

***REGISTRATION INCLUDING
SCHEDULE III TAX INVOICE,
CREDIT AND DEBIT NOTE***

By

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Taxable Person : Sec 9

- Taxable Person means a person who carries on any business at any place in India /State & who is registered or required to be registered under sch. III which prescribes liability to be registered.

Persons liable to obtain registration

Every Supplier i.e. person supplying the goods/services is liable to **register at place from where he makes the supplies** [either on his own account or as an agent]

- Taxable Threshold of aggregate turnover - 4 Lakh for North East states including Sikkim/9 Lakh in other cases.

Sec2(6)“aggregate turnover” means the aggregate value of all taxable and non-taxable supplies, exempt supplies and exports of goods and/or services of a person having the **same PAN**, to be computed on all India basis and excludes taxes, if any, charged

Schedule III : Registration

- **Exceptions :** **a)** Agriculturist **b)** Services provided by employee to employer **c)** T/O is only of nontaxable/exempt goods/service **d)** any person, **liable to pay tax under reverse charge u/sec. 7 (3)-**, receiving services of value not exceeding Rs. _____ in a year for personal use other than for use in the course or furtherance of his business **e)** A reg. Job worker u/s 43A supplying the goods after completion of process shall not be treated as his turnover but that of principal.

Schedule III : Registration

- Every person who, before appointed day is registered or holds a license under an earlier law, shall be liable to be registered under this Act with effect from the appointed date.
- If business of taxable reg. person is transferred by succession or otherwise to another person as going concern the successor/transferee shall be liable to be reg. from date of such trf./succession.
- In case of scheme of amalgamation/ demerger of two or more co. by order of H.C. the transferee shall be liable to be reg. from date on which ROC issues certificate of incorporation giving effect to order of H.C.

Registration : Compulsory Sch. III

- Following persons shall be required to be registered irrespective of threshold limit:
- a) Person making interstate supply.
 - b) Casual taxable person.
 - c) Persons required to pay tax under Reverse charge mechanism.
 - d) Non resident taxable person.
 - e) Persons required to do T.D.S. U/S 37.
 - f) Person supplying goods or services on behalf of other registered taxable person as agent or otherwise.

Registration : Compulsory

- g) Input Service Distributor. (ISD)
- h) Persons who supply goods and/or services, other than branded services, through electronic commerce operator.
- i) Every electronic commerce operator.
- j) An aggregator who supplies services under his brand or trade name.
- k) such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the GST Council.

Migration Of Existing Tax Payers Sec 19 & 142

- It shall not be necessary for the person, (other than an ISD) registered under an earlier law, to apply for fresh reg. shall be granted provisional Reg. and a cert. of reg. in **FORM GST REG- 21, incorporating the Goods and Services Tax Identification Number (GSTIN) therein,** shall be made available on the Common Portal.
- Every person to whom a provisional reg. is granted shall submit within **6 months or within extended time by Board/ comm.** an application electronically in **FORM GST REG-20,** duly signed, along with the information and documents specified in the said application, on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Comm. (Indirectly)

Migration Of Existing taxpayers Sec. 19 & 142

- If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered taxable person electronically on the Common Portal.
- Where the particulars and/or information specified are either not been furnished or are incorrect or incomplete, the proper officer after serving a notice to show cause in **FORM GST REG-23** and affording the person concerned a reasonable opportunity of being heard, cancel the prov. Reg. granted as above and issue an order in **FORM GST REG-22: & shall be presumed to be cancelled from appointed day as if is not liable for reg.**
- If person reg. under earlier law is not liable for reg. under GST shall apply in **FORM GST REG-24** at common portal for cancellation of prov. Reg.

Registration Procedure

Every person **a)** who is liable to be reg. because of turnover (other than existing dealers) **b)** having multiple business verticals in a state for each business vertical **c)** who wants voluntary reg. shall apply for reg. in every such State in which he is so liable **within thirty days** from the date on which he becomes liable to registration.

