

GST REGISTRATION AND MIGRATION



CA Deepika Agrawal

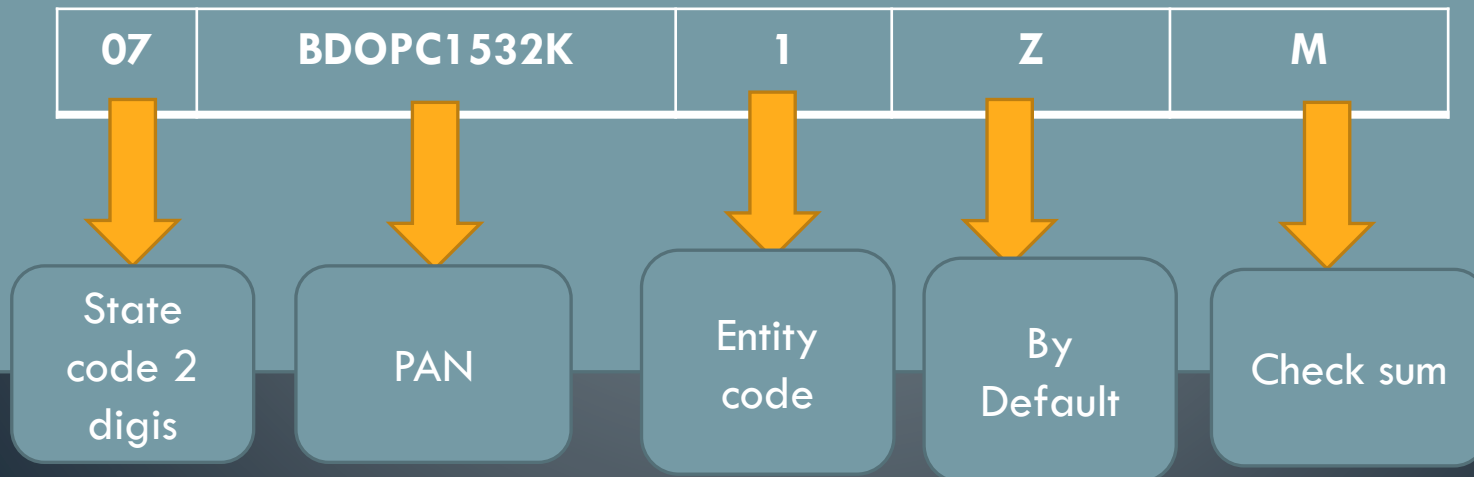
• **AREAS TO BE COVERED**

- 1. Decoding the GSTIN i.e. the GST registration number**
- 2. Some Important Definitions**
- 3. Persons Liable to get registered under GST**
- 4. Types of registration in GST**
- 5. Procedure of registration**
- 6. Amendment of registration**
- 7. Cancellation of registration**
- 8. Penalty of non registration**
- 9. Revocation of Cancellation of registration**

Decoding the GSTIN

As per sec 25(11) of the GST Act read with rule 10, registration number is of 15 digits – PAN based number – called GSTIN

15 digit GSTIN format of Structure



Searching GSTIN:

Registered taxpayer under GST can be searched as follows:

1. By GSTIN/UIN
2. BY PAN

For Composition taxpayers, there is a separate button to get the information.

What all we can get from the portal:

Lets Suppose, we know the GSTIN of a person (proposed vendor), we can get the following information from the portal:

1. Legal Name
2. Trade Name
3. Date of Registration
4. Constitution
5. **Active/ cancelled**
6. Regular/ composition/
UIN
7. Administrative office
8. Other Office
9. Principal Place of
Business
10. Aadhar Authenticated?
11. E-KYC Verified?
12. Nature of Core
Business Activity
13. Nature of Business
Activity
14. Goods & Services Dealt
15. Filing Table

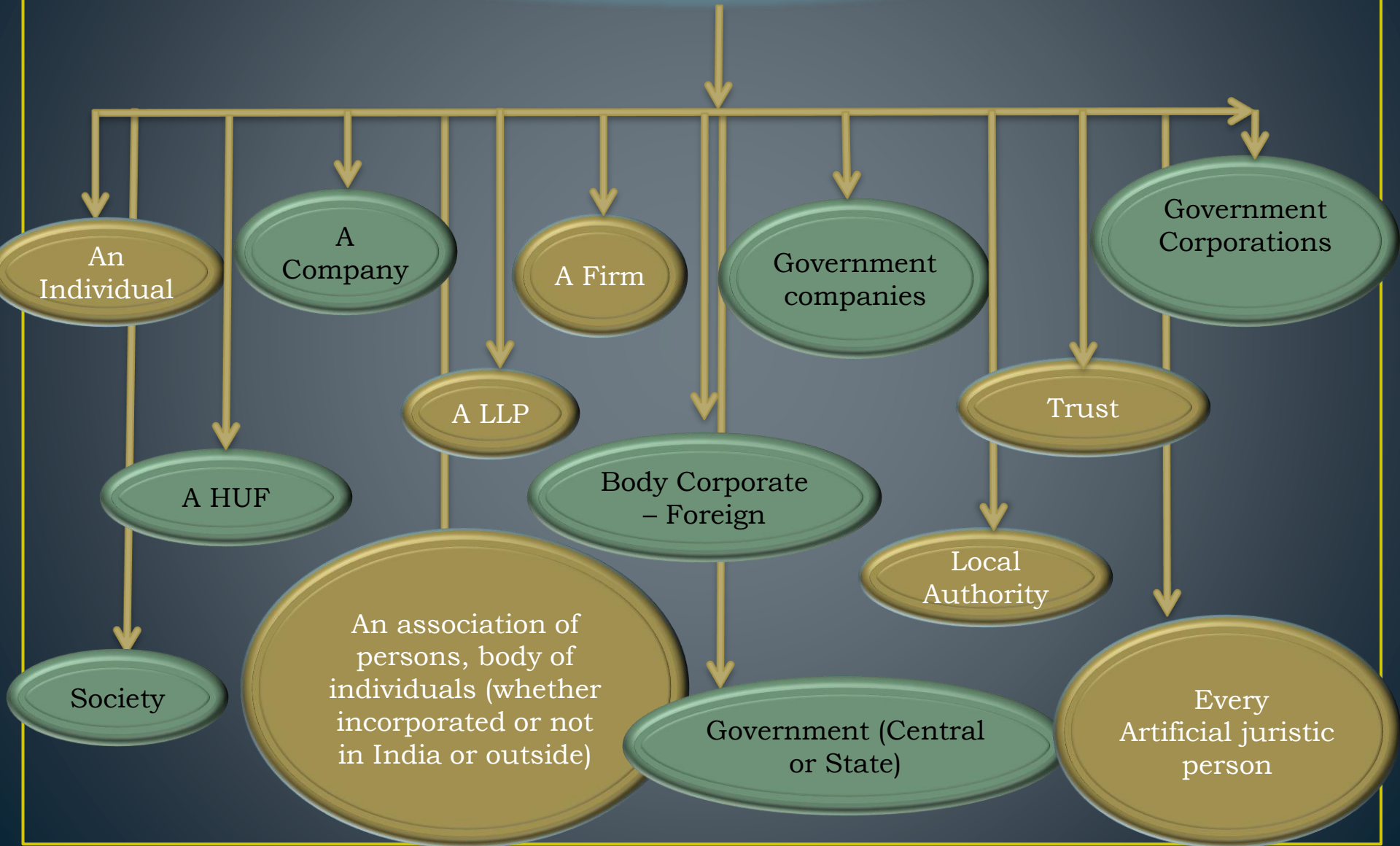
Some Important Definitions

**CONTENT
DEFINITION:**

**WHAT ARE WE EVEN
TALKING ABOUT?**



**PERSON Section 2 (84)
includes**



Place of
business
S. 2 (85)
includes-

Place from where
business ordinarily
carried on

Warehouse, godown or
any other place of storage

Place of supply / receipt
of goods or services or
both

Place where books of
account maintained

Principal place of
business [S 2(89)]
specified as such in the
certificate of registration

Place of agent

Registered person

[Sec 2(94)]

- A person
- Registered under Sec 25
- Does not include a person having unique identity number

Supplier

[Sec 2(105)]

- A person
- Supplying good or services or both
- Includes an agent of supplier

Taxable person

[Sec 2(107)]

- A person
- Who is registered
- Or liable to be registered under Sec 22 or Sec 24

Recipient
[S 2(94)]

In the context of goods
or services or both

Is a person who is liable to
pay consideration (if it is
involved)

Person to whom delivery /
possession / use of goods is
given (if no consideration
involved)

Person to whom service is
rendered (if no
consideration involved)

Includes agent of recipient

Person Liable to get Registered under GST



LIABILITY TO TAKE REGISTRATION [Section 22 of the CGST Act]

Aggregate Turnover
exceeds **20Lacs**
All suppliers in India
(except J&K and Special
Category states)

Aggregate Turnover
exceeds **10Lacs**
Suppliers in North Eastern
and other specified states
(special category states)

Aggregate Turnover
(Taxable Value + Exempt Sales +
Exports + Inter-State Supplies)

To exclude :-

- Value of inward supplies on Reverse Charge Basis (RCB)
- All Taxes (GST)
- Value of Job Work (for a Job Worker) (Sec. 23)

LIABILITY TO TAKE REGISTRATION [Section 22 of the CGST Act]

| Particulars | Exemption Limit |
|---|-----------------|
| Transferee of a going business (by succession or otherwise) – w.e.f. date of transfer | No Exemption |
| Transferee as a result of scheme of arrangement or amalgamation approved by High Court / Tribunal- w.e.f. date of ROC certificate | No Exemption |

COMPULSORY REGISTRATION IN CERTAIN CASES

[Section 24 of the CGST Act]

| Particulars | Exemption Limit | Remarks |
|---|-----------------|--|
| Input Service Distributor | No Exemption | Irrespective of Turnover |
| Person making Inter-state taxable supply of goods | No Exemption | Irrespective of Turnover |
| Casual Taxable Person | No Exemption | <ul style="list-style-type: none">- who occasionally undertakes supply of goods or services- In the course of furtherance of business- In a taxable territory- Where he has no fixed place of business <ul style="list-style-type: none">- Needs registration irrespective of the turnover |

COMPULSORY REGISTRATION IN CERTAIN CASES (CONTD...)

| Particulars | Exemption Limit | Remarks |
|---|-----------------|---|
| Person registered under existing Indirect Tax laws | No Exemption | Irrespective of Turnover |
| Person liable to pay tax under Reverse Charge Mechanism | No Exemption | Irrespective of Turnover |
| Non Resident taxable person | No Exemption | <ul style="list-style-type: none"> - Non-Resident Taxable Person : <li style="padding-left: 20px;">- Who occasionally undertakes supply of goods or services <li style="padding-left: 20px;">- Whether as principal or agent or in any capacity <li style="padding-left: 20px;">- Has no fixed place of business or residence in India <li style="padding-left: 20px;">- Needs registration irrespective of the turnover |

COMPULSORY REGISTRATION IN CERTAIN CASES (CONTD...)

| Particulars | Exemption Limit | Remarks |
|---|------------------------|--|
| Supplier of goods on behalf of other taxable person whether as agent or otherwise | No exemption. | Irrespective of Turnover |
| Supplier of Goods/ services through E-commerce operator | No Exemption | Irrespective of the turnover as the customer of the goods are scattered all over India |
| Electronic commerce operator | No Exemption | Irrespective of Turnover |

COMPULSORY REGISTRATION IN CERTAIN CASES (CONTD...)

| Particulars | Exemption Limit | Remarks |
|---|----------------------|---|
| Aggregator [who owns and manages an electronic platform and by means of application and communication device connects a person with the supplier of service under his own brand name or trade name] | No Exemption | Irrespective of the turnover. |
| Any other category of person | As may be prescribed | Government may specify any other person or class of persons who shall be liable to take registration under GST. |

Section 22. Persons liable for registration.

Section 22. Persons liable for registration.

(1) **Every supplier** shall be liable to be registered under this Act in the State or Union territory, **other than special category States**, from where he makes a taxable supply of goods or services or both, **if his aggregate turnover in a financial year exceeds twenty lakh rupees:**

Provided that where such person makes **taxable supplies** of goods or services or both **from any of the special category States**, he shall be **liable to be registered** if his aggregate turnover in a financial year exceeds ten lakh rupees.

Provided further that the **Government may**, at the request of a special category State and on the recommendations of the Council, **enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees** and subject to such conditions and limitations, as may be so notified;

Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.]

2) **Every person** who, on the day immediately preceding the appointed day, is registered or **holds a licence under an existing law**, shall be liable to be registered under this Act with effect from the appointed day.

(3) Where a **business** carried on by a taxable person registered under this Act is transferred, whether **on account of succession** or otherwise, to another person **as a going concern**, the **transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.**

4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation.—For the purposes of this section,—

(i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;

(ii) the supply of goods, after completion of jobwork, by a registered jobworker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

(iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution 1 [except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand.

Notification No.10/2019- CT dated 7 March 2019 w.e.f. 1 April 2019

In exercise of the powers conferred by sec 23(2) of the GST Act, the Central Government may, on the recommendations of the Council, vide Notification No.10/2019- CT dated 7 March 2019 w.e.f. 1 April 2019, has **granted general exemption** from obtaining registration by any person, who is engaged in **exclusively supply of goods and whose aggregate turnover in the financial year does not exceed INR 40 Lakhs, except**

a) Person required to take compulsory registration under sec 24 of the said Act;

b) Person, who is engaged in making supplies of the following goods:

Ice cream and other edible ice, whether or not containing cocoa, Pan Masala, Tobacco and manufactured tobacco substitutes.

