A of Manipur is exclusively engaged in intra-State supply of paper. Its aggregate turnover in the current financial year is ₹ 12 lakh. Since Mr A is making taxable supplies from Manipur which is a Special Category State, the applicable threshold limit for registration for Mr. A in the given case is ₹ 10 lakh. Thus, he is liable to get registered under GST.

If in the above example, all other things remaining the same, Mr. A is exclusively engaged in supply of taxable services instead of toys, the applicable threshold limit for registration will still be ₹ 10 lakh. Thus, Mr. A will be liable to get registered under GST.

Further, if Mr. A is engaged in supply of both taxable goods and services, the applicable threshold limit for registration in that given case will be ₹ 10 lakh only. Thus, Mr A will be liable to get registered under GST.

Persons liable for Registration (Sec 22)

Example 3 –

SJ of Telangana is exclusively engaged in intra-state supply of toys. Its aggregate turnover in the current financial year is ₹ 22 lakh. Since SJ is making taxable supplies from Telangana, he will not be eligible for higher threshold limit available in case of exclusive supply of goods. The applicable threshold limit for registration for SJ in the given case is ₹ 20 lakh. Thus, he is liable to get registered under GST.

If in above example, all other things remaining the same, SJ is exclusively engaged in supply of taxable services instead of toys, the applicable threshold limit for registration will still be ₹ 20 lakh. Thus, SJ will be liable to get registered under GST.

Further, if SJ is engaged in supply of both taxable goods and services, the applicable threshold limit for registration will be ₹ 20 lakh only. Thus, SJ will be liable to get registered under GST.

Example 4 –

Raghav of Assam is exclusively engaged in intra-state supply of readymade garments. Its turnover in the current FY from Assam showroom is ₹ 28 lakh. It has another showroom in Tripura with a turnover of ₹ 11 lakh in the current FY. Since Raghav is engaged in supplying garments from a Special Category State, the applicable threshold limit for him engaged in supply of taxable services instead of toys, the applicable threshold limit for registration will still be ₹ 10 lakh. Further, Raghav is liable to get registered under GST in both Assam and Tripura on his aggregate turnover crossing the threshold limit of ₹ 10 lakh.

Persons liable for Registration (Sec 22)

Example 5 –

Uday Enterprises is engaged in supply of taxable goods in Maharashtra. It also supplies alcoholic liquor for human consumption from Nagaland. Its turnover in the current financial year is ₹ 34 lakh in Maharashtra and ₹ 8 lakh in Nagaland.

Since Uday Enterprises is exclusively engaged in making taxable supplies of goods from Maharashtra, the applicable threshold limit for obtaining registration is ₹ 40 lakh. However, the threshold limit will not be reduced to ₹ 10 lakh in this case, as supply of alcoholic liquor for human consumption from Nagaland (one of the Special Category States) are non-taxable supplies.

In the given case, since the aggregate turnover of Uday Enterprises exceeds the applicable threshold limit of ₹ 40 lakh, it is liable to obtain registration. It will obtain registration in Maharashtra, but is not required to obtain registration in Nagaland as he is not making any taxable supplies from said State.

Compulsory Registration in Certain Cases (Sec 24)

Sec 24 - Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

- (i) persons making any **inter-State taxable supply**;
 - (ii) casual taxable persons** making taxable supply;
 - (iii) persons who are required to pay tax under **reverse charge**;
 - (iv) person who are required to pay tax under sub-section (5) of section 9; **[OLA/UBER, OYO Rooms, Urban Clap]**
 - (v) **non-resident taxable persons** making taxable supply;
 - (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
 - (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an **agent** or otherwise;
 - (viii) Input Service Distributor (**ISD**), whether or not separately registered under this Act;
 - (ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, **through such electronic commerce** operator who is required to collect tax at source under section 52;
 - (x) **every electronic commerce operator** who is required to collect tax at source under section 52
 - (xi) every person supplying online information and database access or retrieval (**OIDAR**) services from a place outside India to a person in India, other than a registered person; ~~and~~
 - (xia) every person supplying **online money gaming** from a place outside India to a person in India
 - (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.
- [Clause (xia) inserted vide CGST Amendment Act, 2023, w.e.f. 1-10-2023]**

Compulsory Registration in Certain Cases (Sec 24)

(i) persons making any **inter-State taxable supply**;

1. **Notification No. 7/2017 – IT dated 14.09.2017** regarding exemption from registration to **JOB-WORKERS** making inter-State supply of services to a registered person.

Exceptions to this notification –

- a) who is liable to be registered under [section 22\(1\)](#) or who opts to take registration voluntarily under [section 25\(3\)](#) of the said Act; or
- b) who is involved in making supply of services in relation to the notified goods.

2. **Notification No. 10/2017 – IT dated 13.10.2017** regarding exemption from registration to persons making inter-State supplies of **TAXABLE SERVICES** where turnover is not exceeding ₹ 20 Lacs.

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ₹ 10 Lacs in case of Manipur, Mizoram, Nagaland and Tripura.

3. **Notification No. 3/2018 IT dated 22.10.2018** regarding exemption from registration to a person making **inter-State taxable supplies of**

- a) **NOTIFIED HANDICRAFT GOODS.**
- b) **NOTIFIED PRODUCTS**, when made by craftsmen predominantly by hand even though some machinery may be used in the process

Conditions to be fulfilled -

- a) Provided 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 or Union territory in accordance with [section 22\(1\)](#) of the said Act, read with [clause \(iii\) of the Explanation](#) to that section.
- b) Such persons making inter-State taxable supplies shall be required to obtain a PAN and generate an e-way bill

ii. casual taxable persons making taxable supply;

Notification No. 56/2018 CT dated 23.10.2018 regarding exemption from registration to a CTP making **inter-State taxable supplies** of

- a) **NOTIFIED HANDICRAFT GOODS.**
- b) **NOTIFIED PRODUCTS**, when made by craftsmen predominantly by hand even though some machinery may be used in the process

Conditions to be fulfilled –

- a) CTPs are availing benefit of Notification No. 3/2018 IT dated 22/10/2018
- b) Provided 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 or Union territory in accordance with **sub-section (1) of section 22** of the said Act, read with **clause (iii) of the Explanation** to that section.
- c) Such persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a PAN and generate an e-way bill.

Compulsory Registration in Certain Cases (Sec 24)

(ix) persons who supply goods or services or both, other than supplies specified under [sub-section \(5\) of section 9](#), through such electronic commerce operator who is required to collect tax at source under [section 52](#);

Notification No. 65/2017 CT dated 15.11.2017 (amended vide NN 6/2019 dated 1-2-2019) regarding exemption from registration to persons making supplies of services (other than supplies specified under sub-section (5) of section 9 of the said Act) through an electronic commerce operator who is required to collect tax at source [under section 52](#) of the said Act

Conditions to be fulfilled –

- a) having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ₹ 20 lakhs in a financial year, as the category of persons exempted from obtaining registration under the said Act:
- b) Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ₹ 10 lakhs in case of “**special category States**” as specified in the first proviso to [sub-section \(1\) of section 22](#) of the said Act, read with [clause \(iii\) of the Explanation](#) to the said section.

Compulsory Registration in Certain Cases (Sec 24)

Notification No. 34/2023-CT dated 31-7-2023, w.e.f. 1-10-2023 specifies the persons making supplies of goods through an ECO who is required to collect TCS under section 52 of the said Act, as the category of persons exempted from obtaining registration under the said Act.

Basic Condition to be fulfilled by supplier of goods through ECO -

- a) having an aggregate turnover in the preceding FY and in the current FY not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or UT in accordance with the provisions of section 22(1) of the said Act;

More Conditions to be fulfilled by supplier of goods through ECO -

- i. such persons shall **not** make any inter-State supply of goods;
- ii. such persons shall **not** make supply of goods through ECO in more than one State or Union territory;
- iii. such persons shall be required to have a **PAN** issued under the IT Act, 1961;
- iv. such persons shall, before making any supply of goods through ECO, **declare** on the common portal **their PAN** issued under the IT Act, 1961, address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal.
- v. such persons have been granted an **enrolment number on the common portal** on successful validation of the PAN declared as per clause (iv);
- vi. such persons shall **not** be granted more than one enrolment number in a State or Union territory;
- vii. **no** supply of goods shall be made by such persons through ECO unless such persons have been granted an enrolment number on the common portal; and
- viii. where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

Compulsory Registration in Certain Cases (Sec 24)

Special procedure to be followed by the ECO in respect of supplies of goods through them by composition taxpayers.

