



Registration in GST

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Schedule for enrolment under GST

The schedule of the enrolment activation drive for states is given below. We encourage you to complete the enrolment during the specified dates. However, the window will be open till 31/01/2017 for those who miss the chance.

States	Start Date	End Date
Puducherry, Sikkim	08/11/2016	23/11/2016
Maharashtra, Goa, Daman and Diu, Dadra and Nagar Haveli, Chhattisgarh	14/11/2016	30/11/2016
Gujarat	15/11/2016	30/11/2016
Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram	30/11/2016	15/12/2016
Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan	16/12/2016	31/12/2016
Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh	01/01/2017	15/01/2017
Enrolment of Taxpayers who are registered under Central Excise Act/ Service Tax Act but not registered under State VAT	01/01/2017	31/01/2017
Delta All Registrants (All Groups)	01/02/2017	20/03/2017



Why enrolment?

No Provisional registration certificate will be issued to the existing registered person unless they complete the enrolment process



What is enrolment

- *Enrolment is pre exercise by GSTIN to ensure that the entire data on portal is updated much before the applicability of GST Act*
- *Enrolment will ensure the smooth transition from existing system to GST regime*
- *User will be able to get convrsent with the new system as they will be able to access it much before it is required.*



What is enrolment: How Maharashtra has implemented the process

Step-1: Go to the MSTD website www.mahavat.gov.in

Step-2: Login there with your existing login ID and password

Step-3: Click on e- services

Step-4: Click on GST enrolment

Step-5: Pop up will appear asking whether dealer wishesh to access provisional ID credentials.

Step-6: On selecting yea a form will appear.



What is enrolment: How Maharashtra has implemented the process

Step-7: The form will contain the following fields

1	Name of Dealer	(Un editable)
2	Email	(Editable) Existing email ID will be auto populated
3	Mobile number	(Editable) Existing Mobile number will be auto populated



What is enrolment: How Maharastra has implemented the process

Step-8: Accept the declaration by clicking the check box given below the form.

Step-9: Click on submit button.

Step-10: A message will flash having two links.

- First will be to download the acknowledgement.
- Second will be the link of login page of GST portal.



Which information is required to enrol with GST

S.No.	Documents	File Size Format	Maximum Allowable Size
1.	<p>Proof of Constitution of Business</p> <ul style="list-style-type: none">In case of Partnership firm: Partnership Deed of Partnership Firm (PDF and JPEG format in maximum size of 1 MB)In case of Others: Registration Certificate of the Business Entity	PDF or JPEG	1 MB
2.	Photograph of Promoters/ Partners/ Karta of HUF	JPEG	100 KB
3.	Proof of Appointment of Authorized Signatory	PDF or JPEG	1 MB
4.	Photograph of Authorized Signatory	JPEG	100 KB
5.	Opening page of Bank Passbook/ Statement containing Bank Account Number of < Account Number>, Address of Branch, Address of Account holder and few transaction details	PDF and JPEG	1 MB



When I need to file return and pay taxes

- Any person going for enrolment is not required to file any return or pay any taxes before the applicability of GST Law
- GST registration can be cancelled if the taxpayer don't file returns for a continuous period of six months.
- Provisional registration certificate will be issued only on appointed date.



Use of E-sign

Electronically signing of enrolment application using DSC is mandatory for:

- Companies
- Foreign companies
- Limited liability partnership (LLP)
- Foreign limited liability partnership (FLLP's)

Other can use E-sign to sign the documents for registration.



Use of E-sign

What is E- sign? How does it work?

E- sign stands for electronic signature. It is an online electronic signature service that allows an Aadhaar holder to digitally sign a document. If the taxpayer opts to electronically sign the enrolment application or any other document at the GST common portal using the e- sign services.



Basic provisions for registration under GST model Law

• ~~Chapter VI, Section 19~~ Chapter VI section 23 of New GST model law covers the provisions for registration:

Every person who is liable to be registered under ~~Schedule III~~ Schedule V of this Act shall apply for registration

- in every such State in which he is so liable
- within thirty days from the date on which he becomes liable to registration,
- in such manner and subject to such conditions as may be prescribed.



Basic provisions for registration under GST model Law

Provided that:

- A Casual Taxable person
- A non resident

Shall apply for registration at least five days prior to the commencement of business.