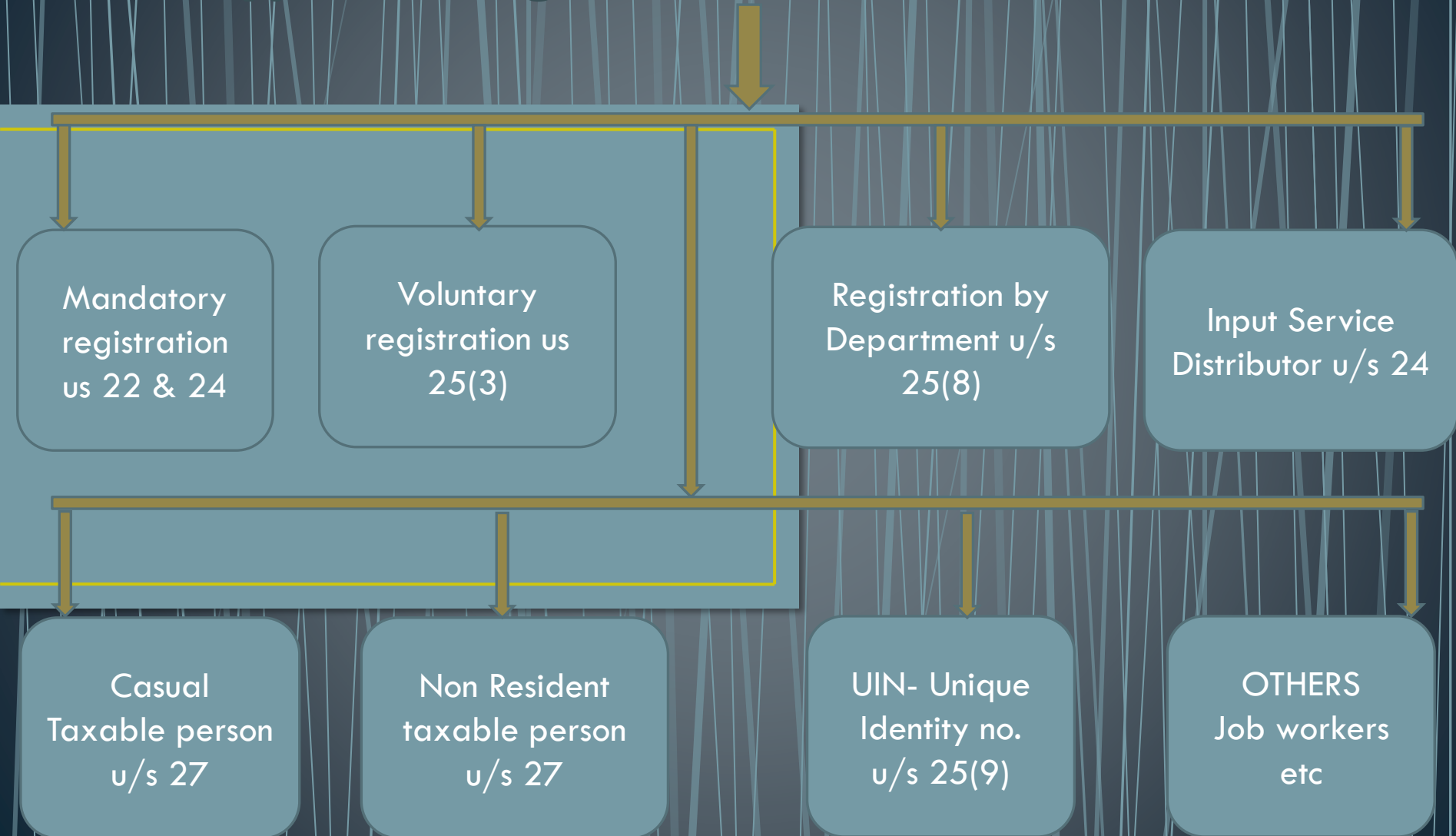
c) Person engaged in making intra-state supplies in the states of-
Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry,
Sikkim, Telangana, Tripura, Uttarakhand.

d) In Person exercising option under the provision of sec 25(3) for voluntary registration under the GST Act, or such registered persons who intend to continue with their registration under the GST Act.

Types of Registration



Types of Registration under GST



Procedure for Registration



PROCEDURE FOR REGISTRATION [Sec 25]

- Registration to be applied for by a person in every State / UT where he is liable
- Registration to be applied for within 30 days of the person becoming liable
- The procedure and conditions are prescribed in the Rules
- Casual taxable person / non-resident taxable person to apply for registration at least 5 days prior to commencement of business
- For on-shore supplies – registration to be obtained in the coastal state near the base line
- Generally, a single registration is granted in each state or UT
- Person with multiple business verticals in a state or UT may obtain separate registration for each vertical

PROCEDURE FOR REGISTRATION [Sec 25]

- Voluntary registration possible for persons otherwise not liable for registration
- Person obtaining or required to be obtaining multiple registrations within the State or across more States to be treated as **distinct persons**
- Establishments in different States of the same person with different registrations to be treated as establishments of **distinct persons**
- PAN / Tax Deduction and Collection Account Number essential for GST registration - not applicable to non-resident taxable person
- GST officer can forcibly register a person who has failed to register
- Registrations / UINs to be granted or rejected after due verification and within time as prescribed

PROCEDURE FOR REGISTRATION [Sec 25]

- UN, specified multilateral institutions, consulates and embassies and other notified persons to be granted a Unique Identity Number (UIN) for refunds etc
- Certificate of Registration granted



DEEMED REGISTRATION N [Sec 26]

- Grant of Unique Identification Number (UIN) under SGST / UTGST deemed as grant of UIN under CGST
- Provided that the UIN has not been specifically rejected under the CGST
- Any rejection of UIN under SGST / UTGST deemed as rejected under CGST

CASUAL TAXABLE PERSON / NON- RESIDENT TAXABLE PERSON [Sec 27]

- Registration certificate issued to these persons valid for the period specified in the application or 90 days from the registration whichever is earlier
- The aforesaid period of 90 days can be extended to another 90 days
- The above persons can make taxable supplies only after the certificate of registration is issued
- These persons at the time of registration / extension need to deposit advance tax equal to the estimated tax liability for the period registration is sought
- The advance tax need to be credited to the electronic cash ledger

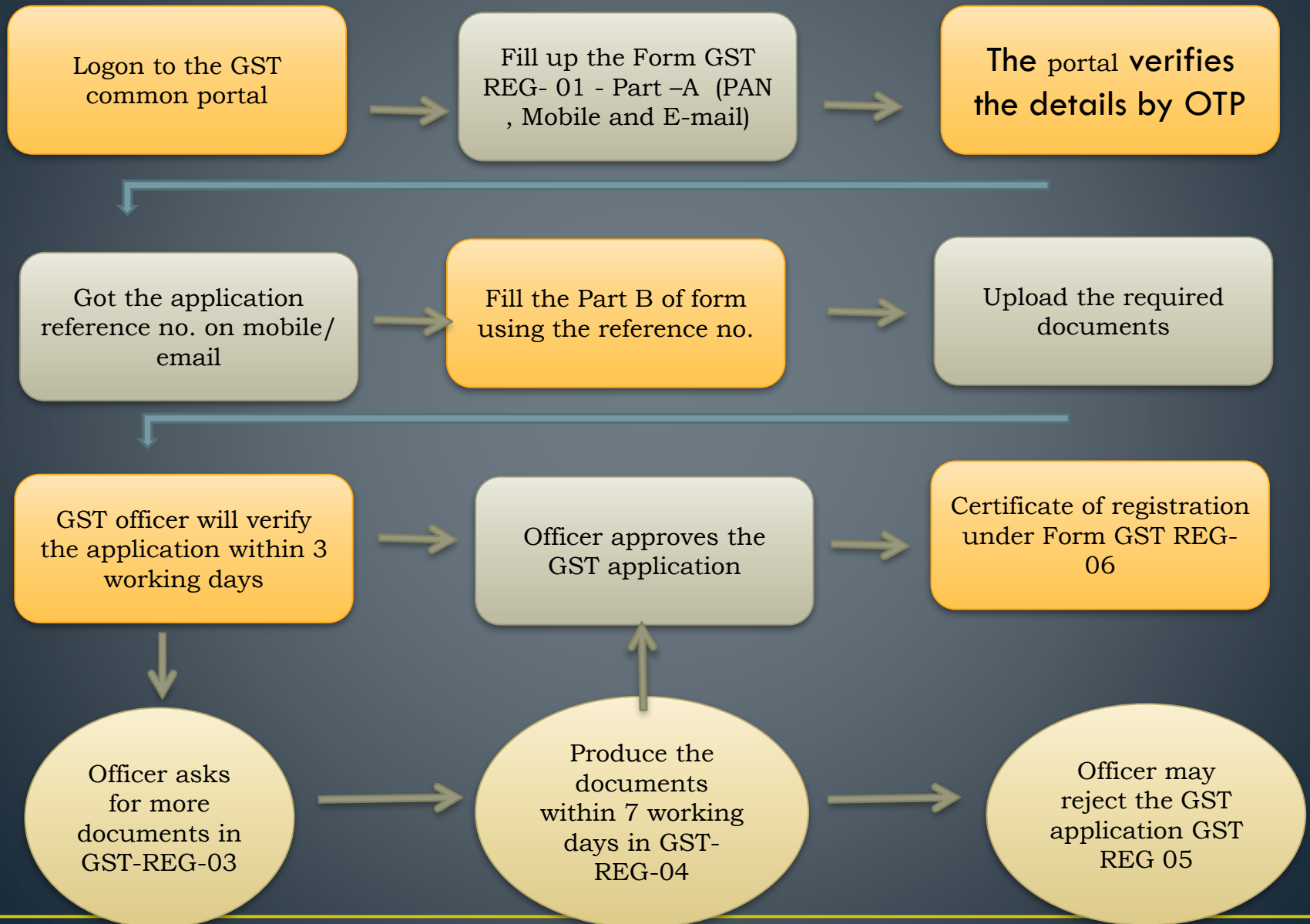
Online Demo GST Registration in Portal



GST

Registration

FRESH REGISTRATION PROCESS

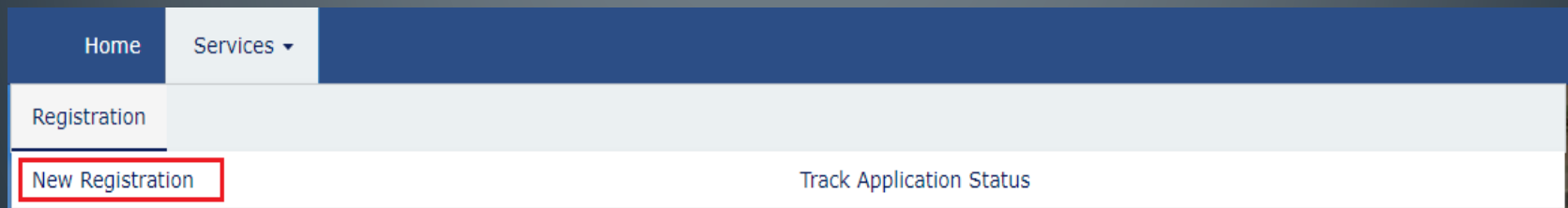


INFORMATION AND DOCUMENTS NEEDED

Following information/ documents must be made available for enrolling with GST System Portal:

- Valid Email Address
- Valid Mobile Number
- Bank Account Number
- Bank IFSC
- Proof of Constitution of Business
 - Partnership Firm: Partnership Deed (PDF & JPEG; Maximum Size: 1 MB)
 - Others: Registration Certificate of Entity (PDF & JPEG; Maximum Size: 1 MB)
- Photograph of Promoters/ Partners/ Karta of HUF (JPEG; Maximum Size: 100 KB)
- Proof of Appointment of Authorized Signatory (PDF & JPEG; Maximum Size: 1 MB)
- Photograph of Authorized Signatory (JPEG; Maximum Size: 100 KB)
- Opening Page of Bank Passbook/ Statement containing Bank Account Number, Address of Branch, Address of Account Holder and few Transaction Details (PDF & JPEG; Maximum Size: 1 MB)
- Owner's PAN Card
- Owner's Aadhaar card

Step 1 – Go to GST portal. Click on Services. Then, click on the ‘Registration’ tab and thereafter, select ‘New Registration’.



Step 2 – Enter the following details in Part A –

- Select New Registration radio button
- In the drop-down under ‘I am a’ – select Taxpayer
- Select State and District from the drop down
- Enter the Name of Business and PAN of the business
- Key in the Email Address and Mobile Number. The registered email id and mobile number will receive the OTPs.
- Click on Proceed



New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

I am a *

Taxpayer

State / UT *

Select

District *

Select

Legal Name of the Business (As mentioned in PAN) *

Enter Legal Name of the Business

Permanent Account Number (PAN) *

Enter Permanent Account Number (PAN)

ⓘ If you don't have PAN, Click [here](#) to apply

Eg: A B C D E 1 2 3 4 X

Email Address *

✉ Enter Email Address

ⓘ OTP will be sent to this Email Address

Mobile Number *

+91 Enter Mobile Number

ⓘ Separate OTP will be sent to this mobile number

Type the characters you see in the image below *



PROCEED

Step 3 – Enter the two OTPs received on the email and mobile. Click on Continue. If you have not received the OTP click on Resend OTP.

