

INTRODUCTION TO GST

REGISTRATION

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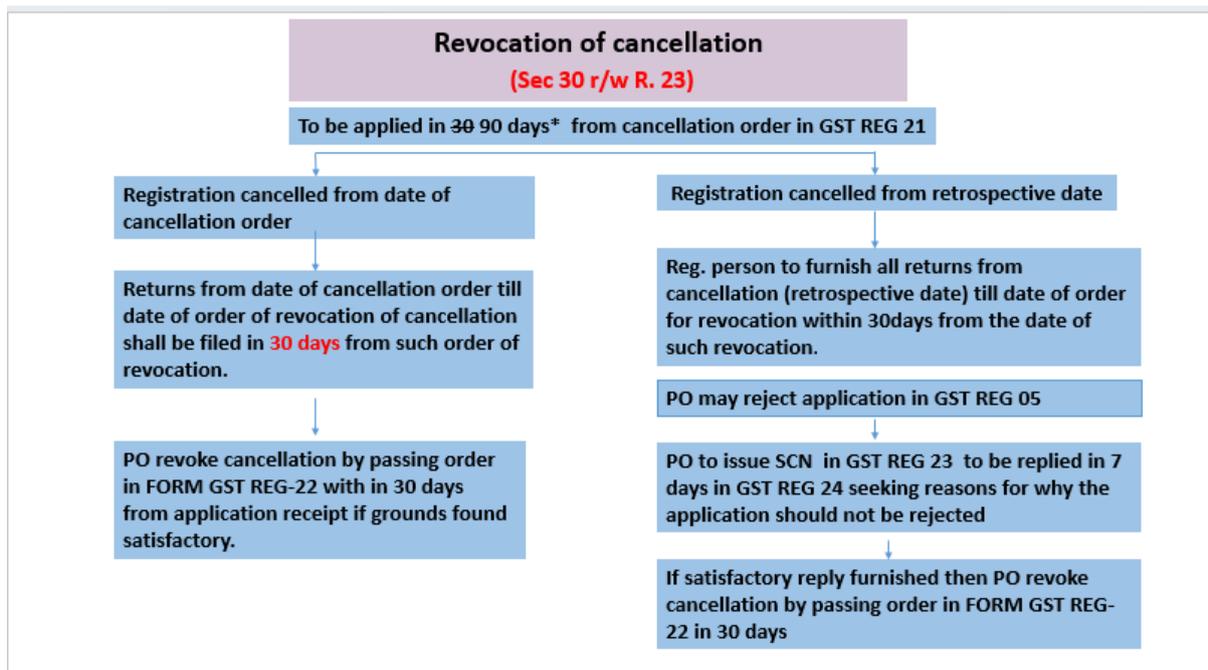
Management

The Institute of Cost Accountants of India, Kolkata

Week 02

Lecture 08

So, friends, once your registration is cancelled, then what to do now?



If your registration is cancelled by department or if you applied to the department for cancellation, law gives you a safety, one chance that you can go for revocation of cancellation. Section 30, read with Rule 23 of CGST Act, gives you set procedure for revocation of cancellation of registration. So, it happens sometimes friends in business, sometimes your registration is cancelled from particular date, means current date, when you applied or department notice something and they cancel your registration from current date. Sometimes it happens that if any instance or case comes to the knowledge of department and they cancel your registration retrospectively, means from one year or two years back, it has many

implications. Then what? So, friends, once your registration is cancelled by department, but you are there in business and you want to carry on with your business, you can apply to the department for revocation within 90 days from the date of cancellation. Earlier it was 30 days, now it is 90 days. So, within 90 days, you are supposed to approach the authority who has cancelled your registration and request them for revocation of your cancellation.

So, if cancellation is because of non-filing of returns, you are supposed to file all your returns and after filing of your all returns, which were not filed earlier, your registration will be restored. And if your registration is cancelled retrospectively, so there must be some reason for this action, this harsh action. Because if your registration is cancelled retrospectively, maybe one from the date of one year or two years back, whatever goods you have sold to your buyer and your buyer had availed ITC on that, that ITC will be denied to the buyer, though he had already paid you all money. But because your registration is cancelled with back date, naturally when cancellation is from retrospective effect, whatever business you have done till today will be question marked, will be illegal, and your buyers will be in problem because their ITC will be denied and it has other implications. So, if it is returns are not filed, you are supposed to file all returns which is one of the basic reasons for cancellation of registration nowadays.

