

GST – Registration

Mr. A	Good Day , how are you?
CA	Ahha.. Hi Mr. A, lam doing fine, how about you?

Mr. A	Doing Good, So today can you tell me about the registration requirement under GST laws?
CA	Sure Mr. A, the persons who needs to be registered under GST are: i) Persons having aggregate turnover (taxable + exempt) of more than 20 Lacs in a financial year (10 Lacs in case of 11 special category states) ii) Person who is currently registered or holds license under any existing law like Vat/CST acts, Service tax, Excise etc..

Mr. A	Ok, and is there any exception also for person who does not fall under above categories to get registration?
CA	Yes, Mr. A. I was coming to this point. There is provision of compulsory registration under GST and following person has to get registered under GST: i) Person making inter state supply ii) Casual taxable person making taxable supply iii) Person require to pay tax under reverse charge iv) Non residents making taxable supply v) Input Service distributor vi) Electronic commerce operator like flipkart

Mr. A	Ok, so similarly is there is any list of persons also who doesn't required to be registered?
CA	Yeah, Mr. A. Following people do not require to take GST registration: i) Any person in involved in supplying goods or providing services which are wholly exempt or not liable to tax under GST ii) A agriculturist, to the extent of supply of produce out of cultivation of land.

Mr. A	Now I do understand that who is required to be registered, now can you please tell me the procedure for registration?
CA	Sure, If any person is liable for registration then the application for registration should be made within 30 days from the date of liability of registration. And all registrations in GST will be based on PAN. The application needs to be filled in form GST REG-01.

Mr. A	Oh on PAN, then what will happen if I am having 3-4 different firms/business under my name/PAN?
CA	The registration guidelines are: i) Separate state wise registration will be provided in each state for single PAN. ii) All the businesses with same PAN in one state will be granted one registration only. If you are involved in different business verticals (like automobiles, textiles) then it can be a case of grant of separate registration on same PAN within a state.

Mr. A	Ok, what will be the effective date of my registration then?
CA	Where the application for registration has been submitted, within thirty days from the date on which the person becomes liable to registration, the effective date of registration shall be the date on which he became liable for registration. Where an application for registration has been submitted by the applicant, after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration.

Mr. A	Ok, so how will I register my current businesses?
CA	Currently, you can apply for a provisional registration under GST based on your existing TIN number and PAN number. Once applied, a provisional GST number will be issued to you. Then upon the start of GST regime, the required documents needs to be submitted and once cleared a final registration certificate will be issued to you. In GST regime, all registration related process will be done online.

Mr. A	Ok, Thank you so much for clarification of registration process.
CA	Thanks Mr. A.