Home > Registration > Verify

English

User Credentials OTP Verification

Verify OTP

• indicates mandatory fields

Mobile OTP •

Enter OTP sent to your mobile number

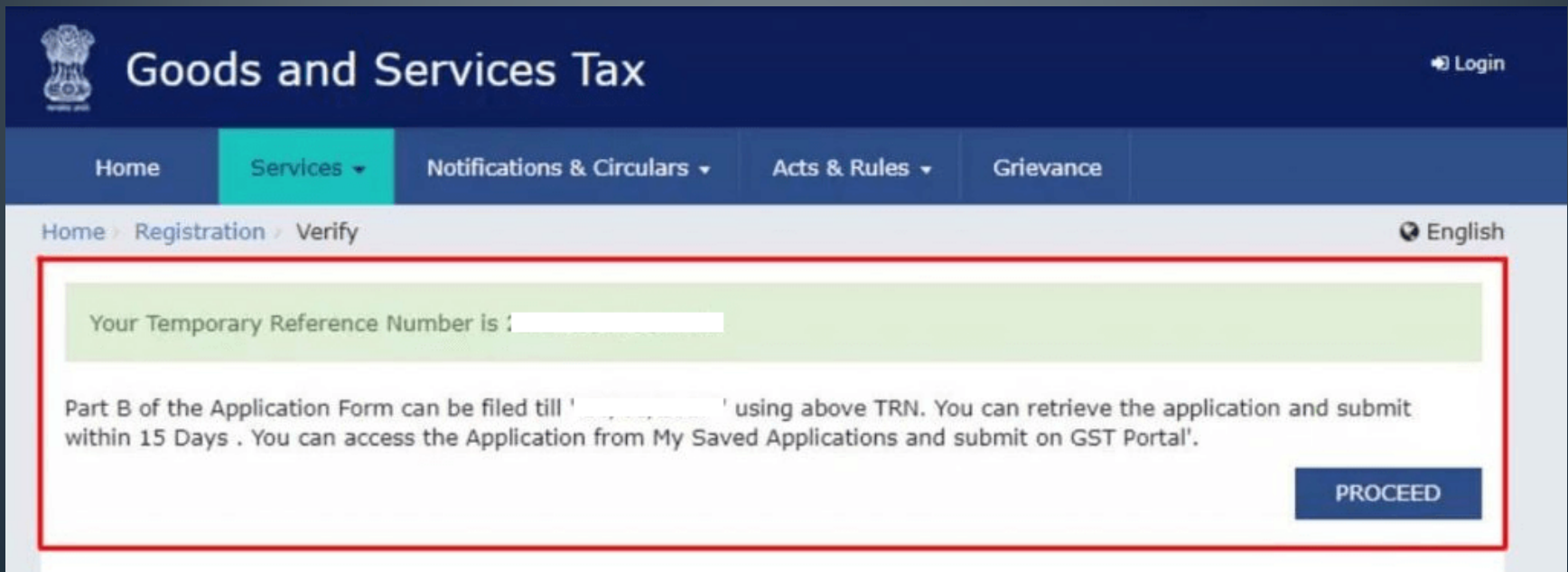
Email OTP •

Enter OTP sent to your Email Address

[Need OTP to be resent? Click here](#)

BACK PROCEED

Step 4 – You will receive the 15-digit Temporary Reference Number (TRN) now. This will also be sent to your email and mobile. Note down the TRN. You need to complete filling the part-B details within the next 15 days.



The screenshot displays the GST portal interface. At the top, the logo of India is on the left, followed by the text "Goods and Services Tax" and a "Login" button on the right. Below this is a navigation bar with "Home", "Services", "Notifications & Circulars", "Acts & Rules", and "Grievance". The "Services" menu is highlighted in teal. Below the navigation bar, the breadcrumb trail reads "Home > Registration > Verify" and the language is set to "English". The main content area is enclosed in a red border and contains a green box with the text "Your Temporary Reference Number is : [redacted]". Below this, a message states: "Part B of the Application Form can be filed till ' [redacted] ' using above TRN. You can retrieve the application and submit within 15 Days . You can access the Application from My Saved Applications and submit on GST Portal'." A blue "PROCEED" button is located at the bottom right of the red-bordered area.

Step 5 – Once again go to the GST portal. Select the ‘New Registration’ tab.

Step 6 – Select Temporary Reference Number (TRN). Enter the TRN and the captcha code and click on Proceed.

1 — 2
User Credentials — OTP Verification

New Registration

• indicates mandatory fields

New Registration Temporary Reference Number (TRN)

Temporary Reference Number (TRN) •

Enter Temporary Reference Number (TRN)

Type the characters you see in the image below •

Enter characters as displayed in the CAPTCHA image

PROCEED

Step 7 – You will receive an OTP on the registered mobile and email. Enter the OTP and click on Proceed

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

Home > Registration > Verify English

User Credentials OTP Verification

Verify OTP

• Indicates mandatory fields

Mobile / Email OTP *

Fill OTP sent to Mobile and Email

[Click here to resend the OTP](#)


BACK PROCEED

Step 8 – You will see that the status of the application is shown as drafts. Click on Edit Icon

Dashboard Services ▾ Notifications & Circulars ▾ Acts & Rules ▾ Grievance

Dashboard English

My Saved Application

| Creation Date | Form No. | Form Description | Expiry Date | Status | Action |
|---------------|------------|----------------------------------|-------------|--------|---|
| 24/06/2017 | GST REG-01 | Application for New Registration | 09/07/2017 | Draft |  |

Track Application Status
You do not have any submitted applications

Step 9: Submit Business Information

- In the Trade Name field, enter the trade name of the business.
- Input the Constitution of the Business from the drop-down list.
- Enter the District and Sector/ Circle / Ward / Charge/ Unit from the drop-down list.
- In the Commissionerate Code, Division Code and Range Code drop-down list, select the appropriate choice.
- Opt for the Composition Scheme, if necessary
- Input the date of commencement of business.
- Select the Date on which liability to register arises. This is the day the business crossed the aggregate turnover threshold for GST registration. Taxpayers are required to file the application for new GST registration within 30 days from the date on which the liability to register arises.

Dashboard - Business Details English

| Application Type | Due Date to Complete | Last Modified | Profile |
|------------------|----------------------|---------------|---------|
| New Registration | 08/07/2017 | 24/06/2017 | 24% |

Business Details Promoter / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Places of Business Goods and Services Bank Accounts State Specific Information Verification

* indicates mandatory fields

Details of your Business

Legal Name of the Business
PALSIN SHIRA

Permanent Account Number (PAN)
GDDPS5083K

Trade Name
Enter Trade Name

Constitution of Business (Select Appropriate)*
Select

Name of the State
Delhi

District*
Select

State Jurisdiction
ward

Sector / Circle / Ward /Charge / Unit*
Select

Center Jurisdiction ([Refer the link](#) for Center Jurisdiction)

Commissionerate Code*
Select

Division Code*
Select

Range Code*
Select

Are you applying for registration as a casual taxable person?
 No

Option For Composition
 No

Reason to obtain registration*
Select

Date of commencement of Business*
From DD/MM/YYYY

Date on which liability to register arises*
DD/MM/YYYY

Indicate Existing Registrations

| Type of Registration | Registration No. | Date of Registration | |
|----------------------|---------------------------|----------------------|--|
| Select | Enter Registration Number | DD/MM/YYYY | <input type="button" value="+ ADD"/> <input type="button" value="X CANCEL"/> |

Information regarding range, ward i.e. jurisdiction details

- Go to website “cbic-gst.gov.in”- “know your jurisdiction”- Information regarding the “range” will be available here.
- Ward information will be available at Vat website. For instance for Delhi it is available at the following link
“http://www.sma.net.in/Archives/VAT_Doc/VAT%20Wards.htm”

Step 10: Submit Promoter Information

- In the next tab, provide promoters and directors information. In case of **proprietorship**, the proprietors' information must be submitted. Details of up to 10 Promoters or Partners can be submitted in a GST registration application.
- The following details must be submitted for the promoters:
- Personal details of the stakeholder like name, date of birth, address, mobile number, email address and gender.
- Designation of the promoter.
- DIN of the Promoter, only for the following types of applicants:
 - Private Limited Company
 - Public Limited Company
 - Public Sector Undertaking
 - Unlimited Company
 - Foreign Company registered in India
- Details of citizenship
- PAN & Aadhaar
- Residential address

Dashboard - Promoter / Partners English

| Application Type | Due Date to Complete | Last Modified | Profile |
|------------------|----------------------|---------------|---------|
| New Registration | 08/07/2017 | 24/06/2017 | 24% |

Business Details Promoter / Partners Authorized Signatory Authorized Representative Principal Place of Business Additional Places of Business Goods and Services Bank Accounts State Specific Information Verification

* indicates mandatory fields

Details of Proprietor

Personal Information

Name of Person

First Name* Middle Name Last Name

Name of Father

First Name* Middle Name Last Name

Date of Birth* Mobile Number* Email Address*

Gender* Male Female Others Telephone Number (with STD Code)

Identity Information

Designation / Status* Director Identification Number Are you a citizen of India? Yes

Permanent Account Number (PAN)* Passport Number (In case of Foreigner) Aadhaar Number

Residential Address

Building No. / Flat No.* Floor No. Name of the Premises / Building

Road / Street* City / Town / Locality / Village* Country*

State* District* PIN Code*

Document Upload

Upload Photograph (of person whose information has been given above)*

File with JPEG format is only allowed.
Maximum file size for upload is 1 MB

No file chosen

You can use your device camera to take selfie photograph.

Other Information

Also Authorized Signatory No

Step 1: Submit Authorised Signatory Information

- An authorised signatory is a person nominated by the promoters of the company. The nominated person shall hold responsibility for filing GST returns of the company. Further, the person shall also maintain the necessary compliance of the company. The authorised signatory will have full access to the GST Portal. The person shall undertake a wide range of transactions on behalf of the promoters.

The screenshot displays the 'Submit Authorised Signatory' form on the GST Portal. The form is organized into several sections:

- Personal Information:** Includes fields for the signatory's name (First, Middle, Last), date of birth, gender, marital status, and residential address (Building No., Floor No., Street, City/Town, State, PIN Code).
- Identity Information:** Includes fields for Designation/Status, Director Identification Number (DIN), Permanent Account Number (PAN), and Aadhaar Number.
- Document Upload:** A section for uploading documents, with a note that a photograph is not required for promoters who are also authorized signatories.

At the bottom of the form, there are buttons for 'BACK', 'CANCEL', and 'SAVE'. The footer contains copyright information for the Government of India and the Ministry of Finance.

Step 12: Principal Place of Business

In this section, the applicant shall provide the details of the principal place of business. The Principal Place of Business acts as the primary location within the State where the taxpayer operates the business. It generally addresses the books of accounts and records. Hence, in the case of a company or LLP, the principal place of business shall be the registered office.

For the principal place of business enter the following:

- Address of the principal place of business.
- Official contact such as Email address, telephone number (with STD Code), mobile number field and fax number (with STD Code).
- Nature of possession of the premises.

If the principal place of business located in SEZ or the applicant acts as SEZ developer, necessary documents/certificates issued by Government of India are required to be uploaded by choosing 'Others' value in Nature of possession of premises drop-down and upload the document.

In this section, upload documents to provide proof of ownership or occupancy of the property as follows:

- Own premises – Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- Rented or Leased premises – A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.
- Premises not covered above – A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

Application Type
New Registration

Due Date to Complete
08/07/2017

Last Modified
24/06/2017

Profile
91%

| | | | | | | | | | |
|--|---|--|---|---|---|--|---|--|--|
|  Business Details ✓ |  Promoter / Partners ✓ |  Authorized Signatory ✓ |  Authorized Representative |  Principal Place of Business |  Additional Places of Business |  Goods and Services |  Bank Accounts |  State Specific Information |  Verification |
|--|---|--|---|---|---|--|---|--|--|

Details of Principal Place of Business

• indicates mandatory fields

Address

| | | |
|---|---|---|
| Building No. / Flat No.* Enter Building No. / Flat No. / Door No. | Floor No. Enter Floor No. | Name of the Premises / Building Enter Name of Premises / Building |
| Road / Street* Enter Road / Street / Lane | City / Town / Locality / Village* Enter Locality / Area / Village | |
| State Delhi | District* Select | PIN Code* Enter PIN Code |
| Latitude Enter Latitude | Longitude Enter Longitude | |

Contact Information

| | | |
|--|--|--|
| Office Email Address XYZ@GMAIL.COM | Office Telephone Number (with STD Code) STD Enter Telephone Number | Mobile Number +91 9898989898 |
| Office FAX Number (with STD Code) STD Enter Fax Number | | |

| | |
|--|--|
| Nature of possession of premises * Please Select Select | Document Upload * Proof of Principal Place of Business* Select File with PDF or JPEG format is only allowed. Maximum file size for upload is 1 MB Choose File No file chosen |
|--|--|

Nature of Business Activity being carried out at above mentioned premises *

| | | |
|--|--|---|
| <input type="checkbox"/> Bonded Warehouse | <input type="checkbox"/> EOU / STP / EHTP | <input type="checkbox"/> Export |
| <input type="checkbox"/> Factory / Manufacturing | <input type="checkbox"/> Import | <input type="checkbox"/> Supplier of Services |
| <input type="checkbox"/> Leasing Business | <input type="checkbox"/> Office / Sale Office | <input type="checkbox"/> Recipient of Goods or Services |
| <input type="checkbox"/> Retail Business | <input type="checkbox"/> Warehouse / Depot | <input type="checkbox"/> Wholesale Business |
| <input type="checkbox"/> Works Contract | <input type="checkbox"/> Others (Please Specify) | |

Have Additional Place of Business

No

BACK

SAVE & CONTINUE

Step 13: Additional Place of Business

- Upon having an additional place of business, enter details of the property in this tab. For instance, if the applicant is a seller on Flipkart or other e-commerce portal and uses the seller's warehouse, that location can be added as an additional place of business.

Dashboard Services GST Law Search Taxpayer Help

Application Type: Amendment (Core Fields) Due Date to Complete: 18/11/2017 Last Modified: 03/11/2017

GSTIN: [redacted] Full Name of Taxpayer: [redacted] Type of Registration: Regular

Business Details Promoter / Partners Principal Place of Business Additional Places of Business Verification

Details of Additional Places of your Business

Number of additional places* 1

No records added for Additional Place of Business. Add at least one record to proceed.

