

# GST GYAN SANGAM

Organized by  
Nashik Branch of WICASA of ICAI

**GST – Registration & Returns**

**REGISTRATION**



# Types of Registration

- ☐ Mandatory Registration
- ☐ Voluntary Registration
- ☐ Suo-Moto Registration by Officer
- ☐ Registration of Existing Dealers

## Mandatory Registration based on Threshold Limit

As per Section 22 of the CGST/SGST Act 2017, every supplier (**including his agent**) who makes a **taxable supply** i.e. supply of goods and / or services which are **leviable** to tax under GST law, and **Aggregate Turnover** exceeds:

Region	Liability to Register	Liability for payment of Tax
NE India	Rs 9 Lakhs	Rs 10 Lakhs
Rest of India	Rs 19 Lakhs	Rs 20 Lakhs

# Aggregate Turnover {Sec 2(6)}

## **Includes:**

- i) all taxable supplies,
- ii) all exempt supplies,
- iii) exports of goods and/or service, and,
- iv) all inter-state supplies

of a person having the same PAN.

**Further, All supplies made by the Taxable person, whether on his own account or made on behalf of all his principals.**

## **Excludes:**

- i) Taxes charged under the CGST Act, SGST Act, UTGST Act, and the IGST Act.
- ii) Value of supplies on which tax is levied on reverse charge basis, and
- iii) value of inward supplies.

**Further, Value of goods sent after completion of job work is not includible in the turnover of the job worker. It will be treated as supply of goods by the principal and will accordingly be includible in the turnover of the Principal.**

# Mandatory Registration – Threshold Not Applicable (Sec. 24)

Interstate Supplier

Casual Taxable  
Person

Persons under RCM

Non Resident Taxable  
Person

Input Service  
Distributor

Aggregator

E Commerce  
Operator

Vendor on E  
Commerce Platform

Persons required to  
deduct TDS /Collect  
TCS u/s 51 & 52

Brokers /Agents

Database Retrieval  
Service Provider from  
Outside India

Any Other Person  
notified by CG/SG

## Persons not liable for Registrations (Sec 23)

An agriculturist in respect of supply of his **agricultural produce**;

Any person exclusively making **supply of non-taxable or wholly exempted goods and/or services** under GST law

An illustration of a person's hands signing a document on a blue desk. The document features a bar chart and a pie chart. Nearby are a calculator, a pen, and a small card with the number '1163'.

## Voluntary Registration Under GST



# Voluntary Registration (Sec 25)

In terms of Sub-section (3) of Section 25, a person, though not liable to be registered under Section 22 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered taxable person, shall apply to such person.

# Positives & Negatives of Voluntary Registration Under GST

## Positives

- Provide input tax credit to customers
- Take input credit
- Make inter-state sales without any restrictions
- Be compliant and have good rating

## Negatives

- Multiple Return Filing
- Payment of Tax Liability
- Registration in every state of business activity
- Assessment and Penal Provisions

# Suo Moto Registration

- Where, pursuant to any **Survey, Enquiry, Inspection, Search or any other proceedings under the act**, the Proper Officer finds that a person liable to registration under the act has failed to apply for such registration, such proper officer may register the said person on Temporary basis and issue an order in **FORM GST REG-11**
- Effective from the date of order
- Need to submit documents within 90 days of the order or within 30 days of the appellate order upholding the liability to registration

# GST Registration

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For Existing Dealers



# Registration of Existing Dealers

- Have you received an email/SMS from VAT department for migration to GST? If not, contact the VAT dept.
- For Service Tax Assessee, Login with your ACES User ID & Password and get Provisional ID and Password for GST Migration
- Use the Provisional ID and password (*as above*) to create your Username and Password for accessing the GST portal
- You will be sent one OTP on Email and another OTP on Mobile number
- You will be required to enter these OTPs at the time of creation of Username and Password
- Login using new Username and Password
- Fill in the Enrolment Application and provide business details.
- Attach the specified mandatory documents
- Verify the auto populated fields from the State VAT system
- Register the DSC of the primary authorized representative
- Sign the Enrolment application using DSC
- Submit the Application
- If details are satisfactory, ARN (Application reference number) will be generated
- Provisional ID status will change to “Migrated”
- On **Implementation Date** the above Status will become Active and a Provisional Registration certificate will be issued.
- Within 6 months, the Final RC will be issued to those who have E-signed the **completed** Enrolment Application and the same is verified by the proper officer

# Registration Procedure



# Documents for GST Registration

- Documents Required under the GST Registration process are as follows:



Proof for Constitution of Business

Proof for Principal Place of Business

Bank Details

Details of the Authorized Signatory

Photograph of the Authorized Signatory



# Application for Registration

Every Person **other than:**

- i) A non Resident Taxable Person,
- ii) A Person Required to Deduct Tax at Source
- iii) A Person required to Collect Tax at Source
- iv) A Person Supplying Online Information and Data Base Access or Retrieval Services from a place outside India, **shall before applying for registration, declare:**