Proper officer may reject your registration application for revocation. May issue a show cause notice for asking you why your cancellation should be revoked and why not.

GST REGISTRATION FORMS

- REG-01 Application for Registration
- REG-02 Acknowledgment
- REG-03 Notice for Seeking Additional Information/Clarification/Documents relating to Application for Registration/Amendment/Cancellation
- REG-04 Clarification/additional information/document for Registration/Amendment/Cancellation
- REG-05 Order of Rejection of Application for Registration/Amendment/Cancellation
- REG-06 FORM GST REG-06
- REG-07 Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
- REG-08 Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source
- REG-09 Application for Registration of Non Resident Taxable Person
- REG-10 Application for registration of 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
- REG-11 Application for extension of registration period by casual / non-resident taxable person
- REG-12 Order of Grant of Temporary Registration/ Suo Moto Registration
- REG-13 Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/Embassies /others State /UT – District)
- REG-14 Application for Amendment in Registration Particulars (For all types of registered persons)
- REG-15 Order of Amendment

Cont....

So, friends in the process of registration we have number of forms which we use while complying with the provisions of registration. REG-01 is application for registration, in which we declare our business details and all. REG-02 is acknowledgement given by department for my application. REG-03 is a notice for seeking additional information.

As I told you, when you apply for registration, sometimes it happens that we forget to submit some documents or we forget to put some information in that. So, if there is any gap in your application, if there is any information missing in your application, they will ask you or they will issue you a notice and notice will come under REG-03 form. And REG-04 form; Clarification, additional information, document or registration, amendment, cancellation will be dealt with this. REG-05; order of rejection of application. If your application is rejected by department. And REG form 06 is your registration certificate; which shows that you are registered under GST for particular business at particular place and who is the promoter or the director of the company.

REG-08 is order of cancellation of registration as tax deducted at source. Because there are some businessmen, business houses, those are otherwise not required to register under GST, but for TDS deduction and deposit, they were supposed to take registration under GST.



GST REGISTRATION FORMS-2

REG-16 Application for Cancellation of Registration
REG-17 Show Cause Notice for Cancellation of Registration
REG-18 Reply to the Show Cause Notice issued for cancellation for registration
REG-19 Order for Cancellation of Registration
REG-20 Order for dropping the proceedings for cancellation of registration
REG-21 Application for Revocation of Cancellation of Registration
REG-22 Order for revocation of cancellation of registration
REG-23 Show Cause Notice for rejection of application for revocation of cancellation of registration
REG-24 Reply to the notice for rejection of application for revocation of cancellation of registration
REG-25 Certificate of Provisional Registration
REG-26 Application for Enrolment of Existing Taxpayer
REG-27 Show Cause Notice for cancellation of provisional registration
REG-28 Order for cancellation of provisional registration
REG-29 APPLICATION FOR CANCELLATION OF REGISTRATION OF MIGRATED TAXPAYERS
REG-30 Form for Field Visit Report

So, there are many forms. It is a long list. REG-16, application for cancellation of registration. REG-17, show course notice for cancellation of registration.

REG-18 is a reply to show course notice because we all know that GST is a IT based tech structure and we all are supposed to do GST business on GST portal. So, forms are available there. Whenever any order is issued, whenever any reply is given, whenever any application is filed, it is in set formats. So, you need not to write an application or so. And in given formats, given information is required. Otherwise, portal will not allow you to file your application. You have to attach relevant documents also wherever it is required. Maybe a rent deed, maybe electricity bill, maybe a PAN number, maybe a PAN number of director, maybe a DIN number of director, may be PAN number of partners, partnership deed, rent agreement, electricity bill, property papers, bank details, additional place of business, similar documents.

So, all these documents are very-very relevant from GST registration point of view. Otherwise, you will not be allowed for GST registration. So, it is a first and basic step under GST. Whenever you are a client or a GST practitioner or a businessman, whenever you start your business, you need to apply for registration number. And it is PAN based registration number linked with your Aadhaar number. And friends, you must know that nowadays income tax department is sharing data with GST and GST people are sharing data with income tax, based on GST number. So, we cannot think that if I have given something to income tax it is not with GST or vice versa. So, whenever you are dealing with income tax or GST you should be very clear, very careful as far as data is concerned proper reconciliation must be there. Otherwise, any of the department will pursue you for your wrongdoings and it is happening. It is happening in the Indian market only.

