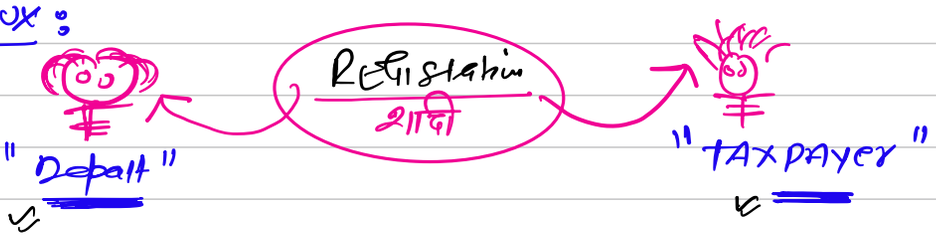
SECTION LIST :

Section : 22 : Limit Based REGISTRATION & VOL. REG.
Section : 23 : NO REGISTRATION
Section : 24 : MANDATORY REGISTRATION

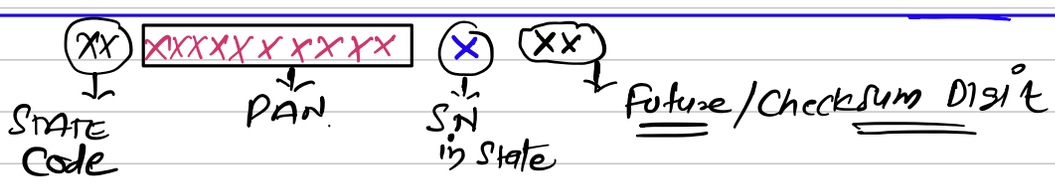
(P) Section : 25 : Procedure for Registration
(D) Section : 26 : Deemed REGISTRATION
(C) Section : 27 : CTP / NRTP.

✓ Section : 28 : Amendment in Registration certificate
✓ Section : 29 : Cancellation of R.C
✓ Section : 30 : RESTORATION / REVOCATION of REGISTRATION

MAHA CROX :



Structure of RC :



WHEN to Apply for Registration

In General

Within 30 DAYS of crossing the limit U/s: 22 OR liable for Registration U/s: 24.

Effective Date of Registration: will be the date on which the person liable for Reg. U/s 22 OR 24

Where Apply for Registration After prescribed time limit then Registration shall be effective on the date of Date of Registration (RC).

No time Limit for Vol. Registration.

Eg: 4/3/2026

limit CROSS U/S 22 OR # Fail U/S: 24 like Enter State-Goods

90/30 DAYS

In Special Cases

CTP/NRTP

Registration: 5 DAYS in Advance of Commencement of Business

Life TRC = 90+90 DAYS

Address Proof eg Rele/Exibition: eg Authority @ Letter, Allotment Letter.

Life of Exhibition 190 DAYS (KNOWN as DAY: 1) @ NORMAL Registration

Payment: 5 DAYS in Advance of Commencement of Business (10 DAY with Registration)

Estimated Liability:

GROSS Ui	—	xxx (EST.)
- ITC	—	xx (EST.)
NET		xx @ Deposit

Raid ie Search & Seizure

Person liable for Registration BUT Having -NO Reg.

Depart came to to know: FIR:- " AAYE Hum . BARATI..... ie FIRST of All TEMP. REG. (ROKA/Tilk) @ Balance CGST + IGST + Penalty @ Cheque @ TOS: Date of Payment of DAY

After that: the person need to Apply for Reg within 90 DAYS. of Temp. Registration. eg

ROKA — 90 DAYS — (Apply)

However whether the person go for Appeal - against "Apply for Regis" & Loose then need to Apply for Reg. within 30 DAYS of ORDER of Decision of AA. eg

ROKA — 90 DAYS — 30 DAYS

Appeal — Decision

WHERE & HOW MANY Registration :

Place of Registration

The Person Required to Apply for Registration in ORIGIN State/UT

IN CASE of TWI : Apply for Registration in NEAREST State/UT

IN CASE OIL Rigs : Apply for Registration in Other territory. (UT)

Number of Registration

Business in ONE State/UT :

Item : ONE State/UT = 1 REG.

