

# REGISTRATION PROCESS UNDER GST

## Registration Process

<b>GST REG-01 PART A</b>	Every person liable to get registered and person seeking voluntary registration shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State/UT in Part A of FORM GST REG-01 on GST Common Portal.
<b>TRN Generation</b>	Once PAN, mobile number & e-mail address are validated, Temporary Reference Number (TRN) is generated and communicated to the applicant on the validated mobile number and e-mail address.
<b>GST REG-01 PART B</b>	Using TRN, applicant shall electronically submit application in Part B of application form, along with specified documents at the Common Portal.  Part B of application contains the details, such as, constitution of business, jurisdiction, option for composition, date of commencement of business, reason to obtain registration, address of PPOB and nature of activity carried out therein, details of APOB, details of bank account(s), details of authorized signatory, aadhaar authentication, etc.
<b>Acknowledgement generation</b>	On receipt of such application, an acknowledgement in the prescribed form shall be issued to the applicant electronically.
<b>Examination by GST Officer</b>	Proper Officer examines the application and accompanying documents.
<b>(Documents found in order)</b>	If they are found in order, Proper officer will grant registration certificate in Form GST REG-06 within 7 working

	<p>days from the date of submission of application without site verification if applicant successfully validates his aadhaar authentication.</p> <p>In case where applicant fails to undergo/ does not opt for Aadhaar authentication or PO deems it fit to carry out site verification, registration is granted within 30 days of application after verification of site &amp; prescribed documents.</p>
<p><b>Examination by GST Officer</b></p> <p><b>(Documents NOT found in order)</b></p>	<p>Proper Officer examines the application and accompanying documents.</p> <p>If they are NOT found in order, Proper Officer issues notice electronically, within 7 working days from application submission date thereby seeking clarification, information or documents from the applicant.</p> <p>Notice may be issued not later than 30 days from application submission date in case where a person fails to undergo Aadhaar authentication/does not opt for Aadhaar authentication or PO deems it fit to carry out site verification</p>
<p><b>Reply by applicant</b></p>	<p>If applicant has furnished the clarification, information, or documents within 7 working days from receipt of notice and proper officer is satisfied with it, Proper officer will grant registration certificate in Form GST REG-06 within 7 working days from the date of receipt of information/ clarification/ documents.</p>
<p><b>Rejection of Registration application</b></p>	<p>Proper officer may reject the application for reasons to be recorded in writing, if the he is not satisfied even after submission of further information/ clarification/ documents.</p>

**Deemed Registration**

**If the proper officer fails to take any action in the following cases within the stipulated time, the application for grant of registration shall be deemed to have been approved**

<p><b>Case 1</b></p>	<p>In case where registration is to be granted after physical verification of the premises of a person</p> <p>(i) who fails to undergo the aadhaar authentication/does not opt for aadhaar authentication or</p> <p>(ii) since proper officer deems it fit to carry out physical verification of places of business</p> <ul style="list-style-type: none"> <li>•within a period of 30 days from the date of submission of the application</li> </ul>
<p><b>Case 2</b></p>	<p>In case of a person other than those covered above</p> <ul style="list-style-type: none"> <li>•within a period of 7 working days from the date of submission of the application.</li> </ul>
<p><b>Case 3</b></p>	<p>In cases where proper officer issues notice seeking clarification, information or documents from the applicant.</p> <ul style="list-style-type: none"> <li>•within 7 working days from the date of receipt of clarification, information or documents furnished by the applicant.</li> </ul>

**AADHAR AUTHENTICATION**

<p><b>New Applicant</b></p>	<p>Date of submission of the application in such cases shall be earlier of:</p> <p>(a) the date of authentication of the Aadhaar number, <b>or</b></p>
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	(b) 15 days from the submission of the application in Part B of Form GST REG-01.
<b>Persons already registered</b>	Every registered person shall undergo authentication/furnish proof of possession of Aadhaar number, in prescribed form and manner and within the prescribed time.
<b>Who will authenticate his Aadhar?</b>	<p>In case applicant is an individual, he shall undergo authentication of his own Aadhar number.</p> <p>In case applicant is other than individual, the authentication will be of aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorized representative, authorised signatory and such other notified class of persons.</p>
<b>What if Aadhar authentication is not done?</b>	<p>Where</p> <ul style="list-style-type: none"> <li>(i) a person fails to undergo authentication of aadhaar number or does not opt for authentication of Aadhaar number, or</li> <li>(ii) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business</li> </ul> <p>The registration shall be granted within 30 days of submission of application only after physical verification of the principal place of business in the presence of the said person, in the prescribed manner and verification of such documents as the proper officer may deem fit.</p> <p>Further, in such cases, i.e. where a person fails to undergo Aadhaar authentication/does not opt for Aadhaar authentication or PO deems it fit to carry out site verification, the notice seeking clarifications/ information/ documents from the applicant may be issued by the proper officer not later than</p>