Important Case Laws/Rulings

Kerala AAR(2019) -In case of M/s Spacelance Office Solutions Pvt. Ltd. :As per the Advance ruling multiple companies/ startup can register at one place who are mostly engaged in providing service

Sonkamal Enterprises (P.) Ltd., In re [2018] AAR – Maharashtra: Registration not required in state where goods are imported for further supply/sale.

Gandhar Oil Refinery (India) Ltd., In re[2019] (AAR – MAHARASHTRA): It was held that company does not need to take separate registration in each state where it has godown and depot and does trading of its products.

Bright Star Plastic Industries v. Addl. Commissioner of Central Tax (Appeals) & Others [W.P. (C) No. 15265 of 2021 dated 04.10.2021]- Hon'ble Orrisa High Court held that Registration of supplier was effective when purchase transactions were entered into. So ITC availed is valid and registration can't be canceled.

These are some cases in relation to GST registration after introduction of GST. Though, I will not go in detail, but you are supposed to study and understand how GST or the registration under GST is complicated and how the cases are made. So, case no. 1. It is an advanced ruling of Kerala state. As per this ruling, multiple companies/start-ups can register at one place who are mostly engaged in providing services. What is this case? It says, if we have multi-story building, in multi-story building, each floor, we have small, small cabins. So, service providers can have these small, small cabins as their offices. But if you talk about manufacturer or trader, it is not possible for them to run their business in small, small cabins. So, this was the case where advance ruling of Kerala state clarifies that yes, service provider can be there at same floor in small-small cabins.

Another case of Sonkamal Enterprises, Maharashtra, "registration not required in state where goods are imported for further supply". So, this was a case related with some imported goods which came at port and from port it was sent to manufacturing site or consumption site and based on the facts of the case it was decided that though goods are imported and consumed at particular place of a state, because these were supplied to somebody else, so, the supplier need not to have separate GST number in that case.

Similarly, Gandhar Oil Refinery, there is another case. It was held that company does not need to take separate registration in each state where it has godown and depot and does trading for its product. As I told you that if you are present in one state, you are supposed to take GST number in that state. But this was the case where competent authority/ advanced ruling authority said there is no need of separate GST number. So, what was the case? It is interesting to know because provision says if you are working in some state trading goods you need to have GST number.

Similarly, another case is that of Bright Star Plastic Industries. It is the case of Honorable Odisha High Court. It was held that registration of supplier was effective when purchased transactions were entered into. So, ITC availed is valid and registration cannot be cancelled. So, it is related with some retrospective cancellation of the registration and ITC is allowed. So, it again depends on case to case, but the general law says that if you are violating provisions of the law, your registration can be cancelled.

