



The Institute of Chartered Accountants of India

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

GST & INDIRECT TAXES COMMITTEE

Webinar on GST Helpdesk: Navigating Registration

Date: 22/09/2026

By CA Ajaykumar Telisara



Navigating Registration under GST

Session Roadmap

Application for Registration

- Liability, thresholds & 30-day window
- Aggregate turnover & compulsory registration
- REG-01 workflow, Aadhaar, biometric
- Rule 14A; Instruction 03/2025

Documents Required for Uploading

- Document matrix for REG-01
- Proof of principal place of business
- GSK visit - what to carry

Separate Registration in Same State

- Section 25(2) proviso & Rule 11
- Distinct persons; Rule 41A ITC transfer
- SEZ, ISD; warehouse in another State

Amendment of Registration

- Core vs non-core vs fresh registration
- Procedure & effective date
- Address, godown, management, State shift

Cancellation & Revocation

- Grounds, suspension, procedure
- Retrospective cancellation & case law
- Revocation - time, procedure, remedies



PART A

Application for Registration

- Q1 Liability, thresholds and the 30-day window
- Q2 Issues in determining aggregate turnover
- Q3 Issues in compulsory registration (Section 24)
- Q4 Step-by-step procedure on the portal
- Q5 Aadhaar, biometric and GSK verification
- Q6 Rule 14A simplified registration
- Q7 Limits on queries - Instruction 03/2025
- FAQ's



Navigating Registration under GST

Part A | Application for Registration

Q

Question 1

Where and when does a person become liable to register, and within what time must the application be filed?

A

- Registration is required **in the State/UT from where** taxable supplies are made - location of the supplier, not the place of supply [Section 22(1)].
- Aggregate turnover is computed on an **all-India, PAN basis** and includes exempt, export and inter-State supplies [Section 2(6)].
- Irrespective of turnover, Section 24 persons must register - e.g. inter-State suppliers of goods, casual and non-resident taxable persons, persons liable under RCM, TDS/TCS, ISD, e-commerce operators.
- Apply **within 30 days** of becoming liable; casual / non-resident taxable persons **at least 5 days before** commencing business [Section 25(1)].

Category of supplier	Threshold	Source and conditions
Exclusively goods - States/UTs other than those listed below	₹40 lakh	Notification No. 10/2019-CT (under Section 23(2)); not for ice-cream, pan masala, tobacco, fly-ash bricks/blocks, building bricks, earthen/roofing tiles
Services, or goods and services	₹20 lakh	Section 22(1)
Goods - Arunachal Pradesh, Meghalaya, Puducherry, Sikkim, Telangana, Uttarakhand	₹20 lakh	₹40 lakh exemption does not extend to intra-State supplies in these States/UT
All supplies - Manipur, Mizoram, Nagaland, Tripura	₹10 lakh	First proviso to Section 22(1) read with Explanation (iii) - special category States



Navigating Registration under GST

Part A | Application for Registration

Question 1 (contd.) - Why the 30-day window matters: effective date of registration

Situation	Effective date of registration	Reference
Application filed within 30 days of becoming liable	Date on which the person became liable	Rule 10(2)
Application filed after 30 days	Date of grant of registration	Rule 10(3)
Transfer of business as a going concern / succession	Date of transfer or succession (transferee)	Section 22(3)
Amalgamation / demerger under Court or Tribunal order	Date on which ROC issues certificate of incorporation giving effect to the order	Section 22(4)
Suo motu (temporary) registration by officer	Date of order in REG-12; regular application within 90 days	Rule 16



Cost of delay

- ITC on opening stock under Section 18(1)(a) only if applied within 30 days.
- Penalty under Section 122(1)(xi): ₹10,000 or tax evaded, whichever is higher; tax with interest from the date of liability.
- Where effective date = date of grant, earlier supplies cannot be covered by revised invoices under Section 31(3)(a) - customers lose ITC.



Professional Judgment Required

Aggregate turnover includes exempt interest on deposits. The Explanation to Section 22(1) treats such a person as still 'exclusively' in goods, but Notification No. 10/2019-CT - through which ₹40 lakh operates - carries no such Explanation. Views differ on whether the ₹40 lakh limit survives; evaluate before relying on it.



Navigating Registration under GST

Part A | Application for Registration

Q

Question 2

What are the practical issues in determining 'aggregate turnover' for the registration threshold?

Section 2(6) - CGST Act, 2017

"aggregate turnover" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;

Issue	Position
PAN-level, all-India computation	Turnover of all States / branches on the PAN is clubbed; a branch in Manipur, Mizoram, Nagaland or Tripura brings the ₹10 lakh limit into play
Exempt and non-taxable supplies	Included - exempt supply includes non-taxable supply [S. 2(47), 2(78)]: interest, residential rent, healthcare, alcoholic liquor
Schedule III activities	Not 'supply' - e.g. services by an employee, sale of land - hence outside aggregate turnover
Agents and job workers	Agent includes supplies made on behalf of all principals [Expl. (i), S. 22]; goods supplied after job work by a registered job worker count for the principal [Expl. (ii)]
Reverse charge	Inward RCM supplies excluded; outward supplies wholly under RCM - supplier exempt from registration (Notification No. 5/2017-CT), except metal scrap
Transfers between own units	Inter-State supplies between GSTINs on the same PAN expressly included; intra-State transfers between separate registrations not expressly mentioned



Navigating Registration under GST

Part A | Application for Registration - Legal Provisions

Section 24(1): Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act, -

Section 23(2): Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification ... specify the category of persons who may be exempted from obtaining registration.

S. 24(1)	Category required to register	Notified relaxation under Section 23(2) / remarks
(i)	Persons making any inter-State taxable supply	Services: up to ₹20 lakh / ₹10 lakh (Notification No. 10/2017-IT, amended by 3/2019-IT); Handicraft goods (No. 3/2018-IT); Job workers' inter-State services to registered persons, except Jewellery (No. 7/2017-IT). Goods, including exports - no relaxation
(ii)	Casual taxable persons	Handicraft goods up to the threshold (Notification No. 56/2018-CT)
(iii)	Persons liable to pay tax under reverse charge	No relaxation for recipients. Suppliers whose outward supplies are wholly under RCM are exempt (No. 5/2017-CT), except metal scrap
(iv), (ix), (x)	ECO liable under S. 9(5); suppliers through a TCS-collecting ECO; ECO liable to collect TCS	Services through ECO up to threshold (No. 65/2017-CT, amended by 6/2019-CT); intra-State goods through ECO in one State - enrolment instead of registration (No. 34/2023-CT); ECO itself – none
(vii)	Persons supplying on behalf of other taxable persons as agent or otherwise	Only agents covered by Schedule I, para 3
(v), (vi), (viii)	Non-resident taxable persons; TDS deductors under S. 51; Input Service Distributors	No threshold relaxation; TDS deductors register in REG-07; ISD mandatory from 01/04/2025
(xi), (xia), (xii)	OIDAR and online money gaming supplied from outside India; notified persons	Simplified registration in REG-10 [R. 14]; online money gaming clause from 01/10/2023



Navigating Registration under GST

Part A | Application for Registration

Q

Question 3

What are the common issues in compulsory registration under Section 24?