**PAN, Mobile No, Email ID & State or Union Territory in Part A of GST REG-01**

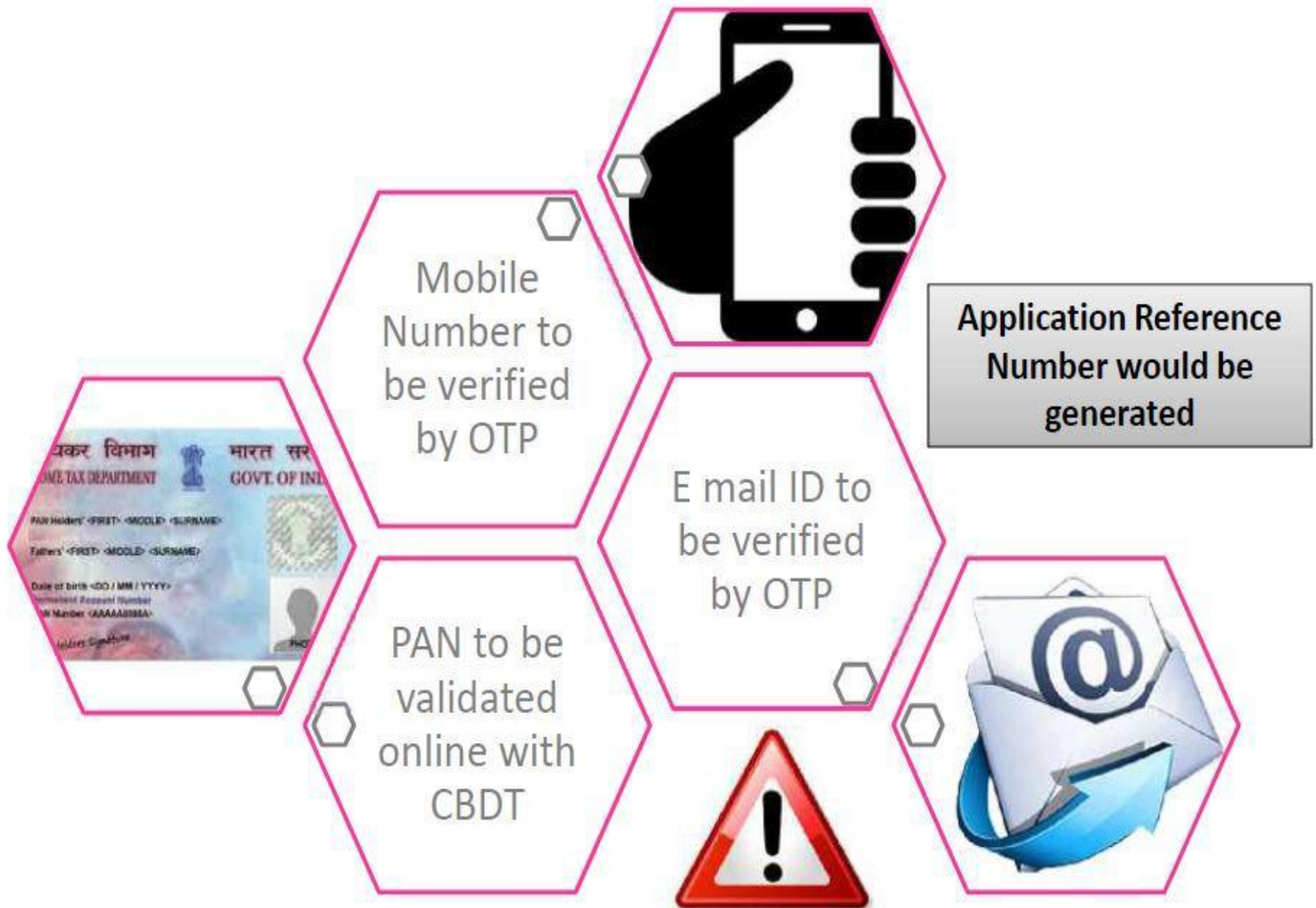
On Successful verification of **PAN, Mobile No, Email ID**, Temporary Reference No shall be generated and communicated to the applicant on the said Mobile No & Email ID

Using this Reference No., submit an application in **Part B of GST REG -01** with **specified documents.**

Acknowledgement in **FORM GST REG-02** will be issued.

**Casual Taxable Person applying for Registration shall be given Temporary Reference No for making advance payment of Tax and Acknowledgement will issued only after said deposit in Electronic Cash Ledger**





# Verification of Application and Approval

If Application and accompanying Document **in Order**, Proper Officer will approve the grant of registration within **3 working days** from the date of submission of application

If Application **found to be deficient** or proper officer **requires any clarification, information or documents** he may issue notice in **FORM GST REG-03** within **3 working days** and applicant shall furnish such clarification, information or documents **within 7 working days** from the date of receipt of notice in **FORM GST REG-04**.

If Proper Officer **satisfied** with Clarification, **approve** the grant of registration **within 7 days** from the receipt of clarification.

If **no reply is furnished** within prescribed time or Proper Officer is **not satisfied** with the clarification, **he shall for reasons to be recorded in writing, reject** such application in **FORM GST REG-05**

If Proper Officer **fails** to take any action:

**Within 3 working days** from the date of application, or

**Within 7 working days** from the date of submission of clarification

The application for grant of Registration **shall be deemed to have been approved**.