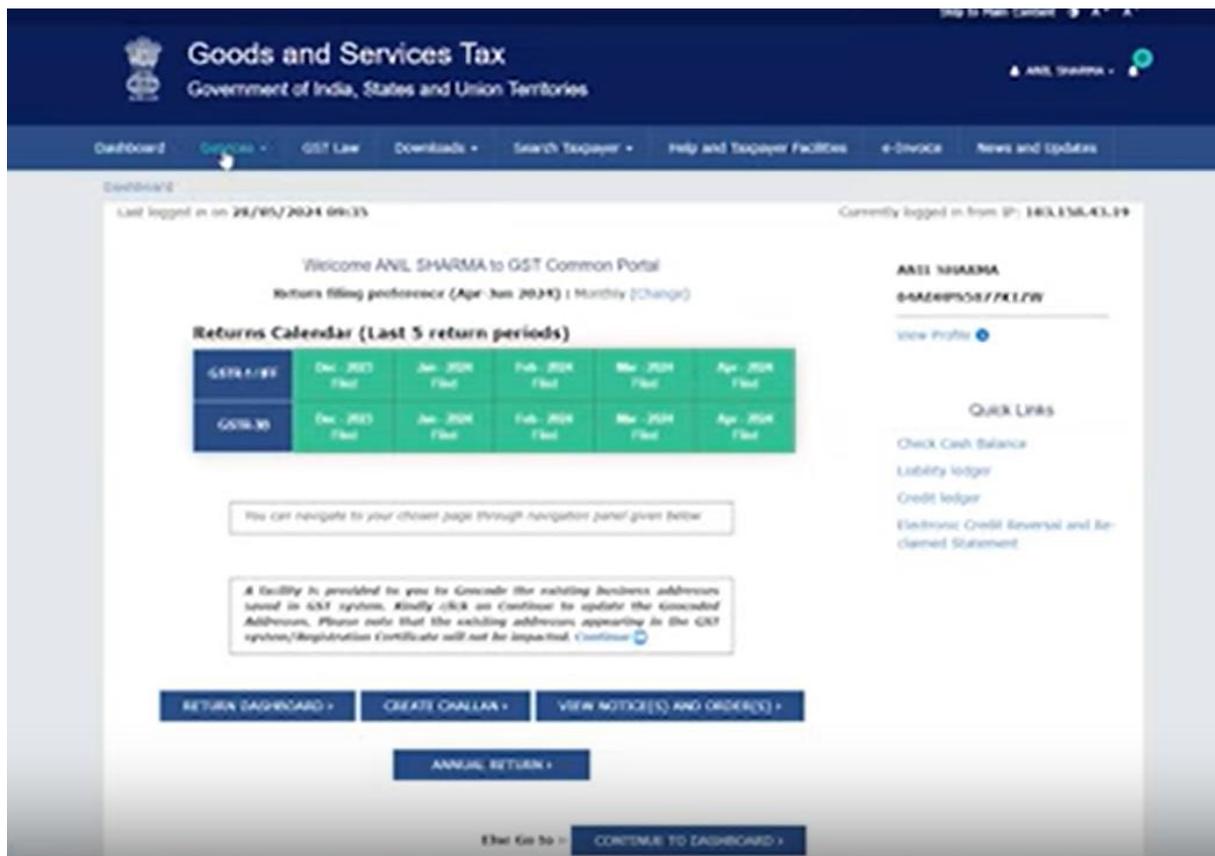
So, friends, now I will take you to GST portal for GST registration purposes. I will show you the windows where we go for registration and based upon that, you can apply for registration for your own business, for the business of your client and get registered and take registration

number. But whenever you are going for this, make sure that you are fully aware of the GST portal working and whatever documents you are attaching to that should be visible enough that officer can read the documents very clearly very easily otherwise they will raise objection on your application. So, any shortcut any bypass will not work over here, and once when you are ready for registration you must keep your file ready with you with scanned copies of all documents. Mainly we need PAN number. And if it is company, then company's Articles of Accession, Memorandum of Accession or registered office address and their documents, PAN number of the company, SIN number of the company. If it is a partnership, then definitely PAN number of partners, partnership deed, premises, property tax or rent deed. So, all these documents will be required to upload for getting registration on GST.

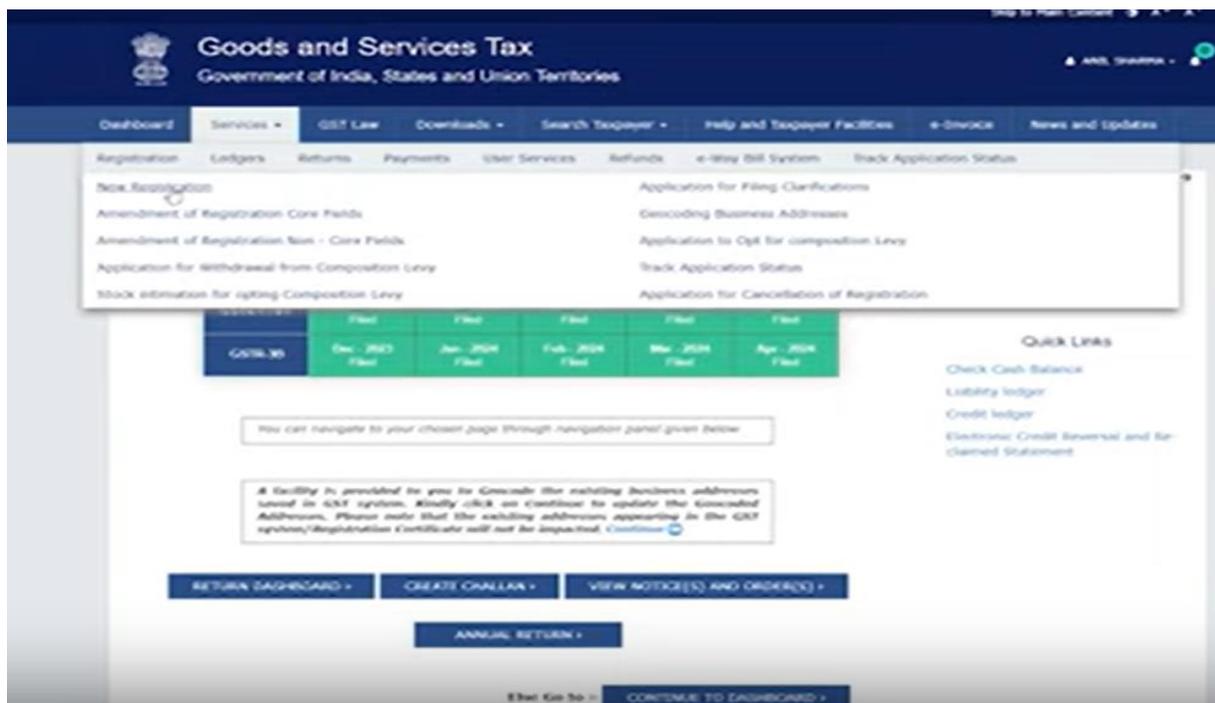
So, friends, whenever you are visiting GST portal, it looks like this.