Before applying for reg. he shall have PAN which shall be declared along with mobile number and e-mail address in **Part A of FORM GST REG-01 on the Common Portal either directly or Indirectly.**

a) The PAN shall be **verified** online by the Common Portal from the database maintained by CBDT

b) The mobile number (pre-paid or post paid?) and e-mail address declared shall be **verified** through separate one-time password sent to the said mobile number & the said e-mail.

Registration Procedure

On successful verification of application a Ref. No. shall be generated & shall be intimated to applicant on his mobile & e-mail.

Using the ref. no. generated the applicant shall electronically submit an application in **Part B of FORM GST REG- 01**, duly signed, along with documents specified in the said Form, at the Common Portal directly or indirectly.

On receipt of an application, an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.

Casual & Non resident applicant

A person applying for reg. as a casual taxable or non resident person has to submit application for reg. in **FORM GST REG-10** & may be granted reg. on the basis of other documents prescribed. Person shall be given a temporary identification number by the Common Portal for making advance deposit of tax (under section 19A and the acknowledgement under sub-rule (5) shall be issued electronically thereafter.

The person applying for reg. as casual or Non resident shall make an advance deposit of tax of an amount equivalent to the estimated tax liability during the period for which registration is sought, (which is generally 90 days)

The amt. of deposit shall be credited to electronic cash reg. and utilized in manner specified u/s 35

Registration Procedure

The verified application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three common working days from the date of submission of application.

Where the application submitted is found to be deficient, because of any information or any document, or officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may so intimate to the applicant in form **GST REG-03** within three common working days from the date of submission of application.

The applicant shall furnish such clarification, information or documents (CID) sought, including modification or correction of particulars (In **form REG-1**) in **FORM GST REG-04, within 7** working days from the date of receipt of such intimation

Registration Procedure

- If the CID is sought and received by officer of SGST this CID furnished by the applicant shall be forwarded to the proper officer under CGST for appropriate action. & vice versa
- Where the proper officer is satisfied with the CID furnished by the applicant, he may approve the grant of reg. to the applicant a certificate of registration in **FORM GST REG-06 for the principal place of business and for every additional place of business** shall be made available to the applicant on the Common Portal within 7 working days of receipt of such CID.
- Where the proper officer is not satisfied with the CID furnished, he shall, for reasons to be recorded in writing, reject such CID in **FORM GST REG-05**.
- If the proper officer fails to take any action- (a) within 3 working days from the date of submission of application, or (b) within 7 working days from the date of receipt of CID furnished by the applicant the application for grant of registration shall be deemed to have been approved.

Registration Procedure

- Where the application for reg. is received in time the effect of date of registration shall be date of liability.
- Where an application for reg. is late, the effective date of reg. shall be a) date of application b) date of receipt of CID
- **Separate Reg. for multiple business verticals within a State**
Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals u/s 19(2) shall be granted separate reg. in respect of each of the verticals subject to the following conditions:
 - (a) Such person has more than one business vertical as explained in business segment in AS 17 (b). No business vertical of a taxable person shall be granted reg. to pay tax under composition u/s 8 if other business verticals of the same person is paying tax u/s 7.
 - *If any unit of business vertical becomes ineligible for composition all other units of same taxable person shall also be ineligible for composition.*

Grant of T.D.S. & T.C.S. Reg.

- Any person required to deduct tax u/s 37(1) or a person required to collect tax at source u/s 43C shall submit an application, duly signed, in **FORM GST REG-07 for grant of registration, through the** Common Portal either directly or indirectly
- The proper officer may grant reg. after due verification and issue a Reg. certificate in **FORM GST REG-06 within three common working days from** the date of submission of application.
- Where, upon an enquiry or pursuant to any other proceeding, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to do TDS u/s 37(1) or TCS U/S 43C the said officer may cancel the registration issued under and such cancellation shall be communicated to the said person in **FORM GST REG-08.** after giving show cause notice and giving him a reasonable opportunity of being heard.

