

# GST Registration

## Process





# What is the Eligibility Criteria for GST Registration?

## **1. Aggregate Turnover:**

- Service Providers: Those providing services with an annual aggregate turnover exceeding Rs. 20 lakhs (Rs. 10 lakhs in special category states) need to obtain GST registration.
- Exclusive Supply of Goods: Entities engaged solely in the supply of goods with an aggregate turnover exceeding Rs. 40 lakhs must also register for GST.

## **2. Inter-state Business:**

- Any entity involved in the supply of goods across state boundaries must register for GST, regardless of their turnover. For inter-state service providers, registration is required if the annual turnover exceeds Rs. 20 lakhs (Rs. 10 lakhs in special category states)

## **3. E-commerce Platform:**

- Individuals selling goods or services through e-commerce platforms like Flipkart, Amazon, etc., are required to register for GST regardless of their turnover

## **4. Casual Taxable Persons:**

- Individuals who supply goods or services occasionally or seasonally through temporary stalls or shops are required to apply for GST registration, irrespective of their annual turnover.

## **5. Voluntary Registration:**

- Any entity can choose to obtain GST registration voluntarily, irrespective of their turnover. Previously, voluntary registration couldn't be surrendered for up to a year, but now the applicant can surrender the registration at any time.



## Who should obtain the GST registration?

- Individuals registered under the Pre-GST law (i.e., Excise, VAT, Service Tax etc.)
- Businesses with turnover above the threshold limit of Rs.40 lakh or Rs.20 lakh or Rs.10 lakh as the case may be
- Casual taxable person / Non-Resident taxable person
- Agents of a supplier & Input service distributor
- Those paying tax under the reverse charge mechanism
- A person who supplies via an e-commerce aggregator
- Every e-commerce aggregator
- 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.

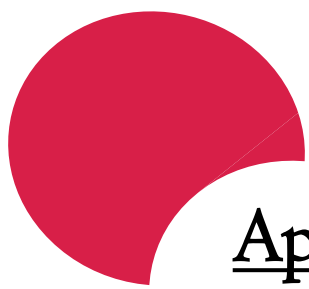
# Documents Required

## Documents Required for New Registration Application of a Normal Taxpayer

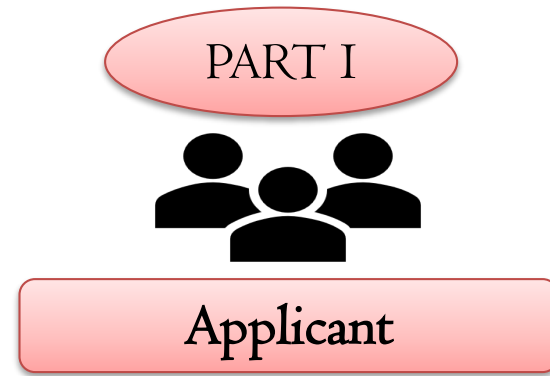
Purpose	Acceptable Documents
Proof of constitution of Business (Any one)	Certificate for Establishment (foreign co.), Certificate for Establishment (foreign llp), Any proof substantiating Constitution (govt department, local authority, statutory Body), Registration Certificate, Partnership Deed (partnership), Certificate of Incorporation (Pvt LTD Co., Public sector undertaking, Public LTD Co., unlimited co.)
Photo of Stakeholder (Promoter / Partner)	Photo of the Promoter/ Partner
Photo of the Authorized Signatory	Photo
Photo of the Authorized Signatory	Copy of Resolution passed by BOD/ Managing Committee and Acceptance letter
Proof of Principal Place of business (Any One)	Consent Letter, Electricity Bill, Legal ownership documents, Municipal Khata Copy, Property Tax Receipt
If it is on rented or on Leased	Rent / Lease agreement, Rent receipt with NOC (In case of no/expired agreement)