Notification No. 36/2023-CT dated 4-8-2023, w.e.f. 1-10-2023 In exercise of the powers conferred by section 148 of the CGST Act, 2017, the CG, on the recommendations of the Council, hereby notifies the ECO who is required to collect TCS under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under sec 10 (hereinafter referred to as the said person), namely: —

- (i) the ECO shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the ECO shall not allow any inter-State supply of goods through it by the said person;
- (iii) the ECO shall **not** collect TCS under section 52(1) in respect of supply of goods made through it by the said person; and
- (iv) the ECO shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

Note - Where multiple ECO are involved in a single supply of goods through ECO platform, “the ECO” shall mean the ECO who finally releases the payment to the said person for the said supply made by the said person through him.

Compulsory Registration in Certain Cases (Sec 24)

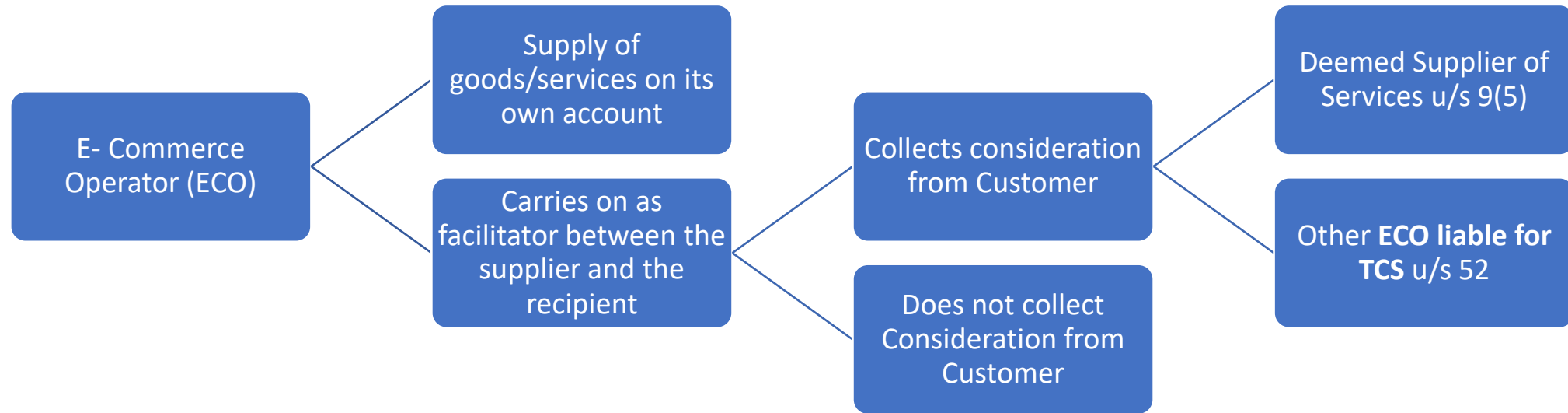
Special procedure to be followed by the ECO in respect of supplies of goods through them by URP.

Notification No. 37/2023-CT dated 4-8-2023, w.e.f. 1-10-2023 In exercise of the powers conferred by section 148 of the CGST Act, 2017, the CG, on the recommendations of the Council, hereby notifies the ECO who is required to collect TCS under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under section 23(2) vide NN 34/2023-CT, dated the 31st July, 2023, namely: —

- (i) the ECO shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the ECO shall not allow any inter-State supply of goods through it by the said person;
- (iii) the ECO shall **not** collect TCS under section 52(1) in respect of supply of goods made through it by the said person; and
- (iv) the ECO shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

Note - Where multiple ECO are involved in a single supply of goods through ECO platform, “the ECO” shall mean the ECO who finally releases the payment to the said person for the said supply made by the said person through him.

Compulsory Registration in Certain Cases (Sec 24)



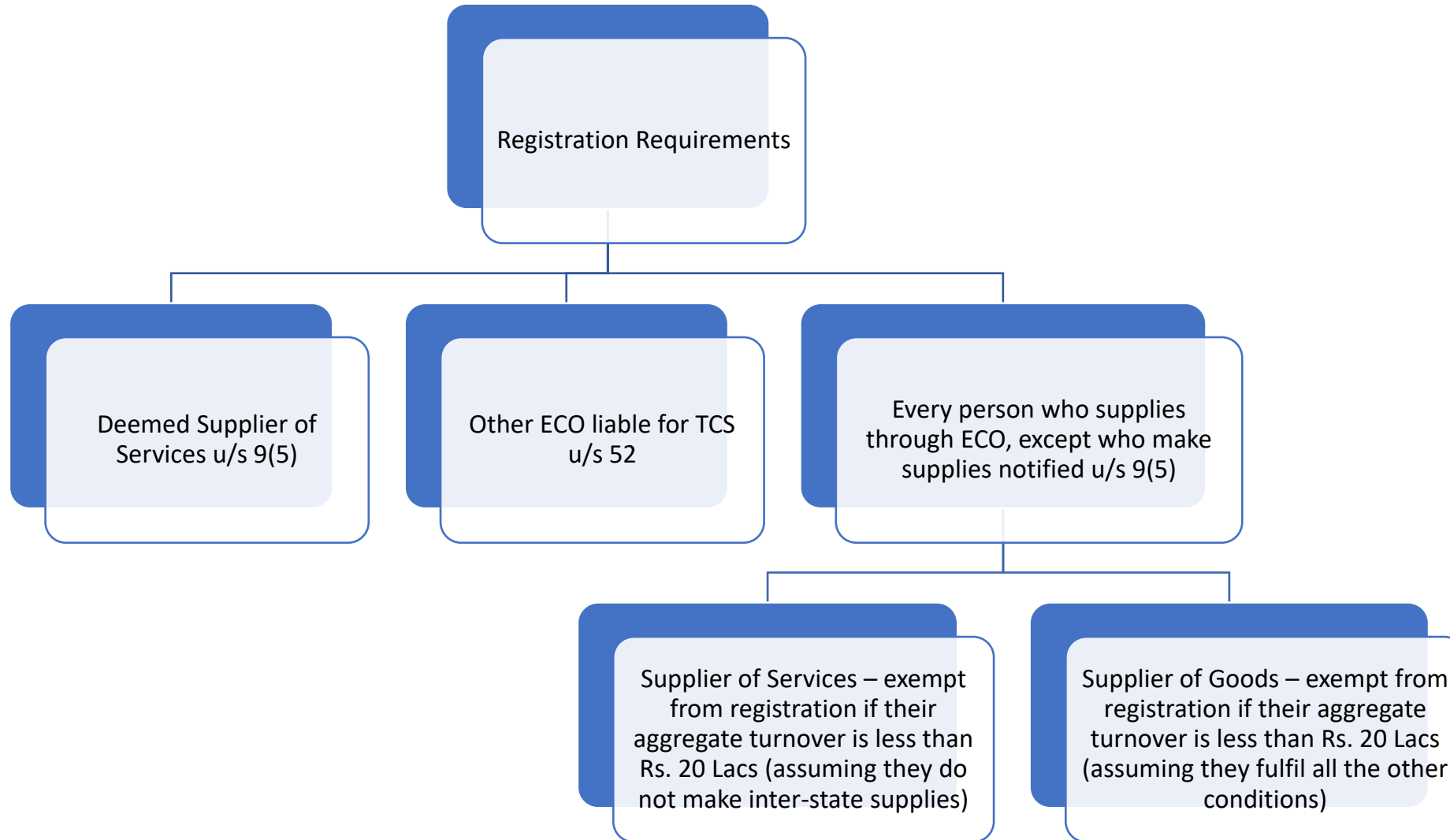
Registration conditions are as follows -

- Every e-commerce operator who is required to collect TCS must mandatorily register under GST
- Every person who supplies through an e-commerce operator, except those who make supplies notified under section 9 (5) of CGST Act.
- Person who are required to pay tax under sub-section (5) of section 9; [OLA/UBER, OYO Rooms, Urban Clap]

Note –

- The suppliers of services making a supply through an e-commerce platform are exempt from registration if their aggregate turnover is less than Rs 20 Lakhs (assuming they do not make inter-state supplies).
- Some Suppliers of goods supplying through an e-commerce platform are also exempt from registration.
- An e-commerce company must register itself in GST in every state it supplies goods or services to.

Compulsory Registration in Certain Cases (Sec 24)



Persons not liable for registration (Sec 23)

Sec 23(1) The following persons shall not be liable to registration, namely:—

- (a) any person engaged exclusively in the business of supplying goods or services or both that are **not liable to tax or wholly exempt from tax** under this Act or under the Integrated Goods and Services Tax Act;
- (b) an **agriculturist**, to the extent of supply of produce out of **cultivation of land**.

Sec 23(2) **Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24,** The Government may, on the recommendations of the Council, by notification, **subject to such conditions and restrictions as may be specified therein,** specify the category of persons who may be exempted from obtaining registration under this Act. **[Words in red inserted vide The FA, 2023 (through NN 28/2023-CT, dated 31-7-2023, w.e.f. 1-10-2023), thereby making section 23 the over-riding section.]**

Sec 2(7) **“AGRICULTURIST”** means an individual or a Hindu Undivided Family who undertakes cultivation of land—

- (a) by own labour, or
- (b) by the labour of family, or
- (c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;

Persons not liable for registration (Sec 23)

Note -

An agriculturist is not liable for registration only to the extent of supply of produce out of cultivation of **land**. If an agriculturist undertakes supplies which are not linked to the cultivation of land, he will fall within the provisions of Section 22 and may have to take registration in respect of such supplies.