1. Exempt supplier who pays RCM

A hospital with only exempt healthcare imports services worth ₹5 lakh (RCM). S. 23(1)(a) excludes exclusive exempt suppliers, but only S. 23(2) overrides S. 24 - the Finance Bill, 2023 draft that overrode S. 24 was not enacted in that form. Prevailing view: register to pay RCM; contrary view on harmonious reading.

2. Small exporters

Exports are inter-State supplies [S. 7(5)(a), IGST Act]. Exporters of goods must register at any turnover; exporters of services up to ₹20 lakh are exempt (No. 10/2017-IT). Without registration, ITC becomes cost and refunds are largely unavailable (limited cases - Circular No. 188/20/2022-GST).

3. Selling goods online to other States

Inter-State supply of goods through an ECO requires registration [S. 24(i), (ix)]. The enrolment route (No. 34/2023-CT) covers only intra-State supplies in one State. 56th GST Council (03/09/2025) approved in principle a simplified scheme for small multi-State ECO sellers - modalities awaited.

4. Import of services vs OIDAR

An unregistered business importing consultancy or marketing services is liable under RCM - compulsory registration [S. 24(iii)]. But OIDAR from abroad to any unregistered person is taxed in the supplier's hands [S. 2(16), IGST Act as amended w.e.f. 01/10/2023] - no RCM trigger for the recipient.

5. Agents and approval-basis sales

Only agents who supply or receive goods in their own name (Schedule I, para 3) are compulsorily registered - not every intermediary or commission agent (Circular No. 57/31/2018-GST). Jewellers carrying goods to another State on approval basis need not register as casual taxable persons (Circular No. 10/10/2017-GST).

6. Metal scrap and outward-RCM suppliers

Suppliers making only RCM-taxed supplies are exempt from registration (No. 5/2017-CT), but metal scrap suppliers are excluded from that relief. With RCM on scrap supplied by unregistered persons to registered persons from 10/10/2024 (No. 6/2024-CT (Rate)), scrap dealers must still register once they cross the S. 22 threshold.



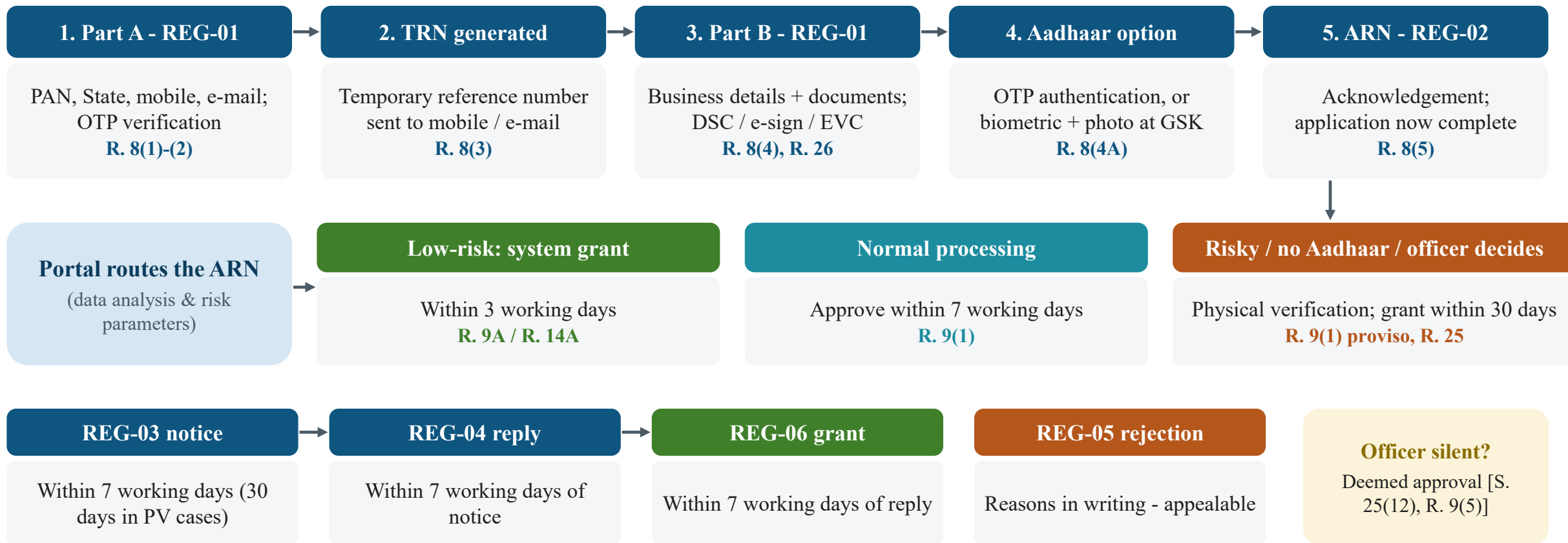
Navigating Registration under GST

Part A | Application for Registration

Q

Question 4

What is the step-by-step procedure for obtaining registration on the common portal?





Navigating Registration under GST

Part A | Application for Registration



Question 5

Is Aadhaar authentication mandatory? What happens if the applicant does not opt for it, or is flagged as risky?

Opting is not compulsory, but Sections 25(6B)/(6C) (from 01/04/2020 - Notification Nos. 18/2020-CT and 19/2020-CT) make authentication or an alternative verification a condition for grant. The route decides the timeline:

Applicant's position	What follows	Grant within	REG-03 window
Opts for Aadhaar; not flagged	OTP authentication; date of submission = earlier of authentication or 15 days from Part B	7 working days (3 working days if system-granted - R. 9A / 14A)	7 working days
Opts for Aadhaar; flagged on risk parameters	Biometric authentication + photograph + verification of original documents at GSK; physical verification may follow [R. 9(1)(aa)]	30 days	30 days
Does not opt / fails authentication	Photograph + verification of originals at GSK (second proviso, R. 8(4A)); physical verification of place of business	30 days	30 days
Notified under Section 25(6D)	Aadhaar authentication not applicable (Notification No. 03/2021-CT)	7 working days	7 working days



Caution / Litigation Watch

Rule 14A is not available to a person who does not opt for Aadhaar authentication [R. 14A(2)]. Slow GSK appointments postpone the date on which the application becomes complete.



