



Taxpayer Information Series

Registration in GST

*Customs and Central GST
Hyderabad Zone*



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Foreword

The Goods and Services Tax, implemented under the slogan "One Nation, One Tax", contributed to the Ease of Doing Business and efficient tax payment system.

Hyderabad Customs and Central Tax Zone has been very proactive from the outset in making this new law and related regulations easily accessible to businessmen and taxpayers. It has been decided to publish small booklets in Telugu to facilitate awareness among the local taxpayers on many aspects of the CGST Act.

As part of the exercise, this booklet on GST registration is published. We hope our effort will benefit taxpayers.

Smt. B.V.Siva Naga Kumari
Chief Commissioner,
CGST Hyderabad Zone
November 2021

REGISTRATION IN GST

As with other tax systems, in the GST system, obtaining registration with the Department is the primary duty of any taxpayer. As per Section 22 of the Central GST Act 2017, if any person supplies taxable goods or services in different States or Union Territories, GST registration should be taken separately in all the States or Union Territories where such supply is made.

Multiple Registrations can also be taken in the same State or Union Territory if required. Suppliers of goods or services will not be able to collect taxes from their buyers if they do not register. Also, the tax paid by them cannot be used as input credit.

There are many benefits to registering with the GST Department. The GST law recognises those who have been registered as suppliers of goods or services. Taxes can be legally collected from buyers and taxes paid on goods and services purchased can be taken as input credit by the buyers. GST paid by supplier can also be availed as Input Tax Credit and it can be used for payment of GST. The

business gains legal recognition and it gives opportunity to transact with banks or other financial institutions in a way that contributes to rapid business growth.

If the total turnover (Aggregate) caused by the supply of goods or services made by any businessperson in our state of Telangana is 20 lakhs or more, then such businessperson is required to register with the GST Department. There are some exceptions to this as well.

REGISTRATION PROCEDURE:

The registration process is a completely online process. No need to go to the GST office for GST registration. The supplier must first go to the website <https://www.gst.gov.in>. There, go to the Services > Registration > New Registration menu. The application for registration is called Form GST REG-1. The application should be filled in two parts, Part-A and Part-B. Let us first look at what information is to be given in Part-A. First the supplier has to obtain PAN from the Income Tax Department.

PART-A

After opening the web page mentioned above, select the option 'Taxpayer' from the drop-down list under the 'I am a' option. Then, the details of the taxpayer - State, District, Legal Name, PAN number, Email Address and Mobile Number – are required to be entered. Then, enter the captcha numbers in the appropriate field below and click on the 'PROCEED' button. If there are other registrations on the same PAN number, all those registration numbers will be displayed. There too, clicking on the 'PROCEED' button will send two different OTP numbers to the businessperson's mobile and email. Those two numbers should be entered in the appropriate fields. Then, click on the 'PROCEED' button again.

Next, a Temporary Reference Number (TRN) is displayed on the computer screen. Information given in Part-A is Acknowledged. Then information in Part-B should be entered.

PART-B

Part-B of the application can be opened through the menu Services > User Services > My Saved Applications. Enter the TRN and the captcha numbers below and click on the 'PROCEED' button. Then, the OTP that was received in the mobile has to be entered. My Saved Applications page appears. The information embedded in Part-A is displayed. Click on the pen icon (Edit icon) on the right. The complete application for entering the information will appear.

Part-B of the Application is divided into the following 10 Tabs:

- Business Details
- Promoter/ Partners
- Authorized Signatory
- Authorized Representative
- Principal Place of Business
- Additional Places of Business
- Goods and Services
- State Specific Information
- Aadhaar Authentication
- Verification

Click on each Tab and enter the required information. The process of embedding information is easy. This will enable the

businessperson to enter the information without any hassle.

Once the information is entered in all the Tabs, click on the 'SAVE & CONTINUE' button. After doing so, a tick (✓) mark will appear at the top of the Tab, indicating that the information is stored in that section. Similarly, information should be entered in all sections.

Departmental jurisdictions of the State and Central Governments are identified according to the PIN code given in the "Principal Place of Business" Tab.

Finally, information should be submitted in the Verification Tab. Aadhar Authentication must also be submitted in this Tab. If the registration is done in the name of an employer, the person has to submit his/her Aadhaar number. If the registration is in the name of a company or partnership, then at least one of the promoter, partner or authorized signatory must be selected for Aadhaar authentication.

If the applicant fails to get the Aadhaar Authenticated, the place of business selected

for registration will be physically verified (Physical Verification).

The application must be submitted after appending either digital signature or electronic verification code. After submitting the application, the Application Reference Number (ARN) appears on the computer screen. Through this, the status of the application can be verified subsequently.

If all the details submitted are correct, the Registration Certificate (REG-6) with registration number (GSTIN) will be issued.

