



M/s PRANJAL JOSHI & CO CHARTERED ACCOUNTANTS

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Taxable Person under GST

Objectives and Importance of this chapter –

A person without GST registration can neither collect GST from his customers nor can claim any input tax credit of GST paid by him.

Registration under Goods and Service Tax (GST) regime will confer following advantages to the business:

- ✓ Legally recognized as supplier of goods or services.
- ✓ Proper accounting of taxes paid on the input goods or services which can be utilized for payment of GST due on supply of goods or services or both by the business.
- ✓ Legally authorized to collect tax from his purchasers and pass on the credit of the taxes paid on the goods or services supplied to purchasers or recipients.
- ✓ Getting eligible to avail various other benefits and privileges rendered under the GST laws.

Persons liable for registration –

1. Every supplier who makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees (ten lakh rupees for special category States)

(“aggregate turnover” =

value of all taxable supplies (excluding the value of inward supplies on reverse charge basis)

+ exempt supplies,

+ exports of goods or services or both

+ inter-State supplies of persons having the same PAN on all India basis

- central tax, State tax, Union territory tax, integrated tax and cess)

2. Every person who is registered or holds a licence under an existing law (i.e. Vat, Service Tax, Excise etc)

3. the transferee or the successor, Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise

4. “person” includes— (a) an individual; (b) a Hindu Undivided Family; (c) a company; (d) a firm; (e) a Limited Liability Partnership; (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India; (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company (h) any body corporate incorporated by or under the laws of a country outside India; (i) a co-operative society registered under any law relating to co-operative societies; (j) a local authority; (k) Central Government or a State Government; (l) society as defined under the Societies Registration Act, 1860; (m) trust; and (n) every artificial juridical person, not falling within any of the above;

Compulsory registration in certain cases

The following categories of persons shall be required to be compulsorily registered under this Act,—

(i) persons making any inter-State taxable supply;

(ii) casual taxable persons making taxable supply;



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- (iii) persons who are required to pay tax under reverse charge;
- (iv) intra-State supplies of electronic commerce operator
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor
- (ix) persons who is required to collect tax at source under section 52;
- (x) every electronic commerce operator;
- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

Persons not liable for registration

1. any person engaged exclusively in the business of supplying goods or services 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
3. Other categories, if any prescribed by Govt

Notification No. 07/2017-Integrated Tax, dated 14-09-2017 which provided that the job workers engaged in making inter-State supply of services to a registered person are exempted from obtaining registration

Notification No. 10/2017 – Integrated Tax dated 13-10-2017 has exempted the persons making inter-State supplies of taxable services from obtaining compulsory registration under section 24 of CGST Act, 2017 in case of Inter State Supply of Services]

Notification No. 32/2017-Central Tax, dated 15-09-2017 & Notification No. 8/2017 – Integrated Tax, dated 14-09-2017, the casual taxable persons as well as the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration if the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ` 20 lakhs in a financial year (` 10 lakhs for Special Category States other than J&K).

Notification No. 65/2017 – Central Tax dated 15.11.2017, exempt suppliers of services through an e-commerce platform from obtaining compulsory registration

Procedure for registration

1. Every person who is liable to be registered shall apply for registration in every such State in which he is so liable within **thirty days** from the date on which he becomes liable to registration.



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2. a person having multiple business verticals in a State may be granted a separate registration for each business vertical

3. A person, though not liable to be registered may get himself registered voluntarily,

4. A person who has obtained or is required to obtain more than one registration, whether in one State or more than one State shall be treated as distinct persons

5. Every person shall have a Permanent Account Number issued under the Incometax Act, 1961 in order to be eligible for grant of registration

6. Procedural guidelines –

1. Form No is FORM GST REG-01
2. Mobile No and email shall be verified by one time password
3. On successful verification of the PAN, mobile number and e-mail address, a temporary reference number shall be generated
4. the applicant shall electronically submit an application duly signed or verified through electronic verification code (EVC), along with documents specified in the said Form at the Common Portal,
5. On receipt of an application, an acknowledgement shall be issued
6. registration to the applicant to be granted within three working days from the date of submission of application.
7. Where the application submitted is found to be deficient, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within seven working days from the date of receipt of such notice .
8. If the proper officer fails to take any action - (a) within three working days from the date of submission of application, or (b) within seven working days from the date of receipt of clarification, information or documents furnished by the applicant, the application for grant of registration shall be deemed to have been approved.
9. a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal and a Goods and Services Tax Identification Number (hereinafter in these rules referred to as “GSTIN”) shall be assigned to him in the following format: (a) two characters for the State code; (b) ten characters for the PAN or the Tax Deduction and Collection Account Number; (c) two characters for the entity code; and (d) one checksum character.