Unique Identity No. - Suo moto reg.

- Any specialized agency of the U.N.O. or any Multilateral Financial Institution & Org., Consulate or Embassy of foreign countries and any other person as may be notified by the Board / Comm. Shall apply in **FORM GST REG-9** to obtain a UIN, for refund of taxes on the notified supplies of goods and/or services received by them. The proper officer after verification shall issue UIN in **FORM GST REG-6** within 3 working days from date of application.
- Where a person who is liable to be registered under this Act fails to obtain Reg., the proper officer may, without prejudice to any action taken, or may be taken under this Act, or under any other law for the time being in force, proceed to register such person in the manner as may be prescribed.

Suo moto reg.

- Where, during the course of any survey, inspection, search, enquiry or any other proceeding under the Act, the proper officer finds that a person liable to reg. under the Act has failed to apply for such reg. may register the said person on a temporary basis and issue an order in **FORM GST REG 13**.
- (2) The reg. so issued shall be effective from the date of order of registration.
- (3) Every person to whom a temporary reg. has been granted shall, within 30 days from the date of the grant of such reg., file an application for reg. in the form REG 1 unless the said person has filed an appeal against the grant of temporary registration, in which case the

Suo moto reg.

in which case the application for registration shall made within 30 days after the date of the issuance of order by the Appellate Authority upholding the liability to register

- The provisions of rule 2 and rule 3 relating to verification and issue of certificate of registration shall apply to an application submitted.
- The GSTIN assigned pursuant to verification shall be effective from the date of order of reg. mentioned above

Other Provisions

- Any rejection of application for reg. or the Unique Identity Number under the CGST Act/ SGST Act shall be deemed to be a rejection of application for registration under the SGST Act / CGST Act.
- The grant of reg. or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act provided that the application for registration or the Unique Identity Number has not been rejected under SGST/CGST Act within the time specified.
- The Central or a State Government may, on the recommendation of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

Amendment Of Registration

- Every reg. taxable person shall inform the proper officer of any changes in the information furnished at the time of reg., or that furnished subsequently, within 15 days of such change submit form **REG-11** along with documents for such changes on common portal.
- Where the change relates to the Name of Business, Principal Place of Business, and change in management of org. Like partners, Karta etc. which does not warrant cancellation of reg. u/s 21 proper officer shall approve the amendment within **15** working days from the date of receipt of application after due verification and on being satisfied about the need to make amendment and issue an order in **FORM GST REG-12** electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.
- The change in mobile no. or e-mail shall be done only after verification by OTP.

Amendment Of Registration

- Where the change in constitution results in change of PAN the new taxable person shall apply for fresh reg. by cancelling old reg. Number.
- The proper officer may, on verification by him feels that change is not warranted or documents are incomplete or incorrect , by notice in **Form REG-03** within 15 working days give a show cause as to why the application shall not be rejected. The taxable person shall file the reply within 7 working days from receipt of notice (if notice is issued by SGST officer no notice shall be issued by CGST officer) The proper officer within 7 days of receipt of explanation reject amendments in the reg. Any rejection or, as the case may be, approval of amendments under the CGST Act/SGST Act shall be deemed to be a rejection or approval of amendments under the SGST Act/CGST Act.

Amendment/ Cancellation Of Registration

- If the proper officer fails to take any action- (a) within 15 working days from the date of submission of application, or (b) within 7 days from the receipt of the CID by the applicant, the certificate of reg. shall stand amended to the extent applied for and the amended certificate shall be made available on the Common Portal.
- **Cancellation:** On an application filed on common portal directly or indirectly in **FORM GST REG-14** , by the reg. taxable person or in case of death of such person by his legal heirs, (The application should give details of closing stock and liability thereon and furnish, relevant documents) the proper officer cancel reg. having regard to the circumstances where:

Cancellation Of Registration

- a) 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; or (b) there is any change in the constitution of the business; or (c) the taxable person, other than voluntary registration dealer is no longer liable to be registered under Schedule III. & d) has furnished final return under rule Return-19
- The proper officer may, on his own motion (by issuing a notice to the taxable person in **FORM GST REG-15** to show cause within 7days as to why his reg. should not be cancelled) cancel the reg. From such date including anterior date where:

Cancellation Of Registration

- (a) the registered taxable person has contravened such provisions of the Act or the rules made there under as may be prescribed; or
- (b) a person paying tax under composition has not furnished returns for three consecutive tax periods; or
- (c) any taxable person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary reg. has not commenced business within six months from the date of reg.

Cancellation Of Registration

- Where any reg. has been obtained by means of fraud, wilful misstatement or suppression of facts, the proper officer may cancel the registration with retrospective effect, subject to the provisions of section 29.
- The proper officer shall not cancel the reg. without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.
- The cancellation of registration under this section shall not affect the liability of the taxable person to pay tax and other dues under the Act for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.
- (6) The cancellation of reg. under the CGST Act/SGST Act shall be deemed to be a cancellation of registration under the SGST Act/CGST Act.

Cancellation Of Registration

- Where the proper officer is satisfied that a taxable person who has submitted an application for cancellation of his reg. is no longer liable to be registered or his reg. liable to be cancelled under section 21, he may, by issue of an order in **FORM GST REG-16**, to be passed within **30 days from the date of application** or, as the case may be, the date of reply to the show cause issued, cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid u/s 21(7).

Cancellation Of Registration

- Every registered taxable person whose reg. is cancelled shall pay an amount, by way of debit in the electronic credit ledger or cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:
- Provided that in case of capital goods, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the percentage points as may be prescribed in this behalf or the tax on the transaction value of such capital goods U/s 15(1), whichever is higher.
- The amount payable shall be calculated in accordance with generally accepted accounting principles in such manner as may be prescribed.

Revocation Of Cancellation Of Registration

- A taxable person, whose reg. is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in **FORM GST REG-17, to such proper officer**, within **30 days** from the date of service of the order of cancellation of reg. at the Common Portal either directly or indirectly
- If the reg. is cancelled for non filing of returns the application for revocation shall be filed only after such returns are filed and any amount due as tax, int., penalty & late fees in terms of such returns has been paid
- Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of reg., he shall revoke the cancellation of reg. by an order in **FORM GST REG-18** within **30 days** from the date of receipt of such application and communicate the same to the applicant.

Revocation Of Cancellation Of Registration

- The proper officer may, for reasons to be recorded in writing, by an order in **FORM GST REG- 05**, reject the application for revocation of cancellation of reg. and communicate the same to the applicant.
- The proper officer may require the applicant to furnish, within three working days of the filling of the application, such additional CID as, in his opinion, may be required for verifying the particulars furnished in the said application, in **FORM GST REG-03** and the applicant shall furnish the CID within **7 working** days from the date of the service of notice in **FORM GST REG-04**.
- Upon receipt of the CID, the proper officer may proceed to dispose of the application within thirty days from the receipt of such CID from the applicant:
- Provided that the application shall not be rejected without affording the applicant an opportunity of being heard by issue of a notice in **FORM GST REG-19** within **30 days** from the date of receipt of such application.

TAX INVOICE, CREDIT AND DEBIT NOTES

- A registered taxable person supplying,-
- Taxable goods, at the time of supply, shall issue a tax invoice showing the description, qty. and value of goods, the tax charged thereon and such other particulars as may be prescribed;
- Taxable services shall issue a tax invoice, within the prescribed time, showing the description, the tax charged thereon and such other particulars as may be prescribed:
- Provided that a reg. taxable person may issue a revised invoice against the invoice already issued during the period starting from the effective date of reg. till the date of issuance of certificate of registration to him:
- Provided further that a reg. taxable person supplying non-taxable goods and/or services or Composition dealer shall issue, a bill of supply containing such particulars as may be prescribed.

