Lakshmikumaran & Sridharan attorneys

L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

L&S GST Update No. 16
04th April 2017

Revised Draft Registration Rules

- The CBEC has released the Draft Registration Rules on 02.04.2017.
- The draft rules for registration explain procedures for obtaining registration by a taxable person, including persons required to deduct tax at source or collect tax at source, special entities, person supplying online database access or retrieval services from place outside India to a non-taxable online recipient, non-resident taxable person etc.
- The rules also explain procedures relating to amendment to registration, suo moto registration, cancellation and migration of existing tax payers.

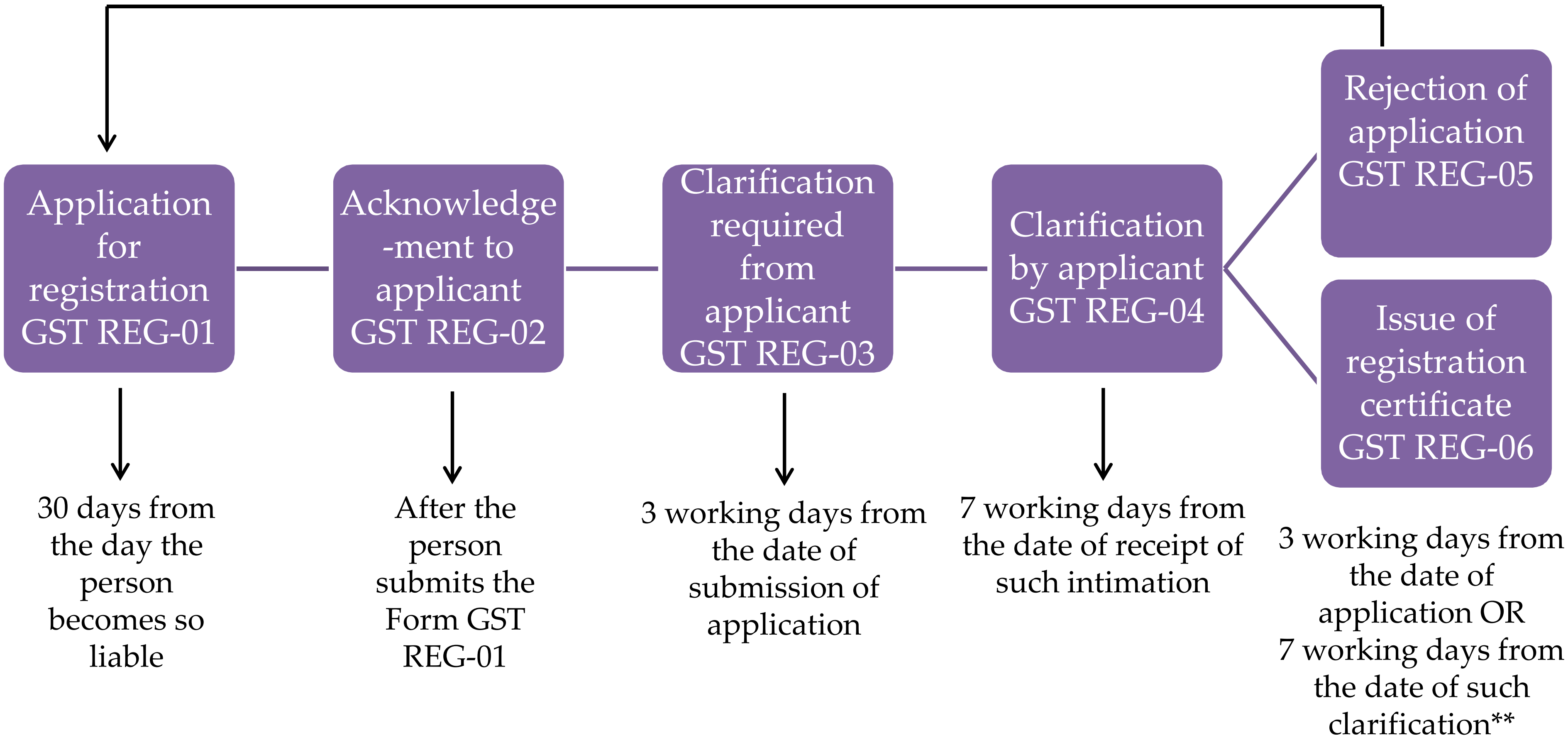
Registration

- Separate registration by taxable person in each state.
- No separate registration for SGST, CGST and IGST.
- State wise PAN based 15 digit Goods and Services Taxpayer Identification Number (GSTIN) will be issued to all registered persons.
- SEZ unit or SEZ Developer to make a separate registration application for registration as a separate business vertical distinct from other units.

Structure of PAN based unique GSTIN for each state

State Code		**PAN**										**Entity Code**		**Checksum**
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Procedure for Registration of New Applicants



** If there is a delay in adhering to this time limit, the application shall be deemed to have been accepted.

New registration (cont'd…)

- PAN based validations to be enabled for faster processing of registration

- Unique Identification Number (UIN) to be issued to certain special entities like UN etc. [u/s 19(6)] to obtain refund of taxes paid.

- Casual taxable persons and non-resident taxable persons to be granted temporary identification number for advance deposit of tax, prior to grant of final registration.

- New registrations to be obtained for persons required to deduct tax at source u/s 37 (to be prescribed), collect tax at source u/s 43C (e-commerce operators) and supplying online database access or retrieval services from place outside India to a non-taxable online recipient.

Migration of Existing Taxpayers

- A provisional registration will be granted in **FORM REG-25** to the persons registered under existing laws (other than TDS & ISD) and having a PAN.

- The person who has been granted provisional registration shall submit an application in **FORM GST REG-24**, along with the information and documents specified, within 3 months or such other period as may be extended.

- If the information furnished is found to be correct and complete by the proper officer, a certificate of registration shall be made available on the Common Portal in **FORM GST REG-06**.

- An exit option is available to those who are registered but are not liable to register. Such person will apply for cancellation of registration, at his option, in **FORM GST REG-28** within 30 days from the appointed day and the proper officer shall, after an enquiry, cancel the said registration.

Other key highlights

- Amendment in registration will require approval of officer concerned only in certain cases. Otherwise, amendment made by applicant will be accepted on as is basis.

- All applications, replies to be filed using digital / e-signature of the authorized person of the applicant, or by any other prescribed mode.

- Registration certificate required to be displayed at a prominent location in place of businesses, and GSTIN to be displayed in the name board at the entry of place of businesses.

Other key highlights (cont'd…)

- Powers to cancel registration *suo moto* or upon application by registered person are available to officer.
- Powers of *suo moto* registering a person are available to the proper officer if such person is found liable to register during any proceeding.
- Physical verification of place of business can be made in cases to be decided by the proper officer.

Emerging issues

- No provision relating to amendment of registration by existing registered persons, who are being migrated, in the draft rules.
- Powers of *suo moto* registration available to officer without any safeguard of allowing the person to be heard.

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