# Issue of Registration Certificate

Where the application for grant of registration has been **approved**, **Certificate of Registration in FORM GST REG-06** showing the **principal place of business and additional place(s) of business** shall be made available on common portal and Goods and Service Tax Identification Number (GSTIN) shall be assigned in following format:

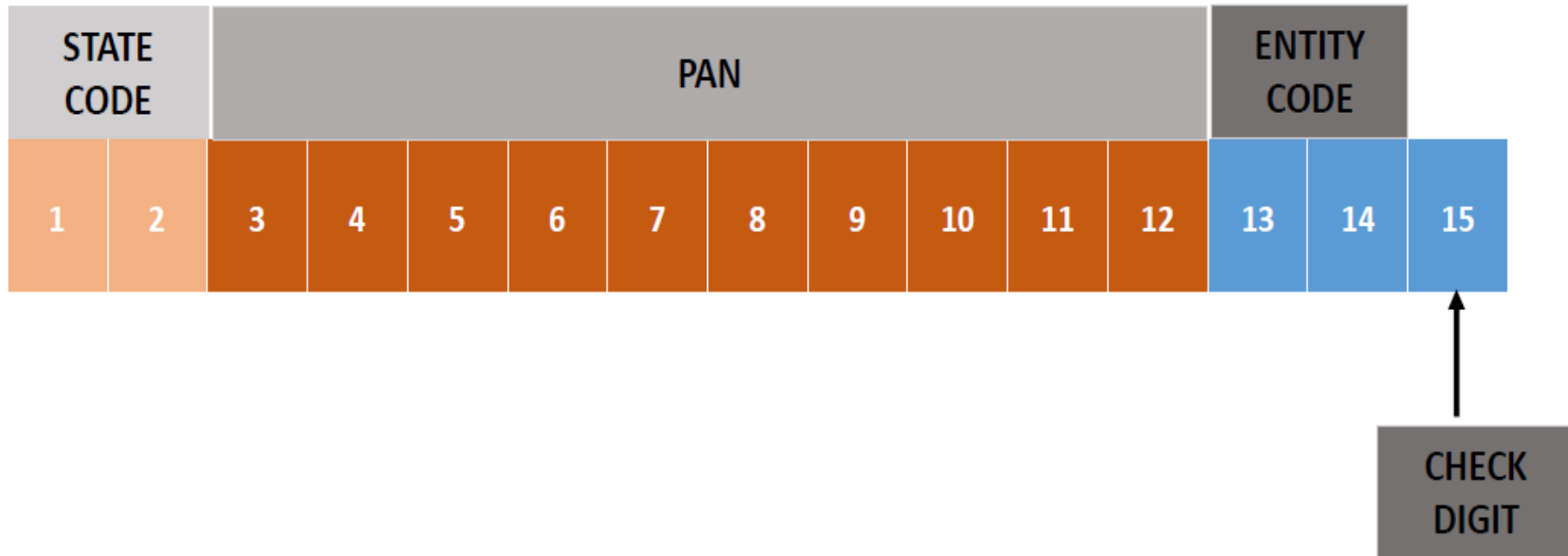
- a) **Two Characters** for the **State Code**
- b) **Ten Characters** for the **PAN or TAN**
- c) **Two Characters** for the **entity code** and
- d) **One checksum character**

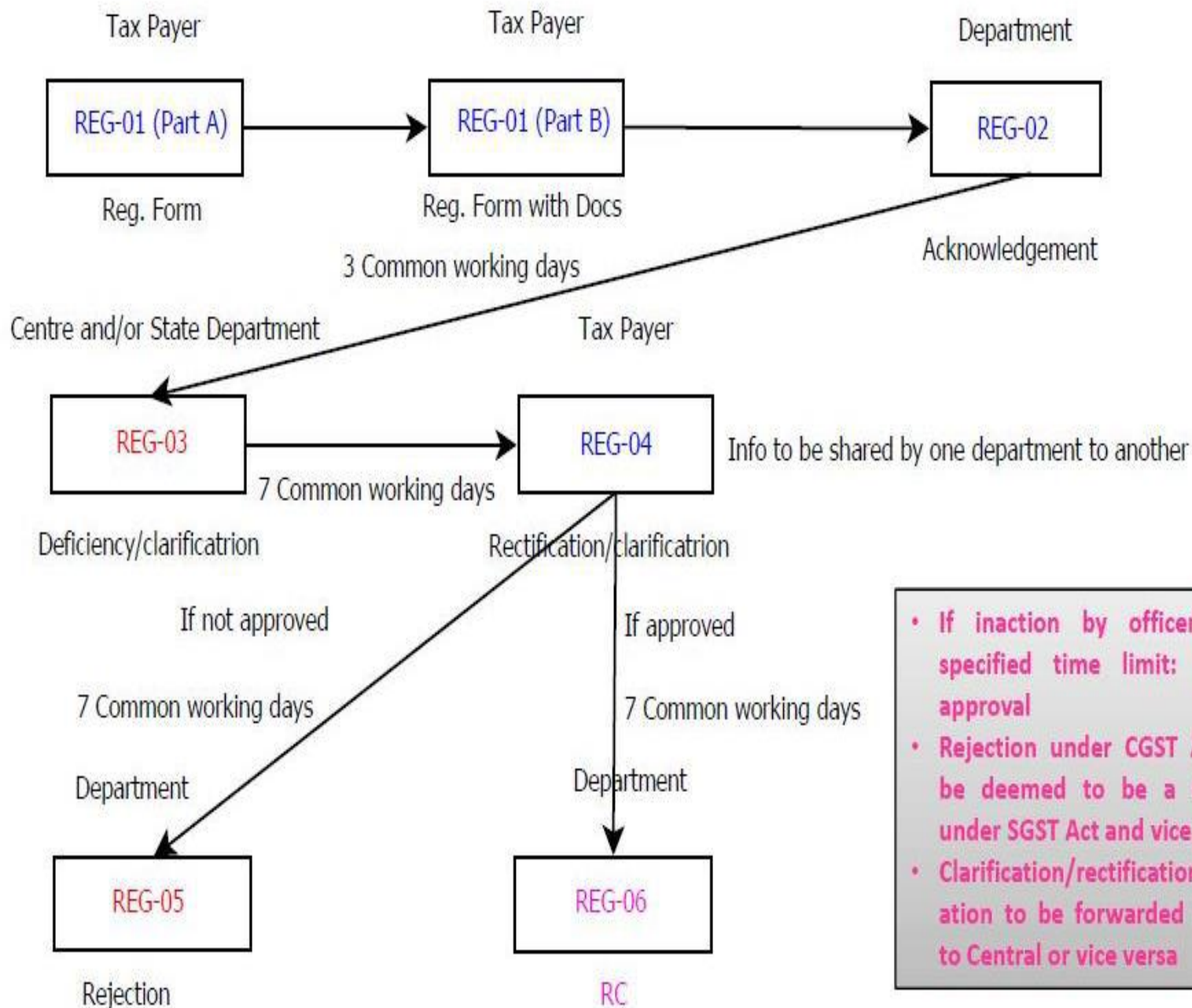
Registration shall be effective from the date on which person become liable to registration **in case application submitted within 30 days**