TAX INVOICE, CREDIT AND DEBIT NOTES

- Explanation.- The expression “tax invoice” shall be deemed to include a document issued by an ISD and shall also include any supplementary or revised invoice issued by the supplier.
- where any supply is made for a consideration, person liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice the amount of tax which will form part of the price at which such supply is made.
- Where a tax invoice has been issued for supply and the taxable value and/or tax charged in that tax invoice is found to **exceed** the taxable value and/or tax payable in respect of such supply, the supplier of such goods and/or services, may issue to the recipient a **credit note** containing such particulars as may be prescribed on or before the 30th September / 31st Dec. of next F.Y. Which ever is earlier.

TAX INVOICE, CREDIT AND DEBIT NOTES

- No C/N shall be issued by supplier if the incidence of tax and interest on such supply has been passed by him to any other person.
- Where a tax invoice has been issued for supply and the taxable value and/or tax charged in that tax invoice is found to be **less** than the taxable value and/or tax payable in respect of such supply, the supplier of such goods and/or services, may issue to the recipient a **Debit note** containing such particulars as may be prescribed on or before the 30th September / 31st Dec. of next F.Y. Which ever is earlier.

TAX INVOICE, CREDIT AND DEBIT NOTES

- Any registered taxable person who issues or receives a credit or debit note in relation to a supply of goods and/or services shall declare the details of such credit or debit note, as the case may be, in the return for the month during which such credit or debit note has been issued or received or in the return for any subsequent month but not later than September following the end of financial year in which such supply was made, or the date of filing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in the manner specified in this Act.
- All applications, including reply, if any, to the notices, returns, appeals or any other document required to be submitted under these rules shall be filed electronically at the Common Portal with digital signature certificate or through e-signature or through any other mode of signature notified by the Board/Comm. in this behalf.

- All orders and notices under this chapter / Part shall be issued electronically by the proper officer, through digital sig. Cert.
- **Extension in period of operation by casual/ N.R. –T.P.**
- (1) Where a reg. casual/ Non resident T.P. Taxable intends to extend the period of reg. indicated in his application of reg., an application in **Form GST REG-25** shall be furnished electronically directly or indirectly through the Common Portal either. Such application shall be acknowledged only on payment of the amount specified in U/S 19 A (2)
- **Physical verification of business premises in certain cases**
Where the proper officer is satisfied that the physical verification of the P.O.B. of a T.P. is required, after grant of reg., he may do so and upload the verification report along with other documents, including photographs, in **Form GST REG-26 on the day following the date of such verification**

Form GST REG	Contents
01	Application for registration u/s 19(1)
02	Acknowledgement
03	Notice seeking information/clarification/documents (Reg., Amendment Cancellation.
04	Form to file CID in reg., amendment, cancellation, its revocation.
05	Order for rejection of application
06	Registration certificate issued.
07	Application for T.D.S./T.C.S. No.
08	Order of cancellation of T.D.S./T.C.S. No. u/s 21
09	Application for allotment of UID by UN bodies –sec
10	Application for reg. by Non resident Taxable Person.
11	Application for amendment of particulars subsequent to reg.
12	Order of amendment of existing reg.

13	Suo moto reg. Or temporary reg. by proper officer
14	Application for cancellation of reg.
15	Show cause notice for cancellation
16	Order of cancellation of reg.
17	Application for revocation of cancellation of reg.
18	Order for approval of application revocation of cancellation.
19	Notice seeking CID for application for revocation of cancellation.
20	Application for Enrolment of existing Taxpayer.
21	Provisional reg. certificate to existing tax payer.
22	Order of cancellation of provisional certificate.
23	Intimation of discrepancies in application for enrolment –existing T.P.
24	Application for cancellation of provisional reg. by migrated T.P.
25	Application for extension of reg. by causal/Non resident T.P.
26	Field visit report.

Thank You