

# Six Days Learning Program on GST

Topic: GST Registration, Amendment &  
Cancellation

By

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# Flow of topics-

- Section 22 – Persons liable for registration
- Section 23 – Persons not liable for registration
- Section 24 – Compulsory Registration
- Section 25 – Procedure for Registration
- Section 26 – Deemed Registration
- Section 27 – CTP / NRTP
- Section 28 – Amendment of Registration
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# Section 22 - Persons liable for registration

- 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 **twenty 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 ten 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 ten lakh rupees to such amount, not exceeding twenty 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 twenty lakh rupees to such amount not exceeding forty 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.*

# Section 22 - Persons liable for registration

- **Section 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;
- “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;
- “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.
- States of Arunachal Pradesh, Assam, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand are specified. in Article 279A(4)(g) of the Constitution of India

# Section 22(1) – Important takeaways

- Registration “in” the state “from which” supply is made
- Tax payment to “Destination state/territory” but Registration in “Origin state/territory”
- State-wide liability for registration Under GST
- Exemption Limit vs. Registration Limit
- Threshold of Rs. 20 lakhs vs. 40 lakhs
- No benefit like SSP & SSI

# Section 22 - Persons liable for registration

- Example 1 – Mr. A is a dealer of Wheat and Branded Wheat Flour. The sales receipt of wheat are Rs. 39 lakhs and sales receipt from Wheat flour is Rs. 4 lakhs making total turnover Rs. 43 lakhs for Mr. A. Is he liable for getting registered under GST?
  - Option A – Yes, liable for registration
  - Option B – Not liable for registration

# Section 22 - Persons liable for registration

- Example 2 – M/s. ABC Pvt. Ltd. has four branches across the country. The company is engaged in supplying goods as well as rendering services. The turnover in the FY 2018-19 of various branches of the company was as under:

- Jaipur (Rajasthan) Branch: Rs. 500000
- Vadodara (Gujarat) Branch: Rs. 450000
- Mumbai (Maharashtra) Branch: Rs. 750000
- Kanpur (U.P.) Branch: Rs. 400000

Total t/o pan India is Rs. 21 lakhs. Is the company required to seek registration in GST? If yes, in which state(s) will it take?

- Option A – Registration Not required
- Option B – Registration required for any one branch (in any one state) as per company's choice
- Option C – Registration is required for all four branches
- Option D – Take registration for Jaipur and Mumbai

# Section 22 - Persons liable for registration

- Example 3 – M/s. Color Craft Fashions has its factory situated in Surat (Gujarat) which has an annual turnover of Rs. 50 lakhs from this factory. It has an administrative office at Mumbai which is primarily used by the company's designers and the company's management for carrying out their administrative tasks. Neither any customer dealing and invoicing is done from this office, nor there is any stock. Is the company liable for registration in Maharashtra?
  - Option A – Yes, registration is required for Mumbai (Maharashtra) branch
  - Option B – No, registration is not required for Mumbai (Maharashtra) branch



# Section 22 - Persons liable for registration

- Example 4 – Mr. Mittal is a trader dealing in Computer Parts & Accessories. He runs a shop with annual turnover from trading of such goods Rs. 36 lakhs. Apart from the shop, Mr. Mittal also receives interest amounting to Rs. 3 lakhs during the year. What threshold limit for registration is applicable to Mr. Mittal assuming he is based in Ghaziabad (Uttar Pradesh)?
  - Option A – 40 lakhs
  - Option B – 20 lakhs
  - Option C – 10 lakhs
- What would have been the case if instead of Interest, Mr. Mittal receives Rental Income (Residential property let out residential purpose) of Rs. 3 lakhs during the year?
  - Option A – 40 lakhs
  - Option B – 20 lakhs
  - Option C – 10 lakhs

# Section 22 - Persons liable for registration

- 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.
- 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.
- 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.

# Section 22(2) to 22(3) – Important takeaways

- Migration of existing taxpayers
- Registration is Non-Transferable
- Seek new registration in case of transfer / succession as going concern

# Section 23 - Persons not liable for registration

- 23(1)(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.
- 23(1)(b) - an **agriculturist**, to the extent of supply of produce out of cultivation of land.
- 23(2) – category of persons specified by notification issued by government:
  - *Person supplying such goods or services where tax is to be paid by the **recipient under reverse charge***
  - *Handicraft Dealers **making Inter-State Supply** having aggregate turnover up to 20 lakhs*
  - *Supplier of services who supply services through Electronic commerce operator where aggregate turnover is not exceeding 20 lakhs.*
  - *Casual taxable persons making taxable supplies of handicraft goods having aggregate turnover upto 20 lakhs*
  - *Persons making inter-State supplies of taxable services*