BACK ADD NEW CONTINUE

In this case we shall be adding all the warehouses of Maharashtra

Key in the number of warehouses/addresses you require to add as per your selection on Seller Central

Click on "Add New"

Application Type: Enrolment Provisional ID: 27 [redacted] 1Z4 Last Modified: 17/11/2016 Profile: 100%

Business Details Promoter / Partners Authorized Signatory Principal Place of Business Additional Place of Business Goods & Services Bank Accounts Verification

Details of Additional Places of your Business

Address

Building No. / Flat No.* Floor No. Name of the Premise / Building

Road / Street* Locality / Village*

Details of Additional Place of Business is similar to Principal Place of Business

Step 14: Details of Goods and Services

- In this section, the taxpayer must provide details of the top 5 goods and services supplied by the applicant. For goods supplied, provide the HSN code and for services, provide SAC code.

| | | | | | | | | | |
|------------------|-----------------------|----------------------|---------------------------|-------------------------------|-------------------------------|----------------------|-----------------|------------------------------|--------------|
| Business Details | Promoter / Partners ✓ | Authorized Signatory | Authorized Representative | Principal Place of Business ✓ | Additional Places of Business | Goods and Services ✓ | Bank Accounts ✓ | State Specific Information ✓ | Verification |
|------------------|-----------------------|----------------------|---------------------------|-------------------------------|-------------------------------|----------------------|-----------------|------------------------------|--------------|

Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

- 9101
WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL - Wrist-watches, electrically operated whether or not incorporating a stop-watch facility
- 9102
WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING - WRIST-WATCHES, ELECTRICALLY OPERATED, WHETHER OR NOT

Step 15 – Next, choose whether or not you are willing to do Aadhaar authentication. Learn more about the process and options available from our page, “All you need to know about Aadhaar authentication and steps”.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory Authorized Representative Principal Place of Business ✓ Additional Places of Business Goods and Services ✓ State Specific Information Aadhaar Authentication ✓ Verification

Aadhaar Authentication

Would you like to opt for Aadhaar authentication of Promoters/ Partners, Authorized Signatories?

Yes No

1. If you select 'Yes' the authentication link shall be shared on mobile number and e-mail IDs of the Promoters/ Partners, Authorized Signatories.
2. ARN of your application shall be generated once Aadhaar authentication of Promoters/ Partners, Authorized Signatories are completed.

| Sl No | Name | Citizen/ Resident of India | Promoter/ Partner | Authorized Signatory | Designation | Email Address | Mobile Number | Status |
|-------|--------------|----------------------------|-------------------|----------------------|-------------|---------------|---------------|-------------------------|
| 1 | Supriya Saha | Yes | Yes | Yes | | | | Authentication Required |

Note: Please make sure that email and mobile numbers of Promoters/ Partners, Authorized Signatories provided by you are correct. The Aadhaar validation links shall be forwarded on the emails/ mobile No.s provided by you.

Step 16 – Once all the details are filled in go to the Verification page. Tick on the declaration and submit the application using any of the following ways:

- Companies and LLPs must submit application using DSC
- Using e-Sign – OTP will be sent to Aadhaar registered number
- Using EVC – OTP will be sent to the registered mobile

Verification * indicates mandatory fields

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory* Place*

Select Enter Place

Designation / Status* Date*

01/06/2021

[DSC is compulsory for Companies & LLP](#)
[Facing problem using DSC? Click here for help](#)

BACK SUBMIT WITH DSC SUBMIT WITH EVC

Step 17 – A message is displayed on successful application and Application Reference Number(ARN) is sent to registered email and mobile



The screenshot displays the 'Goods and Services Tax' portal interface. At the top left is the Government of India emblem, followed by the text 'Goods and Services Tax'. A 'Logout' link is visible in the top right corner. Below the header is a navigation menu with options: 'Dashboard' (highlighted in teal), 'Services', 'Notifications & Circulars', 'Acts & Rules', and 'Grievance'. The main content area shows the breadcrumb 'Dashboard > Application for New Registration' and a language selector set to 'English'. A success message is displayed in a white box with a green checkmark icon, stating: 'SUCCESS Thank you for submission. System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes'.

After received Application Reference Number to your registered email address and mobile number,

- You will receive GSTIN number within 7 working days or
- Where the applicant does not do Aadhaar Authentication or where the Department feels fit to carry out physical verification of places of business, time limit for grant of registration increased from 7 to 30 days.



Home

Services ▾

GST Law

Downloads ▾

Search Taxpayer ▾

Help and Taxpayer Facilities

e-Invoice

Home > Login

Login

• indicates mandatory fields

Username •

Password •

LOGIN

[Forgot Username](#)


[Forgot Password](#)

i First time login: If you are logging in for the first time, click [here](#) to log in.



For First Time Login

Fill the mandatory fields (provided by GST dept. via mail)

 Goods and Services Tax Login

Home Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Home > New User Login

New User Login

• indicates mandatory fields

Provisional ID / GSTIN / UIN •

Password •

LOGIN

Existing User: If you have already created your Username and Password, click [here](#) to log in.

Amendment of Registration (Sec 28 of the CGST Act)

Core
fields

Non core
fields



AMENDMENT OF REGISTRATION UNDER GST

- Every registered taxable person shall inform the proper officer of any changes to be done within 15 days of such change.
- Changes has to be done online through an application in FORM GST REG – 14 along with documents related to change.
- The proper officer may, approve or reject amendments in the registration particulars .
- The proper officer shall give proper notice and opportunity of being heard before rejection amendment.
- Any rejection or approval of amendments under the CGST act/SGST act shall be deemed to be a rejection or approval of amendments under the CGST act/SGST act.

There are two types of amendments in GST registration viz. Core Fields and non core fields which you can find under Registration tab in Services tab

Goods and Services Tax

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System Track Application Status

New Registration Application for Filing Clarifications

Amendment of Registration Core Fields Amendment of Registration Non - Core Fields

Application to Opt for composition Levy Application for Withdrawal from Composition Levy

Track Application Status Stock intimation for opting Composition Levy

Application for Cancellation of Registration

What are Core and Non-core fields in GST Registration details?

The fields of a GST registration application are classified as core and non-core fields. Through this, the taxpayer can identify and know whether or not a particular field being amended requires the jurisdictional tax official's approval for amendment, if it happens to be a core field. Whereas, amendment of non-core fields are automatically approved once the amendment application is filed. However, in the case of core fields, if the tax officer does not approve within a stipulated time period, then it is considered automatically approved.

Cont...

Core fields are as follows:

- Business name, (Legal Name) if there is no change in PAN
- Principal and additional places of business (other than any change in the State)
- Addition or deletion of stakeholders such as promoters or partners or Karta or Managing Committee or CEO

Non-core fields are as follows:

The rest of the fields other than the core fields, mentioned above, will be called the non-core fields under GST. These include:

- Addition or deletion or modification of bank details
- Business details
- Description of goods and services
- Editing state-specific information (Not being any change of State)
- Authorised signatories or representatives
- Modifying details of existing stakeholders such as promoters or partners or Karta
- Minor modifications in existing principal and additional places of business

Steps to follow for Amending the Core fields

Step 1: Login to the GST portal and navigate to Services > Registration > Amendment of Registration Core Fields.



The screenshot displays the GST portal interface. At the top, the logo of India is visible next to the text 'Goods and Services Tax'. A user profile icon with a notification badge '0' is in the top right corner. Below the header is a navigation bar with the following items: Dashboard, Services (selected), GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. A dropdown menu is open under 'Services', showing the following options: Registration (selected), Ledgers, Returns, Payments, User Services, Refunds, e-Way Bill System, and Track Application Status. A further dropdown menu is open under 'Registration', listing the following options: New Registration, Amendment of Registration Core Fields (highlighted with a green arrow), Application to Opt for composition Levy, Track Application Status, and Application for Cancellation of Registration. On the right side of the dropdown menu, there are two columns of options: Application for Filing Clarifications, Amendment of Registration Non - Core Fields, Application for Withdrawal from Composition Levy, and Stock intimation for opting Composition Levy. A small number '3' is visible on the right edge of the dropdown menu.

Step 2: Click on one of the four relevant tabs of core fields that you want to amend, as follows:

| | | |
|-------------------------|-----------------------|----------------------|
| Application Type | Due Date to Complete | Last Modified |
| Amendment (Core Fields) | 03/08/2017 | 19/07/2017 |
| GSTIN | Full Name of Taxpayer | Type of Registration |
| [REDACTED] | [REDACTED] | Regular |



Business
Details



Principal
Place of
Business



Additional
Places of
Business




Promoter /
Partners





Verification


Step 3: Make the necessary amendments – Add, delete or edit details. Upload the supporting documents wherever asked for.


In business detail Tab, you can amend details of business like: Legal Name of the Business; Trade Name, District, constitution of business etc.

 Business Details ✓


 Promoter / Partners ✓

 Principal Place of Business ✓


 Additional Places of Business ✓

 Verification

Details of your Business

Legal Name of the Business 

[REDACTED]

Trade Name 

[REDACTED]

Permanent Account Number (PAN)


[REDACTED]

Date of Creation of PAN


Pan date not available

Name of the State

Delhi


District 

East Delhi

Constitution of Business (Select Appropriate) 

Partnership

Proof of Constitution of Business



Partnership Deed

[SAVE & CONTINUE](#)

In Partner/Promoter Tab, one can amend details of stakeholders of entity.






Navigation bar with five tabs: Business Details, Promoter / Partners (highlighted with a red box), Principal Place of Business, Additional Places of Business, and Verification. Each tab has a checkmark icon in the top right corner.

Details of Stakeholders

| SI No | Partners/Promoters | Designation / Status | Actions | Nature of Change |
|-------|--------------------|----------------------|---|------------------|
| 1 | [REDACTED] | PARTNER | VIEW DELETE | |
| 2 | [REDACTED] | PARTNER | VIEW DELETE | |

Buttons: BACK, ADD NEW, CONTINUE

In this Tab, user can amend details Principal place of business.

| | | | | |
|--|--|--|--|---|
|  Business Details ✓ |  Promoter / Partners ✓ |  Principal Place of Business ✓ |  Additional Places of Business ✓ |  Verification |
|--|--|--|--|---|

Details of Principal Place of Business

Address

| | | |
|---------------------------------------|--|---|
| Building No. / Flat No. [REDACTED] | Floor No. | Name of the Premises / Building [REDACTED] |
| Road / Street [REDACTED] | City / Town / Locality / Village [REDACTED] | |
| State Delhi | District [REDACTED] | PIN Code [REDACTED] |
| Latitude | Longitude | |
| State Jurisdiction ward | Sector / Circle / Ward / Charge / Unit [REDACTED] | |
| Commissionerate Code [REDACTED] | Division Code [REDACTED] | Range Code [REDACTED] |

Contact Information

| | | |
|------------------------------------|---|-----------------------------|
| Office Email Address [REDACTED] | Office Telephone Number (with STD Code) [REDACTED] | Mobile Number [REDACTED] |
|------------------------------------|---|-----------------------------|

In this Tab, you can add additional place of business.

Navigation bar with five tabs: Business Details, Promoter / Partners, Principal Place of Business, Additional Places of Business (highlighted with a red box), and Verification. Each tab has a checkmark icon in the top right corner.

Details of Additional Places of your Business

Number of additional places *

| SI No | Address | Actions | Nature of Change |
|-------|------------|---|------------------|
| 1 | [REDACTED] | VIEW DELETE | |

Navigation buttons: BACK, ADD NEW, CONTINUE

Complete verification as an authorized signatory using DSC, e-Signature or EVC. An Application Reference Number (ARN) gets generated. Acknowledgement is sent in 15 minutes to the registered e-mail ID and mobile number of the signatory

Business Details ✓ Promoter / Partners ✓ Principal Place of Business ✓ Additional Places of Business ✓ Verification ✓

• indicates mandatory fields

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory •

Place •

Designation / Status •

Date •

06/06/2021











Steps to follow for Amending the Non-core fields

Step 1: Login to the GST portal and navigate to Services > Registration > Amendment of Registration Non – Core Fields hyperlink



The screenshot displays the GST portal interface. At the top, the logo of India is on the left, followed by the text 'Goods and Services Tax'. On the right, the user's name 'ALLENA AUTO INDUSTR' is shown with a notification bell icon containing the number '0'. Below this is a horizontal navigation bar with the following items: 'Dashboard', 'Services' (selected), 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. A secondary menu is open under 'Services', listing: 'Registration' (selected), 'Ledgers', 'Returns', 'Payments', 'User Services', 'Refunds', 'e-Way Bill System', and 'Track Application Status'. A third-level menu is open under 'Registration', listing: 'New Registration', 'Amendment of Registration Core Fields', 'Application to Opt for composition Levy', 'Track Application Status', and 'Application for Cancellation of Registration'. A fourth-level menu is open under 'Amendment of Registration Core Fields', listing: 'Application for Filing Clarifications', 'Amendment of Registration Non - Core Fields' (highlighted with a green arrow), 'Application for Withdrawal from Composition Levy', and 'Stock intimation for opting Composition Levy'. A small number '3' is visible on the right edge of the menu.