## Required Documents for New Registration Application of a Non-Resident Online Services Provider

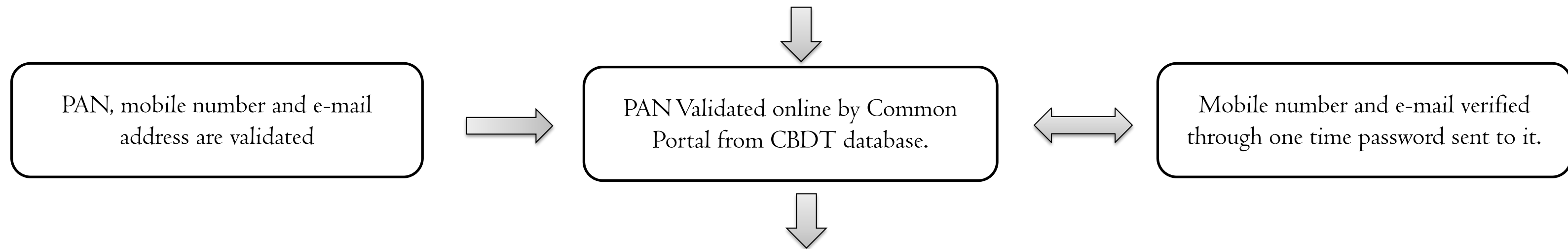
Purpose	Acceptable Documents
Photo of the Authorized Signatory	Photo
Proof of Appointment of Authorized Signatory (Any One)	Letter of Authorisation, Copy of Resolution passed by BOD/ Managing Committee and Acceptance letter
Proof of Non-Resident Online Services Provider (Any One)	Clearance certificate issued by Government of India, Certificate of Incorporation if the Company is registered outside India or in India, License is issued by origin country



# Applying for GST Registration



Persons required to register for GST and those opting for voluntary registration must provide their PAN, mobile number, e-mail address, and State/UT details in **Part A of FORM GST REG-01** on the GST Common portal prior to applying for registration.



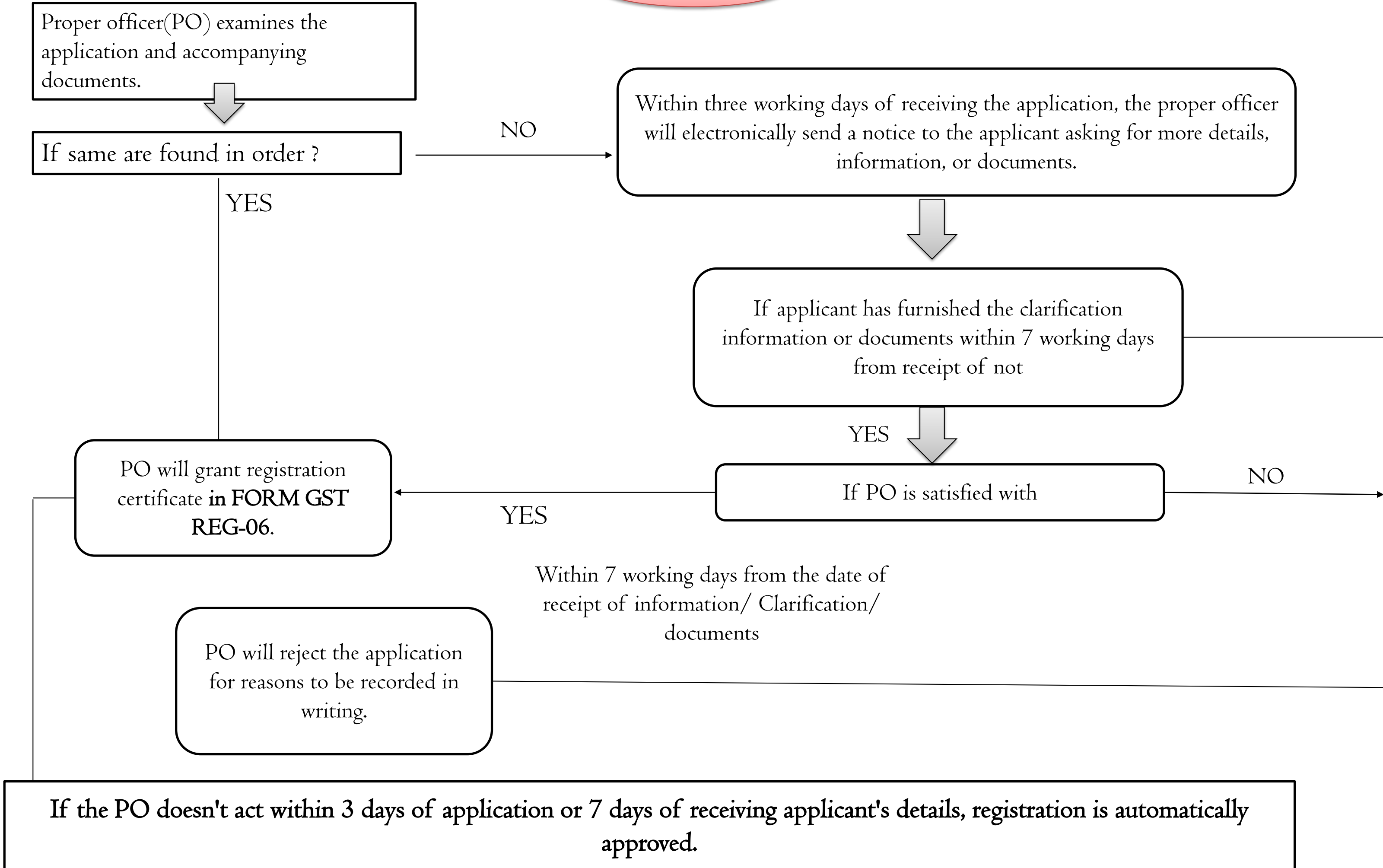
Once the information is verified, a Temporary Reference Number (TRN) is generated and sent to the applicant through their confirmed mobile number and email address