For example - Cultivation of land does not include pisciculture on inland water body or cattle rearing that graze the produce of land.

It is important to consider the nature of activities undertaken by the agriculturist. If the process deviates from '**cultivation**' it will travel outside the scope of this exclusion from registration. The exclusion states – to the extent of supply of 'produce out of cultivation' of land – any further processing of the primary produce from cultivation will continue not avail this exclusion.

For example – Making Potato Chips from Potato. Potato is produced out of cultivation of land but potato chips cannot be termed as 'produce out of cultivation of land'



For example, harvesting paddy is cultivation but production of rice is not.

Reason - Paddy is the rice grain with husk generally, rice plant is called paddy and rice is the seed of paddy. Paddy is the name of the crop and rice are the grains obtained from paddy. When the husk is removed from paddy, rice is obtained.

Persons not liable for registration (Sec 23)

Notification No. 5/2017 CT dated 19.06.2017 w.e.f 22-6-2017

In exercise of the powers conferred by [sub-section \(2\) of section 23](#) of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies the 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 as the category of persons exempted from obtaining registration under the aforesaid Act.

Example –

MK Transporters is a Goods Transport Agency (GTA) engaged exclusively in supplying GTA services liable to tax under reverse charge [since tax is payable on GTA services @ 5% in the given case]. Thus, it is exempt from registration as it is engaged exclusively in making supplies, tax on which is liable to be paid on reverse charge basis.

Further, MK Transporters supplies said service to Diwakar Manufacturing Pvt. Ltd. Whose aggregate turnover does not exceed the applicable threshold limit. Since Diwakar Manufacturing Pvt. Ltd. Has to pay tax on GTA services [@5%] under reverse charge, it is required to obtain registration mandatorily irrespective of its aggregate turnover.

Procedure for Registration (Sec 25)

Sec 25(1) Every person who is liable to be registered under [section 22](#) or [section 24](#) shall apply for registration in every such State or Union territory in which he is so liable within 30 days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be **prescribed**:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least 5 days prior to the commencement of business.

Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.

Explanation.—Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

Particulars	Where	When
Person who is liable to be registered under section 22 or section 24	In every such state/UT in which he is so liable	Within 30 days from the date on which he becomes liable to registration
A casual taxable person or a non-resident taxable person		At least 5 days prior to the commencement of business.
Every person who makes a supply from the territorial waters of India	In the coastal State/UT where the nearest point of the appropriate base line is located	Within 30 days from the date on which he becomes liable to registration

Example – Sugam Services Ltd. Is engaged in taxable supply of services in Delhi. The turnover of Sugam Services Ltd. Exceeds ₹ 20 lakhs on 1st November. It is liable to get registered by 1st December in Delhi

Procedure for Registration (Sec 25)

Sec 25(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that 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 such conditions as may be **prescribed (Rule 11)**

Note –

1. Registration needs to be taken state-wise.
2. **In respect of more than one place of business within a state, the supplier has two options –**
 - a) An entity may opt for single registration wherein it can declare one place as principal place of business (PPoB) and other branches as additional place of business (APoB). In this case intra-state supply amongst branches would not be liable for tax and tax invoice need not be issued by the supplier.
 - b) An entity may on the other hand, obtain separate registration for each such place of business in the State. In this case all separately registered places of business of such person shall pay tax on supply of goods/services/both made to another registered place of business of such person and issue a tax invoice for such supply.
3. **Composition levy in case of separate registration for multiple places of business within a State/UT –** If one of the places of business (separately registered) of a registered person becomes ineligible to pay tax under composition levy, all other registered places of business of said person would also become ineligible to pay tax under composition levy. If a person is paying tax for one of his places of business under normal scheme, he shall not pay tax under composition levy for any other place of business.

Procedure for Registration (Sec 25)

Sec 25(3) A person, though not liable to be registered under **section 22** or **section 24** may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

Sec 25(4) 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.

Sec 25(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

Sec 25(6) Every person shall have a **Permanent Account Number** issued under the Income Tax Act, 1961 in order to be eligible for grant of registration:

Provided that a person required to deduct tax under **section 51** may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

Sec 25(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person (**NRTP**) may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

Procedure for Registration (Sec 25)

Sec 25(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that 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 and the other provisions of this Act shall apply as if such person does not have a registration.

Sec 25(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

Procedure for Registration (Sec 25)

Sec 25(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, 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 such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that 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 such manner as the Government may, on the recommendations of the Council, specify in the said notification.

Sec 25(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.]

Procedure for Registration (Sec 25)

Note –

1. As per notification no. 03/2021-CT dt 23-2-2021 w.e.f. 23rd Feb, 2021

In exercise of the powers conferred by sub-section (6D) of section 25 of the CGST Act, 2017, the Central Government, on the recommendations of the Council, hereby notifies that the provisions of **sub-section (6A)** or **sub-section (6B)** or **subsection (6C)** of the said Act shall **NOT apply to** a person who is

- not a citizen of India or
- a department or establishment of the Central Government or State Government; or
- a local authority; or
- a statutory body; or
- a Public Sector Undertaking; or
- a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

[Earlier NN 17/2020-CT dt 23rd March, 2020 w.e.f. 1st April, 2020 has been superseded by NN 3/2021-CT.]

Earlier a positive list was given. Meaning that it contained list of persons who had to apply for Aadhaar authentication -

- citizen of India or
- Individual;
- authorised signatory of all types;
- Managing and Authorised partner; and
- Karta of an Hindu undivided family.]

[Words 'sub-section (6A) or' inserted vide NN 36/2021-CT, dt 24-9-2021]

Procedure for Registration (Sec 25)

2. As per notification no. 18/2020-CT dt 23rd March, 2020 w.e.f. 1st April, 2020

In exercise of the powers conferred by **sub-section (6B) of section 25** of the CGST Act, 2017, the Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an **individual** shall undergo authentication, of Aadhaar number, as specified in rule 8 of the CGST Rules, 2017, in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

3. As per notification no. 19/2020-CT dt 23rd March, 2020 w.e.f. 1st April, 2020

In exercise of the powers conferred by **sub-section (6C) of section 25** of the CGST Act, 2017, the Central Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the CGST Rules, 2017, in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

Procedure for Registration (Sec 25)

Sec 25(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be **prescribed** **(Rule 16)**

Sec 25(9) Notwithstanding anything contained in sub-section (1),—

- 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; and
- any other person or class of persons, as may be notified by the Commissioner,

shall be granted a **Unique Identity Number** in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be **prescribed**. **(Rule 17)**

Sec 25(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be **prescribed** **(Rule 9)**

Sec 25(11) A certificate of registration shall be issued in such form and with effect from such date as may be **prescribed** **(Rule 10)**

Sec 25(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period **prescribed** **(Rule 9)** under sub-section (10), if no deficiency has been communicated to the applicant within that period.

Procedure for Registration (Sec 25)

Sec 2(85) “PLACE OF BUSINESS” includes—

- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
- (b) a place where a taxable person maintains his books of account; or
- (c) a place where a taxable person is engaged in business through an agent, by whatever name called;

Sec 2(89) “PRINCIPAL PLACE OF BUSINESS” means the place of business specified as the principal place of business in the certificate of registration;

Procedure for Registration (Sec 25)

Application for registration

Rule 8(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant"), **except—**

- (i) a non-resident taxable person (**NRTP**);
- (ii) a person required to deduct tax at source under section 51;
- (iii) a person required to collect tax at source under section 52;
- (iv) a person supplying online information and database access or retrieval (**OIDAR**) services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in **Part A of FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor (**ISD**) shall make a separate application for registration as such Input Service Distributor. **[Rule amended vide NN 51/2023-CT, w.e.f. 1-10-2023, to include supply referred to in Sec 14A under its purview.]**

Procedure for Registration (Sec 25)

Rule 8(2)


- a) The PAN shall be validated online by the common portal from the database maintained by the CBDT [and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the PAN]

[Inserted vide NN 26/2022-CT, dt 26-12-2022]

- ~~b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and~~
- ~~c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.~~ **[Omitted vide NN 26/2022-CT, dt 26-12-2022]**

Procedure for Registration (Sec 25)

https://reg.gst.gov.in/registration/ 🔍 ☆

 **Goods and Services Tax** 🔑 Login

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[Home](#) > [Registration](#) 🌐 English

1 **2**
User Credentials OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a •