Speaker's View

Check Aadhaar-mobile linkage of every promoter and the authorised signatory before filing. For companies, use the home-State GSK facility (GSTN advisory dated 03/03/2025).



Navigating Registration under GST

Part A | Application for Registration

Q

Question 6

What is the simplified registration under Rule 14A, and who should - or should not - opt for it?

How the option works

- Optional for Rule 8 applicants who self-determine that output tax (CGST + SGST/UTGST + IGST + cess) on supplies **to registered persons** will not exceed **₹2,50,000 per month** [R. 14A(1)].
- Aadhaar authentication must be opted [R. 14A(2)].
- Registration granted electronically **within 3 working days** of successful authentication [R. 14A(4)].
- Only **one** Rule 14A registration per PAN in a State, notwithstanding Rule 11 [R. 14A(3)].
- Notified by Notification No. 18/2025-CT dated 31/10/2025, effective 01/11/2025.

Exit route - FORM GST REG-32

- 1 Returns: at least one tax period (on/after 01/04/2026) + all returns due [R. 14A(5)]
- 2 No Section 29 proceedings; amend REG-01 particulars first [R. 14A(5), (6)]
- 3 File REG-32 with Aadhaar / biometric authentication [R. 14A(5), (7)]
- 4 Verified under Rule 9 - order in REG-33 or rejection in REG-05 [R. 14A(9), (10)]
- 5 Higher B2B liability from 1st of next month; no back-dated upward amendment [R. 14A(11), (12)]

?

Professional Judgment Required

The cap covers output tax on supplies 'to registered persons'. B2C supplies and reverse-charge tax on inward supplies appear to fall outside it; treatment of QRMP filers and credit notes is not spelt out. B2B businesses expecting growth should prefer the normal route.

!

Caution / Litigation Watch

If cancellation proceedings are initiated after REG-32 is filed and remain pending, the withdrawal application is rejected and deemed approval does not apply [R. 14A(13)]. Portal facility enabled by GSTN advisory dated 21/02/2026.



Navigating Registration under GST

Part A | Application for Registration



Question 7

Can the proper officer seek any document or clarification? What if presumptive queries are raised?

No. CBIC **Instruction No. 03/2025-GST dated 17/04/2025** (superseding Instruction No. 03/2023-GST) confines officers to the list appended to FORM GST REG-01.

Permissible grounds for REG-03 [para 8(v)]

- ✓ Document incomplete or not legible - seek a complete/legible copy.
- ✓ Address does not match the uploaded document, or document is not valid proof - seek documents listed in para 6.
- ✓ Address incomplete or vague - seek complete address with proof.
- ✓ Any GSTIN linked to the applicant's PAN is cancelled or suspended - seek reasons.



Speaker's View

Reply in REG-04 within 7 working days; quote the paragraph of the Instruction; upload only what is relevant; keep screenshots of the query and reply.

Not permissible [paras 6, 7 and 8(vi)]

- Documents beyond the list without approval of the Deputy/Assistant Commissioner.
- Presumptive queries - director's residence in another city/State, HSN allegedly 'banned' in the State, activity 'cannot be conducted' from the premises.
- Queries on minor deficiencies not relevant to place of business or constitution.
- Original physical copies of ownership documents; lessor's PAN/Aadhaar/photo where not required.
- Udyam/MSME, shop establishment or trade licence from partnership firms.



Professional Judgment Required

The Instruction binds CBIC formations and was sent to the GST Council Secretariat for circulation to States. State formations may follow their own trade notices - verify local practice.



FAQ's on Application



Q. In GST Registration there is only one document can be attached as proof of place of business. How shall we attach all three docs: a). Rent agreement, b). Noc from Landlord c). Electricity Bill of the premise?

Ans: GST registration portal provides two upload fields to be uploaded under Proof of Principal Place of Business. Taxpayer can combine all documents into a single PDF or in Two PDF and upload the same

Q. Is there any possibility for GST department to approve registration for 4 additional places out of 5 with only 1 containing a minor error while applying registration?

Ans: No, the GST department cannot approve a single application partially (such as approving 4 out of 5 places of business) because a GST registration application (FORM GST REG-01) is processed as a single, indivisible entity tied to a specific PAN and State



FAQ's on Application



Q. Nature of Business is Rent from Commercial Property. A person who is not registered under GST, has crossed Turnover of Rs. 20 lakh in the month of Jan 2026 for the Financial year 2025-26. Until Jan 2026 the GST was paid by the tenants on Reverse Charge Basis, now that the turnover crosses Rs. 20 lakh. Is the assessee required to register under GST and pay forward charge or can he continue with RCM?

Ans: The taxpayer is exclusively engaged in providing services covered under RCM, for which tax is payable by the recipient. Accordingly, registration is not required under the said notification, irrespective of turnover, subject to the taxpayer continuing to make only such RCM supplies. (NN 05/2017-CT , dt: 19.06.2017)

Q. GST registration- biometric - Delhi HC judgment outcome and impact?

Ans: In a landmark interim order passed on September 8, 2026, a division bench of the Delhi High Court directed GST authorities nationwide not to grant any fresh GST registration without mandatory biometric-based Aadhaar authentication. The directive arose from a batch of writ petitions, primarily, Neha v. Union of India & Ors.



FAQ's on Application



Q. How to find based on ARN generated for application of New GST Registration that whether this application got allocated to AC or CTO of respective State Jurisdiction? Is it possible to trace out without visiting GST Department through online?

Ans: Based on the ARN generated for the new GST registration application, the applicant can track the application status online on the GST Portal which provides details whether it has been assigned to the Central or State Tax along with jurisdiction details.

Q. Even after ARN generation, what is the timeline with the Officer to act on the registration application. How to expedite the process in case the application status is coming as Pending for processing even after the Bio-metric verification is done by the assessee.

Ans: After ARN generation and completion of biometric verification, the application is generally required to be processed by the proper officer within 7 working days from submission of application. In case of undue delay, the applicant can raise a grievance on the GST Grievance Redressal Portal/Helpdesk quoting the ARN. (Instruction No. 04/2025-GST)



FAQ's on Application



Q. Why GST Department is sending link for in-person visit for Biometric Authentication instead of sending Aadhar Authentication Link for verification for generating ARN for GST Registration? - since it is not always possible for Authorized Signatory to be available and visit GST Suvidha Kendra just for the purpose of Registration. On what basis and what are the proper reasons under which instead of Aadhar Authentication, they are doing Bio-Metric Verification?

Ans: Biometric-based Aadhaar authentication is carried out only if the GST portal identifies the application as a risky case based on various parameters, data analytics and risk assessment.