7. Important forms –

Nature	Form No	Particulars
Forms applicable after implementation of GST	FORM GST REG-01	Application for registration
	FORM GST REG-02	Acknowledgement On receipt of an application
	FORM GST REG-03	Notice to the applicant (Defect Memo)
	FORM GST REG-04	Reply to notice by applicant



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	FORM GST REG05	Rejection of application
	FORM GST REG-06	Registration certificate
	FORM GST REG-07	Application by persons required to deduct tax at source or to collect tax at source
	FORM GST REG-08	Cancellation of registration certificate
	FORM GST REG-09	Application for registration to non-resident taxable person
	FORM GST REG-10	Application for person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient
	FORM GST REG-11	Application for extension in period of operation by casual taxable person and non-resident taxable person
	FORM GST REG- 12	Suo moto registration by officer
	FORM GST REG-13	Assignment of Unique Identity Number to certain special entities
	FORM GST REG-14	Application for Amendment of registration
	FORM GST REG-15	Approval of amendment
	FORM GST REG-16	Application for cancellation of registration
	FORM GST REG17	Notice for cancellation
	FORM GST REG-19	Order of cancellation
	FORM GST REG-20	Proceedings order by officer
	FORM GST REG-21	Application for Revocation of cancellation of registration
	FORM GST REG-22	Revocation of cancellation of registration
	FORM GST REG–23	Show cause notice
	FORM GST REG-24	Reply to show cause notice
Forms related to migration of existing persons	FORM GST REG-25	Migration of persons registered under the existing law
	FORM GST REG–26	an application by person who has been granted provisional registration
	FORM GST REG-27	Notice by officer for transition persons verification
	FORM GST REG-28	Order by officer
	FORM GST REG-29	Application for cancellation of registration for person who are currently registered under existing law but not liable to be registered under GST
	FORM GST REG-30	Physical verification of business premises in certain ca

Important FAQ's

If a person is operating in different states, with the same PAN number, whether he can operate with a single Registration?

Ans. No. Every person who is liable to take a Registration will have to get registered separately for each of the States where he has a business operation and is liable to pay GST in terms of Sub-section (1) of Section 22 of the CGST/SGST Act.



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Whether a person having multiple business verticals in a state can obtain for different registrations?

Ans. Yes. In terms of the proviso to Sub-Section (2) of Section 25, a person having multiple business verticals in a State may obtain a separate registration for each business vertical, subject to such conditions as may be prescribed.

Is there a provision for a person to get himself voluntarily registered though he may not be liable to pay GST?

Ans. Yes. In terms of Sub-section (3) of Section 25, a person, though not liable to be registered under Section 22 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

Who is a Casual Taxable Person?

Ans. Casual Taxable Person has been defined in Section 2 (20) of the CGST/SGST Act meaning a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business, whether as principal, or agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

Who is a Non-resident Taxable Person?

Ans. In terms of Section 2(77) of the CGST/SGST Act, a non resident taxable person means any person who occasionally undertakes transactions involving supply of goods and/or services whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India.

Is there any Advance tax to be paid by a Casual Taxable Person and Non-resident Taxable Person at the time of obtaining registration under this Special Category?

Ans. Yes. While a normal taxable person does not have to make any advance deposit of tax to obtain registration, a casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration is required, in terms of Section 27(2) read with proviso thereto, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. If registration is to be extended beyond the initial period of ninety days, an advance additional amount of tax equivalent to the estimated tax liability is to be deposited for the period for which the extension beyond ninety days is being sought.

Whether cancellation of Registration under CGST Act means cancellation under SGST Act also?

Ans. Yes, the cancellation of registration under one Act (say CGST Act) shall be deemed to be a cancellation of registration under the other Act (i.e. SGST Act). (Section 29 (4))

Is there an option to take centralized registration for services under GST Law?



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Ans. No, the tax paper has to take separate registration in every state from where he makes taxable supplies.