

GST - Registration, Amendment and Cancellation of Registration



As per sub Section (1) of Section 22 of CGST Act, every supplier shall be liable to Register in the state or union territory, other than special category states, from where he makes a taxable supply of goods or service or both, if aggregate turnover in a financial year exceeds ₹20 lakh. A person who supplies goods or service or both from any of the special category states, he shall be liable to be registered if aggregate turnover in a financial year exceeds ₹10 lakh. As many as eleven states are special Category States, which are: Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand. This article dwells upon the Registration, Amendment and Cancellation of Registration vis-à-vis Goods and Services Tax. Read on to know more...

Registration in Case Person Registered under Existing Law

As per sub Section (2) of Section 22 of CGST, every Person who, on the day immediately preceding the appointed day (The day from which GST is applicable), is registered or holds a licence under an existing law, shall be liable to be registered under the act.



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Example– M/s ABC is service provider in Chandigarh and aggregate turnover of M/s ABC is 15 lakh rupees and is registered under service tax (earlier law). Now M/s ABC has to take registration under GST even if his aggregate turnover is less than 20 lakh. But M/s ABC can cancel their registration by filing form GST REG 29.

Compulsory Registration

The following category of persons shall be required to registration even if the aggregate turnover is less than ₹20 lakh or 10 lakh as the case may be.

1. Person making Interstate taxable supply
2. Casual taxable persons making taxable supply



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3. Persons who are required to pay tax under reverse charge
4. Persons who are required to pay tax under sub Section (5) of Section 9
5. Non Resident Taxable persons making taxable supply
6. Persons who are required to deduct tax under Section 51
7. Persons who make taxable supply on behalf of other taxable persons whether as an agent or otherwise
8. Input Service Distributor
9. Persons who supply goods or service or both, other than supplies specified under section 9(5), through electronic commerce operator who is required to collect tax at source under section 52
10. Every electronic commerce operator
11. Every person supplying online information and database access or retrieval service from a place outside India to a unregistered person in India.

Person Not Liable for Registration

The following Persons shall not be liable to registration

1. Any person engaged exclusively in the business of supplying goods or service or both that are not liable to tax or wholly exempt.
2. An agriculturist, to the extent of supply of produce out of cultivation of land.

Registration in Case of Business Transfer

1. Where a business carried on by taxable person registered under this act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.
2. In case business is transferred pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an

order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered with effect from the date on which Registrar of Companies issues a certificate of incorporation giving effect to such order of High Court or Tribunal.

Single Registration in One State

A person seeking registration under the act shall be granted a single registration in a State or Union territory

Example– M/s ABC has a registered office of the business in Chandigarh and has also the branches of business in Haryana and Punjab. M/s ABC has to take separate registration for separate state. M/s ABC has to take three registrations, one in Chandigarh, Second in Haryana and third in Punjab.

Example– M/s ABC has registered office in Ambala, Haryana. He has also two branches in Haryana, one in Karnal and other in Hissar. M/s ABC has to take only one registration for three premises. The firm has to take registration in Ambala, Haryana and specify other two location as additional place at the time of registration.

Multiple Business Verticals in a State

1. If a person has multiple business verticals in a State or Union Territory, then separate registration may be granted for each business verticals subject to following condition:
 - (i) The person has more than one business vertical
 - (ii) No Business Vertical shall be granted registration to pay tax under Section 10 (Composite Scheme), if any one of other business verticals of same person paying tax under Section 9
 - (iii) If one business vertical supplies goods or service or both to another business verticals then Tax Invoice should be issued by the business vertical issuing supply and pay tax on the same.

Example– M/s ABC has two businesses: one is Trading of Shoe and another is Trading of Computers. Both the businesses are in Ambala, Haryana. Two registrations may be granted, one for shoe business and second for computer business.

2. A registered person eligible to obtain separate registration for business verticals may submit a separate application in Form GST REG 01 in respect of each such vertical.

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Where a business carried on by taxable person registered under this act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.

