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GST- Registration process

A whitepaper to explain this important aspect of GST

25th November'2016

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- 2 Applicability of registration
- 3 Aspects of registrations process
- 4 Impact of delay in taking registration
- 5 Registration for temporary period
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Current status of registration under GST



1. Current status of registration

- “Registration” is going to be one very important administrative aspects of Goods & Service Tax (“GST”) regime, specially for the taxpayers under the existing indirect tax laws.
- As on the date of this whitepaper, following is the status of various provisions related to registration process:
 - Registration process is covered in Model GST Law vide Chapter VI (Sections 19 to 22)
 - Schedule III to Model GST Law talks about “Liability to be registered”
 - Draft Rules on “Registration” issued on 26th September’2016
 - Draft Formats related to “Registration” issued on 26th September’2016
 - Provisional registration process started on GST Common Portal from 8th November’2016

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Applicability of registration



2. Applicability of registration

- Threshold limit for registration under GST has been kept as below:
 - North-Eastern States: Gross Annual Turnover > Rs. 10 lacs
 - Other States: Gross Annual Turnover > Rs. 20 lacs
- Following persons would be required to take compulsory registration under GST, irrespective of their Gross Annual Turnover:
 - Persons making inter-state taxable supply
 - casual taxable persons
 - persons who are required to pay tax under reverse charge
 - non-resident taxable persons
 - persons who are required to deduct tax under section 37 (Tax Deduction at Source)
 - persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise

....contd. [2. Applicability of registration]



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- input service distributor
- every electronic commerce operator
- persons who supply goods and/or services, other than branded services, through electronic commerce operator
- an aggregator who supplies services under his brand name or his trade name

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Aspects of registration process

- 3.1 Migration of existing taxpayers
- 3.2 New taxpayers under GST
- 3.3 Structure of GSTIN



3.1 Migration of existing taxpayers

- Model GST law has a dedicated Chapter on the Transition provisions for the existing taxpayers.
- Section 142 of the Model GST Law deals with the provisions of migration of existing tax payers to GST.
- A provisional certificate of registration (“RC”) will be issued to existing tax payers under current indirect taxes (Excise, Service Tax and VAT) on the day GST becomes applicable.
- This provisional RC will be valid for a period of 6 months and taxpayer would be required to file prescribed documents to regularize the RC.
- Provisional RC will stand cancelled if documents are not submitted within a period of 6 months.
- A taxpayer would be required to obtain separate registrations for each State from where it wants to supply goods or services.