# Section 23 - Persons not liable for registration

**Section 2(47)** – “**exempt supply**” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply

**Section 2(78)** – “**non-taxable supply**” means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;

**Section 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

# Section 23 - Persons not liable for registration

- Example 5 – Mr. Nitin is a dealer of Wheat. The sales receipt of wheat are Rs. 60 lakhs and he has been claiming exemption from registration under Section 23. During the year Mr. Nitin did a single transaction of trading of Branded Wheat Flour and sale receipt from Wheat flour is Rs. 50,000. Is Mr. A, still eligible for exemption from registration under Sec 23?
  - Option A – Yes, eligible for exemption under Sec 23
  - Option B – Not eligible for exemption under Sec 23

# Section 24 - Compulsory registration in certain cases

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

- persons making any inter-State taxable supply;
- **casual taxable persons** making taxable supply;
- persons who are required to pay tax under reverse charge;
- person who are required to pay tax under sub-section (5) of section 9;
- **non-resident taxable persons** making taxable supply;
- persons who are required to deduct tax under section 51, whether or not separately registered under this Act;

# Section 24 - Compulsory registration in certain cases

- persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- **Input Service Distributor**, whether or not separately registered under this Act;
- persons who supply goods or services or both, other than supplies specified under subsection (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
- every **electronic commerce operator** who is required to collect tax at source under section 52;
- every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a **registered person**; and
- such other person or class of persons as may be notified by the Government on the recommendations of the Council



# Section 24 - Compulsory registration in certain cases – Relevant readings

- **Section 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;
- **Section (98)** - “**reverse charge**” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or subsection (4) of section 5 of the Integrated Goods and Services Tax Act;
- **Section (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;
- **Section (61) - Input Service Distributor**” means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;

# Section 24 - Compulsory registration in certain cases – Relevant Readings

- **Sec 2(45)** - “**electronic commerce operator**” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
- **Section 9(5)** – The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:
- **Sec 52(1)** - Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the “operator”), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

# Section 24 - Compulsory registration in certain cases – Key takeaways

- Starts with a 'non obstante' clause which is limited to section 22(1) and NOT 'subject to' section 23
- Section 23 vs. Section 24
- Exemption threshold not available
- Registered under Sec 24 – all other provisions applicable
- Exports are interstate supply

# Section 24 - Compulsory registration in certain cases – Key takeaways

- Example 6: Mr. Mittal is a businessman trading in goods and having turnover from such trading equal to Rs. 36 lakhs. Mr. Mittal has been claiming the benefit of higher threshold limit of Rs. 40 lakhs (as per Sec 22) and is thus not registered under GST. Due to certain dispute with one of the suppliers, Mr. Mittal had to engage Adv. Nitin as his counsel to present him in the court. Mr. Mittal paid Rs. 50000 as fees to Adv. Nitin by issuing a cheque from his current account. What can be the consequences arising to Mr. Mittal due to this transaction?
  - Option A: Seek registration as per Sec 24 and pay tax under RCM
  - Option B: Adv. Nitin should pay tax and thus no consequence on Mr. Mittal
  - Option C: None of the above parties is liable to pay tax under this transaction

# Section 25 - Procedure for registration

- Person liable to be registered in Section 22 or 24 : Apply for registration **within 30 days from becoming liable** for registration. [Section 25(1)]
- For CTP and NRTP : At least **5 days before commencement of business**. [Proviso to Section 25(1)]
- A business entity having a unit in SEZ or a SEZ Developer shall apply for a separate registration (even if the SEZ is located in the same state where normal unit is already registered). [Second Proviso to Section 25(1)]
- Granted single registration in a state or union territory. [Section 25(2)]
- Person having multiple places of business in a state or territory, **may be granted separate registration for each such place**. [Proviso to Section 25(2)]
- Voluntary registration may be obtained though not liable in 22 or 24. All the provisions of the act shall apply. [Section 25(3)]

# Section 25 - Procedure for registration

- Person **who has obtained** or person **who is required to be obtained more than one registration**, whether in **one state or UT or more than one state of UT**, then for each such **registration**, be treated as **distinct persons** for the purpose of this act. [Section 25(4)]
- 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. [Section 25(5)]
- PAN No required for obtaining registration. [Section 25(6)]
- Persons required to deduct TDS u/s 51 : Registration by TAN [Proviso to Section 25(6)]
- AADHAR Authentication of the applicant mandatory from 01.04.2020, where applicant fails to undergo AADHAR authentication, the registration shall be granted only after physical verification of the principle place of business in the presence of the said person. [Section 25(6A) to 25(6D) read with Rule 8, 9 and 25]

