



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

Before enrolling with the GST Common Portal, you must ensure to have the following information:

- Provisional ID received from State/ Central Authorities
- Password received from the State/ Central Authorities
- Valid E-mail Address
- Valid Mobile Number
- Bank Account Number
- Bank IFSC



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.



Basic provisions for registration under GST model Law

- Chapter VI, Section 19 of GST model law covers the provisions for registration: Every person who is liable to be registered under Schedule III 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.

Provided that if the person, other than an Input Service Distributor, is registered under an earlier law, it shall not be necessary for him to apply for fresh registration under this section and he shall follow the procedure as may be prescribed in this behalf.



Registration under GST: Basic provisions

- 1) *Person required to be registered given in Schedule III 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: Business verticle as per AS 17

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments. Factors that should be considered in determining whether products or services are related include:

- (a) the nature of the products or services;*
- (b) the nature of the production processes;*
- (c) the type or class of customers for the products or services;*
- (d) the methods used to distribute the products or provide the services; and*
- (e) if applicable, the nature of the regulatory environment, for example, banking, insurance, or public utilities*



Registration under GST: Basic provisions

- 3) *Person registered in existing law are not required to apply for registration afresh. They will be migrated to the GSTIN Except INPUT SERVICE DISTRIBUTOR.*
- 4) *Voluntary registration is also possible. Provisions of this Act will apply in the same way as in case of other registered person.*
- 5) *No registration without PAN except in case of non-resident taxable person.*



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

- a) *Where to take registration (Fresh registration)*
 - In every state
 - From where
 - The taxable person
 - Is making the taxable supply
 - and **aggregate turnover** exceeds prescribed limit.
- (Separate limit for North eastern states including Sikkim)*



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*
- excludes taxes paid under GST and*
- Supplies on which tax has been paid under reverse charge.*

Threshold limit will also include:

-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 III: What is “Supply”

(1) Supply includes

- (a) all forms of supply of goods and/or services such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business,*

- (b) importation of service, whether or not for a consideration and whether or not in the course or furtherance of business, and*

- (c) a supply specified in Schedule I, made or agreed to be made without a consideration.*



Registration under GST: Schedule III: What is “Supply”: Schedule I

MATTERS TO BE TREATED AS SUPPLY WITHOUT CONSIDERATION

- 1. Permanent transfer/disposal of business assets.*
- 2. Temporary application of business assets to a private or non-business use.*
- 3. Services put to a private or non-business use.*
- 4. Assets retained after deregistration.*
- 5. Supply of goods and / or services by a taxable person to another taxable or non taxable person in the course or furtherance of business.*

Provided that the supply of goods by a registered taxable person to a job-worker in terms of section 43A shall not be treated as supply of goods.



Registration under GST: Schedule III: What is “Supply”

(2) Schedule II, in respect of matters mentioned therein, shall apply for determining what is, or is to be treated as a supply of goods or a supply of services.

(2A) Where a person acting as an agent who, for an agreed commission or brokerage, either supplies or receives any goods and/or services on behalf of any principal, the transaction between such principal and agent shall be deemed to be a supply.

(3) Subject to sub-section (2), the Central or a State Government may, upon recommendation of the Council, specify, by notification, the transactions that are to be treated as—

(i) a supply of goods and not as a supply of services; or

(ii) a supply of services and not as a supply of goods; or

(iii) neither a supply of goods nor a supply of services.

(4) Notwithstanding anything contained in sub-section (1), the supply of any branded service by an aggregator, as defined in section 43B, under a brand name or trade name owned by him shall be deemed to be a supply of the said service by the said aggregator.



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Registration under GST: Schedule III: What is “Supply” : Import of services

*Section 2 (52) the supply of any service shall be treated as an **“import of service”** if,*

- (a) the supplier of service is located outside India,*
- (b) the recipient of service is located in India,*
- (c) the place of supply of service is in India, and*
- (d) the supplier of service and the recipient of service are not merely establishments of a distinct person;*

Explanation 1.- An establishment of a person in India and any of his other establishment outside India shall be treated as establishments of distinct persons.

Explanation 2.- A person carrying on a business through a branch or agency or representational office in any territory shall be treated as having an establishment in that territory.



Registration under GST: How supply will Impact the registration

Appifizz is a company having the head office in Delhi. There is no supply from this head office. There supply office is in Kolkata and Chennai. Total turnover is Rs.50 Lac.

Q.1 In which states they are required to take registration?

Q.2 If the head office is receiving the services covered under reverse charge?

Q. 3 If the company go for an Exhibition in Delhi. Do they need to take registration? (if head office is having no reverse charge)



Registration under GST: Schedule III

- b) Existing registered person: Existing registered person are liable for registration from appointed date. Details procedure is discussed later in this presentation.*
- c) In case of transfer of business transferee is required to take registration.*
 - a. For succession or otherwise: On the date of succession or transfer*
 - b. Demerger: date on which certification of incorporation is granted by Roc*



Registration under GST: Schedule III: 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. *Non-resident taxable persons*
- e. *Person required to deduct tax u/s 37*
- f. *Person supply goods and/ or services on behalf of other registered taxable persons*
- g. *Input services distributor*



Basic provisions for registration under GST model Law

- h. Persons who supply goods and /or services other than branded services*
- i. Electronic commerce operator.*
- j. An aggregator supply services under his brand name*
- k. Class of persons as may be notified.*

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.*



Why voluntary registration?

Section 16(2)

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?

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?

What is input?

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

“**input**” means any goods other than capital goods, subject to exceptions as may be provided under this Act or the rules made thereunder, used or intended to be used by a supplier for making an outward supply in the course or furtherance of business



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 u/s 37 and person required to collect tax u/s 43(c)	GSTREG-01
Tax deductor u/s 37(1) or a person required to collect tax at source under section 43C	GSTREG-07
Special entities applying for UIN	GSTREG-09
Non-resident taxable person	GSTREG-10



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. (Section 19A)*
 - a. *Initial registration for ninety days.*
 - 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