Applicants are required to electronically submit Part B of the application form and relevant documents through the Common Portal using TRN

After submitting the application, applicants will receive an electronic acknowledgement. Causal Taxable Persons (CTPs) must pay an advance tax deposit using their TRN before receiving the acknowledgement.

The application will be sent to the appropriate officer, and the subsequent steps are outlined in Part II after the officer receives the application

PART II



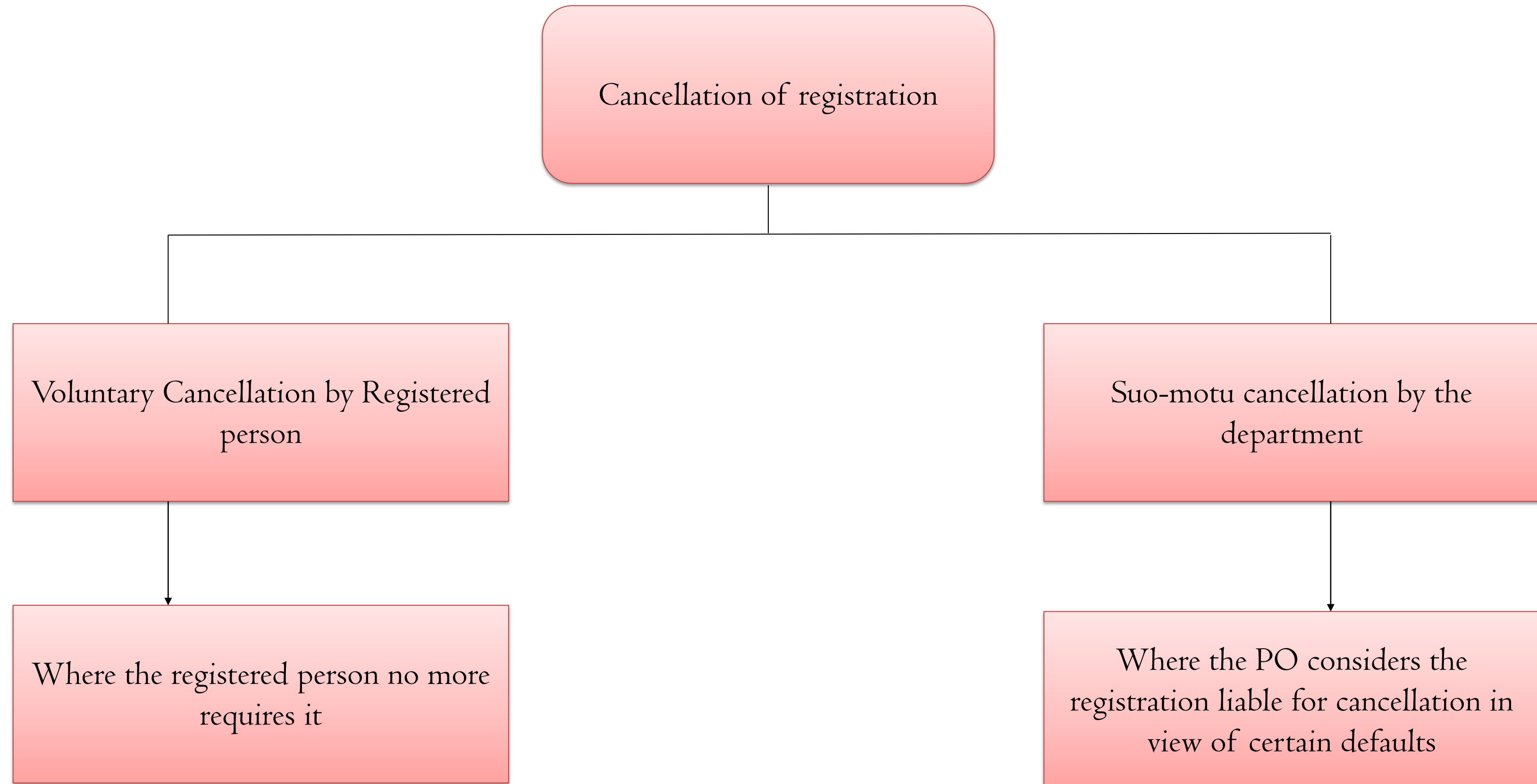
## Following is the list of the registration form