Registration under GST: Basic provisions

- 1) *Person required to be registered given in ~~Schedule III~~ Schedule V shall register within 30 days of being liable for registration.*
- 2) *A person having multiple business verticals can in a state may obtain separate registrations. Otherwise there will be only one registration in every state. “business vertical” shall have the meaning assigned to a ‘business segment’ in Accounting Standard 17 issued by the Institute of Chartered Accountants of India.*



Registration under GST: Basic provisions

- 6) *Suo moto registration by proper officer*
- 7) *Specialized agency of United Nations Organisation, Multilateral Financial Institution or organisation notified under United Nations, Consulate, embassy or any other notified person may apply for UIN for the purpose notified including refund of taxes paid on supplies received by them.*
- 8) *Deemed registration if no communication in prescribed time.*
- 9) *Rejection of application/UIN in CGST/SGST Act shall be deemed to be rejection of application in SGST/CGST Act.*
- 10) *Grant of registration/UIN in CGST/SGST Act shall be deemed to be grant under SGST/CGST Act provided that application is not rejected under said Act.*



Registration under GST: ~~Schedule III~~ Schedule V

- a) *Where to take registration (Fresh registration)*
 - In every state
 - From where
 - The supplier
 - Is making the taxable supply
 - and **aggregate turnover** exceeds Rs.20 Lacs for normal states
 - Rs.10 lacs in special category states and
 - states covered in Article 279A (4) (g)



Registration under GST: Schedule III

"Aggregate turnover " as defined in the MGL to include

-taxable supply

~~-non taxable supply~~

-exempt supplies

-export of Goods and/or services

-inter state supplies of a person having same PAN to be computed on all India basis

-excludes taxes paid under GST and

-Supplies on which tax has been paid under reverse charge.



Registration under GST: Schedule III

Threshold limit will also include: (same)

-Supplies made by a person on behalf of his principals will also be considered for threshold limit.

-Supply of goods by a registered job worker shall be included in turnover of principal.



Registration under GST: Schedule V

Following persons are not liable to take registration

- a) Any person engaged exclusively in the business of supplying Goods and/or services that are not liable to tax or are wholly exempt from tax under this Act.*

- b) A agriculturist for the purpose of agriculture.*



Registration under GST: Schedule V: Registration without threshold limit

- a) *Registration without threshold limit:*
 - a. *Persons making inter-state taxable supply*

- b. *Casual taxable persons*

*“**casual taxable person**” means a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business.*

- c. *Persons covered in reverse charge*
 - d. *Persons who are required to pay tax u/s 8(4)*



Registration under GST: Schedule V: Registration without threshold limit

Section 8(4) (relevant portion)

categories of services the tax on 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 person liable for paying the tax in relation to the supply of such services.

PROVIDED that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax.

PROVIDED FURTHER that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax



Registration under GST: Schedule V: Registration without threshold limit

- e. *Non-resident taxable persons*
- f. *Person required to deduct tax ~~u/s 37~~ U/s 46 whether or not separately registered under the Act.*
- g. *Persons who are required to collect tax under 56, whether or not separately registered under the Act.*
- h. *Person who supply Goods and/or services on behalf of other taxable persons whether as an agent or otherwise*
- i. *Input services distributor, whether or not separately registered under the Act.*
- j. *Persons who supply the goods and/ or services , other then supplies specified under section 8(4) , through such electronic commerce operator who is required to collect tax at source u/s 56 .*
- k. *Every electronic commerce operator*



Registration under GST: Schedule V: Registration without threshold limit

- l. 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 taxable person.*
- m. Such other class of persons as may be notified by the central government or state government on the recommendation of Council.*



Basic provisions for registration under GST model Law

Section 23(3) Voluntary registration: *A person, though not liable to be registered under Schedule III, may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.*

Section 18(2) provide that A person who take registration u/s 23(3) will be eligible for input tax in respect of inputs held in

- Stock
- Semi finished stock
- Finished stock

On the day immediately preceding the date of grant of registration.



Why voluntary registration?

~~Section 16(2)~~ Section 18 (1)

A person who has applied for registration under the Act within thirty days from the date on which he becomes liable to registration and has been granted such registration shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of

- input tax in respect of inputs held in stock
- inputs contained in semi finished Goods
- inputs contained in finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act.



Why voluntary registration?

What is input?

Section 2(54) 2(52) of GST Model Law provides for definition of Input.

“**input**” means any goods other than capital goods, used or intended to be used by a supplier in the course or furtherance of business.”



Why voluntary registration?

L n T is going to start a rice mill

Cost of machinery: 50 Lacs

Cost of Plant : 20 Lacs

It starts installation of its plant on 31st march 2018 and procured all the plant and machinery on payment of applicable GST. It start production on say 30th June 2018 and its supply exceeds the turnover limit of Rs. 20 lac on 15th July. It applies for registration and get registration on 19th July.

What credit will be available to it?

Credit of tax on inputs held in 1) Stock 2) semi finished goods 3) Finished Goods.



Why voluntary registration: Planning

In this case the ITC in respect of capital goods will not be available. This will be a heavy amount. But if the tax payer goes for the voluntary registration before the procurement of machinery he will be able to claim the input tax credit in respect of GST paid on Capital Goods also.

It is advisable to take voluntary registration in case of big projects having big capital expenses.