First Tab will open is Business detail, which is not able to amend you can only see it.

| | | | | | | | | | |
|--|--|---|--|--|--|---|--|---|---|
|  Business Details |  Promoter / Partners ✓ |  Authorized Signatory ✓ |  Authorized Representative ✓ |  Principal Place of Business ✓ |  Additional Places of Business ✓ |  Goods and Services ✓ |  Bank Accounts ✓ |  State Specific Information ✓ |  Verification ✓ |
|--|--|---|--|--|--|---|--|---|---|

Details of your Business



| | | |
|----------------------------|--------------------------------|-------------------------|
| Legal Name of the Business | Permanent Account Number (PAN) | Date of Creation of PAN |
| [REDACTED] | [REDACTED] | [REDACTED] |

| | |
|------------|--------------------------|
| Trade Name | Constitution of Business |
| [REDACTED] | [REDACTED] |

| | |
|-------|------------|
| State | District |
| Delhi | [REDACTED] |

Indicate Existing Registrations

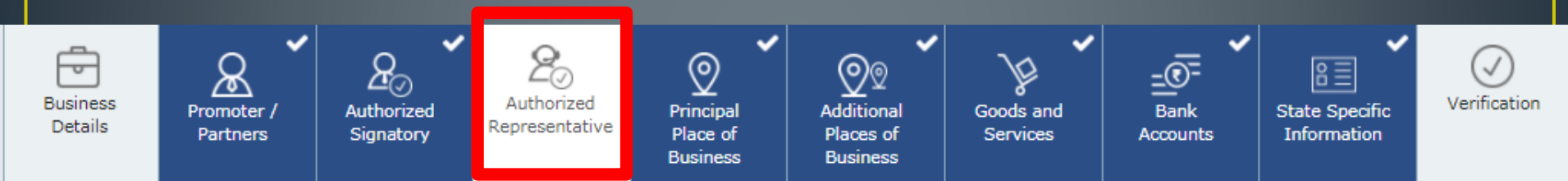
| | | | |
|----------------------|---------------------------|----------------------|---|
| Type of Registration | Registration No. | Date of Registration | |
| Select | Enter Registration Number | DD/MM/YYYY |  |
| | | | + ADD ✕ CANCEL |

| Type of Registration | Registration No. | Date of Registration | Actions |
|---------------------------------|------------------|----------------------|---|
| Service Tax Registration Number | [REDACTED] | |  EDIT  DELETE |

Step 2: Click on one of the four relevant tabs of non-core fields that you want to amend, as follows:

Step 3: Make the necessary amendments – Add, delete or edit details. Upload the supporting documents wherever asked for. Click on ‘Save & Continue’ button to proceed.

In Authorized Representative tab user can amend details of authorized signatory.



Details of Authorized Representative

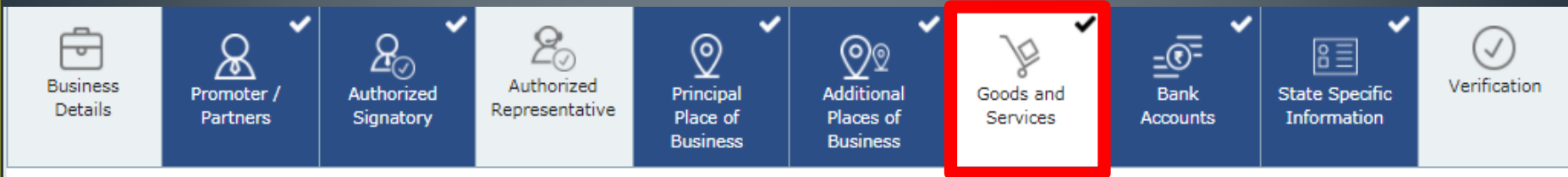
Do you have any Authorized Representative?



BACK

SAVE & CONTINUE

In Goods and Services Tab one can amend details of goods and services provided.



Goods Services

Details of Goods / Commodities supplied by the business

Please specify top 5 Commodities

Search HSN Chapter by Name or Code

BACK

SAVE & CONTINUE

In Bank accounts tab, new bank account can be added or old can be modified

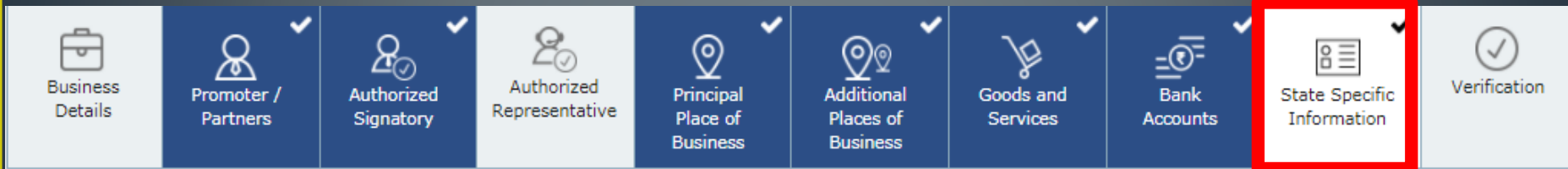
Navigation bar with the following tabs: Business Details, Promoter / Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, **Bank Accounts**, State Specific Information, and Verification. The 'Bank Accounts' tab is highlighted with a red box.

Total Number of Bank Accounts maintained

1

| Sl No | Type of Account | Account Number | Bank Name | Bank Address | Actions |
|-------|-----------------|----------------|------------|--------------|--|
| 1 | C | [REDACTED] | [REDACTED] | [REDACTED] | EDIT DELETE |

In this tab, details of State specific information can be amended.



State Specific Information

Professional Tax Employee Code (EC) No.

Professional Tax Registration Certificate (RC) No.

State Excise License No.

Name of the person in whose name Excise Licence is held

BACK

SAVE & CONTINUE

Step 4: Complete verification through the authorized signatory using DSC, e-Signature or EVC.

Business Details ✓ Promoter / Partners ✓ Authorized Signatory ✓ Authorized Representative ✓ Principal Place of Business ✓ Additional Places of Business ✓ Goods and Services ✓ Bank Accounts ✓ State Specific Information ✓ Verification ✓

• indicates mandatory fields

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select

Place *

Enter Place

Designation / Status *

Date *

06/06/2021

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

BACK SUBMIT WITH DSC SUBMIT WITH EVC

If You received emsigner error for verification through using DSC, you can follow these below steps:-

1. Open a separate tab in same browser and type `https://127.0.0.1:1585`.
2. Click on Advanced.
3. Click proceed to `127.0.0.1(unsafe)`.
4. Come back to GST portal, refresh the page.
5. Click on register Digital signature.

I/We hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK

SAVE GSTR3B

SUBMIT

FILE GSTR-3B WITH DSC

FILE GSTR-3B WITH EVC

Failed to establish connection to the server. Kindly restart the Emsigner

✕

↑

After received Acknowledgement number it takes only 15 days to get approval from a proper officer to amend the core fields.

Cancellation of registration



CANCELLATION OF REGISTRATION [S. 29 of the CGST Act]

GST officer on his own or on application (by the registrant / legal heirs) can cancel registration, in case

- Business has been discontinued
- Proprietor has died
- Amalgamated with any other entity / de-merged
- There is change in constitution of business
- The taxable person is no longer required to be registered

CANCELLATION OF REGISTRATION

[S. 29 of the CGST Act] [CONTD...]

GST officer can cancel registration either prospectively or retrospectively if :

- The registered person has contravened any provision(s)
- Returns have not been filed for 3 consecutive tax periods in respect of a taxable person under composition scheme
- Returns have not been filed for a continuous period of 6 months
- Person who has taken voluntary registration has not commenced business for 6 months
- Registration obtained by means of fraud, willful misstatement or suppression of facts
- Cancellation only after an opportunity of being heard

CANCELLATION OF REGISTRATION [S. 29 of the CGST Act] [CONTD...]

Cancellation of registration not to effect liability to pay tax and other dues or to discharge prescribed obligations for such period

Cancellation of registration under SGST / UTGST will be deemed to be a cancellation under CGST

After cancellation of registration, payment of an amount is to be made

Either by debit to electronic credit ledger or electronic cash ledger, of ITC on inputs in stock / in semi finished / finished goods / capital goods / plant and machinery

or the output tax payable on such goods

whichever is higher

In respect of capital goods or plant and machinery the amount would be reduced by prescribed percentage points (depreciation) or the transaction value whichever is higher

Online Demo GST Cancellation in Portal



**HOW TO CANCEL
GST REGISTRATION ?**
STEP BY STEP GUIDE

Step 1. Visit the URL: <https://www.gst.gov.in>.

Step 2. Login to the GST Portal with your user-ID and password.

Step 3. Navigate to the Services > Registration > Application for Cancellation of Registration option.



Goods and Services Tax

Dashboard

Services ▾

GST Law

Search Taxpayer ▾

Help ▾

Registration

Ledgers

Returns

Payments

User Services

Refunds

New Registration

Application for Filing Clarifications

Amendment of Registration Core Fields

Amendment of Registration Non - Core Fields

Application to Opt for composition Levy

Application for Withdrawal from Composition Levy

Track Application Status

Application for Cancellation of Registration

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD >

CREATE CHALLAN >




VIEW NOTICE(S) AND ORDER(S) >

Quick Links

Step 4. The form - Application for Cancellation of Registration contains three tabs. Ensure that the Basic Details tab is selected by default

Dashboard > Application for Cancellation of Registration English

| Application Type | Last Modified | Due Date to Complete | Profile |
|--|---------------|----------------------|---------|
| Application for Cancellation of Registration | 04/01/2018 | 19/01/2018 | 0 % |

 Basic Details |  Cancellation Details |  Verification

| Application Type | Last Modified | Due Date to Complete | Profile |
|--|---------------|----------------------|---------|
| Application for Cancellation of Registration | 04/01/2018 | 19/01/2018 | 0 % |



Basic Details



Cancellation Details



Verification

Basic Details

| | | |
|----------------------|----------------------------|----------------------|
| GSTIN | Legal Name of the Business | Trade Name |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

Address of Principal Place of Business

| | |
|-------------------------|----------------------|
| 24 , test | uat05@gstn.org.in |
| test, test | <input type="text"/> |
| test, Anantapur | <input type="text"/> |
| Andhra Pradesh - 515822 | <input type="text"/> |

Address for Future Correspondence

• indicates mandatory fields

 Address Same as above

| | | |
|---------------------------|----------------------|---------------------------------|
| Building No. / Flat No. • | Floor No. | Name of the Premises / Building |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| | |
|----------------------|------------------------------------|
| Road / Street • | City / Town / Locality / Village • |
| <input type="text"/> | <input type="text"/> |

| | | |
|----------------------|----------------------|----------------------|
| State • | District • | PIN Code • |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| | | |
|----------------------|----------------------|--------------------------|
| Latitude | Longitude | Mobile Number • |
| <input type="text"/> | <input type="text"/> | +91 <input type="text"/> |

| | | |
|----------------------------------|----------------------|----------------------------|
| Telephone Number (with STD Code) | Email Address • | FAX Number (with STD Code) |
| STD <input type="text"/> | <input type="text"/> | STD <input type="text"/> |

Step 5. Either fill your Address for Future Correspondence manually, or check the option of Address same as above to copy the same address as in the Address of Principal Place of Business field

Step 6: Now go to Cancellation Details Tile.

| Application Type | Last Modified | Due Date to Complete | Profile |
|--|---------------|----------------------|---------|
| Application for Cancellation of Registration | 04/08/2018 | 19/08/2018 | 34 % |

Basic Details **Cancellation Details** Verification

• indicates mandatory fields

Cancellation Details


Reasons for Cancellation •

Date from which registration is to be cancelled •

Particulars to Last Return Filed




| | | |
|------------------|----------------------|------------------------|
| Financial Year | Return Filing Period | ARN |
| 2018-2019 | July-2018 | AA060718023788Q |

[Top](#)



Step 7. Select a suitable reason from the Reason for Cancellation drop-down list.

| | | | |
|--|---------------|----------------------|---------|
| Application Type | Last Modified | Due Date to Complete | Profile |
| Application for Cancellation of Registration | 04/08/2018 | 19/08/2018 | 34 % |

| | | |
|--|--|--|
|  Basic Details ✓ |  Cancellation Details |  Verification |
|--|--|--|

• indicates mandatory fields

Cancellation Details

Reasons for Cancellation *


Select

- Select
- Change in constitution of business leading to change in PAN
- Ceased to be liable to pay tax
- Discontinuance of business/ Closure of business
- Others
- Transfer of business on account of amalgamation, merger, demerger, sale, leased or otherwise
- Death of Sole Proprietor

Particulars to Last Return Filed

| | | |
|------------------|----------------------|------------------------|
| Financial Year | Return Filing Period | ARN |
| 2018-2019 | July-2018 | AA060718023788Q |

Top



Step 8. After providing details of Tax Paid, Tap on Save and Continue button.

| Debit Entry Number | Central Tax ₹ | Integrated Tax ₹ | State Tax/ UT Tax ₹ | Cess ₹ |
|--------------------|------------------|---------------------|------------------------|-----------|
| | 0 | 0 | 0 | 0 |

Payment from Electronic Credit Ledger 

| Debit Entry Number | Central Tax ₹ | Integrated Tax ₹ | State Tax/ UT Tax ₹ | Cess ₹ |
|--------------------|------------------|---------------------|------------------------|-----------|
| | 0 | 0 | 0 | 0 |

SubTotal

| Debit Entry Number | Central Tax | Integrated Tax | State Tax/ UT Tax | Cess |
|--------------------|-------------|----------------|-------------------|------|
| NA | 0 | 0 | 0 | 0 |

BACK

SAVE & CONTINUE



Step 9. Check the Verification statement box to declare that the information given in this form is true and correct, and that nothing has been concealed therefrom.

Step 10. Select the name of the authorized signatory from the Name of Authorized Signatory drop-down.

Step 11. Enter the Place of making this declaration.

| Application Type | Last Modified | Due Date to Complete | Profile |
|--|---------------|----------------------|---------|
| Application for Cancellation of Registration | 04/01/2018 | 19/01/2018 | 100 % |

 Basic Details

 Cancellation Details

 Verification

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory *

Select


Place *

Enter Place

Designation / Status

Date

04/01/2018

 DSC is compulsory for Companies & LLP

 Facing problem using DSC? [Click here for help](#)

BACK

SUBMIT WITH DSC

SUBMIT WITH EVC

Step 12. Sign the form by using either your Digital Signature Certificate (DSC), or the EVC option.