	<p>30 days from the submission of the application for registration.</p> <p>Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication or due to not opting for Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done. The verification report along with the other documents, including photographs, shall be uploaded in prescribed form on the common portal within a period of 15 working days following the date of such verification.</p>
<p><b>Persons/class of persons exempt from aadhaar authentication</b></p>	<p>Following persons have been notified in this regard<sup>19</sup>:</p> <ul style="list-style-type: none"> <li>θ A person who is not a citizen of India</li> <li>θ Department or establishment of State Government or Central Government</li> <li>θ Local authority</li> <li>θ Statutory body</li> <li>θ Public Sector Undertaking</li> <li>θ A person applying for Unique Identity Number</li> </ul>

### Furnishing of bank account details

<p><b>When to furnish?</b></p>	<p>A taxpayer has an option to give his bank account details after obtaining registration, within 45 days from the date of grant of registration or the due date of furnishing return, whichever is earlier.</p> <p>However, this relaxation is not available for those who have been granted registration as TDS deductor/ TCS collector.</p>
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**GSTIN format**

GSTIN format													
State Code	PAN								Entity Code	Check character	sum		

**Display of registration certificate and GSTIN on the name board**

<b>Compulsory Display</b>	<p>Every registered person shall display his registration certificate in a prominent location at his PPOB and at every APoB.</p> <p>Further, his GSTIN also has to be displayed on the name board exhibited at the entry of his PPOB and at every APoB.</p>
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**Amendment of registration**

<b>Categories of Amendment</b>	There are two categories of details in registration application – core and non-core fields.
<b>Core fields</b>	Core fields are name of the business, (legal name) if there is no change in PAN, addition / deletion of stakeholders, principal place of business (other than change in State) or additional place of business (other than change in State).
<b>Non-Core Fields</b>	All other fields are non-core fields like name of day-to-day functionaries, e-mail ids, mobile numbers etc.
<b>Time limit for making amendment application</b>	<p>In case the change is in core information in the registration application, the taxable person will apply for amendment within 15 days of the event necessitating the change.</p> <p>The proper officer, then, will approve the amendment within</p>

	<p>next 15 days.</p> <p>For other changes – non-core information, no approval of the proper officer is required, and the amendment can be affected by the taxable person on his own on the common portal.</p>
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### FORMS RELATED TO REGISTRATION

<b>REG-01</b>	Application Form
<b>REG-02</b>	Acknowledgement
<b>REG-03</b>	Show Cause Notice after Registration Application
<b>REG-04</b>	Reply to REG-03
<b>REG-05</b>	Rejection of REG-01 by Department
<b>REG-06</b>	Certificate of GST Registration
<b>REG-07</b>	Registration Application by TDS Deductor and TCS Collector
<b>REG-08</b>	order of cancellation of registration as Tax Deductor at source or Tax Collector at source
<b>REG-09</b>	This is for application for Registration of Non-Resident Taxable Person
<b>REG-10</b>	Application for registration of person supplying Online Information and Database Access or Retrieval Services (OIDAR/NROP from a place outside India to a person in India, other than a registered person.
<b>REG-11</b>	Application for extension of registration period by a casual or non-resident taxable person
<b>REG-12</b>	Order of grant of temporary registration or Suo moto Registration
<b>REG-13</b>	Application for grant of Unique Identification Number (UIN) to UN bodies, embassies, and others.
<b>REG-14</b>	Apply for amendment in Registration particulars for all types of registered persons for example address, name, email id, mobile no, etc.
<b>REG-15</b>	Order of amendments applied
<b>REG-30</b>	Field visit report

<b>Display of registration certificate and GSTIN on the name board</b>
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<b>Unique Identity Number (UIN)</b>	<p>Any specialized agency of the United Nations Organization or any Multilateral Financial institution and organization as notified under the United Nations (Privileges and Immunities) Act, 1947, consulate or embassy of foreign countries and any other person notified by the Commissioner, is required to obtain a UIN from the GSTN portal.</p> <p>This UIN is needed for claiming refund of taxes paid on notified supplies of goods and/or services received by them, and for such other purpose as may be notified.</p> <p>UIN granted is a centralized UIN i.e. it shall be applicable to the territory of India. A person having UIN is not registered person and thus, is not a taxable person.</p> <p>The proper officer may, upon submission of an application in prescribed form or after filling up the said form or after receiving a recommendation from the Ministry of External Affairs, Government of India, assign a UIN to the said person and issue a certificate in Form GST REG 06 within 3 working days from the date of submission of application.</p>
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