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In case a person applies for registration within 30 days of applicability then the registration shall be effective from the date on which person becomes liable to registration. In case a person applies for registration after 30 days from its applicability then the effective date is the date on which Registration Certificate is issued.

3. A person having unit in Special Economic Zone or being a Special Economic Zone Developer shall make a separate application for registration as a business vertical distinct from his other unit located outside the special economic zone.

Example– M/s ABC has two units, one in SEZ in Punjab and second outside the SEZ in Punjab. In that case, M/s ABC has to take two registrations-- one for unit in SEZ and second for unit outside the SEZ.

Voluntarily Registration

If a person is not required to be registered under the act, he can take the voluntary registration under the act and all the provisions of the act are applicable to that person.

Time Limit of Registration for Casual Taxable Person and for Non Resident Taxable Person

The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period mentioned in application for registration or 90 days from the effective date of registration whichever is earlier. The Proper officer may, on sufficient cause being shown by the said taxable person extend the said period of 90 days by a further period not exceeding 90 days.

The casual person or non-resident person shall estimate his tax liability. The registration to casual and Non-resident person shall be granted only after advance payment of estimated tax.

Effective Date of Registration

1. In case a person applies for registration within 30 days of applicability then the registration shall be effective from the date on which person becomes liable to registration.

Example– GST is applicable to XYZ Pvt. Ltd. on 01.07.2017 and the company has to apply for registration on 18.07.2017. In that case, the effective date is 01.07.2017.

2. In case a person applies for registration after 30 days from its applicability, then the effective date is the date on which Registration Certificate is issued.

Example– GST is applicable to M/s ABC on 01.07.2017 but the firm has applied for registration on 11.08.2017 i.e. after 30 days. The registration certificate is issued on 14.08.2017. In that case effective date is 14.08.2017.

Amendment in Registration

1. Every registered person shall inform the proper officer of any change in the information furnished at the time of registration. The proper officer approves or rejects the amendment in the registration. The proper officer shall not reject the application for amendment without giving the person an opportunity of being heard.
2. Where a change in the constitution of any business results in change of PAN of a registered person, the said person shall apply for fresh registration in Form GST REG - 01.

Cancellation of Registration

The officer either on his own motion or an application filed by the registered person or by his legal heirs, in case of death of such person, can cancel the registration having regards to circumstances where-

- (i) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of
- (ii) there is any change in the constitution of the business
- (iii) the taxable person is no longer liable to be registered.

Revocation of Cancellation of Registration

Any registered person, whose registration is cancelled by the officer on his own motion, may apply to such officer for revocation of cancellation of registration.

Other Matters

1. The PAN No. is mandatory and the same shall be validated online by the common portal from database maintain by CBDT.
2. The person should provide mobile number and same shall be verified through a one-time password sent to the said mobile number.
3. The person should provide e-mail address

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- and same shall be verified through a one-time password sent to the said mobile number.
4. A person who is required to deduct tax u/s. 51 may have, in lieu of a PAN No. , should have a Tax Deduction and Collection Account Number issued under the Income Tax Act.
 5. The following are the documents required from non-resident taxable persons for their registration.
 - (i) Self-attested copy of Valid Passport
 - (ii) In case of a business entity incorporated or established outside India, than its tax identification number or unique number issued in their country.
 6. The application for registration made by non-resident taxable person shall be signed by his authorised signatory who shall be a person resident in India having a valid PAN No.
 7. The Registration Certificate shall be issued in Form GST REG 6 showing the principal place of business and additional place of business. A Goods and Service Tax Identification Number (GSTIN) shall be assigned in following format:
 - (i) Two Characters for state code
 - (ii) Ten Characters for PAN or Tax Deduction and Collection Account Number
 - (iii) Two Characters for entity code
 - (iv) One Checksum Character.