Basic Details ✓ Cancellation Details ✓ Verification ✓

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

| | |
|--------------------------------|----------------------|
| Name of Authorized Signatory * | Place * |
| <input type="text"/> | <input type="text"/> |
| Designation / Status | Date |
| Director | 04/01/2018 |

i DSC is compulsory for Companies & LLP
i Facing problem using DSC? [Click here for help](#)

Notes:

- On successfully filing the application for cancellation of registration, the system will generate the ARN and display a confirmation message.
- A confirmation message will also be sent by GST Portal on your registered mobile phone number and e-mail-ID.
- After this stage, the concerned Tax Official will review your application and take a decision accordingly.



Goods and Services Tax

Dashboard

Services ▾

GST Law

Search Taxpayer ▾

Help ▾

Dashboard > Application for Cancellation of Registration

✔ SUCCESS

Thank you for submission.

System will verify / validate the information submitted after which acknowledgement will be sent in next 15 minutes

After the cancellation or surrendered of registration, you must file GSTR-10 or also called final return within 90 days.

- GSTR-10 is the return to be filed by the registered taxable persons who have opted for the cancellation of the GST registration.
- A taxable person who opts for cancellation of GST registration has to file a final return under GST law in this form within three months. In this article, we discuss all aspects of GSTR-10 in detail.

Creating and Filing Details in Form GSTR-10

Here are the steps to create and file details in Form GSTR-10.

- Step 1: Login to the Portal.
- Step 2: Navigate to the services>Returns>Final Return
- Step 3: Click on Final Return

The screenshot displays the GST portal interface. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Services' dropdown menu is open, showing 'Returns' as the selected category. Under 'Returns', the 'Final Return' option is highlighted with a red box. Below the navigation menu, there is a table for GSTR-3B returns for the year 2021. The table shows the status of returns for each month: Jan - 2021 (NA), Feb - 2021 (NA), Mar - 2021 (Filed), Apr - 2021 (Cancelled), and May - 2021 (Cancelled). To the right of the table, there are 'Quick Links' for 'Check Cash Balance', 'Liability ledger', and 'Credit ledger'. At the bottom, there are buttons for 'RETURN DASHBOARD >', 'CREATE CHALLAN >', and 'VIEW NOTICE(S) AND ORDER(S) >'. A text box below the table states: 'You can navigate to your chosen page through navigation panel given below'.

Goods & Service Tax (GST) | User Welcome | Welcome

Skip to Main Content A+ A-

Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice

Registration Ledgers Returns Payments User Services Refunds e-Way Bill System Track Application Status

Returns Dashboard View Filed Returns

Track Return Status Transition Forms

ITC Forms **Final Return**

Annual Return TDS and TCS credit received

Tax liabilities and ITC comparison Opt-in for Quarterly Return

| | Option expired | | | Cancelled | Cancelled |
|---------|------------------|------------------|---------------------|-------------------------------|-------------------------------|
| GSTR-3B | Jan - 2021 NA | Feb - 2021 NA | Mar - 2021 Filed | Apr - 2021 NA Cancelled | May - 2021 NA Cancelled |

Quick Links

- Check Cash Balance
- Liability ledger
- Credit ledger

You can navigate to your chosen page through navigation panel given below

RETURN DASHBOARD > CREATE CHALLAN > VIEW NOTICE(S) AND ORDER(S) >

services.gst.gov.in/services/auth/quicklinks/returns

Step 4: Click Prepare Online

The screenshot displays the GST User Dashboard. At the top, the header includes the GST logo and the text 'Goods and Services Tax'. Below the header is a navigation menu with options: Dashboard, Services, GST Law, Search Taxpayer, Help and Taxpayer Facilities, and e-Invoice. The main content area shows a breadcrumb trail 'Dashboard > Final Return' and a language selector set to 'English'. A yellow 'Help' box contains two points: 1. It is **mandatory** to file form GSTR-10 for taxpayers whose registration has been cancelled or is under cancellation. 2. 'Nil' returns can be filed if there are no inputs held in stock, semi-finished goods, or capital goods/plant and machinery. Below this, the 'Final Return GSTR 10' section shows a due date of 22/07/2021 and two buttons: 'PREPARE ONLINE' (highlighted with a red box) and 'PREPARE OFFLINE'. An 'Important Message' box on the right states that taxpayers with 500 or fewer records per table (8A, 8B, 8C, and 8D) can use the online facility. It lists steps: click 'Prepare Online', update address and upload CA certificate, fill invoice details, and click 'Proceed to File'.

Goods & Service Tax (GST) | User Dashboard

Skip to Main Content

Goods and Services Tax

Dashboard Services GST Law Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Final Return English

Help

1. It is **mandatory** to file form GSTR-10 for the taxpayers who are required to furnish return under section 39(1), once registration has been cancelled and/or cancellation order is issued.
2. 'Nil' return can be filed in case there are **no** inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed or the amount of tax required to be paid back to Government.

Final Return GSTR 10

Due Date - 22/07/2021

PREPARE ONLINE PREPARE OFFLINE

Important Message

Prepare Online:-

Taxpayers with less than or equal to 500 records per table (Table 8A, 8B & 8C and Table 8D) may make use of this facility.

Steps to be taken:

- Click on 'Prepare Online';
- Update the Address for future correspondence and upload the CA certificate, if required.
- Fill the Invoices wise details (Table 8A, 8B & 8C) and without Invoices wise details (Table 8D);
- Click on 'Proceed to File' and File GSTR-10.

Prepare Offline:-

Step 5: Update address for correspondence

Enter the address and click 'Save'.

Goods & Service Tax (GST) | User Dashboard

Address for future correspondence Help ? add

| | | |
|---|---|--|
| Building No. / Flat No. * | Floor No. | Name of the Premises / Building |
| <input type="text"/> | <input type="text"/> | <input type="text" value="Enter Name of the Premises / Building"/> |
| Road / Street * | City / Town / Locality / Village * | |
| <input type="text"/> | <input type="text"/> | |
| State * | District * | PIN Code * |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Latitude | Longitude | Mobile Number * |
| <input type="text" value="Enter Latitude"/> | <input type="text" value="Enter Longitude"/> | +91 <input type="text"/> |
| Telephone Number (with STD Code) | Email Address * | FAX Number (with STD Code) |
| STD <input type="text"/> Enter Telephone Number | <input type="text" value="mkumar1352@yahoo.com"/> | STD <input type="text"/> Enter FAX Number |

SAVE

CA Certificate Help ? ^ Top

Step 6: Update the details of Chartered Accountant or Cost Accountant

Details required for GST invoice:

- Update the following details of a CA or a Cost Accountant under 'Particulars of certifying Chartered Accountant or Cost Accountant'.
- Name of the accounting firm.
- Name of the Chartered Accountant/Cost Accountant issuing the Certificate.
- Membership number of the certifying firm.
- Date of the certificate issued.
- Attach a scanned copy of the certificate.
- Click on 'Save CA Details'. A message will pop-up as confirmation

The screenshot displays the 'Goods & Service Tax (GST) | User Dashboard' interface. At the top, there are two teal header bars: 'Address for future correspondence' and 'CA Certificate', each with a 'Help' icon and a dropdown arrow. Below the 'CA Certificate' header, there is a section titled 'Particulars of certifying Chartered Accountant or Cost Accountant [where applicable]'. This section contains several input fields: 'Name of the Firm issuing certificate*' (with a placeholder 'Enter Name'), 'Name of the certifying Chartered Accountant/Cost Accountant*' (with a placeholder 'Name of the Firm issuing certificate'), 'Membership number*' (with a placeholder 'Enter Membership number'), and 'Date of issuance of certificate*' (with a placeholder 'DD/MM/YYYY' and a calendar icon). Below these fields is an 'Attachment' section with the text '(option for uploading certificate)*'. It includes two informational icons: one stating 'File with PDF or JPEG format is only allowed' and another stating 'Maximum file size for upload is 500 KB'. A 'Choose File' button is present, followed by the text 'No file chosen'. A blue 'SAVE CA DETAILS' button is located at the bottom right of the form area. At the bottom of the dashboard, there are three dark blue summary cards: '8A, 8B & 8C - Goods Details With Invoices' (No. of Records - 0), '8D - Goods Details Without Invoices' (No. of Records - 0), and '9 & 10 - Amount of tax payable and paid'. A 'Top' button is visible in the bottom right corner.

Step 5: Enter the details of goods held in stock (either as inputs in semi-finished/finished goods, on which ITC has been taken) in the following tiles:

Goods with invoices – In table 8A, 8B and 8C

Goods without invoices- In table 8D

- The details are required to reverse the ITC claimed earlier, either under the pre-GST regime or under the GST regime.
- Filling the tables 8A, 8B and 8C:
 1. Click on the tile named 8A, 8B and 8C – Goods with invoices.

The screenshot shows the 'Goods & Service Tax (GST) | User Dashboard' interface. At the top, there is a teal header with 'CA Certificate' and a 'Help' icon. Below this, three summary tiles are displayed. The first tile, '8A, 8B & 8C - Goods Details With Invoices', is highlighted with a red border and shows a 'No. of Records - 0'. The second tile, '8D - Goods Details Without Invoices', also shows 'No. of Records - 0'. The third tile, '9 & 10 - Amount of tax payable and paid', shows a 'Total Liability' of ₹0. Each tile contains a table of tax details.

| 8A, 8B & 8C - Goods Details With Invoices | | 8D - Goods Details Without Invoices | | 9 & 10 - Amount of tax payable and paid | |
|---|-------------|-------------------------------------|-------------|---|--|
| No. of Records - 0 | | No. of Records - 0 | | | |
| Total Value | | Total Value | | Total Liability | |
| ₹0.00 | | ₹0.00 | | ₹0 | |
| Integrated tax | Central Tax | Integrated tax | Central Tax | | |
| ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | |
| State/UT Tax | CESS | State/UT Tax | CESS | | |
| ₹0.00 | ₹0.00 | ₹0.00 | ₹0.00 | | |

Goods & Service Tax (GST) | User Dashboard

8a, 8b, 8c – Details of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and capital goods/plant and machinery on which input tax credit is required to be reversed.

Indicates Mandatory Fields

Supplier Registered Under •
 GST
 GST
 CX/VAT

GSTIN •
 Enter Supplier GSTIN

Supplier's Name
 Enter Supplier Name

Invoice/Bill of entry Number •
 Enter Invoice Number

Invoice/Bill of entry Date •
 DD/MM/YYYY

Item Details

| Goods Type • | Description • | Unit | Quantity Code (UQC) • | Quantity • | Taxable Value (As adjusted by debit note/credit note) (₹) • | Amount of ITC claimed (₹) | | Actions |
|--------------|---------------|------|-----------------------|------------|---|---------------------------|----------|---------|
| | | | | | | Integrated Tax(₹) • | CESS (₹) | |
| Select | | | Select | | | | | + ADD |

BACK SAVE

Top

2. Click on Add Details

3. Select supplier's registration from the drop-down list.

4. Enter invoice details under either of the two options- GST or Central Excise (CX)/VAT regime, as highlighted in the above image. After entering all the items in the invoice using the 'Add' button, click on 'Save' to proceed.

Details required for GST invoice:

- GSTIN Number
- Invoice/Bill of Entry Number
- Invoice/Bill of Entry date
- Item details.

A taxpayer will be redirected to the GSTR-10 dashboard landing page and the Table 8A, 8B and 8C will be updated with the total number of records, the value of goods, etc.

The image displays two screenshots of the Goods & Service Tax (GST) User Dashboard. The left screenshot shows the '8A, 8B & 8C - Goods Details With Invoices' table with 'No. of Records - 1' highlighted in a red box. The right screenshot shows the '8D - Goods Details Without Invoices' table with 'No. of Records - 1' highlighted in a red box. Both screenshots show tax liability details and a 'Steps to file your GSTR-10 return' section.

8A, 8B & 8C - Goods Details With Invoices

| No. of Records - 1 | |
|--------------------|------------|
| Total Value | ₹78,604.00 |
| Integrated tax | ₹14,148.72 |
| State/UT Tax | ₹0.00 |
| Central Tax | ₹0.00 |
| CESS | ₹0.00 |

8D - Goods Details Without Invoices

| No. of Records - 1 | |
|--------------------|------------|
| Total Value | ₹78,569.00 |
| Integrated tax | ₹0.00 |
| State/UT Tax | ₹7,071.21 |
| Central Tax | ₹0.00 |
| CESS | ₹0.00 |

9 & 10 - Amount of tax payable and paid

| | |
|-----------------|----|
| Total Liability | ₹0 |
|-----------------|----|

Steps to file your GSTR-10 return

1. Click on 'Proceed to File' for computation of tax, interest and late fee, if any.
2. 'Proceed to File' button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on 'Table 9 & 10' to pay liabilities and file the return.
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return.
5. Click on 'Download Filed GSTR-10' button to view summary of filed details in PDF format.

Filling the table 8D

In the same way, as mentioned above for updating table 8A, 8B and 8C, update the details in table 8D – details of goods without invoices. Then, click 'Save'. Here, instead of updating the invoice details, a taxpayer is required to update the type of goods, description of goods, total quantity and taxable value.

On the successful updating of data, the taxpayer will be directed to the GSTR-10 page with updated details in Table 8D – details of goods without invoices.

Step 6: Preview the Form GSTR-10

- After entering all the details, click on 'Preview Draft GSTR-10' to view the draft summary page of Form GSTR-10. A taxpayer can now download the summary page to verify the details.