State / UT •

District

Legal Name of the Business (As mentioned in PAN) •

Permanent Account Number (PAN) •

Email Address •

📧 📧 OTP will be sent to this Email Address

Mobile Number •

📧 Separate OTP will be sent to this mobile number

Procedure for Registration (Sec 25)

https://reg.gst.gov.in/registration/



Goods and Services Tax

Home

Services

GST Law

Downloads

Search Taxpayer

Help

e-Way Bill System

New Return (Trial)

Home > Registration



New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a

Select

- Select
- Taxpayer
- Tax Deductor
- Tax Collector (e-Commerce)
- GST Practitioner
- Non Resident Taxable Person
- United Nation Body
- Consulate or Embassy of Foreign Country
- Other Notified Person
- Non-Resident Online Services Provider
- Enter legal name or business

Permanent Account Number (PAN) •

Enter Permanent Account Number (PAN)

Email Address •

Enter Email Address

• OTP will be sent to this Email Address

Mobile Number •

+91 Enter Mobile Number

• Separate OTP will be sent to this mobile number

PROCEED

Procedure for Registration (Sec 25)

Home Services Notifications & Circulars Acts & Rules Grievance

Home > Registration English

1 User Credentials 2 OTP Verification

New Registration

• indicates mandatory fields


New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

Enter Temporary Reference Number (TRN)











Type the characters you see in the image below •

Enter characters as displayed in the CAPTCHA image



PROCEED

Application Type	Due Date to Complete	Last Modified	Profile
New Registration	24/03/2020	09/03/2020	20%

 Business Details ✓	 Promoter / Partners	 Authorized Signatory	 Authorized Representative	 Principal Place of Business	 Additional Places of Business	 Goods and Services	 State Specific Information	 Aadhaar Authentication	 Verification
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Procedure for Registration (Sec 25)

Rule 8(3) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number (**TRN**) shall be generated and communicated to the applicant on the said mobile number and e-mail address.

Rule 8(4) Using the reference number generated under sub-rule (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, either directly or through a Facilitation Centre notified by the Commissioner.

Rule 8(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or 15 days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, **who has opted for authentication of Aadhaar number and is identified on the common portal**, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso. **(Rule 8(4A), inserted vide NN 16/2020-CT, was made effective from 1-4-2020, then substituted vide NN 62/2020-CT, w.e.f. 1-4-2020, now further amended vide NN 26/2022-CT, w.e.f. 26-12-2022 and further vide NN 04/2023-CT, w.e.f. 26-12-2022)**

Procedure for Registration (Sec 25)

Rule 8(4B) The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the ~~provisions of~~ proviso to sub-rule (4A) shall not apply. **[Rule 8(4B) inserted vide NN 26/2022-CT, w.e.f. 26-12-2022 and amended through NN 4/2023-CT, w.e.f. 31-3-2023 and further amended through NN 31/2023-CT, w.e.f. 31-7-2023]**

Note – Through NN 27/2022-CT dated 26-12-2022 (as amended by NN 31/2023-CT dated 31-7-2023 through which “UT of Puducherry was inserted, further amended by NN 54/2023-CT dated 17-11-2023 through which “State of Andhra Pradesh” was inserted), Using the powers Rule 8(4B), the Central Government, on the recommendations of the Council, hereby specifies that the provisions of sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Andhra Pradesh, Gujarat and Puducherry i.e. Biometric Aadhaar Authentication and taking photograph process described in Rule 8(4A) shall apply to only the State of Gujarat. With the amendment through NN 4/2023, the government has changed the wordings of Rule 8(4A) to build in the provisions of biometric based Aadhaar authentication for all taxpayer falling under proviso to R-8(4A) and leaving behind some in R-8(4A) whose application would be accepted without biometric based Aadhaar authentication. Through this amendment the pilot project implemented in Gujarat, if successful will be replicated in other states.

Rule 8(5) On receipt of an application under sub-rule (4) [or sub-rule (4A)], an **acknowledgement** shall be issued electronically to the applicant in **FORM GST REG-02**. **[Rule 8(5) amended vide NN 26/2022-CT, w.e.f. 26-12-2022]**

Rule 8(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making **advance deposit** of tax in accordance with the provisions of **section 27** and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

Procedure for Registration (Sec 25)

Verification of the application and approval.-

Rule 9(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of **7 working days from the date of submission of the application.** (Earlier 3 working days, w.e.f. 22-12-2020, 7 working days as amended vide NN 94/2020-CT, dt 22-12-2020)

Provided that where

- (a) a person, other than a person notified under sub-section (6D) of section 25, **fails to undergo authentication of Aadhaar number** as specified in sub-rule (4A) of rule 8 **or does not opt for authentication of Aadhaar number,**
- (aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; **or [Clause (aa) inserted vide NN 26/2022-CT, w.e.f. 26-12-2022]**
- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within **30 days of submission of application**, after physical verification of the place of business [~~in the presence of the said person~~], in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

(Provisos inserted vide NN 16/2020, w.e.f. 1-4-2020 and amended vide NN 62/2020-CT, w.e.f. 21-8-2020 and further amended by NN 94/2020-CT, w.e.f. 22-12-2020 and further by NN 38/2023-CT, w.e.f. 4-8-2023)

Procedure for Registration (Sec 25)

Rule 9(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a **notice** to the applicant electronically in **FORM GST REG-03** within a period of **7 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 **7 working days from the date of the receipt of such notice**. (Earlier 3 working days, w.e.f. 22-12-2020, 7 working days as amended vide NN 94/2020-CT, dt 22-12-2020)

Provided that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
- (aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or **[Clause (aa) inserted vide NN 26/2022-CT, w.e.f. 26-12-2022]**
- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business, the notice in FORM GST REG-03 may be issued not later than 30 days from the date of submission of the application. **(Proviso inserted vide NN 62/2020-CT, w.e.f. 21-8-2020 as amended vide NN 94/2020-CT, w.e.f. 22-12-2020)**

Explanation.- For the purposes of this sub-rule, the expression “**clarification**” includes modification or correction of particulars declared in the application for registration, **other than** PAN, State, mobile number and e-mail address declared in **Part A of FORM GST REG-01**.

Procedure for Registration (Sec 25)

Rule 9(3) 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 within a period of **7 working days from the date of the receipt of such clarification** or information or documents.

Rule 9(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he ~~shall~~ may (**word “shall” is substituted by word ‘may’ by NN 62/2020-CT, w.e.f. 21-8-2020**), for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.

Rule 9(5) If the proper officer fails to take any action, –

- (a) within a period of 7 working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or
- (b) within a period of 30 days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or
- (c) within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.

(Subrule amended vide NN 62/2020-CT, w.e.f. 21-8-2020 and further substituted by NN 94/2020-CT, w.e.f. 22-12-2020)

Procedure for Registration (Sec 25)

GST REG-01-PART-B

Option 1- Opts to Undergo AA

Submission of REG-1

1. Dt of AA
2. 15 days from Submission of REG-01-PART-B, earlier Acknowledgement – REG-02



7 Days of submission of application

Accept Application – Grant Registration – GST REG-06

Seek Clarification – GST REG-03

Respond - GST REG-04

7 Days



7 Days

Accept Clarification – Grant Registration – GST REG-06

Reject Application – GST REG - 05

Provided that where a person, other than a person notified under section 25(6D), fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number, the registration shall be granted only after **physical verification** of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of JC, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.

Procedure for Registration (Sec 25)

GST REG-01-PART-B

Option 1-Opts to Undergo AA but Is selected for Biometric Aadhaar Authentication



Accept Application – Grant Registration – GST REG-06

Seek Clarification – GST REG-03

30 Days of submission of application

Accept Clarification – Grant Registration – GST REG-06

Reject Application – GST REG - 05

Respond - GST REG-04

7 Days



7 Days

Where (a) a person, other than a person notified under section 25(6D), fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number, Or

Where (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within 30 days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

Procedure for Registration (Sec 25)

GST REG-01-PART-B

Option 1-Opts to Undergo AA but fails to undergo AA

After 15 days from Submission of REG-01-PART-B, application will be considered as submitted without AA