In such cases, instead of the normal OTP-based Aadhaar authentication, the applicant is required to visit the designated GST Suvidha Kendra for biometric authentication, photograph and original document verification



FAQ's on Application



Q. If the assessee wants a regular GST number and not rule 14A, how the process can be expedited and it can be arranged early?

Ans: If the applicant wants a regular GST registration without Rule 14A, the application should be filed with complete and accurate details and supporting documents.

The applicant should complete the applicable Aadhaar authentication/biometric verification promptly, if required by the system.

After ARN generation, the application will be processed by the jurisdictional officer as per the prescribed timeline. Any undue delay can be followed up through the GST grievance mechanism or with the concerned jurisdictional officer.



PART B

Documents Required for Uploading

- Q8 Document matrix for FORM GST REG-01
- Q9 Proof of principal place of business
- Q10 GSK visit - what to carry
- FAQ's



Navigating Registration under GST

Part B | Documents Required for Uploading



Question 8

Which documents are required to be uploaded along with FORM GST REG-01?

Document	Required from / for	Acceptable form and remarks
Photograph	Proprietor, partners, Karta, MD / whole-time directors, managing committee members, trustees, authorised signatory	JPEG, up to 100 KB; live photograph is also captured at GSK where the biometric / photo route applies [R. 8(4A)]
Constitution of business	Firms, LLPs, companies, societies, trusts, clubs, AOP/BOI, Government bodies	Partnership deed; registration certificate / proof of constitution; certificate of incorporation. No Udyam, MSME or trade licence to be sought [Instruction 03/2025, para 6B]
Principal & additional places of business	Every applicant, for each place declared	As per nature of premises - owned, rented, consent, shared, SEZ (see next slide); PDF/JPEG up to 1 MB
Authorisation of signatory	Where the signatory is not the proprietor / Karta	Letter of authorisation signed by partners / members, or copy of board / managing committee resolution
Bank account proof	All, except TDS/TCS and suo motu registrants	Passbook first page / statement / cancelled cheque - may be furnished after grant within the Rule 10A timeline
PAN, Aadhaar, mobile, e-mail	Applicant, promoters, authorised signatory	Validated online (CBDT, UIDAI, OTP); particulars must match exactly with PAN and Aadhaar records
Signature mode	Filing of the application	DSC / EVC [R. 26]



Navigating Registration under GST

Part B | Documents Required for Uploading

Q

Question 9

What is acceptable proof of the principal place of business?

Nature of premises?

Owned

Any ONE of: latest property tax receipt, municipal khata copy, electricity bill, water bill, or any document under State / local law establishing ownership. No further ownership proof; originals not to be sought. **[para 6A(i)]**

Rented - agreement available

Registered agreement + one ownership document of lessor (no lessor ID).

Unregistered agreement + one ownership document + lessor's identity proof.

Electricity / water connection in tenant's name + agreement - nothing more from the lessor. **[para 6A(ia)-(iib)]**

Rented - no agreement

Affidavit on non-judicial stamp paper of minimum value before a First-Class Judicial / Executive Magistrate or Notary + possession document such as electricity bill in applicant's name. **[para 6A(v)]**

Consent - spouse / relative

Consent letter on plain paper + identity proof of the consenter + one ownership document of the consenter. **[para 6A(iii)]**

Shared premises

With agreement: as for rented premises (lessor ID only if unregistered). Without agreement: consent letter + consenter's identity proof + one ownership document. **[para 6A(iva)-(ivb)]**

SEZ unit / developer

Necessary documents / certificates issued by the Government of India. **[para 6A(vi)]**

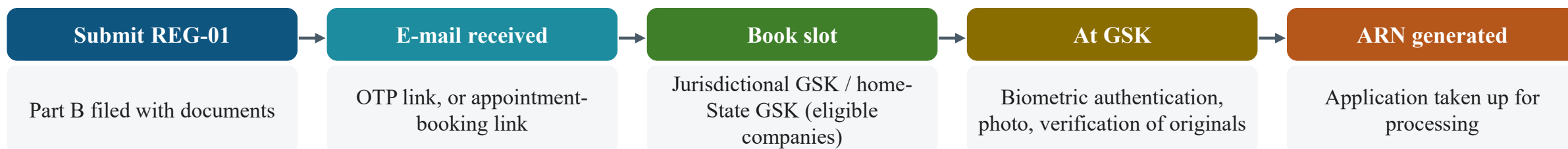


Navigating Registration under GST

Part B | Documents Required for Uploading

Question 10

Q *The applicant has received a GSK appointment link. What should be carried, and what happens at the GST Suvidha Kendra?*



Carry to the GSK

- ✓ Appointment confirmation e-mail and jurisdiction details
- ✓ Original Aadhaar card and original PAN card
- ✓ Originals of every document uploaded with REG-01 (ownership proof, agreement, consent letter, deed, authorisation)

Home-State GSK is NOT available where

- Constitution is other than Public / Private / Foreign / Unlimited company
- Aadhaar authentication opted 'No' - visit jurisdictional GSK for photo and documents
- Resident citizen has furnished a residential address outside India
- Home State and State of registration are the same

Caution / Litigation Watch

Application is complete only after the GSK process [first proviso to R. 8(4A)]. Aadhaar authentication is also a pre-condition for revocation (REG-21) and refunds [R. 10B]; biometric verification may be required for Rule 14A withdrawal [R. 14A(7)].



FAQ's on Documentation



Q. Does rent agreement of three years on the stamp paper and notarized is valid or not valid? If not valid what should be the rent agreement period or type??

Ans: Yes, a 3-year rent agreement on stamp paper and notarized can generally be used as proof of premises for GST registration, provided it is genuine and properly executed. For GST, there is no fixed minimum or maximum rent-agreement period prescribed merely for registration.

CBIC Instruction No. 03/2025-GST dated 17.04.2025 specifically recognizes both registered and unregistered Rent/Lease Agreements for GST registration.

A 3-year notarized agreement on stamp paper can be submitted, but if it is unregistered, also submit the lessor's ownership proof and ID proof. If the agreement is registered, the agreement + one ownership proof (electricity bill/property tax receipt/municipal khata, etc.) is sufficient; lessor ID is not required.



PART C

Separate Registration in the Same State

- Q11 More than one GSTIN in a State - what changed
- Q12 Rule 11 conditions and consequences
- Q13 Transfer of ITC - Rule 41A (worked example)
- Q14 SEZ unit and ISD - separate registration
- Q15 Contrast: warehouse or site in another State
- FAQ's



Navigating Registration under GST

Part C | Separate Registration in the Same State - Legal Provisions

Section 25(2), (4) & (5) - CGST Act, 2017

(2) A person seeking registration under this Act shall be granted a single registration in a State or Union territory:

Provided that a person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.

(4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.

