

# REGISTRATION

(18)

## \* Persons liable for registration

- every supplier liable to regt. in state/UT, other than spl. category states, if his ATO  $> 20L$  in a financial year
- spl. category states, ATO  $> 10L$  in f.y
- every person who, on the preceding day of appointed day, is regt. & holds license under existing law.

- business carried by taxable person regt. is t/f to another person, t/c liable to register. w.e.f. date of t/f.

## + Special Category States

- Arunachal Pradesh - Assam - J&K
- Manipur - Meghalaya - Mizoram
- Nagaland - Sikkim - Tripura
- Himachal Pradesh - Uttarakhand

⇒ If a person with places of business in diff states across India has one branch in Special Category State from which it makes taxable supply, then threshold limit for regt. is reduced to

₹10L

## \* Compulsory Regt. in certain cases.

- Persons making any inter state taxable supply
- Casual taxable person making taxable supply
- Persons who are required to pay tax under RCM
- NRTP making taxable supply.
- E-commerce
- Persons required to deduct tax
- Person making supply under regt. taxable person
- Input service distributor
- Every person supplying Online info & data base access.

## \* Persons not liable for Registration.

- Persons exclusively in business of supply goods/ services which are exempt from tax.
- Agriculturist, to extent of supply of produce out of cultivation of land.
- Person making only RCM
- Persons making inter state taxable supply upto 20 L
- (handicraft)

CTP - interstate taxable supply of handicraft upto 20 L

## \* Procedure for Registration.

- apply for regt. within 30 days from date on which he becomes liable to regt.
- multiple places of business - separate regt.
- not liable to register - voluntary regt.
- more than one regt. - treated as distinct person
- PAN issued under IT ACT, to be eligible for grant of regt.

- every person shall undergo authentication (19)
- NRTP may be granted regt. no. based on other documents
- person fails to register, proper officer may proceed to register
- UIN is granted / rejected after due verification

### \* Deemed Registration.

- grant of regt / UIN under SGST/UTGST

### \* Special prov. relating to CTP & NRTP

- certificate of regt. shall be valid for a period specified in app. for regt. or 90 days ↓
- they shall make advance deposit of amt. equivalent to estimated tax liability
- the above amt. deposited shall be credited to e-cash ledger

### \* Amendment of Registration.

#### + Core fields

- apply amendment within 15 days of necessitating change

#### + non-core fields.

- approval by proper officer

### \* Cancellation / Suspension of Regt. & Revocation of Cancellation

+ by proper officer on app / his own motion

+ shall not effect liability to pay dues

+ if cancelled by officer, apply for revocation within 30 days from date of cancellation