In case application **submitted after 30 days**, Effective date of registration shall be the date of grant of registration under sub rule (1) or sub rule (3) or sub rule (5) of Rule 2

Every Certificate of Registration shall be **digitally signed by Proper Officer.**

# GSTIN (Good and Services Tax Identification Number)





- If inaction by officer within specified time limit: Deemed approval
- Rejection under CGST Act shall be deemed to be a rejection under SGST Act and vice versa
- Clarification/rectification/information to be forwarded by State to Central or vice versa

# Separate Registration for Multiple Business Verticals within a State or a Union Territory

Any person having Multiple Business Verticals within a State or a Union Territory, **requiring** a separate registration for any of its business verticals shall be granted separate registration subject to following conditions:

- a) Such person **has more than one business vertical**
- b) **No** business vertical shall be granted **registration to pay tax under section 10** if any one of the other business verticals of the same person is **paying tax under section 9**
- c) All separately registered business verticals of such person shall pay tax under this act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply

**Obtaining Registration for each business vertical is optional and not compulsory.**

## Registration to Persons required to deduct tax at source or to collect tax at source

- a) Application in Form **GST REG-07**
- b) Registration in Form **GST REG-06** within 3 working days
- c) Where upon enquiry or pursuant to any other proceedings , the proper officer is satisfied that Registration is no longer required, may cancel the registration as per procedure prescribed in rule 14 and communicate such cancellation in Form **GST REG-08**

# Registration to Non Resident Taxable Person

- a) Application in Form **GST REG-09** with **valid passport**, **at least 5 days prior** to the commencement of business
- b) Temporary Reference Number for making advance deposit of Tax will be issued and the acknowledgment will be issued after advance deposit of tax in electronic cash ledger

Explanation: **The application for registration made by a non resident taxable person shall be signed by his authorized signatory who shall be a person resident in India having a valid PAN**



Registration to Person supplying online information and data base access or retrieval services from a place outside India to a non taxable online recipient

- a) Application in Form **GST REG-09A**
- b) Registration in Form **GST REG-06** within 3 working days subject to such conditions and restrictions and by such officer as may be notified by the central government.

## Extension in period of operation by Casual Taxable Person and Non Resident Taxable Person

- a) Application in Form **GST REG-10** before the end of the validity of registration granted to him
- b) Registration in Form **GST REG-06** within 3 working days
- c) Where upon enquiry or pursuant to any other proceedings , the proper officer is satisfied that Registration is no longer required, may cancel the registration as per procedure prescribed in rule 14 and communicate such cancellation in Form **GST REG-08**

## Assignment of Unique Identity Number (UIN) to certain Special Entities

- a) Application in Form **GST REG-12** by every person required to be granted unique identity number under sub section (9) of Section 25
  - i) All notified UN Bodies
  - ii) Consulate or Embassy of Foreign Countries
  - iii) Any other class of persons so notified
- b) Registration in Form **GST REG-06** within 3 working days

## Display of Registration Certificate and GSTIN on the Name Board

- a) Every Registered Person shall display his **Certificate of Registration** in a **Prominent Location** at his principal place of business and at every additional place or places of business.
- b) Every Registered Person shall display his **GSTIN** on the **Name Board** exhibited at the entry of his principal place of business and at every additional place or places of business.

# Amendment of Registration

a) If change relates to **name of business, principal place / additional place of business, details of partners/directors/CEO etc.**

- Amendment application **in 15 days in GST REG-13** with documents
- Approval in 15 Working days after verification
- Order in Form **GST REG-14**
- Effective from the date of occurrence of event warranting amendment

b) Change in mobile number and E-mail ID of authorized signatory  
- **Online Verification**

- Change in constitution of business resulting in change of PAN
- Fresh Application**

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# Application for Cancellation of Registration

Application in **FORM GST REG-15** by registered person **other than** a person to whom **UIN has been granted** or a person to whom **Registration granted under rule 5**

Along with application, details of **Input held in stock** or **Semi Finished** or **finished goods** held in stock and of **Capital Goods** held in stock on the date from which cancellation of registration is sought, **liability thereon**, details of the payment of tax if any against such liability to be mentioned.

Application of Cancellation of Registration of **Voluntary Registered Person** will not be considered **before expiry of one year** from the effective date of registration.