(5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments shall be treated as establishments of distinct persons for the purposes of this Act.

History: the proviso was substituted by the CGST (Amendment) Act, 2018 w.e.f. 01/02/2019. Earlier it read: 'Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.'

Rule 11 - Separate registration (Notification No. 03/2019-CT)

(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely: -

(a) such person has more than one place of business as defined in clause (85) of section 2;

(b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;

(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in FORM GST REG-01 in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.



Navigating Registration under GST

Part C | Separate Registration in the Same State

Q

Question 11

Can a person hold more than one registration in the same State? What changed from 01/02/2019?

A

- **Yes.** The proviso to Section 25(2) permits a separate registration for **each place of business** in a State; Rule 11 substituted by Notification No. 03/2019-CT (w.e.f. 01/02/2019).
- The earlier 'business vertical' test is gone - even the same line of business at two locations can be separately registered.
- Optional for regular places of business; SEZ unit / developer must register separately [second proviso to S. 25(1)]; an ISD needs its own registration.

Situation	Up to 31/01/2019	From 01/02/2019
IT services and employee training from one common office	Possible - two business verticals	Not merely for two activities; possible where places are clearly demarcated
Two hotels at two different locations	Not possible - single vertical	Possible - two places of business

One PAN



Maharashtra

GSTIN-1
Pune plant

GSTIN-2
Nashik depot

ISD GSTIN
Mumbai HO

↔ GSTIN-1 and GSTIN-2: tax invoice and tax on every inter-unit supply [R. 11(1)(c); Schedule I, para 2]

↓ ISD distributes common input-service credit to both

Distinct persons within the same State [S. 25(4)]



Navigating Registration under GST

Part C | Separate Registration in the Same State



Question 12

What conditions apply under Rule 11, and what are the consequences once separate registrations are obtained?

(a) More than one place of business

The person must have more than one place of business as defined in Section 2(85).

(b) No composition-regular mix

Cannot pay tax under Section 10 at one place and under Section 9 at another; if one place becomes ineligible, all become ineligible.

(c) Tax invoice between units

Each separately registered place pays tax on supplies to another registered place and issues a tax invoice / bill of supply.

Consequences to explain to the client

- Each GSTIN is a **distinct person** [S. 25(4)]; supplies between them - even without consideration - are supplies [Schedule I, para 2].
- **Valuation - Rule 28:** open market value; where the recipient unit is eligible for full ITC, the invoice value is deemed to be open market value (second proviso). See also Circular No. 199/11/2023-GST for inter-office services.
- Separate returns, annual return, e-invoices / e-way bills and ledgers for each GSTIN.
- Thresholds (e-invoicing, QRMP, annual return) turn on **PAN-level aggregate turnover** [S. 2(6)] - splitting GSTINs does not reduce them.
- Unutilised ITC can be moved once to new GSTINs - **Rule 41A (ITC-02A within 30 days)**.
- Common input-service invoices for distinct persons must flow through the **ISD** (from 01/04/2025).
- Recovery is not ring-fenced: 'person' includes distinct persons for Section 79 (Explanation).



Navigating Registration under GST

Part C | Separate Registration in the Same State

Q

Question 13

How can unutilised ITC be transferred to newly obtained separate registrations within the State?

Rule 41A - Transfer of credit (extract)

(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in FORM GST ITC-02A electronically on the common portal ...

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation. - 'value of assets' means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished ... and, upon such acceptance, the unutilised input tax credit ... shall be credited to his electronic credit ledger.

?

Professional Judgment Required

The proviso speaks of the ratio of assets of the 'newly registered entities'. If ITC is transferred wholly to new units, the Nashik : Nagpur split would be 3 : 1 (₹18,00,000 : ₹6,00,000). Document the basis adopted.



Speaker's View

Prepare the asset register as on the date of registration before filing; the window is one-time and there is no statutory extension.

Worked example

ABC Ltd. (Maharashtra) has unutilised ITC of ₹24,00,000. It obtains separate registrations for its Nashik plant and Nagpur depot on 05/08/2026.

Unit	Value of entire assets (₹)	Ratio	ITC share (₹)
Pune (existing GSTIN)	6,00,00,000	60%	14,40,000
Nashik plant (new)	3,00,00,000	30%	7,20,000
Nagpur depot (new)	1,00,00,000	10%	2,40,000
Total	10,00,00,000	100%	24,00,000

ITC-02A due by **04/09/2026** (30 days from 05/08/2026); Nashik and Nagpur GSTINs to accept on the portal.



Navigating Registration under GST

Part C | Separate Registration in the Same State



Question 14

Is a separate registration mandatory for an SEZ unit or an Input Service Distributor in the same State?

SEZ unit / SEZ developer

Second proviso to Section 25(1): a person having a unit ... in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State or Union territory.

- Mandatory: SEZ registration must be distinct from the DTA registration in the same State.
- SEZ units / developer within one State may operate under one SEZ registration - align with SEZ approvals and jurisdictional practice.
- Supplies from the DTA GSTIN to the SEZ GSTIN are zero-rated [S. 16, IGST Act] and treated as inter-State supplies [S. 7(5)(b), IGST Act].

Input Service Distributor (ISD)

- From **01/04/2025**, an office receiving tax invoices for input services - including reverse-charge services - for or on behalf of distinct persons must register as ISD [S. 2(61), 20, 24(viii); Notification No. 16/2024-CT].
- A separate application is mandatory [proviso to R. 8(1)]; distribution under amended Rule 39 (effective via Notification No. 09/2025-CT).
- Distinct persons include separate GSTINs **in the same State** [S. 25(4)].



Open issue

Whether ISD registration is needed where the entity already holds a regular GSTIN in the same State is debated.

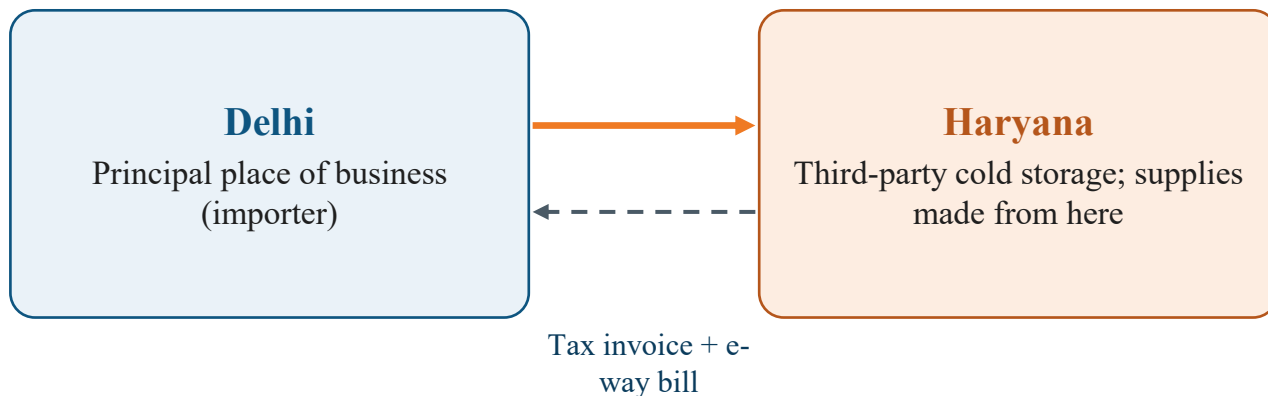


Navigating Registration under GST

Part C | Separate Registration in the Same State

Q Question 15

How is this different from goods stored at a warehouse, or a project site, in another State?