Respond - GST REG-04

7 Days

Accept Application – Grant Registration – GST REG-06

Seek Clarification – GST REG-03

30 Days of submission of application

Accept Clarification – Grant Registration – GST REG-06

Reject Application – GST REG - 05

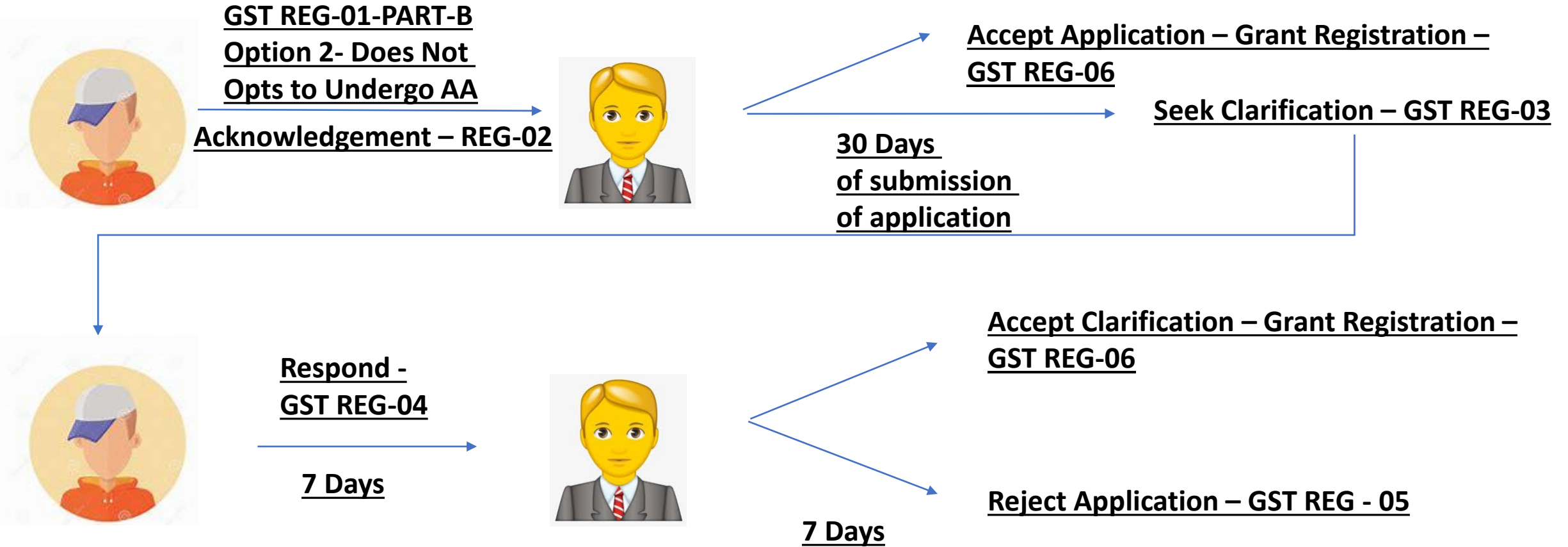
7 Days

Where (a) a person, other than a person notified under section 25(6D), fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number, Or

Where (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within 30 days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

Procedure for Registration (Sec 25)



Where (a) a person, other than a person notified under section 25(6D), fails to undergo authentication of Aadhaar number as specified in rule 8(4A) or does not opt for authentication of Aadhaar number, Or
Where (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business, the registration shall be granted within 30 days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

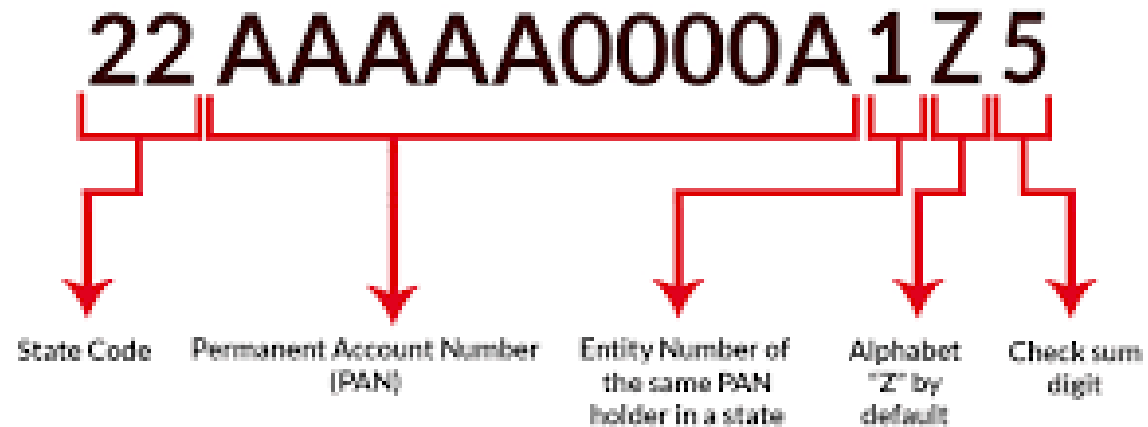
Procedure for Registration (Sec 25)

Issue of registration certificate.-

Rule 10(1) Subject to the provisions of sub-section (12) of section 25, 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 or places of business shall be made available to the applicant on the common portal and a GSTIN shall be assigned subject to the following characters, namely:-

- (a) two characters for the State code;
- (b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;
- (c) two characters for the entity code; and
- (d) one checksum character.

Format of GSTIN



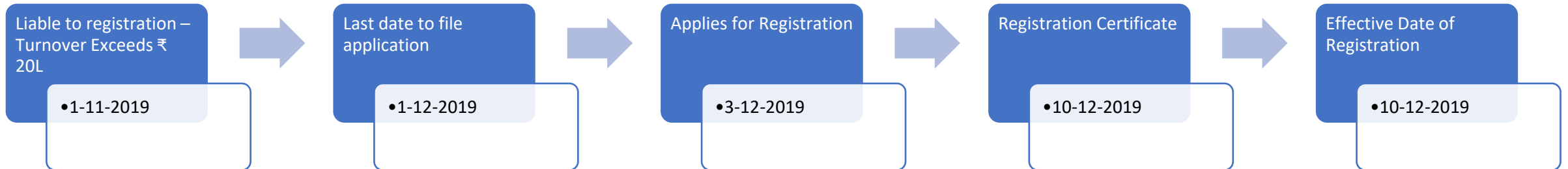
Procedure for Registration (Sec 25)

Issue of registration certificate.-

Rule 10(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of 30 days from such date.



Rule 10(3) Where an application for registration has been submitted by the applicant after the expiry of 30 days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.



Rule 10(4) Every certificate of registration shall be duly signed or verified through electronic verification code by the proper officer under the Act.

Procedure for Registration (Sec 25)

Rule 10(5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

Furnishing of Bank Account Details.

Rule 10A After a certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, **except** those

- who have been granted registration under rule 12 (**Grant of registration to persons required to deduct tax at source or to collect tax at source**) or,
- as the case may be rule 16 (**Suo moto registration**),

shall

- *within a period of 30 days from the date of grant of registration, or*
 - *before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using invoice furnishing facility,*
 - *whichever is earlier,*
- furnish information with respect to details of bank account on the common portal.*

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor. [**Proviso inserted vide NN 35/2021-CT, dt 24-9-2021 w.e.f. DATE TO BE NOTIFIED and Rule in italics amended by NN 38/2023-CT, w.e.f. 4-8-2023**]

Procedure for Registration (Sec 25)

Rule 10B Aadhaar authentication for registered person

The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below –

Table

S.No.	Purpose
1.	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23
2.	For filing of refund application in FORM RFD-01 under Rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: – (a) her/his Aadhaar Enrolment ID slip; and (b) (i) Bank passbook with photograph; or (ii) Voter identity card issued by the Election Commission of India; or (iii) Passport; or (iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988): Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.” **[Rule 10B inserted vide NN 35/2021-CT, dt 24-9-2021 w.e.f. 1-1-2022]**

Procedure for Registration (Sec 25)

Separate registration for multiple places of business within a State or a Union territory.-

Rule 11(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following **conditions**, namely:-

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (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.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

Rule 11(2) 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) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.

Procedure for Registration (Sec 25)

Grant of registration to persons required to deduct tax at source or to collect tax at source.-

Rule 12(1) Any 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 **section 52** shall electronically submit an application, duly signed or verified through electronic verification code, in **FORM GST REG-07** for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

Rule 12(1A) A person applying for registration to deduct or collect tax in accordance with the provisions of **section 51**, or, as the case may be, **section 52**, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof 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) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of **3 working days** from the date of submission of the application.

Rule 12(3) Where, [on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or], 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 sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration. **[Words in bracket inserted vide NN 26/2022-CT, w.e.f. 26-12-2022]**

Procedure for Registration (Sec 25)

Grant of registration to non-resident taxable person (NRTP) -

Rule 13(1) 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 electronic verification code, in **FORM GST REG-09**, at least **five days prior to the commencement of business** at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that 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 its Permanent Account Number, if available.

Rule 13(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number (TRN) by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

Rule 13(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.

Rule 13(4) 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 Permanent Account Number.**

Procedure for Registration (Sec 25)

Grant of registration to a person supplying online information and database access or retrieval (OIDAR) services from a place outside India to a non-taxable online recipient.

Rule 14(1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient [**or any person supplying online money gaming from a place outside India to a person in India**] shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner. **[Words in brackets inserted by NN 51/2023-CT, dated 29-9-2023, w.e.f. 1-10-2023]**

Rule 14(2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

Extension in period of operation by casual taxable person and non-resident taxable person.-

Rule 15(1) Where a registered casual taxable person or a 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 before the end of the validity of registration granted to him.