## Cancellation of Registration by Proper Officer

- a) Where proper officer has **reasons to believe** that the registration of a person is liable to be cancelled, he shall issue a notice in **FORM GST REG-16**, requiring him to show cause **within 7 working days**.
- b) **Reply** to the above show cause Notice in **FORM GST REG-17** within prescribed period in notice.
- c) **Order** of Cancellation of Registration in **FORM GST REG-18**
- d) Where the reply found satisfactory, proper officer shall drop the proceedings and pass an order in **FORM GST REG-19**

# Revocation of Cancellation of Registration

- a) A registered person whose registration is cancelled by Proper officer on his own, Application in **FORM GST REG-20** within 30 days from the date of service of the cancellation order
- b) No Application for revocation shall be filed if the registration has been cancelled for the failure to file the returns, unless such returns are filed and respective tax along with interest ,penalties and late fees is paid.
- b) If Proper officer satisfied that there are sufficient grounds for revocation, order in **FORM GST REG-21** within 30 days from the receipt of application.
- c) If not satisfied Notice in **FORM GST REG-22** requiring Show cause as to why application for revocation should not be rejected.
- b) Applicant shall furnish reply in **FORM GST REG-23** within 7 working days .
- c) Upon receipt of reply proper officer may proceed to dispose of the application within 30 days



## Physical Verification of Business Premises

Where the proper officer is satisfied that the Physical Verification of the place of business is required , he may get such verification done and verification report in **FORM GST REG-29** will be uploaded on portal **within 15 days** of such verification.

## Method of Authentication

- a) All Applications, including reply if any to the notices, returns, appeals or any other document to be submitted electronically **with digital signature certificate** or through **e-signature** or through **any other mode of signature notified by the board**.
- b) All notices, certificates and orders shall be issued by proper officer through **digital signature certificate**.

# Registration Forms (1/4)

Form Number	Particulars
GST REG 01	Application for Registration
GST REG 02	Acknowledgement of Application
GST REG 03	Notice for seeking additional information / clarification / documents relating to application for registration / amendment / cancellation
GST REG 04	Application for filing additional information / clarification / documents relating to application for registration / amendment / cancellation
GST REG 05	Order of Rejection of application of Registration
GST REG 06	Registration Certificate
GST REG 07	Application for Registration of Tax Deductor or Tax Collector at Source
GST REG 08	Order of Cancellation of Tax Deductor or Tax Collector at Source

## Registration Forms (2/4)

Form No.	Particulars
GST REG 09	Application for Registration of Non Resident Taxable Person
GST REG 09A	Application for Registration of Person supplying online information and data access
GST REG 10	Application for extension of Period Casual Taxable Person or Non Resident
GST REG 11	Order of allotment of temporary registration / Suo moto registration
GST REG 12	Application for Unique Identity Number
GST REG 13	Application for amendment in particulars subsequent to registration
GST REG 14	Order of amendment of existing registration
GST REG 15	Application for Cancellation of RC
GST REG 16	SCN for cancellation of registration
GST REG 17	Reply to SCN for cancellation of registration

## Registration Forms (3/4)

Form No.	Particulars
GST REG 18	Order of Cancellation
GST REG 19	Order for dropping up of Cancellation Proceedings
GST REG 20	Application for revocation of cancelled registration
GST REG 21	Order of approval of application for revocation of cancelled registration
GST REG 22	Notice for seeking clarification / documents relating to application for revocation of cancellation
GST REG 23	Information / clarification relating to revocation of cancellation
GST REG 24	Application for enrolment of existing tax payer
GST REG 25	Provisional Registration Certificate to existing tax payer
GST REG 26	Cancellation of Provisional Registration Certificate of existing tax payer
GST REG 27	SCN for Cancellation of Provisional RC of existing tax payer
GST REG 28	Application for Cancellation of RC by existing tax payer
GST REG 29	Verification Report of Physical verification after RC

# Returns including Business Process under GST



# Key Features of Returns under GST

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- E>Returns to be filed compulsorily for CGST, SGST, IGST & UTGST in all cases.
- The Returns are quite detailed in nature, with emphasis on cross matching of data.
- High level of system checks reduces the possibilities of revenue leakages.
- Dependent on taxpayers accurate submission of the data and requires taxpayers to reconcile financial statements with returns filed for the respective tax period.
- Filing of minimum of three returns in a month would significantly increase compliance burden on taxpayers.

# Types and Periodicity of GST Returns

SR. NO.	Return Form	For	Due Date	To be Filed by
1	GSTR 1	Outward Supplies (Sales) Made by the Taxpayer	10 <sup>th</sup> of the Next Month	All Regular tax payers and Casual/ Non-Resident Tax Payers (Other than Composition Taxpayers and ISD)
2	GSTR 2	Inward Supplies (Purchases) received by the Taxpayer	15 <sup>th</sup> of the Next Month	All Regular tax payers and Casual/ Non-Resident Tax Payers (Other than Composition Taxpayers and ISD)
3	GSTR 3	Monthly Return	20 <sup>th</sup> of the Next Month	All Regular tax payers and Casual/ Non-Resident Tax Payers (Other than Composition Taxpayers and ISD)



# Types & Periodicity of GST Returns – Continued...

SR. NO.	Return Form	For	Due Date	To be Filed by
4	GSTR 4	Quarterly Return	18 <sup>th</sup> of the month next to the quarter	Composition Taxpayers
5	GSTR 5	Periodic Return	Last day of Registration	Non-Resident Foreign Tax Payers
6	GSTR 6	Return for Input Service Distributor (ISD)	15 <sup>th</sup> of the next month	Input Service Distributor
7	GSTR 7	Return for Tax Deducted at Source	10 <sup>th</sup> of the next month	Person deducting Tax at Source
8	GSTR 8	Annual Return	By 31 <sup>st</sup> December of next F.Y.	All regular tax payers (Simple annual return to be filed by compounding taxpayer )