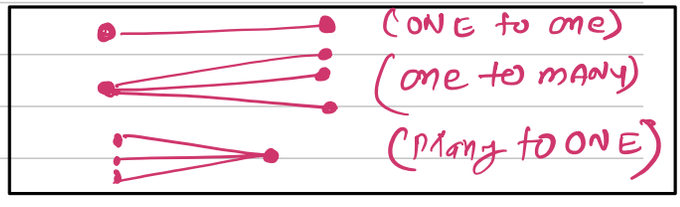
(OHH! ONE to ONE)

Business at multiple places By ONE State :

- AT least = 1 REG.
- MAXimum = as per the No. of Business Places.

(ONE to many)

Multiple State : BUT need Single Registration : GTA, IDAR, OMG ie specified Actionable claim – WHERE import from Outside India & (R) is an UNREGistration.



How to get Register

DIAGRAMATIC PRESENTATION OF REGISTRATION, CENCELLATION, AND REVOCATION PROCESS

Registration Process

www.gst.gov.in
↓
Select on Registration
↓
New Registration

Part: A

Fill details of -
-Name
-PAN/TAN/Passport
-Mobile No., Email ID & verify with OTP
↓
Now TRN will be generated which is valid for 15 days

Part: B

Fill Part B- By using TRN & Fill all Details of Part-B.
Eg. Name of Business, Details of Promoter /Partners/Authorised Signatory etc. and at Second Last Page Option Available for Aadhaar.
Note: Aadhar Not Required
- For non-Citizen
-Govt. Departments/ Local Authority
- Statutory Body / PSU
- UIN Holder

Now opt for Aadhaar Authentication & Submit the application
↓
Now Department conduct online verification for registration purpose by sending a link for Aadhaar Authentication on Mob. No. and Email.

Not to opt for Aadhaar Authentication & Submit the application
↓
Now Offline verification for registration purpose will be conducted i.e. Mandatory PVR [Physical Verification] & other ID's e.g. Votor ID card etc. shall be taken.

Aadhaar Verified successfully or 15 days whichever is earlier
↓
Now ARN will be Generated

Aadhaar not Verified then, offline verification will be there i.e. PVR
↓
After PVR ARN will be Generated

After PVR ARN will be Generated

Note: In this case due to **any other Reason** PVR May be conducted

After Generation of ARN officer will work upon the Application
↓
Whether Officer has any Query or found any Deficiency

" Officer Action Time : 7/30 Days
Applicable Re-Action : 7 DAYS "

Yes
↓
Officer will communicate the query/ deficiency to applicant within 7 days/ 30 days (PVR) & the applicant will reply within 7 days of receiving the query
↓
Reject the Application
OR
Grant RC within 7 working days (Where No PVR)
OR
30 days (Where PVR Conducted)

No
↓
Grant RC within 7 working days (where no PVR)(OR) 30 days (where PVR conducted)

If No Action taken by officer with-in 7 days / 30 days then RC shall be deemed to be granted

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. REGSTRATION-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-
   * Composite Dealer: the FY & 3 months from due date expired
   * Regular Scheme: 6 Months [QRMP Scheme 2 Tax period]
5- Contravene the Provisions of ACT / Rules (Eg. Issue Bogus Invoice)
6- Wrongly Availed ITC
7- Show liability in GSTR-1 & NOT to show in GSTR-3B
8- Violate Provision of Rule: 86B (1% Concept)
9- ANAMOLY in ITC claimed & output GST liability
10- Non-Compliance of Rule = 10A
11- TDS deductor / TCS collector now, no longer required to deduct or collect.
12- Not to file return after revocation within prescribed time.

Grounds of Divorce Received By Wife Only

If the proper officer has Reason to believe that the Person falls in above – He may suspend the Registration WEF the Date as he deemed FIT, Till the RC Cancellation proceedings Going on...

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.

*Now Officer shall issue a SCN [Shaw Cause Notice] with- in 7 Working days,
*Reply made By the Person

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

Reply was Not Satisfactory then the officer will issue a cancellation order within 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 withdrawn.

Now the proper officer shall issue a Cancelation order to cancel RC WEF the date on which he deem fit (May Be Prospective / Retrospective)
By Notifying him to Pay Final Liability

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.