Rule 15(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

Procedure for Registration (Sec 25)

Suo moto registration.-

Rule 16(1) 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**.

Rule 16(2) The **registration granted under sub-rule (1)** 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 sub-rule (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:

Provided that where the said person has filed an **appeal against the grant of temporary registration**, in such case, the application for registration shall be submitted within a period of **30 days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority**.

Rule 16(4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3).

Rule 16(5) The Goods and Services Tax Identification Number(**GSTIN**) assigned, pursuant to the verification under sub-rule (4), shall be **effective from the date of the order granting registration under sub-rule (1)**.

Procedure for Registration (Sec 25)

Assignment of Unique Identity Number to certain special entities.-

Rule 17(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 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) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.

Rule 17(2) 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 **3 working days from the date of the submission of the application.**

Display of registration certificate and GSTIN on the name board.-

Rule 18(1) Every registered 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 on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

Procedure for Registration (Sec 25)

Rule 25(1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required **after the grant of registration**, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal **within a period of 15 working days following the date of such verification**.

Rule 25(2) Where the physical verification of the place of business of a person is required **before the grant of registration** in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal **at least 5 working days prior to the completion of the time period specified in the said proviso**. **[Rule substituted vide NN 38/2023-CT, dated 4-8-2023, w.e.f. 4-8-2023]**

Deemed Registration (Sec 26)

Sec 26(1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

Sec 26(2) **Notwithstanding** anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

Special provisions relating to CTP and NR taxable person (Sec 27)

Sec 27(1) The certificate of registration issued to a casual taxable person (CTP) or a non-resident taxable person (NRTP) shall be valid for the

- period specified in the application for registration or
- 90 days from the effective date of registration, **whichever is earlier**

and such person shall make taxable supplies only after the issuance of the certificate of registration:

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of 90 days by a further period not exceeding 90 days. **(Rule 15)**

Sec 27(2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under **sub-section (1) of section 25**, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

Provided that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

Sec 27(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under **section 49**.

Special provisions relating to CTP and NR taxable person (Sec 27)

Sec 2(20) “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;

Sec 2(77) “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;

Note –

1. From the above two definitions following points merit consideration –
 - a) A CTP does not have a fixed place of business in the State/UT where he undertakes supply though he might be registered with regard to his fixed place of business in some other State/UT, while NRTP does not have fixed place of business/residence in India at all.
 - b) A CTP has to undertake transactions the course or furtherance of business whereas the business test is absent in the definition of NRTP.
2. **Advance Deposit of Tax** – Advance deposit of tax should be calculated after considering the due eligible ITC which might be available to such casual taxable person (**Circular No. 71/45/2018-GST dt 26-10-2018**)

Note –

1. In case of **long running exhibitions** (for a period more than 180 days), the taxable person cannot be treated as CTP and thus such person would be required to obtain registration as a normal taxable person. While applying for normal registration, the 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. In such cases, he would **not** be required to pay advance tax for the purpose of registration. He can surrender such registration once the exhibition is over. **(Circular No. 74/45/2018-GST dt 26-10-2018)**

Amendment of registration (Sec 28)

Sec 28(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be **prescribed (Rule-19)**

Sec 28(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, **approve or reject amendments** in the registration particulars in such manner and within such period as may be **prescribed (Rule 19)**

Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be **prescribed (Rule 19)**

Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

Sec 28(3) Any rejection or approval of amendments under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a rejection or approval under this Act.

Amendment of registration (Sec 28)

Rule 19(1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01** or **FORM GST REG-07** or **FORM GST REG-09** or **FORM GST REG-10** or for Unique Identity Number in **FORM GST-REG-13**, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a **period of 15 days of such change**, submit an application, duly signed or verified through electronic verification code, electronically in **FORM GST REG-14**, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Note –

- 1. FORM GST REG-01** – Application for Registration **other than** NRTP, Person required to deduct TDS u/s 51, Person required to collect TCS u/s 52 and person supplying OIDAR services from place outside India to Non-taxable online recipient.
- 2. FORM GST REG-07** – Application for Registration to person required to deduct TDS u/s 51 and person required to collect TCS u/s 52
- 3. FORM GST REG-09** – Application for Registration to NRTP
- 4. FORM GST REG-10** – Application for Registration to person supplying OIDAR services from place outside India to Non-taxable online recipient.
- 5. FORM GST REG-13** – Application for UIN

Amendment of registration (Sec 28)

Provided that –

- (a) where the change relates to,-
 - (i) legal name of business;
 - (ii) address of the principal place of business or any additional place(s) of business; or
 - (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-
which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a **period of 15 working days** from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and **such amendment shall take effect from the date of the occurrence of the event warranting such amendment;**
- (b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same PAN;
- (c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in **FORM GST REG- 14** on the common portal;
- (d) where a change in the constitution of any business results in the change of the PAN of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01:**

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under sub-rule (2) of rule 8.

Amendment of registration (Sec 28)

Rule 19(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

Rule 19(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (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 the receipt of the application in FORM GST REG-14**, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within a period of **7 working days of the service of the said notice**, as to why the application submitted under sub-rule (1) shall not be rejected.

Rule 19(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in FORM GST REG-04, within a period of **7 working days** from the date of the service of the said notice.

Rule 19(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in FORM GST REG -05.

Amendment of registration (Sec 28)

Rule 19(5) If the proper officer fails to take any action,-

(a) within a period of 15 working days from the date of submission of the application, or

(b) within a period of 7 working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

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.

Amendment of registration (Sec 28)

Three Types Of Amendments That Can Be Done:

1. **Change In Core Field**: The changes in Core field includes
 - a) the legal name of the business,
 - b) the address of the principal place of business, and any additional place of business,
 - c) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business.

The change relating to (a) and (c) above, in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same PAN;
2. **Change In Non-core Field**: There are some fields which don't require any approval from a proper office and amendments in Non-core fields can be easily done online. All the fields except those, which are covered under core fields come under a Non-core field.
3. **Change In Email Or Mobile Number**: The change in email or mobile number requires a verification by OTP(One-Time Password) after online verification on common GST portal.

The Fields Which Cannot Be Changed:

- Any amendment to the details of PAN card cannot be done as GST registration is wholly based on PAN number
- Change in constitution of business cannot be done as it requires change in PAN number on the first place
- Modification in place of business from one state to another state cannot be possible as GST registration are state-specific

Amendment of registration (Sec 28)

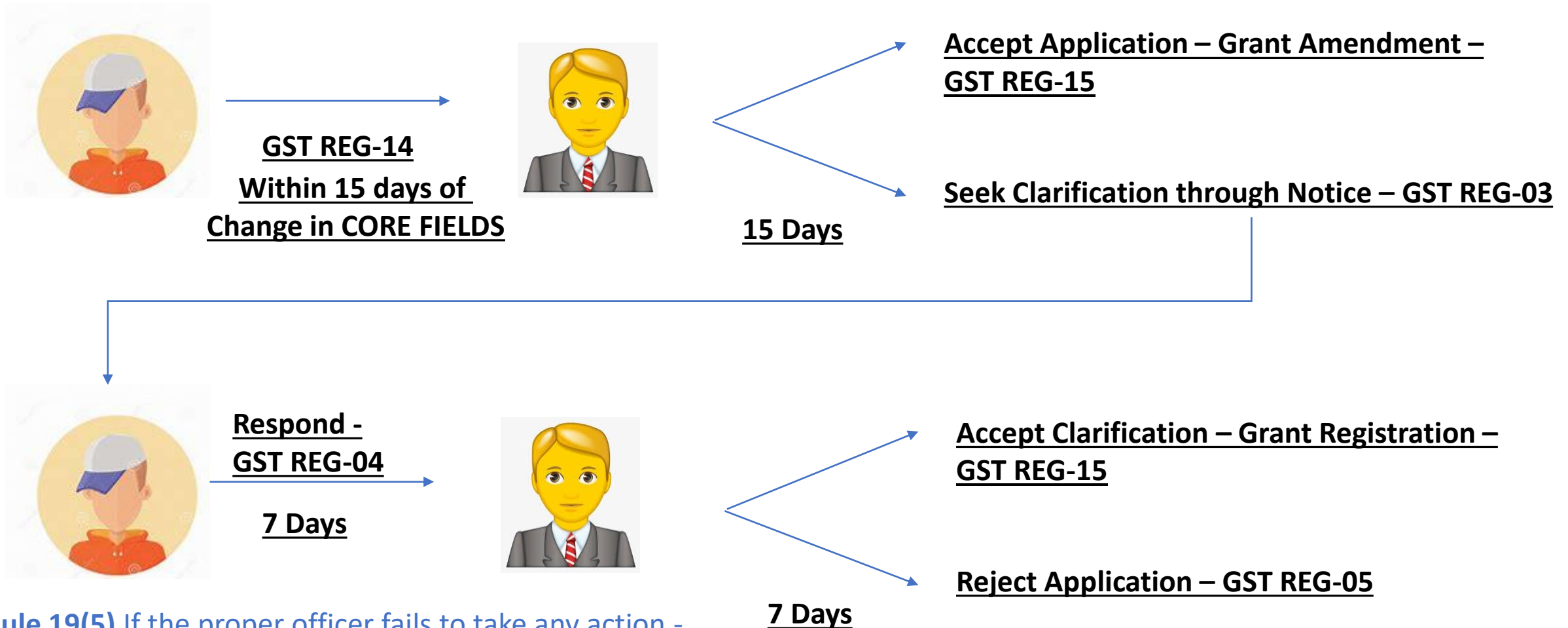
Effective Date of Amendment of Registration

1. **Change in Core Field** - Such amendment shall take effect from the date of the occurrence of the event warranting such amendment.
2. **Change in Non-Core Fields** - Certificate of registration shall stand amended upon submission of the application in FORM GST REG- 14 on the common portal.
3. **Change In Email Or Mobile Number** – From the date of online verification through OTP.