Location	Registration	Nature
Another place, same State	Optional (Rule 11)	Distinct person if opted
Storage / supply point, other State	Compulsory (S. 22)	Distinct person

CBIC F. No. CBIC-20016/75/2025-GST/1025 dated 25/09/2025:

- Storage facility from which supplies are made is a **place of business** [S. 2(85)] - register in that State [S. 22].
- Operation of the facility by a third party does not alter the position.
- Delhi and Haryana GSTINs are **distinct persons** [S. 25(4)] - movement both ways needs tax invoice, e-way bill and tax.



PART D

Amendment of Registration

- Q16 What can be amended - core, non-core, not amendable
- Q17 Procedure, deemed amendment and effective date
- Q18 Change of address / new godown - issues
- Q19 Management, constitution or State change
- FAQ's



Navigating Registration under GST

Part D | Amendment of Registration - Legal Provisions

Section 28 & Rule 19(1A), 19(5)

Section 28(1) Every registered person and a person to whom a Unique Identity Number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration or subsequent thereto, in such form and manner and within such period as may be prescribed.

(2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in such manner and within such period as may be prescribed: Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed: Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the SGST Act or the UTGST Act shall be deemed to be a rejection or approval under this Act.

Rule 19(1A) Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in FORM GST REG-14 on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

Rule 19(5) If the proper officer fails to take any action within fifteen working days from the date of submission of the application, or within seven working days from the date of receipt of the reply, the certificate of registration shall stand amended to the extent applied for.

Rule 19(1) - Amendment of registration

(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or REG-07 or REG-09 or REG-10 [or in the intimation furnished by the composition taxpayer in FORM GST CMP-02]* or for UIN in REG-13, ... the registered person shall, within a period of fifteen days of such change, submit an application ... in FORM GST REG-14, along with the documents relating to such change ...: Provided that -

(a) where the change relates to - (i) legal name of business; (ii) address of the principal place of business or any additional place(s) of business; or (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business, which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days ... and issue an order in FORM GST REG-15 ... and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

(b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained ... on the same Permanent Account Number;

(c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG-14 on the common portal;

(d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in FORM GST REG-01.

**Notification No. 07/2025-CT - effective from a date to be notified.*



Navigating Registration under GST

Part D | Amendment of Registration

Q **Question 16**
Which particulars can be amended, which need the proper officer's approval, and which cannot be amended at all?

Core fields - approval needed [R. 19(1)(a)]

- Legal name of business (PAN unchanged)
- Address of principal / additional place(s) of business within the State
- Addition, deletion or retirement of partners, directors, Karta, managing committee, trustees, CEO or equivalent
- Order in **REG-15** within 15 working days
- Name and stakeholder changes apply to **all GSTINs on the PAN** [R. 19(1)(b)]

Non-core - amended on filing [R. 19(1)(c)]

- Trade name, business activities, HSN / SAC of goods and services
- Authorised signatories, contact details, bank accounts [R. 10A]
- Mobile / e-mail of authorised signatory - only after OTP verification (second proviso)
- Rule 14A registrant: amend REG-01 particulars before seeking withdrawal [R. 14A(6)]

Not by amendment - fresh registration

- Change of PAN, including a change in constitution resulting in a new PAN [R. 19(1)(d)]
- Principal place of business shifted to another State - register there; cancel the old GSTIN
- PAN and State declared in Part A of REG-01 cannot be edited
- Opting in / out of composition - through CMP-02 / CMP-04, not REG-14

§ Time limit

REG-14 within 15 days of the change [R. 19(1)]. Approval or rejection under SGST / UTGST Act is deemed under CGST Act [S. 28(3)].



Caution / Litigation Watch

No rejection without an opportunity of being heard [second proviso, S. 28(2)]; REG-05 rejecting an amendment is appealable under Section 107.



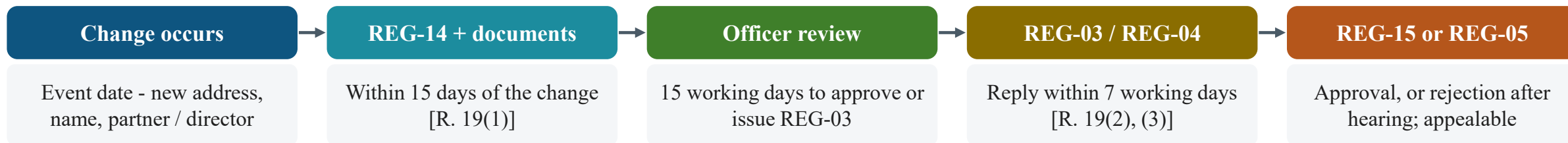
Navigating Registration under GST

Part D | Amendment of Registration



Question 17

What is the procedure for a core-field amendment, and from which date does the amendment take effect?



Officer silent? Certificate stands amended if no action within 15 working days of application, or 7 working days of reply [R. 19(5)]. Non-core fields stand amended on filing [R. 19(1)(c)].

Effective date of a core amendment - two provisions pull in different directions

Rule 19(1)(a)

Core amendment 'shall take effect from the date of the occurrence of the event warranting such amendment'.

VS

Rule 19(1A) - Notification No. 75/2017-CT

No particular stands amended from a date earlier than the REG-14 date, except by the Commissioner's order with reasons.



Professional Judgment Required

Practical reading: where REG-14 is filed within 15 days, seek effect from the event date; for delayed filings expect the REG-14 date unless a Commissioner's order is obtained. State the event date and reasons for delay in REG-14 and retain supporting documents.



Navigating Registration under GST

Part D | Amendment of Registration



Question 18

The business has moved within the State, or started using a new godown. What issues arise if the amendment is delayed?

