

# REGISTRATION UNDER GST

## 1. Who is liable to be registered under GST ?

**Every Supplier shall be liable to be registered under GST Act if**

his aggregate turnover in a financial year exceeds the THRESHOLD Limit i.e. 9 lakhs or 4 lakhs

registered or who holds a license under an earlier law e.g. State Vat, Service Tax, Excise Duty etc.

liable to be registered under Compulsory Registration

## 2. Time limit for Registration

The application for registration shall be made online within 30 days from the date when he becomes liable for registration. HOWEVER Existing VAT/Central excise/Service tax payers will not have to apply afresh for registration under GST.

Deemed registration after three working days from date of application.

The proper officer shall not reject the application for registration without giving a show cause notice and without giving the person reasonable opportunity of being heard.

## 3. Goods and Services Taxpayer Identification Number (GSTIN)

The taxpayer will be allotted a State wise PAN based 15 digits GSTIN. The various digits in the GSTIN will denote the following:-

State Code		PAN	Entity Code	Blank	Check Digit
1	2	3 to 12	13	14	15

- ✓ The first two digits represent the State where such registration is allowed.
- ✓ The second set of 10 digits would be the Permanent Account Number (PAN) allotted by the Income tax department.  
The 13th digit would be alpha-numeric (1-9 and then A-Z) and would be assigned depending upon the number of registrations of an entity within the State. (A person having multiple business verticals in a State may obtain separate registration for each business vertical)  
For Example:- An entity with single registration within the State would have “1” as its 13th digit of GSTIN. If the same entity goes for a second registration for a second business vertical in the **same State**, the 13th digit of GSTIN assigned to this second entity would be “2”.  
Similarly **35 business verticals** of the same legal entity can be registered within a State.
- ✓ The 14th digit of GSTIN would be kept BLANK for future use.
- ✓ The 15th Digit will be the check digit.

#### 4. Special Features of Registration

- ✓ In GST Registration, Supplier shall have to take a separate registration in each state if taxable person will supplied goods or services from more than one state.
- ✓ A supplier shall not be liable for Registration if his aggregate turnover consists of only such Goods and/or Service which are not liable to Tax under this Act.
- ✓ Aggregate turnover shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals. Further, supply of goods by a registered Job-worker, after completion of jobwork, shall be treated as the supply of goods by the “principal”.

The value of such goods shall not be included in the aggregate turnover of the registered job worker.

- ✓ The facility of voluntary registration is available.

## 5. Compulsory Registration under GST

Following categories of persons shall be required to take registration under GST irrespective of the threshold limits:

- ✓ persons making any inter-State taxable supply
- ✓ persons who are required to pay tax under reverse charge
- ✓ non-resident taxable persons
- ✓ persons who are required to deduct tax under section 37 (Tax Deduction at Source i.e. to deduct tax at source from payments made to the suppliers by the Government, local authority)
- ✓ persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise
- ✓ input service distributor
- ✓ persons who supply goods and/or services, other than branded services, through electronic commerce operator
- ✓ every electronic commerce operator
- ✓ an aggregator who supplies services under his brand name or his trade name
- ✓ casual taxable persons;
- ✓ Any other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council.

## 6. Transfer of Business and Registration

If registered person transfers business on account of succession or otherwise, to another person as a going concern then the transferee or the successor shall be liable to be registered with effect from the date of such transfer or succession.

Hence it is clear that registration certificate is not transferable.

## 7. Cancellation of registration

Registration granted can be cancelled in any of the following situations:-

- ✓ 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
- ✓ Taxable person is no longer liable to be registered.