The screenshot shows the GST portal's login interface. At the top, there's a dark blue header with the GST logo and the text 'Goods and Services Tax Government of India, States and Union Territories'. To the right of the header are 'REGISTER' and 'LOGIN' buttons. Below the header is a navigation bar with links: Home, Services (highlighted), GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, e-Invoice, and News and Updates. The main content area is titled 'Login' and contains a form with two input fields: 'Username' and 'Password', both marked with a red asterisk indicating they are mandatory. Below the fields is a blue 'LOGIN' button. There are also links for 'Forgot Username' and 'Forgot Password'. A note at the bottom of the form says: 'First time login: If you are logging in for the first time, click here to log in.' The footer of the page has a dark blue background with white text for 'About GST', 'Website Policies', 'Related Sites', 'Help and Taxpayer Facilities', and 'Contact Us'.

This is a Goods and Services Tax Government of India, States and Union Territories. So, it's a single portal for all state governments and union territories and central government. So, here you see it's a home page, then services, then GST law, downloads if you want something. Search for taxpayer, help and export facilities, e-invoicing and news and updation. So, when you are already a registered person in GST, definitely you will go to login straight away as we do in other cases. So, login into it. Here you have to put your username. So, you can have any of your username and then give your password and then login. So, in my case, I am a registered person under GST. So, I will put my GST number and all. And this way, I will log into GST portal. So, here this is my login ID and after that I am here in this GST portal.



So, the window of SERVICES is very important. Here regarding registration, if it is a new registration, you will go over here and if you want to amend something as I told you there are two types of fields- core areas or non-core areas. So, if it is when we are going for a new registration, definitely I will go over here and apply for registration.



So, when I will click over here, you will get window asking you your mobile number, your email ID and your PAN number. When once you submit it, you will get OTP and once OTP is there, you will put your OTP at the appropriate place.

Your mobile number will be verified, your e-mail will be verified and you are ready for further proceedings. So, when you will upload your application for GST registration, in this registration column, I will show you the windows which are available there. So, these are the core area windows.

The screenshot displays a web interface for GST registration. At the top, a yellow header bar contains the following information:

