

CHAPTER-VI

REGISTRATION UNDER GOODS & SERVICE TAX ACT, 2016

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Registration

SECTION
19A

Special provisions relating
to casual taxable person
and non-resident taxable
person

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Amendment of
Registration Certificate

**SECTION
21**

Cancellation of
registration

**SECTION
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Revocation of cancellation
of registration

Registration

Every person -in every such State -within thirty days

Person-other than an Input Service Distributor- registered under an earlier law- no fresh registration

Separate registration for Multiple business verticals in a State

Voluntarily registration

Registration of non-resident taxable person

Exempted person –notified by The Central or a State Government
–on recommendation of the Council

Threshold limit for Registration

If aggregate turnover of a person in a financial year exceeds **Rupees Nine Lakhs** & **Rupees Four Lakhs** in case of business in any of the North Eastern States including Sikkim

Categories of persons required to be registered under this Act irrespective of the threshold

persons making any inter-State taxable supply

casual taxable persons

persons who are required to pay tax under reverse charge

non-resident taxable persons

persons who are required to deduct Tax Deduction at Source

persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise

input service distributor

every electronic commerce operator

an aggregator who supplies services under his brand name or his trade name

Business Processes of Registration and other Procedures

Structure of Registration Number

- Goods and / or services Taxpayer Unique Identification Number (GSTIN)- PAN based 15 digit.

Procedure for Obtaining the Registration

- Online apply through a common portal called “GST Common Portal”
- Message confirmation-Acknowledgement Number-generation of GSTIN

Business Processes of Registration and other Procedures

Requirement of documents

Relevant Box No. in the Registration Form	Document required to be uploaded
2. Constitution of Business	Partnership Firm-Partnership Deed Registration Certificate-Society, Trust etc
11. Details of the Principal Place of business	Own premises-document of the ownership of the premises Rented or Leased premises-Rent/ Lease Agreement- with document of the ownership of the Lessor premises

Business Processes of Registration and other Procedures

Registration for New Applicants

Relevant Box No. in the Registration Form	Document required to be uploaded
12. Details of Bank Account (s)	Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFS Codes and Branch details
17. Details of Authorised Signatory	Letter of Authorisation or copy of Resolution

Business Processes of Registration and other Procedures

Registration for New Applicants

Relevant Box No. in the Registration Form	Document required to be uploaded
Photograph	<ul style="list-style-type: none">• Proprietary Concern – Proprietor• Partnership Firm / LLP – Managing/ Authorized Partners (photos of only ten partners including that of Managing Partner)• HUF – Karta• Company – Managing Director or the Authorised Person• Trust – Managing TrusteeAOP or BOI – Members of Managing Committee (photos of only ten members including that of Chairman)• Local Body – CEO or his equivalent• Statutory Body – CEO or his equivalent• Others – Person in Charge

Migration of the Existing Registrants

- afresh collection of data

Amendments in Registration Form

- Amendments to the Registration are allowed

Cases of Cancellation / Surrender of Registration

- Closure of business of tax payer
- Gross Annual Turnover- below threshold limit
- Transfer of business
- Amalgamation of taxable person
- Non-commencement of business by the tax payer within the stipulated time period

THANK YOU

CA PRABHAT KUMAR

RANCHI, JHARKHAND

MOB. NO.-+91-9798192233

Email ID:- pacaprabhat@gmail.com