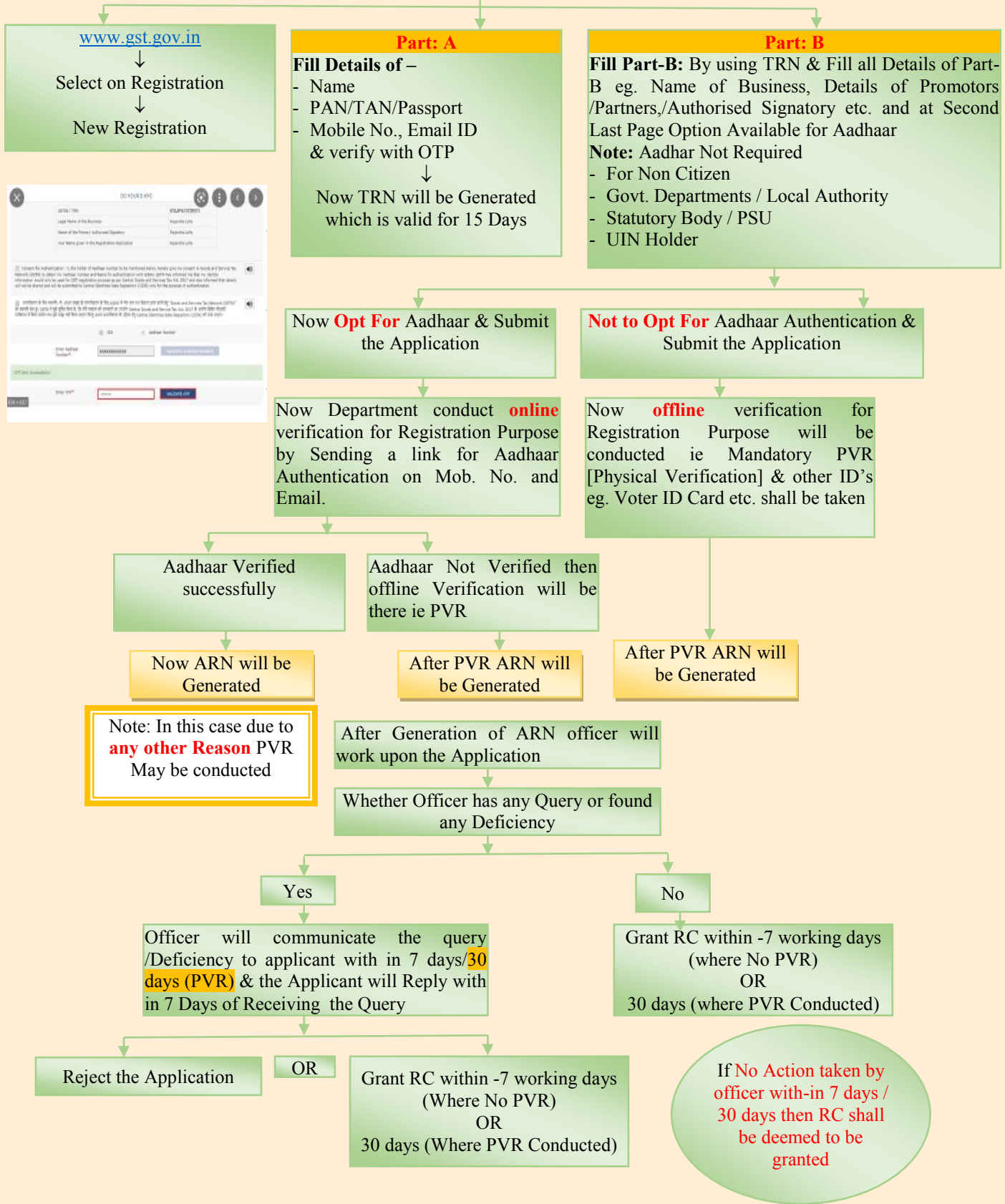


HOW TO OBTAINED GST REGISTRATION

Registration Process



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
3. REGISTRATION –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

By officer

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..
‡ Composite Dealer: 3 Quarter ie 9 Months
‡ Others: 6 Months
6. Contravene the Provisions of ACT / Rules (eg. Issue Bogus Invoice)
7. Wrongly Availd 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

Grounds of Divorce Received By Wife Only

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.

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

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 down.

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Pending Returns and make payment of all Dues Then the officer shall Drop the proceedings and suspension order shall be withdrawn.

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 Cancellation order to cancel RC WEF the date on which he deem fit (May Be Prospective / Retrospective) By Notifying him to Pay Final Liability

Now Check

Business is Closed

Business is continued by other Person

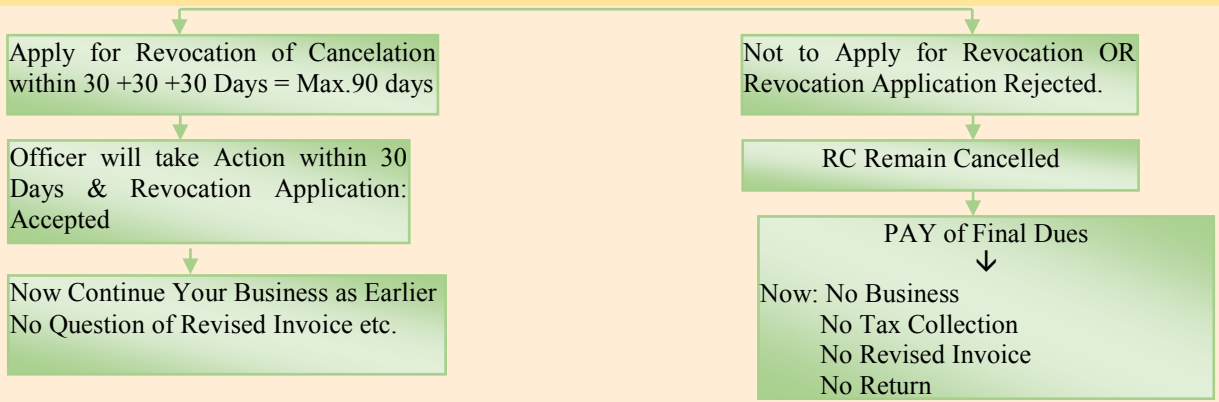
PAY of Final Dues
 ↓
Now:
 *No Business
 *No Tax Collection
 *No Invoice to be raised
 *No Return

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

REVOCAION/RESTORATION OF REGISTRATION



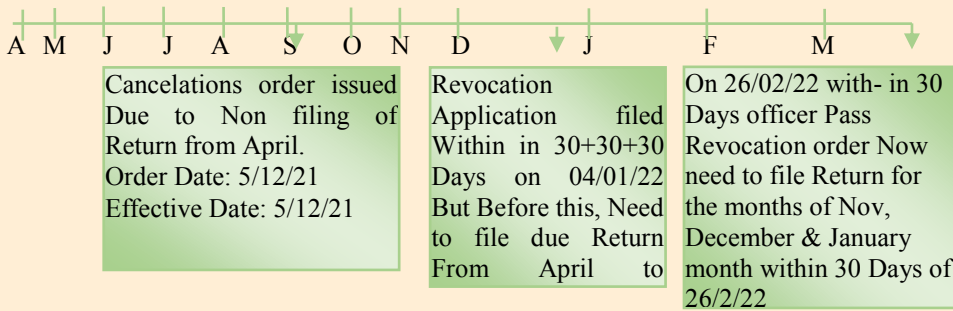
SPECIAL NOTE

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
- C. Revocation Accepted
- D. Now file Return Due from Cancellations order to Revocation order

Example



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

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