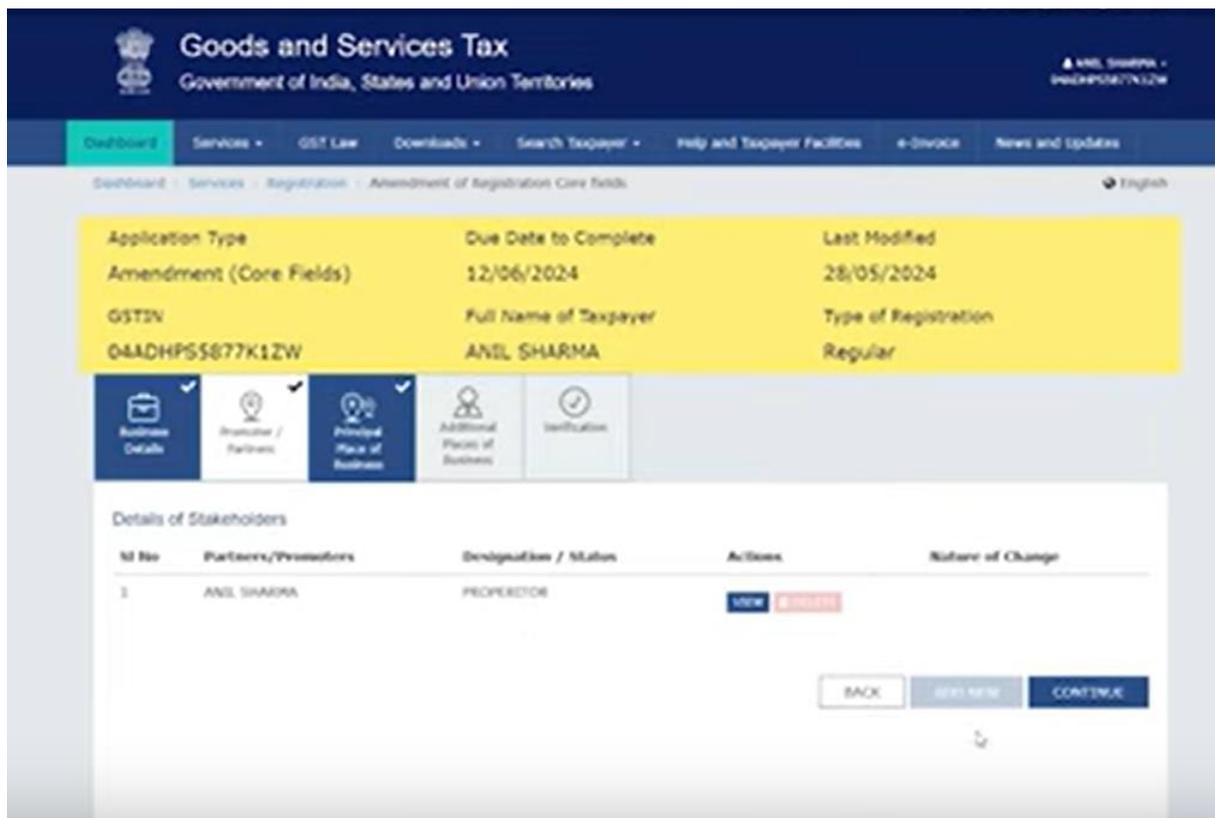
Application Type	Due Date to Complete	Last Modified
Amendment (Core Fields)	12/06/2024	28/05/2024
GSTIN	Full Name of Taxpayer	Type of Registration
04ADHPS5877K12W	ANIL SHARMA	Regular

Below the header is a navigation menu with five items: Business Details (checked), Partner / Partners (checked), Principal Place of Business (checked), Additional Place of Business, and Verification. The main content area is titled "Details of your Business" and contains the following fields:

Legal Name of the Business ANIL SHARMA	Trade Name ANIL SHARMA & CO
Permanent Account Number (PAN) ADHPS3K7K	Date of Creation of PAN 06/05/1999
Name of the State Chandigarh	District Chandigarh
Constitution of Business (Select Appropriate) Proprietorship	
Additional Trade Name	

A "SAVE & CONTINUE" button is located at the bottom right of the form. The footer contains the text: "© 2024-25 Goods and Services Tax Network. Sftx Last Updated on 05-05-2024. Designed & Developed by GSTN".

Here, first is business detail. So, if you go in this window by clicking it over here, it will ask you for legal name, trade name, Permanent Account Number (PAN), date of creation of PAN number, place, constitution of the business, traditional trade name, etc., etc. Save and continue.



Then next window, promoter's detail or partner's detail. So, he is a promoter or partner, you need to give the details over here. And save and continue. Then principal place of business. So, here the proper mapping of GST from GST department on GST portal, it will give you proper mapping of your location. So, by giving the address of all pin number, state, district, town, locality like this.