Which form I need to file

Type of Applicant

Form

All applicants Except 1) Non-resident,2) Tax deductor and person required to collect tax

GSTREG-01

Tax deductor or a person required to collect tax at source

GSTREG-07

Special entities applying for UIN

GSTREG-09

Non-resident taxable person

GSTREG-10



Which form I need to file

Activity	Form
Application form	GSTREG-01,07,09,10
Acknowledgement	GSTREG-02
Notice for Seeking Additional Information / Clarification/ Documents relating to Application for <<Registration/Amendment/Cancellation>>	GSTREG-03



Which form I need to file

Activity

Form

Application for filing clarification/additional information/document for <<Registration /Amendment/Cancellation/Revocation of Cancellation>>

GSTREG-04

Order of Rejection of Application for <Registration / Amendment / Cancellation/ Revocation of Cancellation>>

GSTREG-05

Registration Certificate

GSTREG-06



Registration under GST: Process of registration: Migration

Process for Migration

Provisional registration: *Every person registered under an earlier law and having a Permanent Account Number shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG -21, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.*

Application in FORM GST REG-20: *Every person who has been granted the provisional registration shall submit an application electronically in FORM GST REG-20 duly signed along with documents specified in such form within the time limit of section 142 i.e six months from the issue of certificate of provisional registration.*



Registration under GST: Process of registration: Migration

Process for Migration

Grant of registration in FORM GST REG-06: *If the information and particulars are found to be correct by proper officer he may grant registration in FORM GST REG-06. It will be made available to the registered taxable person electronically on the common portal.*

Cancellation of provisional registration: *When the particulars and/or information required is found to be incorrect or incomplete the proper officer shall cancel the provisional registration granted. This cancellation will be in FORM GST REG-22. An opportunity of being heard will be provided to applicant in FORM GST REG-23.*



Registration under GST: Process of registration: Migration

Process for Migration

Application for cancellation of provisional registration: *Every person registered under any of the earlier laws, who is not liable to be registered under the Act may, at his option, file electronically an application in FORM GST REG-24 at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said provisional registration.*



Registration under GST: Process of Fresh registration

Process for fresh registration

Basic details in part A of FORM GST REG-01:

- *Email: Will be verified via OTP*
- *Mobile number: Will be verified via separate OTP.*
- *PAN: Will be matched with the data base of CBDT*

After this verification applicant will be able to fill part B of the form



Registration under GST: Process of Fresh registration

Process for fresh registration

- *An Acknowledgement will be issued electronically on receipt of application*
- *Proper officer will grant registration within 3 days if he found any discrepancy he may intimate the same within three days in form GST REG03 electronically.*
- *On receipt of intimation in Form GST REG03 applicant shall provide the information required in Form REG04 within 7 days of intimation.*
- *If the proper officer is not satisfied with in information, clarification provided he may cancell the application in form GST GST REG-05.*
- *If the proper officer is satisfied with the information provided he may grant the registration within 7 days of such information in Form GST REG 06.*



Registration under GST: Process of Fresh registration

Application in
FORM GSTREG-
01

ACKNOWLEDG
EMENT in
FORM
GSTREG-02

Information
in FORM
GSTREG-03
Within 3
days

Reply in
FORM
GSTREG-04
Within 7
days

Reject in FORM
GSTREG-05
Or Registration
in FORM GST
REG-06



Registration under GST: Casual Taxable person and Non Resident

- 1) *Casual Taxable person/Non-resident taxable person.*
 - a. *Initial registration for lesser of ninety days or period in application*
 - b. *Advance payment of estimated tax liability.*
 - c. *Extension up to ninety days.*
 - d. *Advance payment of estimated liability of extended period.*
 - E. *Casual taxable person will apply in GST REG 01 whereas Non resident will apply in GST REG10*



Registration under GST: Amendment of registration

There will be two classes for amendments. In first case we will be able to edit them online in the second case we need to file an application to proper officer:

Application to proper officer

- *He may reject or accept amendments*
- *Taxpayer shall be given an opportunity of being heard*



Registration under GST: Cancellation of registration

- a. *By own motion*
 - i. *Where the taxpayer has contravened such provisions of the Act as may be prescribed.*
 - ii. *Person paying tax u/s 8 has not file returns for three consecutive tax periods*
 - iii. *Person other than above has not filed the returns for consecutive six months*
 - iv. *Any person who has taken voluntary registration has not commenced business within six months from the date of registration.*



Registration under GST: Cancellation of registration

- b. On an application filed by registered taxable person*
 - i. Where the business has been discontinued*
 - ii. Transferred*
 - iii. There is a change in constitution of business*
 - iv. The person liable to be registered in schedule III is no longer liable to be registered.*

- C. On an application filed by legal heirs in case of death of such person*



Registration under GST: Cancellation of registration

The cancellation under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act

Reversal of Credit for input: *When the registration is cancelled the taxable person shall pay an amount by way of debit in ledger an amount equivalent to the credit of input tax in respect of inputs held in stock and input contained in semi-finished and finished stock.*

Reversal of credit for capital goods: *In case of capital goods higher of the following will be payable by taxpayer:*

- 1) Input tax credit taken on the said capital goods reduced by the percentage points; or*
- 2) Tax on the transactional value of such asset.*

Thanks for patient
listening