# Section 25 - Procedure for registration

- NRTP : Registration on the basis of such other documents – self attested copy of passport, tax identification number or unique number. [Section 25(7) read with Rule 13]
- Provisions for suo moto registration to be given to a person who is liable for registration but does not apply for it. [Section 25(8) read with Rule 16]
- Persons may be notified who may be granted a UIN instead of Reg No. (any specialized agency of the United Nations or Consulate or Embassy) [Section 25(9)]
- Registration or UIN may be granted or rejected after due verification
- Certificate may be issued in such form and with effect from such date as prescribed [Section 25(11) read with Rule 10]
  - If applied within 30 days of becoming liable for registration: Effective date will be date of becoming liable
  - If applied after 30 days of becoming liable: Effective date will be date of grant of registration.
- If deficiency in application form not communicated within 3 days of filing of application, then deemed approval of application. [Section 25(10) & 25(12) Read with Rule 9]

# Section 25 - Procedure for registration

- Relevant takeaways from Registration Rule 8 to Rule 14-:
  - Application for registration – Form REG – 01
  - Acknowledgement of application – Form REG – 02
  - Verification of PAN (by CBDT database), Mobile Number and Mail ID by OTP
  - Verification of AADHAR of promoter
  - Seeking of clarification – Form REG – 03
  - Reply to clarification – Form REG – 04
  - Rejection of application - Form REG – 05
  - Registration Certificate – Form REG – 06
  - Bank account details to be furnished
  - Application for registration by Govt bodies (Sec 51) & ECO (Sec 52) – Form REG – 07
  - Application for registration by NRTP – Form REG – 09
  - Application for registration by OIDAR – Form REG – 10



# Section 25 - Procedure for registration

- Example 7: A company ABC Pvt. Ltd. (dealing in footwear) has 5 outlets across Mumbai. Due to each branch being managed by different managers, the company wants to have separate registration for each outlet. Can the company get different registrations for each outlet? Will the company be able to transfer goods from one outlet to another without paying tax on such transfers?
  - Option A: Cannot have separate registration and can transfer goods without paying tax
  - Option B: Can have separate registrations but will have to pay tax on each transfer of goods after seeking separate registrations
  - Option C: Can have separate registrations and can transfer goods without paying tax even after having separate registrations

# Section 26 - Deemed registration

- 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.
- 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.

# Section 27 - Special provisions relating to CTP & NRTP

- Certificate of registration shall be valid for a period specified in the application for registration or 90 days from the effective date of registration whichever is earlier.
- Proper officer may extend it to further period of 90 days (GST REG-11 to be filed by taxpayer).
- Advance deposit for estimated tax liability at the time of filing of application for registration and also at the time of seeking extension for further period.
- Amount paid to be credited to the electronic cash ledger.
- Tax to be deposited by the casual taxable person will be “estimated net tax liability” after considering ITC (Circular No. 71/45/2018-GST dated October 26, 2018)
- In case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and should seek normal registration (Circular No. 71/45/2018-GST dated October 26, 2018)

# Section 28 - Amendment of Registration (Read with Rule 19)

- Every RP or UIN holder to inform to the proper officer about any change in registration particulars within 15 days of change in Form REG-14
- Proper officer may approve/ reject amendment
- No rejection without giving an opportunity of being heard
- Rejection of amendment under CGST will be a deemed rejection under SGST and vice versa
- Proper officer to either approve / issue notice within 15 days of receiving amendment application
- RP or UIN holder to reply to notice within 7 days, PO to act on such reply within 7 days of receiving such reply
- No approval required from PO for changes other than legal name, POB, or promoters
- Change in PAN, no amendment possible, seek new registration
- Verification of Mobile Number and Email ID to be done before amendment of the same

# Section 29 – Cancellation or Suspension of Registration

- Sec 29(1) - A registration granted can be cancelled by the proper officer, either on his own or on application by the registered person when –
  - the business is discontinued, transferred fully for any reason including death of proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
  - there is any change in the constitution of the business; or
  - the taxable person is no longer liable to be registered under sections 22 or section 24
- The registration shall stand suspended from the date of filing of application for cancellation of registration till the date of completion of proceedings of cancellation [Proviso to Sec 29(1) Read with Rule 21A]

# Section 29 – Cancellation or Suspension of Registration

- Sec 29(2) - The proper officer may cancel the registration from a date, including any retrospective date, in case when:
  - the registered taxable person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; (Rule 21) or
  - a person paying tax under Composition Scheme has not furnished returns for three consecutive tax periods; or
  - any registered person who has not furnished returns for a continuous period of six months; or
  - any person who has taken voluntary registration and has not commenced business within six months from the date of registration; or
  - where registration has been obtained by means of fraud, wilful misstatement or suppression of facts.