# Other Returns

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- First Return
- Final Return
- Valid Return

# Analysis of Each Return

- **GSTR – 1 (Furnishing details for Outward Supply)**
  - Details includes Zero Rated Supplies, Inter State Supplies, Return of Goods in relation to inward supply, Exports, debit notes, credit notes and supplementary invoices during tax period
  - To be filed within 10 days from the end of the tax period
  - Not applicable to ISD & Deductor of Tax & Composition Dealer
  - Rectification allowed subject to filing of the same before filing of Annual Return or the return for the month of September of the following year whichever is earlier.
  - Gross Turnover of the Previous Year – Only in the First Year
  - Details of all B2B Supplies (Interstate or Intrastate)
  - Details of all Inter-State B2C Supplies for Invoice Value > Rs 250000/-
  - For < 250000/- Inter State B2C Supplies State wise Summary of Supply Statement covering invoices where there is address thereof.

# Analysis of GSTR-1 Continued....

- Furnishing Details about HSN Codes for Goods & Accounting Codes for Services
  - Turnover more than 5 Crores  
4 Digit HSN Code for Goods & Accounting Codes for Services -Mandatory
  - Turnover between 1.5 Crores – 5 Crores  
Optional 2 Digit Chapter Level Code
  - Option of using 6 Digit /8 Digit of HSN Code for any Taxpayer
  - Composition Dealer Not required to Specify HSN Codes
  - 8 Digit HSN Codes & Accounting Codes Mandatory for Exports & Imports
  - Prescribed Accounting Codes Mandatory in case of Services where Place of Supply rules are dependent on destination principle
  - No need to mention description of Goods/Service when HSN Codes and Accounting Codes are used. (In case not used mention description)

# Analysis of GSTR-1 Continued....

- Details of Place of Supply to identify the destination State
- Details relating to Supply attracting Reverse Charge Mechanism
- Details relating to Advance received against Supply
- Details relating to Taxes already paid on Advance
- Details relating to Supplies Exported both i.e. On Payment of IGST and Without payment of IGST
- Separate Table for Revision of Invoices of Previous Tax Periods on account of Debit/Credit Notes
- Separate Table for Modifications/Correcting Errors in the returns submitted earlier
- Separate Table for NIL Rated, Exempted and Non –GST outward Supplies to Registered Taxpayers and Consumers (Both Inter State & Intra State)

# GSTR-2 – Furnishing Details of Inward Supply

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- To be filed within 15 days from the end of relevant tax period
- Auto population of details submitted by counter party supplier
- Auto population in ITC Ledger
- Can add invoices (not uploaded by counterparty supplier) if in possession of invoices and has received goods or services
- Separate Table for Import of Goods/Capital Goods and services received from outside India
- Separate Table for ISD Credit
- Separate Table for IDS Credit

# GSTR-3 Returns

- Regular Tax Payer – Within 20 Days after the end of the month
- Composition Tax Payer – Within 18 days after the end of the quarter
- TDS Return to be filed within 10 days from the month in which TDS is deducted.
- ISD Return to be submitted within 13 Days after the end of such month.
- Not allowed to furnish return in case Valid Return for previous tax period is not filed.
- Pay the tax payable as per Return not later than last date of filing of this return
- A return furnished without payment of Tax Payable will not be considered as Valid Return and ITC will not be allowed
- Return needs to be filed irrespective of Turnover.. Nil Return
- Rectification of omission or incorrect particulars are allowed subject to payment of Interest and not discovered as a result of scrutiny, audit , inspection etc by tax authorities
- Rectification not allowed after the due date of filing of Return for the month of September or Second Quarter following the end of the financial year or actual date of Filing of Annual Return whichever is earlier.

# GSTR-3 Returns continued....

- Turnover details including Gross Turnover, Export Turnover, Exempted Domestic Turnover, Nil Rated Turnover, Non GST Turnover and Net Taxable Turnover
- Auto Populated figures from GSTR-1 & GSTR-2 , GSTR-6 , GSTR-7, ITC Ledger, Cash Ledger, Tax Liability Ledger.
- Separate table for Calculating Tax on Outward & Inward Supply
- Separate table for TDS Credit
- Details of Tax Liability under CGST, SGST, IGST and Additional Tax
- Information about ITC Ledger, Cash Ledger & Liability Ledger
- Details of ITC utilised against tax liability of CGST, SGST & IGST
- Details of payment of Tax under CGST, SGST & IGST
- Details of ITC Balance & Cash Balance will be auto populated



## Receiver Mismatch Reports

Download

Total Invoices

3

Total Taxable Amount

₹ 4,60,000

Total Mismatched Credit

₹ 12,000



Shows Receiver  
Mismatch reports

By Keyword



Supplier GSTIN	Supplier Name	Invoice Date	Invoice / Credit Note	Taxable Value (₹)		Input Tax Credit Claimed (₹)			Total Credit (₹)	Mismatched Credit (₹)
				Receiver	Supplier	IGST	CGST	SGST		
11AWBCO9087K2Z2	Oyster Private Limited	18/06/2016	45284	1,10,000	1,00,000	22,000	-	-	22,000	2,000
07ACDCA3029K1Z3	Air India Limited	19/06/2016	12345	1,20,000	1,00,000	24,000	-	-	24,000	4,000
29APLCB2019L2Z4	BSNL Limited	20/06/2016	23456	2,30,000	2,00,000	-	23,000	23,000	46,000	6,000