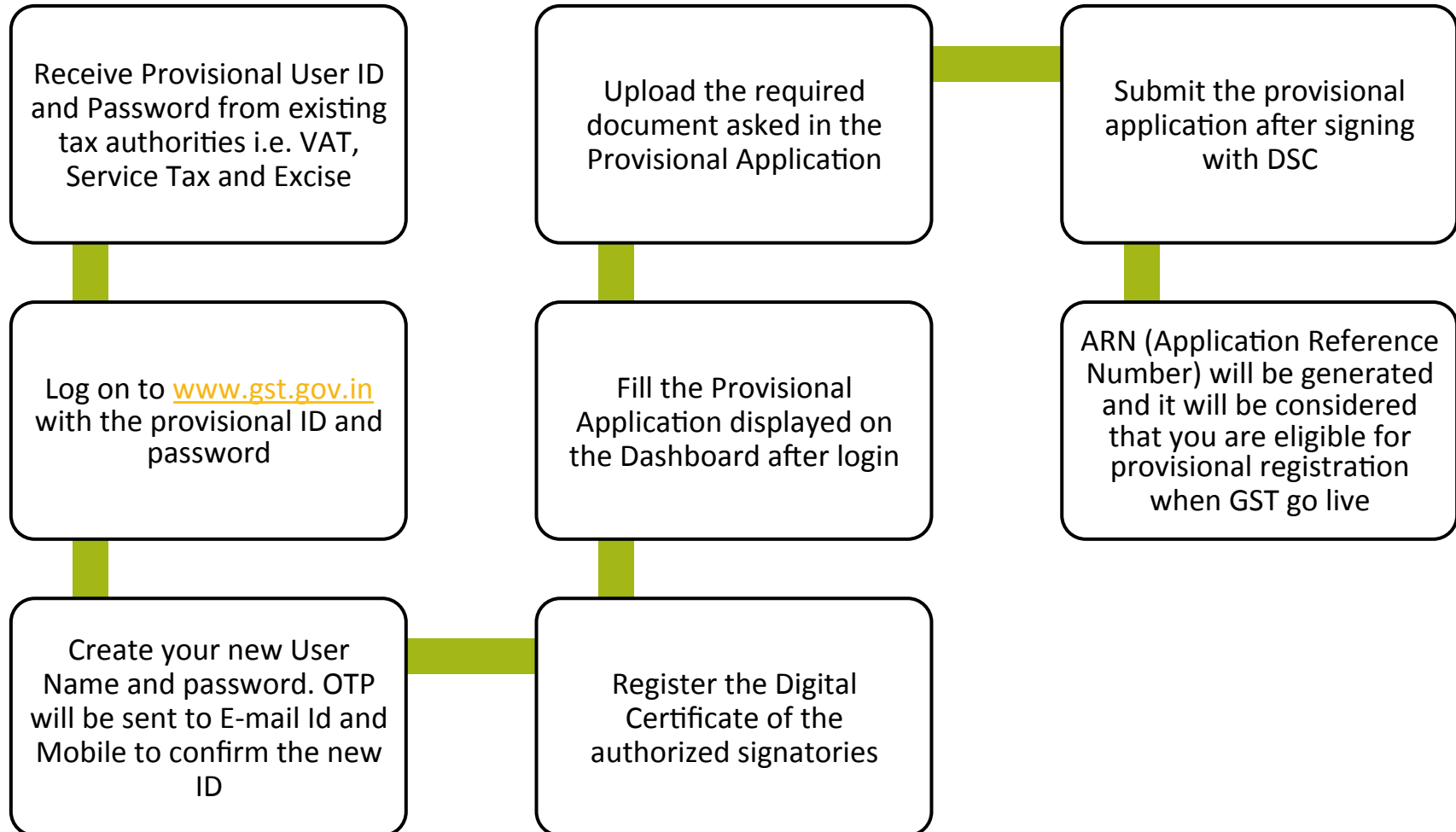


....contd.[3.1 Migration of existing taxpayers]

- This whole process of registration will be completely online through GSTN Common portal website at www.gst.gov.in in a time bound manner.
- The user interface of GST Common portal is highly user friendly and self explanatory.
- So far service providers, who were enjoying centralized registration for their pan India operations, would be required to register themselves in each State from where they intend to provide services under the new law.
- Process of migration of existing tax payers has been shared in the next slide:



....contd.[3.1 Migration of existing taxpayers]





....contd.[3.1 Migration of existing taxpayers]

Schedule of the enrolment activation drive for states:

| States | Start Date | End date |
|---|------------|------------|
| Puducherry, Sikkim | 08/11/2016 | 23/11/2016 |
| Maharashtra, Goa, Daman and Diu, Dadra and Nagar Haveli, Chhattisgarh | 14/11/2016 | 30/11/2016 |
| Gujarat | 15/11/2016 | 30/11/2016 |
| Odisha, Jharkhand, Bihar, West Bengal, Madhya Pradesh, Assam, Tripura, Meghalaya, Nagaland, Arunachal Pradesh, Manipur, Mizoram | 30/11/2016 | 15/12/2016 |
| Uttar Pradesh, Jammu and Kashmir, Delhi, Chandigarh, Haryana, Punjab, Uttarakhand, Himachal Pradesh, Rajasthan | 16/12/2016 | 31/12/2016 |
| Kerala, Tamil Nadu, Karnataka, Telangana, Andhra Pradesh | 01/01/2017 | 15/01/2017 |
| Enrolment of Taxpayers who are registered under Central Excise Act/ Service Tax Act but not registered under State VAT | 01/01/2017 | 31/01/2017 |