This is possible only after the person is afforded an opportunity of being heard.

# Section 29 – Cancellation or Suspension of Registration

- Rule 21 of the CGST Rules, 2017, provides for cases of cancellation of registration and includes the following:
  - does not conduct any business from the declared place of business, or
  - issues invoice or bill without supply of goods or services in violation of the provisions of Act or Rules made thereunder,
  - violates the provisions of section 171 of the Act or the rules made thereunder.
  - violates the provisions of Rule 10A (filing of bank account details)

# Section 29 – Cancellation or Suspension of Registration

- Cancellation of registration not to affect any liability or obligation relation to period prior to cancellation whether or not such tax and other dues are determined before or after the date of cancellation. [Sec 29(3)]
- The cancellation of registration under State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a cancellation of registration under the Central Goods and Service Tax Act. [Sec 29(4)]
- Where the registration is cancelled, the registered taxable person shall pay an amount equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher. The payment can be made by way of debit in the electronic credit or electronic cash ledger. [Sec 29(5)]



# Section 29 – Cancellation or Suspension of Registration

- In case of capital goods, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the prescribed percentage points or the tax on the transaction value of such capital goods [under sub-section (1) of section 15 (Value of taxable supply) of Act], whichever is higher. [Proviso to Sec 29(5)]
- Manner of determining liability under Sec 29(5), laid down in Rule 44. [Sec 29(6)]
- Application for cancellation of registration by a registered person or a person to whom UID is granted needs to be made in FORM GST REG-16 along with requisite details.

# Section 29 – Cancellation or Suspension of Registration

- Rule 21A of the CGST Rules, 2017, provides for suspension of registration in the following manner-
  - Where application is made by the RP, registration suspend from the date of application or the date from which cancellation is sought (whichever is later) till the completion of proceedings to cancellation
  - Where show cause for cancellation is issued by PO, suspension form the date determined by him by granting opportunity of being heard
  - When registration is suspended, no taxable supply should be done and no need to file return
  - Suspension deemed to be revoked upon completion of the proceedings of cancellation by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.

# Section 29 – Cancellation or Suspension of Registration

- Rule 22 of the CGST Rules, 2017, provides for process of cancellation of registration and includes the following:
  - Cancellation can be done by Proper Officer suo moto or on application made by the registered person;
  - Show cause to be served where cancellation proceedings initiated suo moto (GST REG-17)
  - Reply to be filed by taxpayer in Form REG-18 within 7 days
  - Cancellation order within 30 days against the application for registration filed by RP or the date of reply and direct him to pay arrears of any tax, interest or penalty
  - Where reply is satisfactory, drop cancellation proceedings
  - If instead of reply all pending returns are filed, along with payment of dues of tax, interest and late fee, then also cancellation proceedings to be dropped.

# Section 30 - Revocation of cancellation of registration

- Sec 30(1) - Any registered taxable person, whose registration is cancelled by the PO on his own motion, subject to prescribed conditions and circumstances, may apply to proper officer for revocation of cancellation of the registration within 30 days from the date of service of the cancellation order in Form REG-21.
- Such period of 30 days may be extended by: [Proviso to Section 30(1)]
  - Not more than 30 by Additional Commissioner or Joint Commissioner
  - For further period not exceeding 30 more days by Commissioner
- Sec 30(2) - PO to either revoke cancellation or to reject the application for revocation
- Proviso to 30(2) - Opportunity of being heard to be given before cancellation
- Sec 30(3) - Deemed revocation in CGST if revoked in SGST/UTGST

# Section 30 - Revocation of cancellation of registration

- Rule 23 of the CGST Rules, 2017, provides for process of revocation of cancellation of registration and includes the following:
  - No application for revocation shall be filed, if the registration has been cancelled for the failure 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
  - Upon receipt of the information or clarification, the proper officer shall proceed to dispose of the application within a period of thirty days from the date of the receipt of such information or clarification from the applicant.
  - Returns for the period from date to cancellation to the date of revocation of cancellation to be filed within a period of 30 days from the date of revocation.
  - Revocation of the cancellation of registration by an order in FORM REG-22.

# Thank You!

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