Step 7: Make payment to file the Form GSTR-10

- Click on the 'Proceed to file' button. A message will pop-up saying 'Proceed to file request has been received'. Click refresh.
- As soon as the status of Form GSTR-10 becomes 'Ready to File', the 'Amount of tax payable and paid' tile gets enabled. Click on the

The screenshot displays a web interface for filing a GST return. At the top right, there is a blue square icon with a white 'C'. Below this, a white box contains the following information:

| | | |
|--|--|--|
| GSTIN - 37DERPK3419F1Z9 | Legal Name - KIRAN KUMAR KOTHA | Trade Name - KOTHA Traders |
| FY - 2018-19 | Status - Ready to File | Date of cancellation order- 13-08-2018 |
| Effective date of cancellation of registration- 01-08-2018 | Reference number of cancellation order - ZA370818000755A | Due Date - 13-11-2018 |

Below this box is a blue header with the text "Steps to prepare your GSTR-10 return online". Underneath, a white box contains a list of five instructions:

1. Provide the 'Address for future correspondence' and click on Save.
2. Click on 'Table 8A, 8B & 8C' or 'Table 8D' box whichever is applicable and add relevant details.
3. Summary of added details would be available on the relevant box.
4. Click on 'Preview Draft GSTR-10' button to view summary of added details in PDF format.
5. After adding and confirming the details, follow filing process as indicated at the bottom of this page.

At the bottom right of the interface, there is a blue link labeled "Help Manual" with a question mark icon. At the bottom left, a light blue box contains the text "Ready to file as on 24/09/2018."

Case 1: Available balance in cash/credit ledger is less than the amount required to offset the liabilities:

In this case, a taxpayer can make the part payment by using the available balance in cash/credit ledger and the remaining part by clicking on 'Create Challan'. He can make payment by using the below three options-

Net banking

Over the counter

NEFT/RTGS

Case 2: Available balance in cash/credit ledger is more than or equal to the amount required to offset the liabilities:

In this case, there is no additional cash requirement a taxpayer can entirely pay from the balance available in cash/credit ledger.

The screenshot shows the 'Goods & Service Tax (GST) | User Dashboard' interface. At the top right, there is a 'SAVE CA DETAILS' button. Below this, there are three summary cards:

- 8A, 8B & 8C - Goods Details With Invoices**: No. of Records - 1. Total Value: ₹78,604.00. Breakdown: Integrated tax ₹14,148.72 (Central Tax ₹0.00, State/UT Tax ₹0.00), CESS ₹0.00.
- 8D - Goods Details Without Invoices**: No. of Records - 1. Total Value: ₹78,569.00. Breakdown: Integrated tax ₹7,071.21 (Central Tax ₹0.00, State/UT Tax ₹0.00), CESS ₹0.00.
- 9 & 10 - Amount of tax payable and paid**: Total Liability ₹28,291.00. This section is highlighted with a red border.

Below the cards is a section titled 'Steps to file your GSTR-10 return' with the following instructions:

1. Click on 'Proceed to File' for computation of tax, interest and late fee, if any.
2. 'Proceed to File' button would be disabled once liabilities are computed and reflected in Table 9 & 10 box.
3. Click on 'Table 9 & 10' to pay liabilities and file the return.
4. Additional details can be added even after clicking on 'Proceed to file' button, then you would be required to follow steps 1 to 3 again to file the return.
5. Click on 'Download Filed GSTR-10' button to view summary of filed details in PDF format.

At the bottom of the dashboard, there are three buttons: 'BACK', 'PREVIEW DRAFT GSTR-10', and 'PROCEED TO FILE'.

Step 8: Preview draft GSTR-10

Again, view the draft GSTR-10 before making payment by clicking tile amount of tax payable and paid

Goods & Service Tax (GST) | User Dashboard

Tax, Interest, Late fee payable and paid

| Description | Tax Payable(₹) | Tax paid along with application for cancellation of registration (GST REG-16) | Balance Tax Payable(₹) | Paid through ITC(₹) | | | | Tax to be paid in Cash(₹) |
|----------------|----------------|---|------------------------|---------------------|-----------------|------------------|----------|---------------------------|
| | | | | Integrated Tax (₹) | Central Tax (₹) | State/UT Tax (₹) | CESS (₹) | |
| Integrated Tax | ₹14,149 | ₹0 | ₹14,149 | ₹14,149 | ₹0 | ₹0 | ₹0 | |
| Central Tax | ₹7,071 | ₹0 | ₹7,071 | ₹0 | ₹7,071 | | ₹0 | |
| State/UT Tax | ₹7,071 | ₹0 | ₹7,071 | ₹0 | | ₹7,071 | ₹0 | |
| CESS | ₹0 | ₹0 | ₹0 | | | | ₹0 | |

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

[BACK](#) [CREATE CHALLAN](#) [PREVIEW DRAFT GSTR-10](#) [FILE GSTR-10](#)

© 2018-19 Goods and Services Tax Network Site Last Updated on Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Top

Step 9: Submit and file the Form GSTR-10

Select the 'Declaration' checkbox, signatory details from the drop-down list and click on 'File GSTR-10'. Click on 'Yes' on the pop-up message to proceed.

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Authorised Signatory *

KIRAN KOTHA ▼

BACK CREATE CHALLAN PREVIEW DRAFT GSTR-10 FILE GSTR-10

Then the 'Submit application' page will pop-up. One can file with either DSC or EVC.

REVOCAATION OF CANCELLATION OF REGISTRATION

In case registration is cancelled suo-moto, taxable person can file for revocation within 90 days of cancellation order

GST officer can in the manner and timeframe prescribed, either revoke the cancellation or reject the application by way of an order

In any case, the registered person has to be given an opportunity of being heard

Revocation of cancellation under SGST or UTGST will be deemed as Revocation of cancellation under CGST

Online Demo Revocation of Cancelled Registration

Step 1: Log in to the GST portal and navigate to 'Services' > 'Registration' > 'Application for revocation of GST registration cancellation.'



Step 2: Enter the required information and reasons for the reversal of the cancellation of GST registration. Also, supporting documents can be attached. After updating all the details, click on the verification checkbox. Select the authorised signatory and place



| | | |
|--|--|--|
| Application Type: Revocation of Cancellation of Registration | GSTIN(cancelled): [REDACTED] | Due Date to Complete: 11/04/2021 |
|--|--|--|

Basic Details

| | | |
|------------|------------|----------------------------------|
| [REDACTED] | [REDACTED] | Trade Name: [REDACTED] |
|------------|------------|----------------------------------|

Address of Principal Place of Business

| | | |
|------------|------------|----------------|
| [REDACTED] | [REDACTED] | [REDACTED].com |
|------------|------------|----------------|

Cancellation Order Details

| | |
|---|----------------------------|
| Cancellation Order Number: [REDACTED] | Date: 18/02/2021 |
|---|----------------------------|

Reason of cancellation
Taxpayer found Non-Functioning/Not Existing at the Principal Place of Business

Particulars of Last Returns Filed

| | | |
|-------------------------------------|---|---------------------------|
| Financial Year: 2020-2021 | Return Filing Period: February-2021 | AGM: [REDACTED] |
|-------------------------------------|---|---------------------------|

Reason for revocation of cancellation *

[REDACTED]

Any Supporting Document

[Choose File](#) No file chosen

- File with PDF or 3RDG format is only allowed.
- Maximum file size for upload is 1 MB.

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

| | |
|------------|-----------------------------|
| [REDACTED] | Place: [REDACTED] |
| [REDACTED] | Date: [REDACTED] |

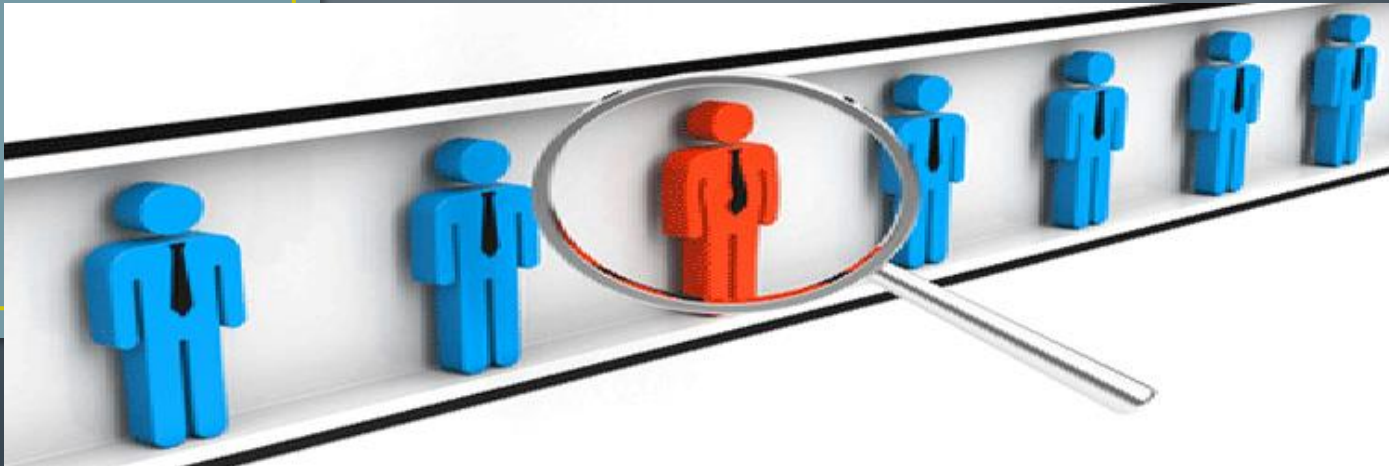
| | |
|---|----------------------------|
| Designation / Status: PARTNER | Date: 27/02/2021 |
|---|----------------------------|

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? Click here for help

Penalty for Non Registration

Every person shall be liable to penalty of Rs. 10,000/- if:

- He is liable to take registration but fails to obtain registration
- He furnishes any false information with regard to particulars specified as mandatory at the time of applying for registration



How to Opt the composition levy scheme

Regular GST registered Taxpayers who don't want to avail ITC facility and who have an aggregate annual domestic PAN-based turnover as per the following limits can opt for the Composition Levy under GST:

- Up to INR 1.5 Crores (in the previous FY),
- Up to INR 75 lakhs (in the previous FY) for Taxpayers who are registered in Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura & Uttarakhand,
- Up to INR 50 lakhs (in the previous FY) for Taxpayers supplying services and/or mixed supplies.

However, you cannot opt for the Composition Levy if you are/you undertake:

- Any supply of goods that are not liable to be taxed under the GST Act,
- Inter-state outward supply of goods,
- Supplies through electronic commerce operators who are required to collect tax under section 52,
- A manufacturer of notified goods,
- A casual dealer,
- A Non-Resident Foreign Taxpayer,
- A person registered as Input Service Distributor (ISD),
- A person registered as TDS Deductor/Tax Collector.

Online Demo to opt-in for composition scheme

The eligible GST registered Taxpayers who want to opt-in for the Composition Scheme for the FY 2021-22 have to file FORM GST CMP-02 on **or before 31 March 2021.**

Step1: Login on the GST Portal

Step2: Under 'Services', select 'Registration' and then 'Application to Opt for Composition Levy'.

The screenshot shows the GST Portal interface. The main header is 'Goods and Services Tax'. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Services' dropdown menu is open, showing options like 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', 'Refunds', 'e-Way Bill System', and 'Track Application Status'. Under 'Registration', the option 'Application to Opt for composition Levy' is highlighted with a yellow arrow. Below the menu is a table for GSTR-3B filings:

| GSTR-3B | Jan - 2021 | Feb - 2021 | Mar - 2021 | Apr - 2021 | May - 2021 |
|---------|------------|------------|------------|------------|-------------|
| | Filed | Filed | Filed | Filed | To be Filed |

Quick Links:

- Check Cash Balance
- Liability ledger
- Credit ledger

At the bottom, there are buttons for 'RETURN DASHBOARD >', 'CREATE CHALLAN >', and 'VIEW NOTICE(S) AND ORDER(S) >'. A text box states: 'You can navigate to your chosen page through navigation panel given below'.

You will be redirected to a new screen – Application to Opt for Composition Levy. Your GSTIN, Legal Name of Business, Trade Name (if any), and Address of Principal Place of Business will be auto-populated and displayed on the screen.

Skip to Main Content A+ A-

Goods and Services Tax deeksha.sindhuri@vi

Dashboard Services Notifications & Circulars Acts & Rules Downloads Grievance

Dashboard > Registration > Application to Opt for composition Scheme English

Application to Opt for Composition Scheme • indicates mandatory fields

GSTIN
07ASLPV5297P4ZD

Name of Business (Legal) **deeksha.sindhuri.vissapragada** Trade name, if any **checking**

Address of Principal Place of Business
flat---road-city--111111

Nature of Business

Wholesale business Retail Business Factory/Manufacturing

Other

Financial Year for which composition scheme is sought
2018-2019

Jurisdiction

State **1** Centre **ALIGARH**

Composition Declaration

I hereby declare that aforesaid business shall abide by the conditions and restrictions specified for opting composition scheme in the Act and these Rules.

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Top

Step 3: In the ‘Composition Declaration’ section, you will have to pledge to abide by the conditions and restrictions applicable to Taxpayers under the Composition Levy.

Composition Declaration



I hereby declare that aforesaid business shall abide by the conditions and restrictions specified for opting composition scheme in the Act and these Rules.

Step 4: Check the box in the ‘Verification’ section to proceed.

Verification



I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Step 5: Select the Authorized Signatory from the drop-down menu and enter the Place.

Composition Declaration

I hereby declare that aforesaid business shall abide by the conditions and restrictions specified for opting composition scheme in the Act and these Rules.