- Shift of principal or additional place **within the State** is a core amendment - upload proof of the new premises; physical verification may follow.
- A godown, warehouse or site where goods are stored is a **place of business** [S. 2(85)] - add it before goods move.
- Delay exposes the business to:
 - goods at undeclared premises during inspection [S. 67]
 - consignee address not in registration - detention in transit [S. 129]
 - general penalty up to ₹25,000 [S. 125]
 - 'no business at declared place' - cancellation ground [R. 21(a)]
- A godown in **another State** is not an additional place - it needs separate registration there (CBIC letter dated 25/09/2025; see Part C).

Gujarat HC - Sachde Roadlines v. Union of India, R/SCA No. 2515 of 2026 (26/02/2026)

Address had been updated and reflected in REG-06, yet the SCN, order and appellate order went to the old address. Proceedings quashed and remanded - updated registration address binds the department.

Madras HC - Smart Roofing Pvt. Ltd. v. State Tax Officer, W.P.(MD) No. 5720 of 2022 (30/03/2022)

Goods detained because the delivery address was not in the buyer's registration; post facto inclusion of the address and absence of intent to evade weighed - order quashed (as reported, followed in a later case).



Speaker's View

Amend first, move later. After REG-15, update e-way bill ship-to addresses and ERP masters.



Navigating Registration under GST

Part D | Amendment of Registration



Question 19

Partners or directors changed, the constitution changed, or the business moved to another State. Amendment or fresh registration?

Change	Route
Admission / retirement of partner or director (same PAN)	REG-14 core; applies to all GSTINs on the PAN [R. 19(1)(b)]
New management after CIRP / resolution plan	REG-14 core
Change of legal name, PAN unchanged	REG-14 core
Constitution change with new PAN (proprietorship to firm / company; firm to LLP)	Fresh REG-01 [R. 19(1)(d)]; cancel old GSTIN [S. 29(1)(b)]
Entire business shifted to another State (same PAN)	Fresh registration in new State; cancel old GSTIN [S. 29(1)(a)]



FAQ's on Amendments



Q. Principal Place changed from one district to another district but jurisdiction office is not changed on GST portal. No proper response from GST officers as well. How to escalate the matter?

Ans: You can raise ticket regarding the issue on portal and attach the file and raise grievance. GST Portals such as

1. File a Ticket on the GST Grievance Redressal Portal (GRP)
2. Escalate via the CBIC IT Nodal Officers (Instruction No. 04/2025-GST)
3. Address a letter to Old and New jurisdictional office



FAQ's on Amendments



Q. Even after submitting proper details of Authorized Signatory (Name and Photo) through Non-Core Field Amendment, while downloading GST Registration Certificate, full name is not displayed and photo of the director who is removed is being reflected while downloading GST Registration Certificate- It's been 3 weeks since I'm following up with GST Helpdesk but their technical team couldn't understand and resolve this issue?

Ans: The issue happens to be as a Core Field Amendment, not a non-core field change.

1. File a Fresh Application in Core Field Amendment: Log in to the GST Portal and navigate to Services > Registration > Amendment of Registration Core Field
2. Update the Promoters/Partners Tab: Go to the Promoter/Partners section
3. Complete Officer Approval Workflow.
4. Download REG-06.



PART E

Cancellation & Revocation

- Q20 Grounds - Section 29 and Rule 21
- Q21 Suspension - triggers, effects, exit
- Q22 Procedure and dropping of proceedings
- Q23 Retrospective cancellation - case law
- Q24 Payment on stock and capital goods
- Q25 Revocation - time and conditions
- Q26 Window lapsed – remedies
- FAQ's



Navigating Registration under GST

Part E | Cancellation & Revocation - Legal Provisions

Section 29(1) - Cancellation on application / specified events

(1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where, -

- (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or
- (b) there is any change in the constitution of the business; or
- (c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:

Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.

(3) The cancellation of registration under this section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

(4) The cancellation of registration under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, as the case may be, shall be deemed to be a cancellation of registration under this Act.

Section 29(2) - Suo motu cancellation

(2) The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where, -

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished the return for a financial year beyond three months from the due date of furnishing the said return; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for such continuous tax period as may be prescribed; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, wilful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard:

Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed.

Clauses (b) and (c) substituted by Finance Act, 2022 w.e.f. 01/10/2022.



Navigating Registration under GST

Part E | Cancellation & Revocation

Question 20

Q

On what grounds can registration be cancelled - on the taxpayer's application, and by the proper officer suo motu?

On application / events - Section 29(1)

- Business discontinued, fully transferred (including on death of proprietor), amalgamated, demerged or otherwise disposed of
- Change in constitution of business (e.g. change of PAN)
- Application in **REG-16 within 30 days** of the event with stock and liability details [R. 20]; legal heirs may apply

Suo motu - Section 29(2) (any date, incl. retrospective)

- (a) Contravention of prescribed provisions - **Rule 21**
- (b) Composition taxpayer - annual return not filed within 3 months of due date
- (c) Others - returns not filed for **6 months** (monthly) / **2 tax periods** (QRMP) [R. 21(h), (i)]
- (d) Voluntary registrant has not commenced business within 6 months
- (e) Registration obtained by fraud, wilful misstatement or suppression of facts

§

Remember

Liability for periods before cancellation survives [S. 29(3)]; cancellation under SGST / UTGST Act is deemed cancellation under CGST Act [S. 29(4)].



Caution / Litigation Watch

Hearing is mandatory before suo motu cancellation [first proviso to S. 29(2)]; suspension may operate meanwhile.



Navigating Registration under GST

Part E | Cancellation & Revocation

Q

Question 21

What is suspension of registration, when is it triggered, and how does it affect the business?

Triggers - Rule 21A

- **Sub-rule (1):** own REG-16 - deemed suspended from the later of application date or date from which cancellation is sought
- **Sub-rule (2):** officer's reasons to believe registration is liable to cancellation - no prior hearing (Grant of hearing omitted by Notification No. 94/2020-CT)
- **Sub-rule (2A):** significant differences between GSTR-3B and GSTR-1 / 1A or suppliers' data; or Default in Furnishing of Bank account details (Rule 10A) - intimation in **REG-31**, explain within **30 days**

Effects

- No taxable supply - i.e. **no tax invoice and no tax charged** [R. 21A(3) & Explanation]
- No returns under Section 39 during suspension
- **No refund** under Section 54 when suspended under sub-rule (2) or (2A) [R. 21A(3A)]
- Customers cannot receive tax invoices - the commercial impact is immediate