Form Number	Details
<u>Form GST REG-01</u>	Application for GST Registration (Part A). This form is used for obtaining a new GST registration.
<u>Form GST REG-02</u>	It is a system generated acknowledgement and does not require any signature. Applicable only in case of Casual Taxpayer and Non-Resident Taxpayer
<u>Form GST REG-03</u>	Notice for Seeking Additional Information or Clarification, for those cases where additional details are required for processing the application.
<u>Form GST REG-06</u>	Every taxpayer who has successfully registered under GST is issued a GST registration certificate in Form GST REG-06. It contains the GST Identification Number (GSTIN), the principal and additional places of business.
<u>Form GST REG-07</u>	Form GST REG-07 is an application form to be filed by the TDS deductor/ TCS collector willing to obtain Goods and Services Tax (GST) registration.
<u>Form GST REG-09</u>	As per Section 24 of the Central Goods and Services Tax Act, any non-resident taxable person making taxable supplies must register for GST using the GST Reg-09 form.
<u>Form GST REG-11</u>	In the event of a casual taxable person or a non-resident taxable person, an application in Form GST REG-11 can be filed to extend their GST registration. It is worth noting that the registration may only be extended for a total of 90 days.
<u>Form GST REG-12</u>	The Central Goods and Services Tax Act, 2017 allow the competent officer to register a person who is required to acquire GST registration but does not do so. The competent officer issues a Form GST REG-12 order allowing such Suo-moto registration.
<u>Form GST REG-13</u>	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others.



Form Number	Details
<u>Form GST REG-14</u>	Application for Amendment in Registration Particulars (for all types of registered persons).
<u>Form GST REG-15</u>	Order of Amendment.
<u>Form GST REG-26</u>	Application for Enrolment of Existing Taxpayer
<u>Form GST REG-30</u>	Form for Field Visit Report

# Cancellation and Suspension of Registration and Revocation of Cancellation



## Following is the list of the form related to the cancellation of registration

Form Number	Details
<u>Form GST REG-04</u>	Application for Cancellation of GST Registration. This form is used to apply for voluntary cancellation of GST registration.
<u>Form GST REG-05</u>	Is an order issued by the proper officer rejecting the application for registration, amendment, cancellation of registration or revocation of cancellation of registration
<u>Form GST REG-08</u>	Is a cancellation order for a TDS deductor or TCS collector's GST registration. When the appropriate officer determines that the TDS deductor/TCS collector is no longer obligated to deduct TDS or TCS, he or she can cancel the GST registration and notify the TDS deductor/TCS collector in Form GST REG-08.
<u>Form GST REG-16</u>	Application for cancellation of Registration.
<u>Form GST REG-17</u>	When a proper officer possesses valid grounds to initiate the cancellation of a registration, he is authorized to commence the cancellation process by issuing a formal show-cause notice in the prescribed format of Form GST REG-17.
<u>Form GST REG-18</u>	The Form GST REG-18 is to be filed in response to a notice received by the taxpayer for the cancellation of his/her GST registration. The notice in form GST REG-17 is sent by a GST officer who has a valid reason to believe that the GST registration of that person should be cancelled.
<u>Form GST REG-19</u>	Registration cancellation order for a taxable person. If the proper officer is not satisfied with the reply received in Form GST REG-18- In this case, the proper officer can issue an Order in Form GST REG-19 for cancellation of GST registration.
<u>Form GST REG-20</u>	Order for dropping the proceedings for cancellation of registration.

Form Number	Details
<u>Form GST REG-21</u>	A taxpayer whose registration is cancelled by the proper officer can apply for reversal of such cancellation of GST registration by applying Form GST REG-21. This application should be filed within 30 days of receiving the notice for the cancellation of GST registration.
<u>Form GST REG-22</u>	Order in Form GST REG-22 is issued when the proper officer is satisfied with the revocation application filed by the taxable person. Thus, when an order in Form GST REG-22 is issued, the cancelled GST registration of the taxable person will be restored.
<u>Form GST REG-23</u>	Show Cause Notice for rejection of application for revocation of cancellation of registration
<u>Form GST REG-24</u>	Reply to the notice for rejection of application for revocation of cancellation of registration
<u>Form GST REG-29</u>	Application for cancellation of Registration of Mitigation Taxpayers

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This Publication is solely for education and awareness purposes.

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