Verification


I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*

Place*

Designation

Date

SAVE

SUBMIT WITH DSC

SUBMIT WITH E-SIGN

SUBMIT WITH EVC

Step 6: Once the Authorized Signatory is selected, and the Place is entered, the options to submit the form will get activated. Select the desired mode and sign the application/form:

Submit with DSC,

Submit with E-sign, or

Submit with EVC

Once the application is successfully submitted and signed, the system will perform some validations at the back-end. If these are successful, an ARN will be generated and sent to the registered email address and mobile number (SMS) within the next 15 minutes.

Points To Remember

- Once the Form GST CMP-02 application is filed and accepted, the Composition Scheme will be available to the Taxpayer, w.e.f. 1 April 2021.
- The taxpayers who already have opted for the composition scheme earlier are not required to opt-in again for FY 2021-2022.

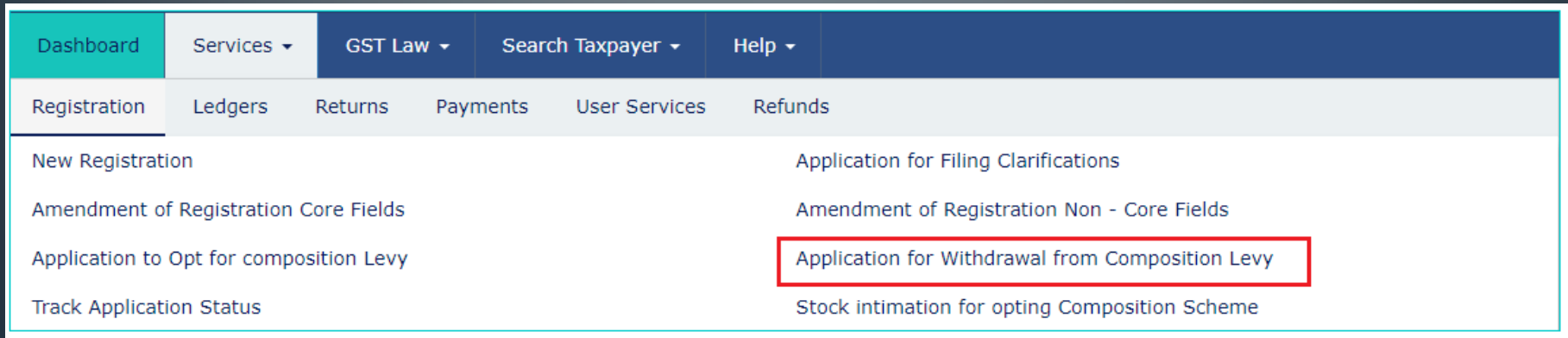
Taxpayers who were regular Taxpayers in the previous FY, but are opting-in for the composition scheme for 2021-22, should file Form **GST ITC-03 for reversal of ITC on stocks of inputs, semi-finished goods and finished goods available with them within 60 days from the effective date of opting in**

Withdraw from Composition Scheme

- In order to opt-out of the Composition Scheme, the taxpayer has to file an intimation. File the intimation to withdraw from the composition scheme in the Form **GST CMP-04** on GST Portal. The Taxpayer will also have to provide details of the stock of inputs, inputs contained in semi-finished and finished goods in form **GST ITC-01**. Further, submit details within a period of 30 days from the date of filing an intimation.

Steps to withdraw from Composition Scheme

- Step 1: Login on the GST Portal
- Step 2: Under 'Services', select 'Registration' and then 'Application for withdrawal Composition Levy'.



The screenshot displays the GST Portal navigation menu. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. The 'Services' dropdown menu is open, showing 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'Registration' dropdown menu is further expanded, listing several options. The option 'Application for Withdrawal from Composition Levy' is highlighted with a red rectangular border.

| Navigation Item | Sub-Item |
|-----------------|--|
| Dashboard | |
| Services | Registration |
| GST Law | |
| Search Taxpayer | |
| Help | |
| Registration | Ledgers |
| Registration | Returns |
| Registration | Payments |
| Registration | User Services |
| Registration | Refunds |
| Registration | New Registration |
| Registration | Amendment of Registration Core Fields |
| Registration | Application to Opt for composition Levy |
| Registration | Track Application Status |
| Registration | Application for Filing Clarifications |
| Registration | Amendment of Registration Non - Core Fields |
| Registration | Application for Withdrawal from Composition Levy |
| Registration | Stock intimation for opting Composition Scheme |

Step 3: Application Page

We move to the Intimation/Application for Withdrawal from Composition Levy page.

* Date – Select appropriate date from calendar. The date for withdrawal from Composition Levy cannot be before the date on which Composition Levy was opted.

* Reason – Select the reason for withdrawal from the drop-down list.

Form GST CMP-04 [See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy • indicates mandatory fields

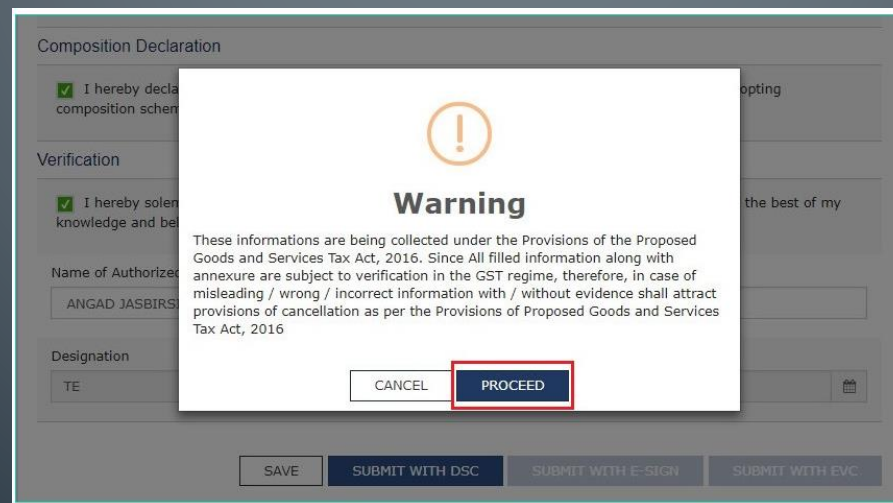
| | | |
|--|--|--------------------------------------|
| GSTIN [REDACTED] | Legal Name of Business ANGAD JASBIRSINGH ARORA | Trade name AutomationsTest |
| Address of Principal Place of Business 1, MG, ECITY, Delhi, 110019 | Date from which withdrawal from Composition Levy is sought • 03/10/2017  | |
| Jurisdiction | | |
| Centre (AGARTALA),(TRIPURA - I DIVISION),(AGARTALA I RANGE) | State (1),(ward) | |
| Reason for withdrawal from composition levy • | | |
| Voluntary ▼ | | |

Step 4: Verification

Click on the verification check-box. Select Name of the Authorized Signatory, enter Place and click on Save.

Step 5: Submit Application

You can submit the application either using EVC option or using DSC. DSC requires the emSigner software for the GST Portal.



The screenshot displays a web interface for a Composition Declaration. A modal dialog box with a warning icon and the title "Warning" is centered on the screen. The dialog text reads: "These informations are being collected under the Provisions of the Proposed Goods and Services Tax Act, 2016. Since All filled information along with annexure are subject to verification in the GST regime, therefore, in case of misleading / wrong / incorrect information with / without evidence shall attract provisions of cancellation as per the Provisions of Proposed Goods and Services Tax Act, 2016". Below the text are two buttons: "CANCEL" and "PROCEED", with the "PROCEED" button highlighted by a red border. The background form is partially visible, showing fields for "Name of Authorized Signatory" (ANGAD JASBIR) and "Designation" (TE). At the bottom of the form, there are four buttons: "SAVE", "SUBMIT WITH DSC", "SUBMIT WITH E-SIGN", and "SUBMIT WITH EVC".

Check Updated Status in Profile

- Taxpayer can confirm the change by visiting profile on GST Portal. Go to the section 'Taxpayer Type'. The status changes from 'Composition' to 'Regular'. The taxpayer will now have access to all returns applicable to regular taxpayers.

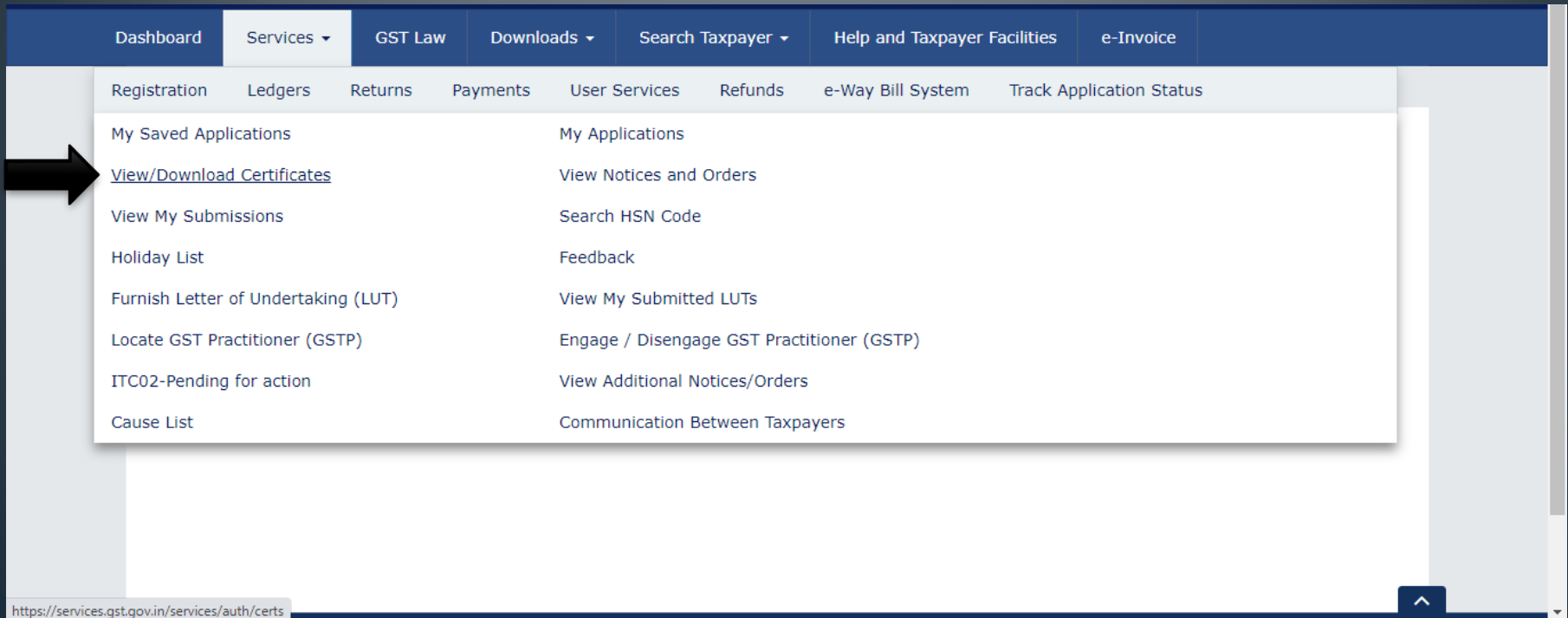
The screenshot displays the 'My Profile' page on the GST Portal. The navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', and 'Help'. The breadcrumb trail shows 'Dashboard > My Profile'. On the left, a 'Quick Links' sidebar contains 'Change Password', 'Manage API Access', and 'Register / Update DSC'. The main content area is divided into four tabs: 'Profile', 'Place of Business', 'Contacts', and 'Other Business'. The 'Profile' tab is active, showing a grid of fields:

| | | |
|--------------------|------------------------|--------------------------|
| GSTIN/UIN | Legal Name of Business | Centre Jurisdiction |
| [REDACTED] | [REDACTED] | AGARTALA I RANGE |
| State Jurisdiction | Date of registration | Constitution of Business |
| 1 | 12/09/2017 | [REDACTED] |
| Taxpayer Type | GSTIN / UIN Status | Compliance Rating |
| Regular | Active | NA |

Below the grid are two expandable sections: 'Name of the Proprietor / Director(s) / Promoter(s)' and 'Nature of Business Activities'.

How to View/Download certificates

- Step 1: Login on GST portal
- Step 2: Under 'Services', select 'user services' and then 'view/download certificates'.



The screenshot shows the GST portal interface. The top navigation bar includes 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', and 'e-Invoice'. The 'Services' dropdown menu is open, showing various options. A black arrow points to the 'View/Download Certificates' option in the 'User Services' column. The URL at the bottom left is <https://services.gst.gov.in/services/auth/certs>.


| Registration | Ledgers | Returns | Payments | User Services | Refunds | e-Way Bill System | Track Application Status |
|-------------------------------------|---------|---------|----------|--|---------|-------------------|--------------------------|
| My Saved Applications | | | | My Applications | | | |
| <u>View/Download Certificates</u> | | | | View Notices and Orders | | | |
| View My Submissions | | | | Search HSN Code | | | |
| Holiday List | | | | Feedback | | | |
| Furnish Letter of Undertaking (LUT) | | | | View My Submitted LUTs | | | |
| Locate GST Practitioner (GSTP) | | | | Engage / Disengage GST Practitioner (GSTP) | | | |
| ITC02-Pending for action | | | | View Additional Notices/Orders | | | |
| Cause List | | | | Communication Between Taxpayers | | | |

Now, You can view/download the certificates to click on download

Dashboard Services GST Law Downloads Search Taxpayer Help and Taxpayer Facilities e-Invoice

Dashboard > Services > User Services > View/Download Certificates

View/Download Certificates

| Form No. | Form Description | Date of Issue ▼ | Download |
|------------|--------------------------|-----------------|---|
| GST REG-06 | Registration Certificate | 10/07/2017 |  |
| GSTR7A | TDS Certificate | | |