Change in Particular of Registration with effect from date earlier than date of submission of Application

•As per Rule 19(1A) - Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

Amendment of registration (Sec 28)



Rule 19(5) If the proper officer fails to take any action,-

(a) within a period of 15 working days from the date of submission of the application, or

(b) within a period of 7 working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3), 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.

Cancellation of registration or suspension (Sec 29)

Sec 29(1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be **prescribed**, having regard to 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 registered under sub-section (3) of section 25,~~] is no longer liable to be registered under section 22 or section 24 or [intends to optout of the registration voluntarily made under sub-section (3) of section 25:] **[Amended by The Finance Act, 2020, w.e.f. 1-1-2021, to allow Registered Persons who have obtained registration voluntarily to also be entitled to opt out of GST Registration.]**

Provided that 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**.

Sec 29(2) The proper officer may cancel the registration of a person from such date, **INCLUDING ANY RETROSPECTIVE DATE**, as he may deem fit, where,—

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished [the return for a financial year beyond 3 months from the due date of furnishing the said return]; or **[Words in brackets substituted vide The Finance Act, 2022, it earlier read as “returns for 3 consecutive tax periods”]**

Cancellation of registration or suspension (Sec 29)

(c) any registered person, other than a person specified in clause (b), has not furnished [returns for such continuous tax period as may be prescribed]; or **[Words in brackets substituted vide The Finance Act, 2022, it earlier read as “a continuous period of 6 months]**

(d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within 6 months from the date of registration; or

(e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.

Provided further that 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.

Sec 29(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Sec 29(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

Cancellation of registration or suspension (Sec 29)

Sec 29(5) Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, 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 the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to

- the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or
- the tax on the transaction value of such capital goods or plant and machinery under **section 15**, whichever is higher.

Sec 29(6) The amount payable under sub-section (5) shall be calculated in such manner as may be **prescribed**

Cancellation of registration or suspension (Sec 29)

Application for cancellation of registration

Rule 20 A registered person, other than

- a person to whom a registration has been granted under rule 12 or
- a person to whom a Unique Identity Number has been granted under rule 17,

seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in **FORM GST REG-16**, including therein 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 the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of **30 days of the occurrence of the event warranting the cancellation**, either directly or through a Facilitation Centre notified by the Commissioner:

Cancellation of registration or suspension (Sec 29)

Registration to be cancelled in certain cases

Rule 21 The registration granted to a person is liable to be cancelled, if the said person,-

- (a) does not conduct any business from the declared place of business; or
- (b) issues invoice or bill without supply of goods or services [or both] in violation of the provisions of this Act, or the rules made thereunder; or
- (c) violates the provisions of section 171 of the Act or the rules made thereunder
- (d) violates the provision of rule 10A. **(Furnishing of Bank Account Details)**
- (e) avails input tax credit in violation of the provisions of **section 16** of the Act or the rules made thereunder; or
- (f) furnishes the details of outward supplies in **FORM GSTR-1** under **section 37** for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under **section 39** for the said tax periods; or
- (g) violates the provision of **rule 86B**.
- (h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
- (i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.

["both" in clause (b) and clause (e), (f) and (g) inserted by NN 94/2020, w.e.f. 22-12-2020, clause (h) and (i) inserted by NN 19/2022-CT, dated 28th Sept, 2022, w.e.f. 1-10-2022]

Cancellation of registration or suspension (Sec 29)

Suspension of registration

Rule 21A(1) 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) 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**. **[Omitted by NN 94/2020-CT, w.e.f. 22-12-2020]**

Rule 21A(2A) Where,-

- (a) a comparison of the returns furnished by a registered person under **section 39** with the details of outward supplies furnished in **FORM GSTR-1** or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1, or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, or
- (b) there is a contravention of the provisions of **rule 10A** by the registered person, the registration of such person shall be suspended and the said person shall be intimated in **FORM GST REG-31**, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled. **[Sub-Rule inserted by NN 94/2020-CT, w.e.f. 22-12-2020 and amended by NN 38/2023-CT, w.e.f. 4-8-2023]**

Cancellation of registration or suspension (Sec 29)

Rule 21A(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) or sub-rule 2A shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under **section 39**.

Explanation.-For the purposes of this sub-rule, the expression “**SHALL NOT MAKE ANY TAXABLE SUPPLY**” shall mean that the 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(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration. **[Sub-Rule inserted by NN 94/2020-CT, w.e.f. 22-12-2020]**

Rule 21A(4) The suspension of registration under sub-rule (1) or sub-rule (2) or sub-rule 2A 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.

Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit. **[Proviso inserted by NN 94/2020-CT, w.e.f. 22-12-2020]**

Provided further that where the registration has been suspended under **sub-rule (2A)** for contravention of the provisions contained in **clause (b) or clause (c) of sub-section (2) of section 29** and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns. **[Proviso inserted by NN 14/2022-CT, w.e.f. 5-7-2022]**

Cancellation of registration or suspension (Sec 29)

[Provided also that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.] **[Proviso inserted by NN 38/2023-CT, w.e.f. 4-8-2023]**

Rule 21A(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of **clause (a) of sub-section (3) of section 31** and **section 40** in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.

Note –

1. Second proviso to R-21A(4) has been inserted to provide for automatic revocation of suspension of registration in cases where suspension of registration was done by the system under R-21A(2A) of the CGST Rules, for **non-compliance in terms of clause (b) or clause (c) of sub-section (2) of section 29 [continuous non-filing of specified number of returns]**, once **all the pending returns are filed on the portal by the taxpayer.**

Cancellation of registration or suspension (Sec 29)

Cancellation of registration

Rule 22(1) Where the **proper officer has reasons to believe** that the registration of a person is liable to be cancelled under section 29, he shall issue a **notice** to such person in **FORM GST REG-17**, requiring him to show cause, within a period of **7 working days from the date of the service of such notice**, as to why his registration shall not be cancelled.

Rule 22(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.

Rule 22(3) Where 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, the proper officer shall issue an **order** in **FORM GST REG-19**, within a period of **30 days from the date of application submitted under sub-rule (1) of rule 20** or, as the case may be, the date of the reply to the show cause issued under sub-rule (1) [or under sub-rule (2A) of rule 21A], cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under **sub-section (5) of section 29**. [**Sub-Rule amended by NN 94/2020, w.e.f. 22-12-2020**]

Cancellation of registration or suspension (Sec 29)

Rule 22(4) Where the reply furnished under sub-rule (2) [or in response to the notice issued under sub-rule (2A) of rule 21A] is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in **FORM GST REG –20**:
[Sub-Rule amended by NN 94/2020, w.e.f. 22-12-2020]

Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, 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**.

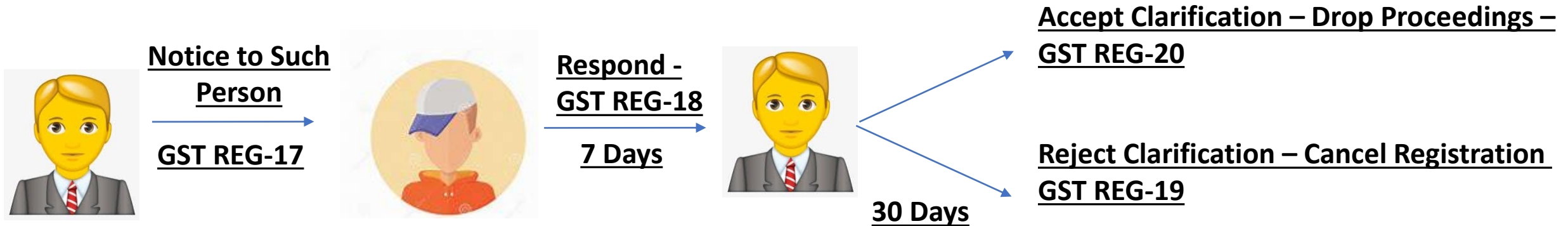
Rule 22(5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

Cancellation of registration or suspension (Sec 29)

Application filed by Registered Person other than R-12(TDS/TCS) and R-17(UIN) /
Application filed by legal heir in case of death of such person



PO on his own Motion



Where cancellation is due to non-furnishing of Return, and Such registered person furnished his return - Drop the proceedings and pass an order in FORM GST REG –20 in case of filing of Return (whether registered as Regular Dealer or Composite Dealer)

Transfer of Credit in case of death of sole proprietor (Circular No. 96/15/2019-GST dt 28-3-2019)

Business is not Continued

- **Cancellation of registration on account of death of the proprietor** – File application for cancellation of registration in FORM GST REG-16 as per Sec 29(1)(a)
- Liability to pay any tax, interest or any penalty due from the transferor in case of closure of business on the legal heir to the extent of inheritance of assets of deceased person.