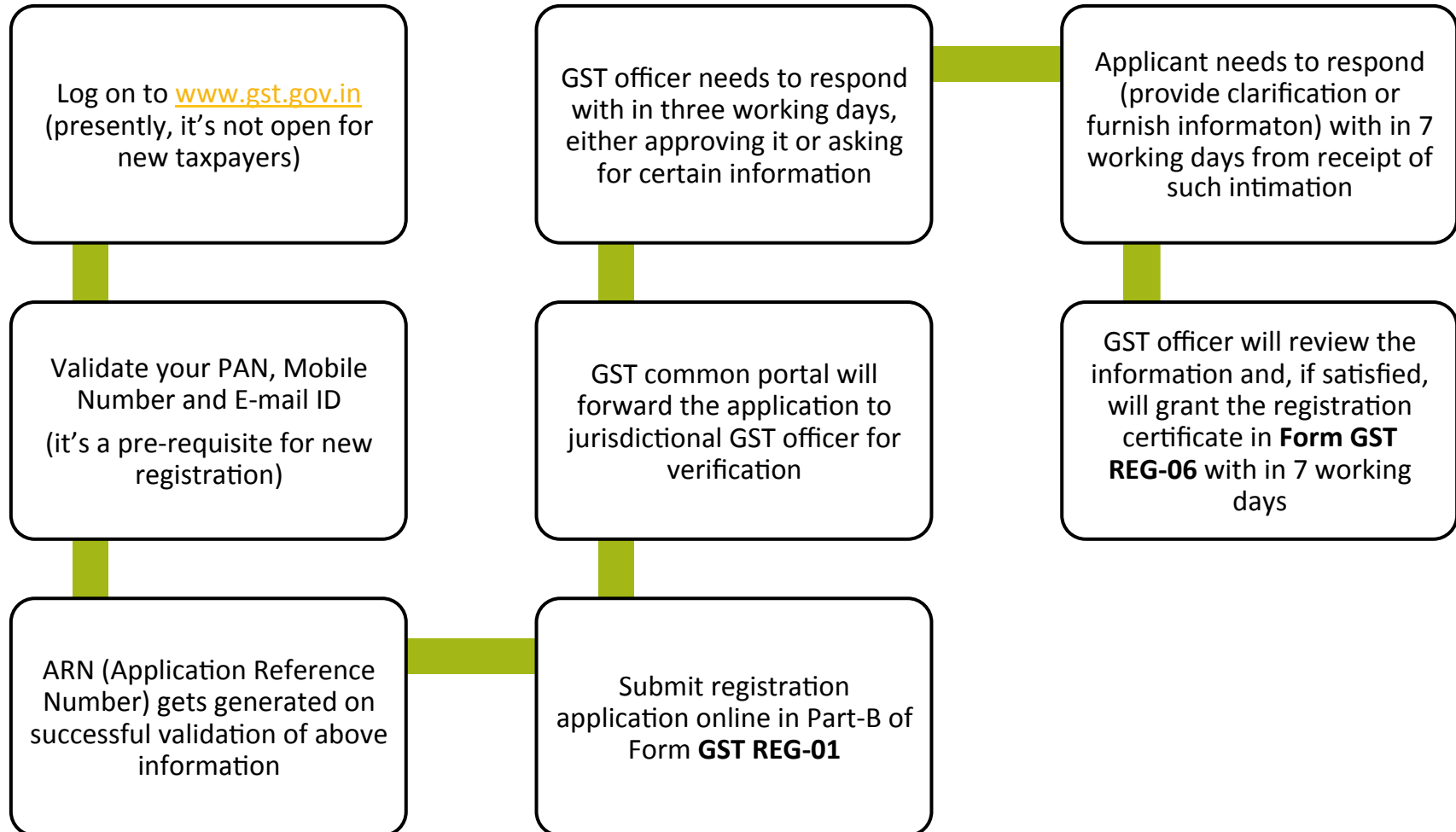


3.2 New taxpayers under GST

- In case of new taxpayers, the registration will start only after the appointed date of GST which is expected to be 1st April'2017.
- Chapter VI (Section 19 & 19A) of the Model GST Law covers the registration related provisions.
- The whole process of registration for new taxpayer will also be completely online, through GSTN Common portal website at www.gst.gov.in in a time bound manner.
- Registration process of new taxpayers under GST has been shared in the next slide:



....contd.[3.2 New taxpayers under GST]





3.3 Structure of GSTIN

- Each taxpayer will be allotted a State wise PAN-based 15-digit Goods and Services Taxpayer Identification Number (GSTIN).
- Various digits in GSTIN will denote the following:

| State Code | | PAN | | | | | | | | | | Entity Code | BLANK | Check Digit |
|------------|---|-----|---|---|---|---|---|---|----|----|----|-------------|-------|-------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

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Impact of delay in taking registration



4. Impact of delay in taking registration

- Every person who has become liable to get registered under GST provisions needs to apply for registration with in 30 days from the date on which he becomes liable to registration.
- If a person delays the seeking of registration with in 30 days limit, he'll not be able to claim credit of input tax in respect of:
 - Inputs held in stock and
 - Inputs contained in semi-finished goods or
 - Finished goods held in stock

On the day immediately preceding the date from which he becomes liable to pay tax under the provisions of GST.

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Registration for temporary period



5. Registration for a temporary period

- Section 19A of Model GST Law deals with temporary (time bound) registration in case of following persons:
 - Casual Taxable person: It means a person who occasionally undertakes supply of goods or services in a taxable jurisdiction where he has no fixed place of business.
 - Non-resident taxable person: It means a person who occasionally undertakes supply of goods or services and he has no fixed place of business in India.
- Before seeking registration, such category of person needs to deposit Advance Tax on the estimated tax liability in the period of 90 days for which initial registration is granted.
- In case, such person needs to extend his registration beyond 90 days, the same can be extended by another 2 months.
- However, such person again needs to pay Advance Tax on estimated tax liability in the extended period of 2 months.

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Role of GSTN in registration process



6. Role of GSTN

- Goods and Services Tax Network (GSTN) is a not-for profit private limited company incorporated on March 28, 2013.
- GSNT has been set up primarily to provide IT infrastructure and services to the Central and State Governments, tax payers and other stakeholders for implementation of the Goods and Services Tax (GST).
- 49% Ownership is with Centre and States, remaining 51% is owned by private sector banks in India i.e. ICICI and HDFC.
- Common GST Portal has been developed by GSTN which will function as the front-end of the overall GST IT eco-system.
- The IT systems of CBEC and State Tax Departments will function as back-ends that would handle tax administration functions such as registration approval, assessment, audit, adjudication etc.



- 9 States and CBEC are developing their backend systems themselves. GSTN is doing the backend for 20 States and 5 Union Territories.
- GSTN has been interacting with CBEC and States for ensuring mutual interaction between the front-end that would be operated by GSTN and the back-ends of the tax administrations.
- GST Common Portal will be the single interface for all taxpayers from any part of the country. Further, the registration of taxpayers will be common under Central and State GST.
- Purpose is to reduce direct interaction with GST officers and bring objectivity in procedural matters.
- Registration application received will be checked by the GST portal for its completeness, along with validation of data like PAN from CBDT, CIN/DIN from MCA and Aadhaar Number.



- After completion of validation, the registration application will be shared with respective Central and State GST authorities. Query of GST authorities, if any and their final decision will be communicated to the applicant through GST portal only.
- It will enhance the speed of execution by manifold as no physical documents will be exchanged.

- 7.1 About us
- 7.2 Our GST Implementation services
- 7.3 Contact us

7.1 About us



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to Rs.1,500 cr



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to SLA's



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7.2 Our GST Implementation services

Impact analysis

It will cover:

1. Working capital
2. Pricing of goods or services
3. Supply Chain decisions
4. IT & Accounting

Transition support

It will cover review of:

1. Input credit to be carried forward
2. Valuation of goods & services
3. Various reports
4. Invoice format

Handholding & training

It will cover:

1. Training to employees
2. Review of GST returns for initial 3 months
3. E-mail support on GST queries

To access your **FREE** copy of our widely acclaimed **e-book** “5 steps to implement GST like a Pro!”, [click here!](#)



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