How to obtained GST Registration

Registration Process

www.gst.gov.in

Select on Registration

New Registration



Part: A

Fill Details of -

- Name
- PAN/TAN/Passport
- Mobile No., Email ID & verify with OTP

Now TRN will be Generated which is valid for 15 Days

Part: B

Fill Part-B: By using TRN & Fill all Details of Part-B eg. Name of Business, Details of Promotors/Partners,/Authorised Signatory etc. and at Second Last Page Option Available for Aadhaar

Note: Aadhar Not Required

- For Non Citizen
- Govt. Departments / Local Authority
- Statutory Body / PSU
- UIN Holder

Now **Opt For** Aadhaar & Submit the Application

Now Department conduct **online** verification for Registration Purpose by Sending a link for Aadhaar Authentication on Mob. No. and Email.

Not to Opt For Aadhaar Authentication & Submit the Application

Now offline verification for Registration Purpose will be conducted ie Mandatory PVR [Physical Verification] & other ID's eg. Voter ID Card etc. shall be taken

After PVR ARN will

be Generated

Aadhaar Verified successfully

Aadhaar Not Verified then offline Verification will be there ie PVR

Now ARN will be Generated

Note: In this case due to any other Reason PVR May be conducted After PVR ARN will be Generated

After Generation of ARN officer will work upon the Application

Whether Officer has any Query or found any Deficiency

Yes

Officer will communicate the query /Deficiency to applicant with in 7 days/30 days (PVR) & the Applicant will Reply with in 7 Days of Receiving the Query

OR

Grant RC within -7 working days (where No PVR)

No

OR 30 days (where PVR Conducted)

Reject the Application

Grant RC within -7 working days (Where No PVR) OR

30 days (Where PVR Conducted)

If No Action taken by officer with-in 7 days / 30 days then RC shall be deemed to be granted

CANCELLATION OF REGISTRATION

Reasons of Cancellation

On Application

- 1. PAN CHANGE
 - Eg. Transfer of Business
 - Eg. Amalgamation / Demerger/etc.
 - Eg. Constitution change (eg. Firm to Company)
- 2. CLOSURE of Business
- REGSTRATION –No Longer Required eg. Now All Exempted Supplies.
- 4. Taken voluntarily Registration- Now opt out
- 5. TDS Deductor /TCS collector –Now No longer Required to Deduct or collect

EFFECT OF SUSPENSION

- * Shall not make any taxable Supply (can do Business but can't collect GST.
- * Not to Furnish Return
- * No Refund shall be granted to him by Department.

By officer

Grounds of Divorce Received By Wife Only

- 1. Registration Taken By means of Frauds
- 2. DOES NOT conduct Business from Declared Place of business.
- 3. Have voluntarily Registration But unable to START Business in 6 Months.
- 4. NOT to file Return for a Continuous Period of.. 中 Composite Dealer: 3 Quarter ie 9 Months 中Others: 6 Months
- 6. Contravene the Provisions of ACT / Rules (eg. Issue Bogus Invoice)
- 7. Wrongly Availed ITC
- 8. Show liability in GSTR-1 & NOT to show in GSTR -3B
- 9. Violate Provision of Rule: 86B (1% Concept)
- 10. ANAMOLY in ITC claimed & output GST liability

If the proper officer has Reason to believe that the Person falls in above – He may suspend the Registration WEF the Date as he deem FIT

Till

The RC Cancellation proceedings Going on

- * Now Officer shall issue a SCN [Shaw Cause Notice] with- in 7 Working days
- * Reply made By the Person

Application Given For cancellation Due to Above Reason then RC Shall be deemed to be suspended from the--

* Application submission date OR

* Desired Date of cancellation (whichever is later)

Till

The RC cancellation Proceedings Gong On

Now the proper officer shall issue a Cancelation order to cancel RC WEF the date on which he deem fit (May Be Prospective / Retrospective)

By Notifying him to Pay Final Liability

Reply was Not Satisfactory then the officer will issue a Cancellation order with 30 days to cancel RC-(Prospective /Retrospective) by Notifying him to Pay final Dues

Reply was Satisfactory then officer shall Drop the proceedings & suspension order shall be with drown.

Note: Where Suspension order issued because of Non submission of Returns then the person instead of Replying of SCN–file All Pending Returns and make payment of all Dues Then the officer shall Drop the proceedings and suspension order shall be withdrawn.

Now Cheek

Business is Closed

Business is continued by other Person

PAY of Final Dues

Now

- *No Business
- *No Tax Collection
- *No Invoice to be raised
- *No Return

No Need to Pay Final Dues

- *New owner will take Fresh Registration
- *All Assets (Including Input/Capital Goods / ITC) shall be Transferable to new ownership
- *All liabilities shall be transferred to new ownership

New Owner will do the Business and liable to pay GST on Output supplies.

- * Now the Person may issue Revised Invoice u/s=31 with in one month of suspension Revoke order.
- * Return for Suspension Period file u/s=40 [& Pay GST to Govt.] ie suspension period is like PRE-RC period

Now Continue Your Business as Earlier

REVOCATION/RESTORATION OF REGISTRATION

Apply for Revocation of Cancelation within 30 + 30 + 30 Days = Max. 90 days

Officer will take Action within 30 Days & Revocation Application: Accepted

Now Continue Your Business as Earlier No Question of Revised Invoice etc.

Not to Apply for Revocation OR Revocation Application Rejected.

RC Remain Cancelled

PAY of Final Dues

Now: No Business No Tax Collection No Revised Invoice

No Return

SPECIAL NOTE

Precondition to file Revocation Application in case where cancellation was due to Non-filing of Return

CASE:1 Where Cancellations effective Prospectively

- A. File All pending Returns Due UPTO cancellation order
- B. Now file Revocation Application
- Revocation Accepted
- D. Now file Return Due from Cancellations order to Revocation order

Example

A M b М Cancelations order issued

> Due to Non filing of Return from April. Order Date: 5/12/21 Effective Date: 5/12/21

Revocation Application filed Within in 30+30+30 Days on 04/01/22 But Before this, Need to file due Return From April

On 26/02/22 with- in 30 Days officer Pass Revocation order Now need to file Return for the months of Nov, December & January month within 30 Days of 26/2/22

CASE: 2 Where Cancellation effective Retrospective (WEF:1/4/21)

- A. File All pending Returns Due UPTO cancellation order
- B. Now file Revocation Applications
- C. Revocation Accepted
- D. Now file Return Due from April Month to Revocation order.

Example

M Revocation Cancelations order issued **Applications** Due to Non filing of filed within in Return from April month 30+30+30 Order Date: 5/12/21

> Effective Date: 1/4/21 ie Retrospectively

Days on 05/01/22 On 26/02/22 With- in 30 Days, officer will Pass Revocation order Now need to file Returns for April to January within 30 Days of 26/2/22

Calculation of Final Dues FOR INPUTS:

Corresponding ITC on Input (in Any Form, as such, WIP, contained in final product)

OR

Output GST on such Goods (as it is Deemed Supply to himself [Whichever is higher] XXX

FOR CAPITAL GOODS

ITC Related to Capital Goods by taking 5% per quarter or Part thereof

OR

Output GST on Transaction value u/s 15

[Whichever is Higher] XXX