## Supplier Mismatch Reports

Download

Total Invoices

3

Total Taxable Amount

₹ 4,50,000

Output Tax Liability to be Added

₹ 3,400



Shows Supplier  
Mismatch reports

By Keyword



Receiver GSTIN	Receiver Name	Invoice Date	Invoice / Debit Note	Taxable Value (₹)		Tax Liability (₹)			Total Credit (₹)	Output tax liable to be added on Account of Mismatch (₹)
				Supplier	Receiver	IGST	CGST	SGST		
11AAKCO9087P1Z1	Ola Limited	21/06/2016	13139	1,00,000	1,10,000	22,000	-	-	22,000	2,000
07AKPCA3029Q1Z3	Accenture India Limited	22/06/2016	13103	2,00,000	2,05,000	41,000	-	-	41,000	1,000
29ALPCB2019L2Z4	Bharati Airtel Limited	24/06/2016	72189	1,50,000	1,52,000	-	15,200	15,200	30,400	400



# Goods and Services Tax

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Ganesh Harvest Solutions

- Dashboard
- Services
- Notifications & Circulars
- Acts & Rules
- Downloads

This section helps you to Add details of ITC received.

Dashboard > Returns > GSTR-2

## ITC Received - Add

Supply Type

Inter-State

Details

ADD ITEM

Original Invoice/Doc No.	Original Invoice/Doc Date	IGST - ITC availed Earlier (₹)	IGST - ITC availed This month (₹)	Action

BACK

SAVE INVOICE



# GSTR-4 Quarterly Return for Composition Dealer

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- Applicable to Composition Dealer
- To be filed by 18th of the month succeeding the quarter
- Indicate Total Value of Supply made during the tax period
- Tax paid at the Compounding Rate
- Details of Payment of Tax

## GSTR-5 Return for Non Resident Taxpayers

To be furnished on monthly basis by 20th of the month & within 7 days after expiry of Registration



## GSTR-6 Return for Input Service Distributor (ISD)

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- To be filed by 15th of the succeeding month
- Auto Populated on the basis of GSTR-1 about ITC claimed
- Details of invoices along with GSTIN of the receiver of the credit to whom the ITC is distributed
- Separate ISD Ledger wherein Opening Balance of ITC, Credit for ITC Services Received, ITC Reversal and ITC Distributed and Closing Balance will be mentioned

# GSTR-7 TDS Return

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- To be filed by 10th of the succeeding month
- Details of the GSTIN of the supplier along with the Invoices against which Tax has been deducted
- Details of the other payments i.e. Interest, Penalty, Fee which will be auto populated from the Debit Entry in Cash Ledger

# GSTR -8 Annual Return

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- To be filed on or before 31st December following the end of financial year
- Not applicable to Input Service Distributor, TDS/TCS Deductor A Casual Taxable Person and a Non Resident Taxable Person.
- Person who is required to get his accounts audited under Section 42(4), shall furnish Annual Return Electronically along with Reconciliation Statement.

# First Return

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- Required to file after obtaining Registration
  - For Outward Supply – From the date of Liability to register till the end of month\* when registration granted
  - For Inward Supply – From Effective Date of Registration till the end of month\* when registration is granted.
- \* Up to the quarter in case of composition levy under section 10




# Final Return

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Every registered taxable person who applies for cancellation of registration shall furnish a final return within three months of the date of cancellation or date of cancellation order, whichever is later in such form and in such manner as may be prescribed.

# Valid Return

Three returns are involved with respect to inward / outward supplies for each tax period



Outward Supplies	• By 10 <sup>th</sup> of next month
Inward Supplies	• By 15 <sup>th</sup> of next month
Filing of Return	• By 20 <sup>th</sup> of next month

If a return of outward supplies is filed without paying related tax, such return shall not be treated as a valid return and the ITC related to such supplies will not be allowed to the recipient.

# Steps for Return Filing

- 1 • Upload the final GSTR 1 return form directly through a data entry mode in GST common portal.
- 2 • Auto Draft of Provisional GSTR 2 based on supply invoice details reported by the supplier.
- 3 • Taxpayer to accept / reject / modify such auto-drafted provisional GSTR 2
- 4 • Add additional purchase invoice details in GSTR 2 which have not been uploaded by counter party.
- 5 • Reconcile the inward supplies with counter party taxpayers.
- 6 • Finalize their GSTR 1 and GSTR 2 by using online facility at common portal or using GSTN complaint offline facility.
- 7 • Pay the amounts as shown in the GSTR 3 return generated automatically post finalization of activities mentioned in step 6 above.
- 8 • Debit the ITC ledger and cash ledger and mention the debit entry no. in the GSTR 3 return and submit the same.

# Notice to Return Defaulters

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Where a registered taxable person fails to furnish a return under section 27 or section 31, a notice shall be issued requiring him to furnish such return within such time and in such form and manner as may be prescribed.

# Levy of Late Fee

- This provision relates to levy of late fees on filing belated return.