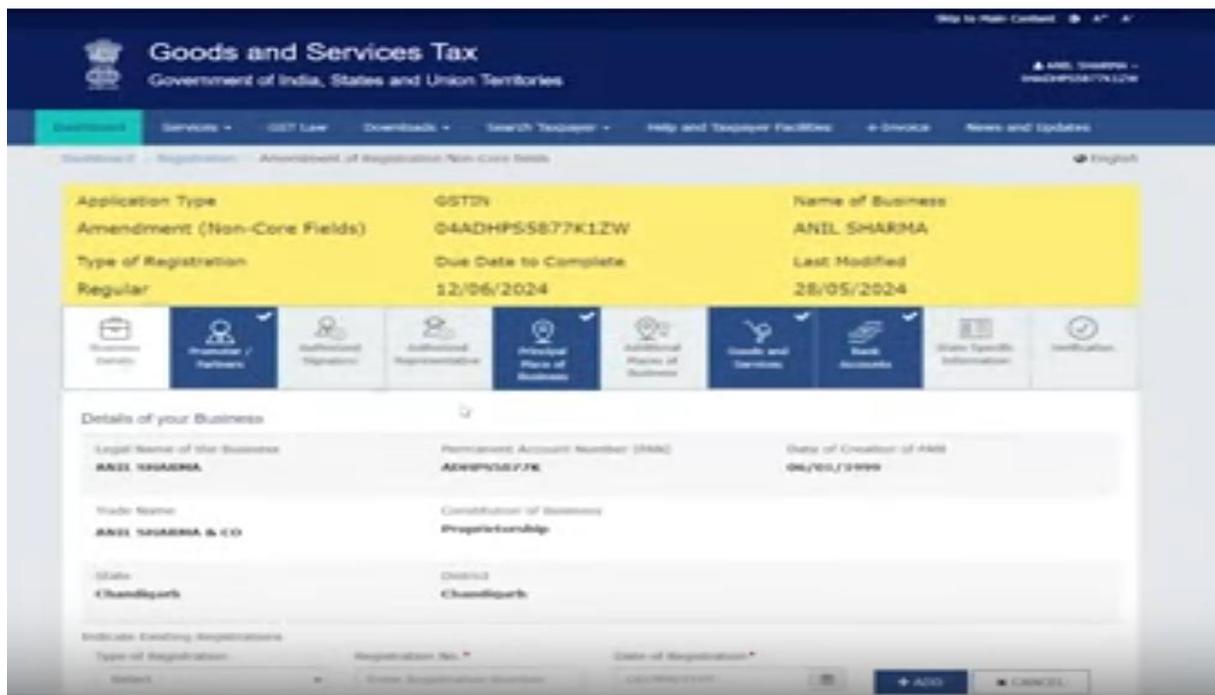
Details of Principal Place of Business

Address



PIN Code 160025	State Chandigarh	District Chandigarh
City / Town / Village SECTOR-25A	Locality/Sub Locality	Road / Street MAIN ROAD
Name of the Premises / Building	Building No. / Flat No. HOUSE NO 140	Floor No.
Nearby Landmark	Latitude	Longitude
State Subdivision	Sector / Circle / Ward / Range / Unit	

So, here you need to upload documents also of the premises means rent deed or whatever it is there. Then if you want to edit, you can edit over here, then save and continue. Then moving further, additional place of business. Similarly, additional place of business is supposed to be clear over here. And finally, verify and send. Verify means you will get OTP and you submit it and then it will be okay.



And if you go for non-core areas, so non-core areas, you have business details, authorized signatory/ authorized representative, additional place of business like this bank account details state specific information if any required. Whenever you click over here the details will open and you have to submit the details along with the document attached with this as a proof of evidence and then save and continue. So, this way you can fill the information and you will get the results. So, once this application is completed, you will submit this application to the department. Department will process the application. If they ask for any further details, they will send you under this column of services here. User services. So, whatever application you have filed to the department, you can see the status of my application, my saved application.

View notices or orders. If any department if he has given any notice to you, it will come over here. So, by clicking this you will you can see if there is any notice issued by the department and you can also have a search by time so searching this will give you if any notices issued by the department otherwise you have to wait for further time otherwise the time allotted by the law is seven days only. Track application status. You can at any time you can track your application what is the status of that. G-coding business address, the feature is added. Application for cancellation of registration. So, whenever you are asking for or you want to cancel your registration you can cancel/ apply for registration over here. Stock information if any is required anytime you can put over here. So, this way you can go into the GST portal. It has so many features, user-friendly. Registration is one. In registration, you have all application, all features, new registration, amendments in registration, application for

withdrawal from the composition levy, stoke information, application. Then you have different ledgers in the GST.

We will see later on returns, how we will file returns over here. Payments when you want to pay taxes. Users services are all related with the taxpayer person. So taxpayer person can visit over here and see if anything is from department side for him to take action that can be seen over here. Then for refunds we can apply refunds over here for different-different cases here is a e-way bill system that we will see later on. So this way you can go into the GST portal for different purposes.