Now Check

Business is Closed

PAY of Final Dues

Now:
*No Business
*No Tax Collection
*No Invoice to be raised
*No Return

Business is continued by other Person

No Need to Pay Final Dues

*Now 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 within onemonth of suspension Revoke order.
* Return for Suspension Period file u/s=40 [& Pay GST to Govt.]
i.e. suspension period is like PRE- RC period

Now Continue Your Business as Earlier

After Cancellation — "FIR SE SHADI"

REVOCATION / RESTORATION OF REGISTRATION

Apply for Revocation of Cancellation within 90 days (+180Days) = 270 Days

↓

Officer will take Action within 30 Days & Revocation Application: Accepted

↓

Now Continue Your Business as Earlier
No Question of Revised Invoice etc.

Not to Apply for Revocation OR Revocation Application Rejected.

↓

RC Remain Cancelled

↓

PAY of Final Dues

↓

Now: No Business
No Tax Collection
No Revised Invoice
No Return

Special Note: Precondition to file Revocation Application, in case where cancellation was due to Non-filing of Return.No Return

Case:1-

Where cancellations effective prospectively-

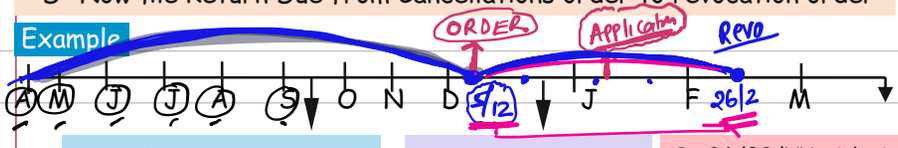
A- File All pending Returns Due UPTO cancellation order.

B- Now file Revocation Application.

C- Revocation Accepted.

D- Now file Return Due from Cancellations order to revocation order

Example



Cancellation order issued Due to Non filing of Return from April.
Order Date: 5/12/21
Effective Date: 5/12/21

Revocation Application filed Within in 90 (+180) days on 04/01/XY But Before this, Need to file due Return From April to October

On 26/02/XY with- in 30 Days officer Pass Revocation order Now need to file Return for the months of Nov, December & January month within 30 Days of 26/2/22

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

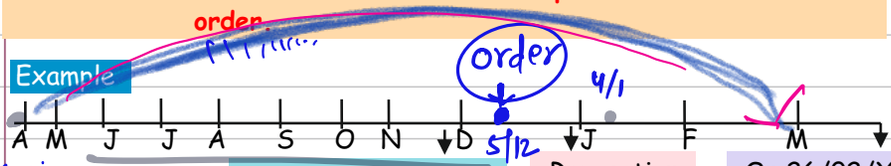
* Output GST on Transaction value u/s 15

[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



Cancellation order effective Back Date se.

Cancellations order issued Due to Non filing of Return from April month
Order Date: 5/12/XX
Effective Date: 1/4/XX
ie Retrospectively

Revocation Applications filed within in 30+30+30 Days on 05/01/XY

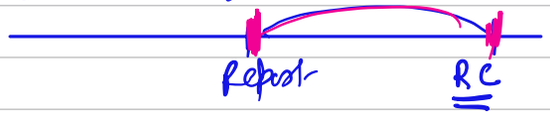
On 26/02/XY With- in 30 Days, officer will Pass Revocation order
Now need to file Returns for April to January within 30 Days of 26/2/XY

MISC POINTS:

(1) Biometric (finger prints): Now Applicable in all States & UT While filing Application for Registration.