If the documents or details submitted for registration are not correct or the notice given for details is not satisfactorily answered, the application submitted for registration may be subject to rejection.

Some important things to note:

Documents have to be submitted for proof, in some of the Tabs. Care should be taken to ensure that the documents are within 1 MB in size and are in PDF or JPEG format.

Bank account details are not mandatory. However, when you log in for the first time after registration (GSTIN), a section for entering bank account details appears. If the bank account details are entered there, the information of the businessperson will be modified accordingly. Entry of Bank account information will be helpful in some instances. Therefore, it is better to give the information by way of amendment.

Another important point is that Part-B must also be submitted within 15 days of the submission of Part-A of the application. Otherwise, all the information saved in Part-A will be lost. The information has to be entered again from the beginning.

Even if there is no requirement for Registration, anyone can take voluntary registration. However, after taking the registration, all the procedures like submission of returns, payment of tax, etc., must be followed.

In case the proper officer concerned fails to approve the application, the application submitted for registration will be deemed to have been approved in the following cases:

- 1) If the application is not approved within a period of seven working days from the date of submission of the application in cases where the application was submitted by Adhar Authentication: or
- 2) If the application is not approved within a period of thirty days from the date of submission of the application in cases where the application was not submitted by way of Adhar Authentication: or
- 3) If the application is not approved within a period of thirty days from the date of the receipt of the clarification, information or documents as required by the proper officer.

Suppliers exempt from registration:

As mentioned earlier, some suppliers are exempt from registration under Section 23 of the CGST Act. They are –

- 1) Any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly

exempt from tax under this Act or under the Integrated Goods and Services Tax Act.

- 2) An agriculturist, to the extent of supply of produce out of cultivation of land.
- 3) The person engaged in supplying taxable goods or services or both and the total tax on such supplies is required to be paid by the recipient of goods or services or both under reverse charge mechanism.
- 4) The taxable persons making inter-State taxable supplies of specified handicraft goods and persons making inter-State taxable supplies of the certain specified products when made by the craftsmen predominantly by hand, subject to certain conditions.
- 5) The persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said CGST Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act.

- 6) The job workers engaged in making inter-State supply of services to a registered person.

Suppliers who are required to compulsorily register, irrespective of their annual turnover:

- 1) Persons making any inter-State taxable supply. Exports are considered as inter-State supplies under the IGST Act, 2017. Hence exporters would be required to obtain registration under GST even though they are not liable to payment of tax on their exports.
- 2) Casual Taxable persons.
- 3) Persons who are required to pay tax under reverse charge mechanism.
- 4) E-commerce operators supplying services, the output tax of which shall be paid by the electronic commerce operator if such services are supplied through it.
- 5) Non-resident taxable persons making taxable supply.

- 6) Persons who are required to deduct tax under section 51 of the CGST Act. If these persons do not have PAN, they can obtain GST Registration on TAN.
- 7) Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise.
- 8) Input Service Distributors
- 9) Persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52.
- 10) Every electronic commerce operator who is required to collect tax at source under Section 52.
- 11) Every person supplying online information and data base access or retrieval services (OIDAR) from a place outside India to a person in India, other than a registered person.

Amendments to GST Registration:

If you need to make any changes to the existing details, you can apply for amendments in Form GST REG-14. However, there are two categories for amendment of registration. One is amendment of core-fields, and the other is amendment of non-core fields. Amendment of core-fields include (i) changes in legal name or trade name, (ii) amendments in the principal place of business or additional place of business, and (iii) modifications to be made in details of partners, directors, etc., due to their inclusion, removal or retirement. Everything else falls under non-core field amendment. The application for core field amendments will be sent to the appropriate authority for approval. The registrants themselves can do the amendment in case of non-core fields.

However, PAN number cannot be amended. If the PAN number changes due to a change in business model, re-registration with the new PAN number is required.

Cancellation of GST Registration:

There are two ways as far as Cancellation of GST registration is concerned. One is the voluntary cancellation of the Registration by submitting Form GST REG-16 by the supplier when registration is no longer required. This application must be made within a period of thirty days of the occurrence of the event warranting the cancellation. Cancellation order must be issued by the proper officer within 30 days of application for cancellation.

The other way is the Suo-motu cancellation by the proper officer for certain violations on the part of the registered person.

Revocation of Cancellation of Registration:

If the proper officer cancels the GST registration, it is possible for the supplier to apply for revocation of cancellation of Registration in form GST REG-21. However, this application must be made within 30 days of cancellation of Registration. Before applying for this revocation, the supplier must rectify all the violations that led to the cancellation of the registration. All the pending GST returns should be filed. All GST

arrears should be paid. Then only application for revocation can be filed.

A blue-outlined banner with a white background and a drop shadow. The text "One Nation One Tax" is written in a bold, black, sans-serif font. The banner has a ribbon-like shape with pointed ends.

One Nation One Tax

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