

Registration under GST Act:

Registration- In terms of Section 22 of the CGST/SGST Act 2017, every supplier (including his agent) who makes a taxable supply of goods and / or services which are leviable to tax under GST law, and his aggregate turn over in a financial year exceeds the threshold limit of twenty lakh rupees shall be liable to register himself in the State or the Union territory, as the case may be, from where he makes the taxable supply.

In case of eleven special category states: 1. Arunachal Pradesh; 2. Assam; 3. Manipur; 4. Meghalaya; 5. Mizoram; 6. Nagaland; 7. Tripura; 8. Sikkim; 9. Jammu and Kashmir; 10. Himachal Pradesh; 11. Uttarakhand (as mentioned in Art.279A (4)(g) of the Constitution of India), this threshold limit for registration liability is 10 lakh rupees.

First Seven States mentioned here are popularly called 'Seven Sisters' of North Eastern India.

Aggregate Turnover: It includes the aggregate value of all taxable supplies, all exempt supplies, exports of goods and/or service and all inter-state supplies of a person having the same PAN.

Important Points to Remember When

- Every person who is registered under an earlier law will take registration under GST too.

- Where a business which is registered has been transferred to someone, the transferee shall take registration with effect from the date of transfer.
- Registration is mandatory for anyone who makes inter-state supply of goods and or services.

Compulsory Registration: The following categories of persons are required to be registered compulsorily irrespective of the threshold limit:

- persons making any inter-State taxable supply, except persons making inter-state supply of certain handicraft goods, and services;
- casual taxable persons except persons making supply of certain handicraft goods;
- persons who are required to pay tax under reverse charge;
- persons who are required to pay tax under sub-section (5) of section 9;
- non-resident taxable persons making taxable supply;
- persons who are required to deduct tax under section 51;
- persons who make taxable supply of goods or services on behalf of other registered taxable persons whether as an agent or otherwise;
- Input service distributor (whether or not separately registered under the Act);

- persons who supply goods, other than supplies specified under Section 9(5), through such e-commerce operator who is required to collect tax at source under section 52;
- every electronic commerce operator;
- every person supplying online information and data base retrieval services from a place outside India to a person in India, other than a registered person.

Time Limit is within thirty days from the date on which he becomes liable to registration.

An e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed thereunder. It is generated from the GST Common Portal for eWay bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

Casual Taxable Person- A casual Taxable Person as a person who occasionally undertakes transactions involving the supply of goods or services or both in the course of business, where as principal, agent or any other capacity , in a State or a Union territory where the entity has no fixed place of business.

Exemption from GST Registration-The following shall not be required to obtain registration and will be allotted a UIN (Unique Identification Number) instead. They can receive refund of taxes on notified supplies of goods or services received by them:

1. Any specialised agency of UNO (United Nations Organisation) or any multilateral financial institution and organisation notified under the United Nations Act, 1947
2. Consulate or Embassy of foreign countries
3. Any other person notified by the Board/Commissioner, The central government or state government may be based on the recommendation of the GST council, notify exemption from registration to specific persons.

Documents Required For GST Registration- The registration process is a long one which involves business-related documents. The list of documents required for Sole Proprietorship or Individual, Partnership or LLP, Private limited or Public limited or One Person company, HUF and Society or Trust or Club.

Documents required for Sole Proprietorship / Individual

- PAN card, aadhaar card, and a photograph of the sole proprietor
- Bank account details- a copy of canceled cheque or

bank statement

- Address proof of office:-

–Own office – Copy of electricity bill/landline bill/water bill/municipal khata copy/ property tax receipt

–Rented office – Rent agreement and No objection certificate (NOC) from the owner

Documents required for Partnership deed/LLP Agreement

- PAN card, Photograph and aadhar card of all partners
- Bank details- a copy of canceled cheque or bank statement
- Address proof of Principal place of business and additional place of business :

–Own office – Copy of electricity bill/landline bill/water bill/ municipal khata copy/ property tax receipt

–Rented office – Rent agreement and No objection certificate (NOC) from the owner

In case of LLP- Copy of board resolution, Registration

Certificate of the LLP

Proof of appointment of authorized signatory- letter of authorization

Documents required for Private limited / Public limited / One Person company

- PAN card of the company
- Registration Certificate of the company
- Memorandum of Association (MOA) /Articles of Association (AOA)
- PAN card, photograph and aadhar card of all Directors
- Bank details- a copy of canceled cheque or bank statement
- Address proof of Principal place of business and additional placeofbusiness:-
 - Own office – Copy of electricity bill/landline bill/ water bill/ municipal khata copy/ property tax receipt
 - Rented office – Rent agreement and No objection certificate (NOC) from the owner
- Proof of appointment of authorized signatory- letter of authorization

Documents required for HUF

- PAN card of HUF
- Photograph, Pan Card and aadhar card of Karta
- Address proof of Principal place of business and additional place of business:
 - Own office – Copy of electricity bill/landline bill/ water bill/ municipal khata copy/ property tax receipt
 - Rented office – Rent agreement and No objection certificate (NOC) from the owner.
- Bank details- a copy of cancelled cheque or bank statement

Documents required for Society or Trust or Club

- Pan Card of society/Trust/Club
- Registration Certificate
- Photo and PAN Card of Promotor/ Partners
- Bank details- a copy of cancelled cheque or bank statement
- Address proof of registered office :

- Own office – Copy of electricity bill/landline bill/ water bill/ municipal khata copy/ property tax receipt
- Rented office – Rent agreement and No objection certificate (NOC) from the owner
- Proof of appointment of authorized signatory- letter of authorization

Process of GST Registration

Any person can perform the process of registration online through a portal maintained by Central Govt. of India. According to GSTN, the registration process is as follows:

- The applicant will need to submit his PAN, mobile number and email address in part A of form GST REG-01 on the GSTN portal or through facilitation centre (notified by the board or commissioner).
- The PAN is verified in this portal. Email address and mobile numbers are verified with a one-time password (OTP). Once the verification is complete the applicant will receive an application reference number on the registered mobile number and via email. An acknowledgement is issued to the applicant in FORM

GST REG-02 electronically.

- Applicant needs to fill part-B of Form GST REG-01 and specify the application reference number. After attaching the required documents, you can submit the form.
- If additional information is required, Form GST REG-03 is issued. Applicant needs to respond in form GST REG-04 with required information within 7 working days from the date of receipt of Form GST REG-03.
- If you have provided all the required information via Form GST REG-01 or Form GST REG-04, the registration certificate in Form GST REG-06 for the principal place of business as well as for every additional place of business will be issued to the applicant. Suppose the person has multiple business verticals within a state he can file a separate application for the registration in Form GST REG-01 for each business verticals. If the details submitted are not satisfactory, the registration application is rejected using Form GST REG-05. The applicant who

is required to deduct TDS or collect TCS shall submit an application in Form GST REG-07 for registration. If he is no longer liable to deduct collect tax at source then the officer may cancel and communicate the cancel of registration.

It's important for businesses to register to get legal authorization for supplying any goods and services. In some cases this registration is mandatory. Those cases are as following:

- Inter-state supplier
- Who is not a resident of the place of business
- Who streams goods on behalf of some other person.
- E-commerce companies
- Taxable person
- Companies that retail their products through e-commerce websites.
- Companies selling services of other providers who are their partners as well.

NOTE- Registration under GST to be cont....