(2) Physical Verification — Mayke wale - KAB-KAB Aayenge ----

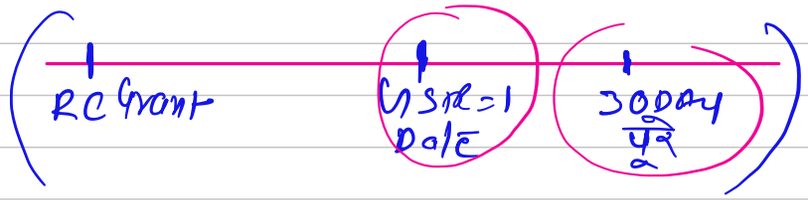
Pre-Registration	Post Registration
# Not to opt for Aadhaar Authentication = PVR ✓	# NA
# Opt for Aadhaar Authentication But failed = PVR	# NA
# Suggest by officer (Even After online verification Done)	# ✓
# ✓ Suggest By AI (Software)	# ✓
* Verification Report Alongwith Photographs of Premises need to Submit.	* Verification report Alongwith photograph of Premises & upload on GST Portal - linked with Registration No.
* Before 5 DAYS of Grant of R.C. In other words Report ke 5 din BAAD R.C. Aayegi.	



(3) FURNISHING BANK Details: RULE: 10A

(A) File Application for Registration Without Bank A/c.
(B) RC Grant By officer
(C) Open Current Account in Bank
(D) Furnish with GST Deptt. — Within 30 DAYS of RC (OR) Before filing GSTR = #1 (As the case)

Eg



= Bank A/c Submit @ Last date Before filing GSTR-1

(D) NON Compliance = Attract Cancellation of RC

Amendment in RC : (नोक-झोंक)

In "NON CORE" fields

Eg: MOB NO. change.
e-mail ID change
etc
(O/P Changes)

→ INTIMATION to Depolt

→ "RC-Change"

→ Revised-RC ✓

In CORE fields

Eg Address change
Change in Director/Partner
Business name change

→ PERMISSION

* Info. to Depolt
* Accept or Reject By Depolt - Within 15 days.

→ IF Accepted: Revised RC

Solution in Rule: 16A

Where a Person NOT liable for Registration / NOT liable to pay GST
BUT liable to Pay Any Other Amount (say Penalty)
So for Paying such Amount - the person need to obtain "Temp. Identification No." (T-IN)

Rule 9A : FAST TRACK Registration of LESS Risky Applicant

Notwithstanding anything contained in Rule-9 (7/30 DAYS)
Any Person Applied for Registration
  - UIR=8 : (Any Person other than NRTP etc)
  - UIR= 12 : (TDS, TCS)
  - UIR= 17 : (UIN)
After Identification of Person
Based on : DATA ANALYSIS & RISK PARAMETERS ie LESS Risky.
Grant Registration Electronically By Common PORTAL
With in 3 working DAYS of Submission of Application.

Comments:

(I) FAST TRACK Registration Route is NOT for (NRTP, ORDAR, ONLINE Money Gaming.

(II) For REST of the Applicant - FAST TRACK Registration PROCESS will be Allowed or NOT - it will be decided By Portal & NOT By Applicant.

(III) Long Procedure of 7 DAY/30 DAYS - N.A - JUST Issue RC in 3 working DAYS.

(IV) There is NO linkage/connection/dependency in Between Rule: 9A & Rule: 14A.

Rule: 14A: Optional FAST TRACK Registration with in 3 working days of Small supplier having limited BtoB Transaction

↓

Background

(i) This FAST TRACK Registration is optional.

(ii) Eligible Applicant may or may NOT Avail FAST TRACK Registration process ie Decided By Applicant.

(iii) Eligibility for 14A: Where the Applicants determines MONTHY - BtoB - GST Liability - Only upto 250,000/- ie like KIRANA SHOP - mostly have BtoC & limited BtoB Supplies.

(iv) FAST TRACK Registration in JUST 3 working DAYS Based on Aadhaar Authentication Only.

(v) CAN NOT Report GST Liability more than 250,000 in GSTR-1

↓

(vi) But where the Person cross limit & BtoB TAX of Rs.250000 then Need to Withdraw from the option ie NOW need to go through Long Procedure of Registration

Note: # Here NA KOI cancellation & RC HAI & NA HI KOI NAYA Registration Hai

R.C will Remain the same

Withdraw from option Means: Starting ME JUST Aadhaar Authentication ke BASIS PAR Registration DIYA THA - AB Detailed process se GUJARNA Hoga.

Suppose: Detail procedure of Registration Having → 10 steps. (7 DAYS/30 DAYS)
& FAST TRACK Reg. Have only Step: 1, 2, 3
NOW on Withdraw from option PAR
Step: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10. fullfil KARNE Honge.