Business is Continued

- **Registration liability of the transferee / successor** – As per Sec 22(3), the successor will be liable to take registration with effect from the date of such transfer or succession. While filing application in **FORM GST REG-01** electronically in the common portal the applicant is required to mention the reason to obtain registration as “death of the proprietor”.
- **Cancellation of registration on account of death of the proprietor** - File application for cancellation of registration in **FORM GST REG-16** as per Sec 29(1)(a)
- **Transfer of input tax credit and liability** - **FORM GST ITC-02** is required to be filed by the successor as per Sec 18(3) read with Rule 41 before filing the application for cancellation of such registration. Upon acceptance by the successor, the un-utilized input tax credit specified in **FORM GST ITC-02** shall be credited to his electronic credit ledger.
- As per Sec 93(1) of the CGST Act, where a person, liable to pay tax, interest or penalty dies, then the person who continues business after his death, shall be liable to pay tax, interest or penalty due from such person under this Act. It is therefore, clarified that the transferee shall be liable to pay any tax, interest or any penalty due from the transferor in cases of transfer of business due to death of sole proprietor.

Revocation of cancellation of registration (Sec 30)

Sec 30(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in **[such manner, within such time and subject to such conditions and restrictions, as may be prescribed.]**~~[in the prescribed manner within 30 days from the date of service of the cancellation order.]~~ **[Sec 30 amended by The Finance Act, 2023, w.e.f. 1-10-2023, through NN 28/2023-CT, dt 31-7-2023]**

~~[Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—~~

~~(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;~~

~~(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).]~~

[Inserted by The Finance Act, 2020, w.e.f. 1-1-2021, to allow extension of time limit to apply for revocation of cancellation of registration may be extended by AD/JC/Commissioner] [Proviso deleted by The Finance Act, 2023, w.e.f. 1-10-2023, through NN 28/2023-CT, dt 31-7-2023]

Revocation of cancellation of registration (Sec 30)

Sec 30(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

Sec 30(3) The revocation of cancellation of registration under the SGST Act or the UTGST Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.

Service of notice in certain circumstances – **Sec 169(1)** Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:— (c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or (d) by making it available on the common portal; or

Revocation of cancellation of registration (Sec 30)

Revocation of cancellation of registration

Rule 23(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may 1[, **subject to the provisions of rule 10B**] submit an application for revocation of cancellation of registration, in **FORM GST REG-21**, to such proper officer, 2[**within a period of 90 days from the date of the service of the order of cancellation of registration,**] at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

[**Words in bracket 1 inserted vide Notification No. 35/2021-CT dated 24-9-2021, w.e.f. 1-1-2022**]

[**Words in bracket 2 substituted vide Notification No. 38/2023-CT dated 4-8-2023, w.e.f. 1-10-2023.**]

Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding 180 days: [**Proviso inserted vide Notification No. 38/2023-CT dated 4-8-2023, w.e.f. 1-10-2023.**]

Provided further that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns:

Provided also that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of **30 days from the date of order of revocation of cancellation of registration**:

Revocation of cancellation of registration (Sec 30)

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of **30 days from the date of order of revocation of cancellation of registration.**

Rule 23(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, 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 a period of **30 days from the date of the receipt of the application** and communicate the same to the applicant.

Rule 23(2) (b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST REG-05**, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

Rule 23(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in **FORM GST REG-23** requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) 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 the notice** in **FORM GST REG-24**.

Rule 23(4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of **30 days from the date of the receipt of such information or clarification from the applicant.**

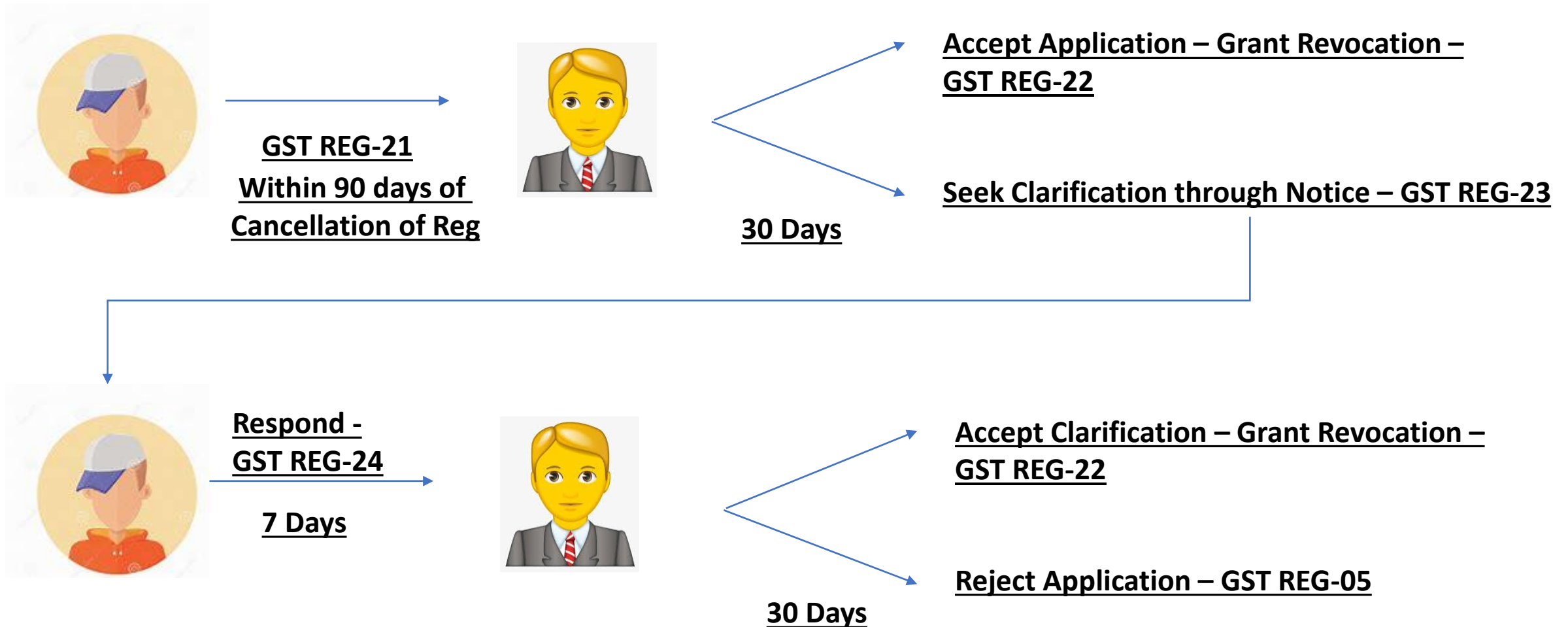
Revocation of cancellation of registration (Sec 30)

Amnesty Scheme for filing application for revocation of cancellation of registration till June 30, 2023 through NN 3/2023-CT dated 31-3-2023

An Amnesty has been provided in the cases, where registration has been cancelled on account of non-filing of the returns under clause (b) or clause (c) of section 29(2) of CGST Act, 2017 on or before 31-12-2022, but application for revocation of cancellation of registration could not be filed within the time specified in section 30 of CGST Act, by allowing such persons to file such application for revocation by a 30th June, 2023, subject to following conditions –

1. The application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
2. No further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases.
3. Explanation: For the purposes of this notification, the person who has failed to apply for revocation of cancellation of registration within the time period specified in section 30 of the said Act includes a person whose appeal against the order of cancellation of registration or the order rejecting application for revocation of cancellation of registration under section 107 of the said Act has been rejected on the ground of failure to adhere to the time limit specified under sub-section(1) of section 30 of the said Act.

Revocation of cancellation of registration (Sec 30)



File return and Pay amount of tax, interest, penalty, late fees – if cancellation is because of non-filing of Return, then apply for revocation.

Provided further that all returns due for the period from the date of the order of cancellation of registration (including where registration has been cancelled with retrospective effect) till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of **30 days from the date of order of revocation of cancellation of registration:**