Form No.	Particulars	Period
GST REG 1	Application for Registration This form is not applicable for the registration of following person 1. Non Resident Taxable Person 2. Person Supplying online information and data base access or retrieval service from a place outside India to a non – taxable online recipient referred to in Section 14 of IGST Act 3. Person required to deduct tax at source under section 51 of CGST 4. Person required to collect tax at source under Section 52	1. Within 30 days of applicability 2. For Casual Taxable Person – apply for registration at least 5 days prior to commencement of business
GST REG 2	Acknowledge for application of registration	For casual tax payer and non-resident tax payer acknowledgement will be issued after Receiving Tax Payment
GST REG 3	Where application submitted in GST REG 1 is found deficient either in term of information or any document, then officer will issue notice for the same in GST REG 3	Within 3 working days from the date of application
GST REG 4	Submission of any clarification or any document by the person, as the same is required by officer in the notice issued in GST REG 3	Within 7 working days from the date of receipt of notice.
GST REG 5	Reject the application for registration by officer by recording the reason in writing in following two cases (i) Where no reply is submitted by the applicant in response to notice issued in GST REG 3 within 7 working days (ii) The officer is not satisfied with clarification, information or documents furnish in GST REG 4	
GST REG 6	Registration Certificate	1. Within 3 working days if application and documents are found in order 2. If officer is satisfied with clarification or documents submitted in GST REG 4 than he will issue RC Within 7 working days from the date of submission of GST REG 4 3. The application for registration shall be deemed to have been approved, if officer fails to take any action within 3 working days or 7 working days as the case may be
GST REG 7	Application for Registration as Tax Deductor at source u/s. 51 or Tax Collector at source u/s. 52	

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Form No.	Particulars	Period
GST REG 8	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at Source If officer is satisfied that a person is no longer liable to deduct tax at source or collect tax at source, then officer can cancel the registration of that person	
GST REG 9	Registration application by Non Resident	At least 5 days before commencement of business
GST REG 10	Application for Registration by person supplying online information and data base access or retrieval service from outside India to non-taxable online recipient	
GST REG 11	Application by non-resident and casual tax payer for extension of registration period	Before the end of the validity of original registration
GST REG 12	Order of grant of temporary registration. If Survey, enquiry, inspection or survey conducted and person has not any registration then office registers the person on temporary basis and issues order in GST REG 12	
GST REG 13	Application for grant of Unique Identification Number to UN Bodies/Embassies	
GST REG 14	Application for Amendment in Registration Particulars (For all type of registered person)	Within 15 days of such change
GST REG 15	Order of Amendment	Within 15 days of receipt of application
GST REG 16	Application for Cancellation of Registration by person other than following person 1. Person required to deduct tax at source or collect tax at source. 2. Person to whom Unique Identity Number issued.	Within 30 days from the event warranting cancellation
GST REG 17	Show cause notice for cancellation of registration where officer has reason to believe that the registration of person is liable to be cancelled.	
GST REG 18	Reply to show cause issued in GST REG 17	Within 7 working days from the date of service of notice
GST REG 19	Cancellation order	1. Within 30 days of application for cancellation 2. Within 30 days from the date of receipt of reply to show cause in GST REG 18
GST REG 20	Order for dropping the proceeding for cancellation of registration, if officer is satisfied with reply submitted in GST REG 18	
GST REG 21	Application by person for revocation of registration	Within 30 days from date service of cancellation order of registration.
GST REG 22	Order for revocation of cancellation of registration	Within 30 days of application
GST REG 23	Show Cause by officer to person as to why the application of revocation should not be rejected	
GST REG 24	Reply of Show Cause issued in GST REG 23	within 7 working days
GST REG 25	Certificate of Provisional Registration to existing tax payer under existing law.	
GST REG 26	Application for enrolment of Existing Taxpayer	Within three months
GST REG 27	Show Cause notice for cancellation of provisional registration, in case of person has not furnished GST REG 26 or found not correct or not complete	
GST REG 28	Order of cancellation of provisional registration	
GST REG 29	Application by person for cancellation of provisional registration in person registered under existing law but not liable to be registered under the act.	Before 31.03.2018
GST REG 30	Form for field visit report In case of Physical Verification of place of business.	within 15 working days from date of verification