<i>Defaulted Return</i>	<i>Late fee</i>
Return on Outward Details (Ref: Sec 25)	Rs. 100 per day of delay Maximum Rs. 5,000
Return on Inward Details (Ref: Sec 25)	same as above
Return on Input credit (Ref: Sec 27)	same as above
Final Return for prescribed three months (Sec 31)	same as above
Annual Return (Sec 30)	Rs. 100 per day of delay Maximum = 0.25% on Aggregate Turnover*

# Tax Return Preparers

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- Appropriate Government may prescribe the Eligibility Criteria, Duties and Obligations, Manner of Removal for Tax Return Preparer
- Liable for Correctness of the Return Filed
- Notwithstanding anything contained in Sub Section 2, responsibility for correctness lies with Taxpayer



### **1) Can a person without GST registration claim ITC and collect tax?**

Ans. No, a person without GST registration can neither collect GST from his customers nor can claim any input tax credit of GST paid by him.

### **2) If a person is operating in different states, with the same PAN number, whether he can operate with a single Registration?**

Ans. No. Every person who is liable to take a Registration will have to get registered separately for each of the States where he has a business operation and is liable to pay GST in terms of Sub-section (1) of Section 22 of the CGST/SGST Act.

### **3) Whether the Registration granted to any person is permanent?**

Ans. Yes, the registration Certificate once granted is permanent unless surrendered, cancelled, suspended or revoked.

### **4) Is it necessary for the Govt. Organization to get registration?**

Ans. A unique identification number (ID) would be given by the respective state tax authorities through GST portal to Government authorities / PSUs not making outwards supplies of GST goods (and thus not liable to obtain GST registration) but are making inter-state purchases



## 5) Who is a Casual Taxable Person?

Ans. Casual Taxable Person has been defined in Section 2 (20) of the CGST/SGST Act meaning a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business, whether as principal, or agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

## 6) **Who is a Non-resident Taxable Person?**

Ans. In terms of Section 2(77) of the CGST/SGST Act, a non-resident taxable person means any person who occasionally undertakes transactions involving supply of goods and/or services whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India.

**7) Whether cancellation of Registration under CGST Act means cancellation under SGST Act also?**

Ans. Yes, the cancellation of registration under one Act (say CGST Act) shall be deemed to be a cancellation of registration under the other Act (i.e. SGST Act). (Section 29 (4))

**8) Is there an option to take centralized registration for services under GST Law?**

Ans. No, the tax payer has to take separate registration in every state from where he makes taxable supplies.

**9) Whether the job worker will have to be compulsorily registered?**

Ans. No, a Job worker is a supplier of services and will be obliged to take registration only when his turnover crosses the prescribed threshold of 20/10 Lakhs.

**10) Whether the goods will be permitted to be supplied from the place of business of a job worker?**

Ans. Yes. But only in cases where the job worker is registered, or if not, the principal declares the place of business of the job worker as his additional place of business.

**11) At the time of registration will the assessee have to declare all his places of business?**

Ans. Yes. The principal place of business and place of business have been separately defined under section 2(89) & 2(85) of the CGST/SGST Act respectively. The taxpayer will have to declare the principal place of business as well as the details of additional places of business in the registration form.

## 11) Is there any system to facilitate smaller dealers or dealers having no IT infrastructure?

*Ans. In order to cater to the needs of tax payers who are not IT savvy, following facilities shall be made available: -*

***Tax Return Preparer (TRP):*** A taxable person may prepare his registration application / returns himself or can approach the TRP for assistance. TRP will prepare the said registration document / return in prescribed format on the basis of the information furnished to him by the taxable person. The legal responsibility of the correctness of information contained in the forms prepared by the TRP will rest with the taxable person only and the TRP shall not be liable for any errors or incorrect information.

***Facilitation Centre (FC):*** shall be responsible for the digitization and/or uploading of the forms and documents including summary sheet duly signed by the Authorized Signatory and given to it by the taxable person. After uploading the data on common portal using the ID and Password of FC, a print-out of acknowledgement will be taken and signed by the FC and handed over to the taxable person for his records. The FC will scan and upload the summary sheet duly signed by the Authorized Signatory.

**12) Is the scanned copy of invoices to be uploaded along with GSTR-1?**

Ans. No scanned copy of invoices is to be uploaded. Only certain prescribed fields of information from invoices need to be uploaded.

**13) Whether description of each item in the invoice will have to be uploaded?**

Ans. No. In fact, description will not have to be uploaded. Only HSN code in respect of supply of goods and Accounting code in respect of supply of services will have to be fed. The minimum number of digits that the filer will have to upload would depend on his turnover in the last year.

**14) Is it compulsory for a taxpayer to file return by himself?**

Ans. No. A registered taxpayer can also get his return filed through a Tax Return Preparer, duly approved by the Central or the State tax administration

**15) What happens if ITC is taken on the basis of a document more than once?**

Ans. In case the system detects ITC being taken on the same document more than once (duplication of claim), the amount of such credit would be added to the output tax liability of the recipient in the return. [section 42(6)]

# Be ready for GST Compliance on Daily Basis .....

*One of the most important things under GST will be timely uploading of the details of outward supplies in Form GSTR-1 by 10th of next month.*

*GSTN will allow regular uploading of invoices even on a real time basis.*

*Also allow the taxpayer to modify the uploaded invoices.*

*Recipient can take follow up on uploading the invoices of their inward supplies by their suppliers.*

*This would be helpful in ensuring that the input tax credit is available without any hassle and delay.*

*The system would allow recipients to see if their suppliers have uploaded invoices pertaining to them.*

*The track record about the compliance level of a tax payer, especially about his track record in respect of timely uploading of his supply invoices will be provided by GSTN*

THANK YOU



CA Milan C Lunawat