Revocation

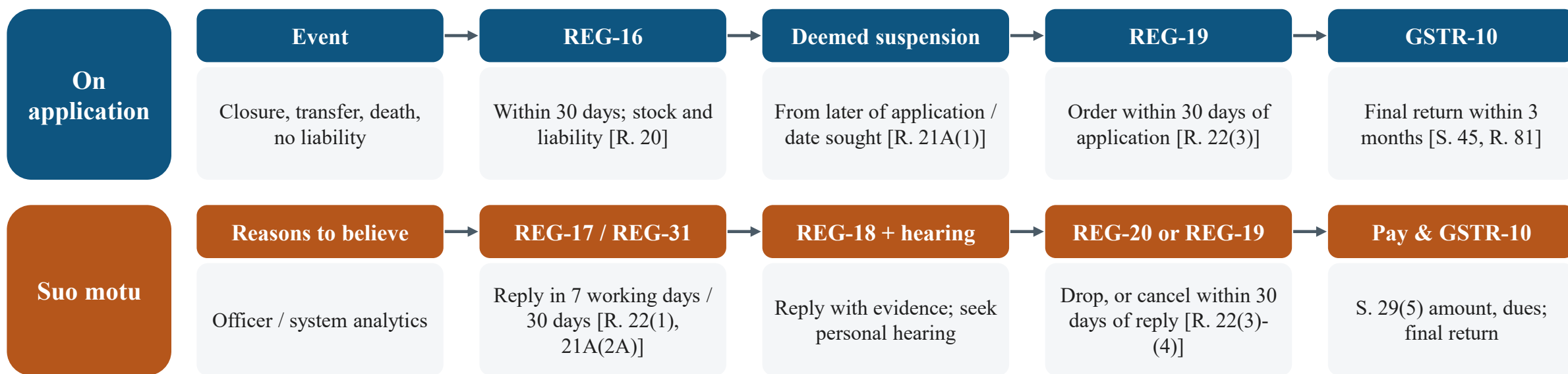
- Deemed revoked on completion of Rule 22 proceedings, from the date suspension began [R. 21A(4)]
- Officer may revoke at any time during proceedings
- Deemed revoked on filing all pending returns (S. 29(2)(b)/(c) cases) or on Rule 10A compliance
- After revocation: invoices for the suspension period should be issued with 30 days (S. 31(3)(a); report per S. 40- First Return [R. 21A(5)]



Navigating Registration under GST

Part E | Cancellation & Revocation

Q **Question 22**
What is the procedure for cancellation - on application and suo motu - and how can proceedings be dropped?



The practical lifeline

Proviso to Rule 22(4): where the notice is for non-filing under S. 29(2)(b)/(c), furnishing all pending returns and paying tax, interest and late fee obliges the officer to drop proceedings (REG-20).



Circulars

SOP for REG-16: Circular No. 69/43/2018-GST as amended by Circular No. 88/07/2019-GST. Legal heirs: R. 22(5).



Navigating Registration under GST

Part E | Cancellation & Revocation



Question 23

Can the proper officer cancel registration with retrospective effect? What safeguards have courts insisted upon?



- Section 29(2) permits cancellation 'from such date, including any retrospective date' - but the discretion must rest on objective material; it unsettles credit already taken by recipients.
- Checkpoints: Does the SCN **propose** the retrospective date? Does the order give **reasons** for that date? Is fraud / suppression alleged **with material**?

Case	Court / date	Holding (summary)
Ashish Garg (Shri Radhey Traders) v. Asst. Commissioner, 2023 (76) G.S.T.L. 157 (Del.)	Delhi HC	Non-filing of returns for six months does not by itself justify cancellation from the date of grant
Bansal Casting v. Union of India, CWP-16770-2024	P&H HC, 20/02/2026	Retrospective cancellation needs specific contingencies, and the order must reflect reasons for the retrospective effect
Jordan Enterprises v. Union of India	P&H HC, 25/02/2026	Retrospective effect must be clearly proposed in the SCN; an order going beyond the notice was set aside
Ricon Enterprises v. Commissioner of State Tax, WP (L) No. 20583 of 2026	Bombay HC, 30/06/2026	SCN alleging suppression of place of business - retrospective suspension / cancellation within S. 29(2); writ at SCN stage dismissed



Speaker's View

Always reply to the SCN on merits (Ricon); object specifically to any retrospective date; if a revocation is pursued, consider an appeal limited to the effective date.



Navigating Registration under GST

Part E | Cancellation & Revocation

Q Question 24

What are the financial consequences of cancellation - stock, capital goods and final return?

Section 29(5) - extract

Every registered person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock or capital goods or plant and machinery on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher ...

Provided that in case of capital goods or plant and machinery, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by such percentage points as may be prescribed or the tax on the transaction value ... under section 15, whichever is higher.

Illustration: effective date of cancellation 30/09/2026; stock as on 29/09/2026; all goods at 18%

Item	ITC availed (₹)	Comparator (₹)	Payable (₹)
Inputs in stock (value ₹6,50,000)	1,26,000	Output tax 1,17,000	1,26,000
Inputs contained in finished goods (FG value ₹5,00,000)	54,000	Output tax 90,000	90,000
Machinery - invoice 15/05/2024; used 28 months 14 days; remaining life 31 months [R. 44(1)(b)]	5,40,000	ITC for remaining life 2,79,000 vs tax on transaction value (₹11,50,000) 2,07,000	2,79,000
Total payable - reported in GSTR-10 [R. 44(4)]			4,95,000

?

Professional Judgment Required

S. 29(5) proviso refers to 'percentage points', but R. 44(1)(b) uses remaining useful life in months. At 5 percentage points per quarter (10 quarters = 50%) the machinery figure would be ₹2,70,000, not ₹2,79,000. Rule 44 is the prescribed manner under S. 29(6).

§

Final return

GSTR-10 within three months of the date of cancellation or date of order, whichever is later [S. 45, R. 81]. Where invoices are unavailable, estimate at prevailing market price with CA / CMA certification [R. 44(3), (5)].



Navigating Registration under GST

Part E | Cancellation & Revocation

Q

Question 25

Who can apply for revocation, within what time, and subject to what conditions?

Day 0

Day 90

Day 270

Apply as of right

Extension up to 180 days on sufficient cause (Commissioner / authorised officer)

Service of REG-19

Statutory window ends

Outer limit with extension

Example: REG-19 served on 20/05/2026 → 90 days end 18/08/2026 → extended limit 14/02/2027. (Before 01/10/2023: 30 days + 30 + 30.)

1 Only suo motu cancellation

Section 30(1): only where cancelled by the proper officer on his own motion - voluntary cancellation cannot be revoked.

2 Aadhaar authentication

Rule 10B: proprietor / partner / Karta / MD / WTD / trustee and authorised signatory to authenticate before REG-21.

3 Cure the default first

Non-filing cases: furnish returns and pay tax, interest, penalty and late fee before applying (second proviso, R. 23(1)).

4 Extension beyond 90 days

Sufficient cause, reasons in writing; Commissioner or officer not below Additional / Joint Commissioner (first proviso).

5 After revocation - 30 days

File returns from cancellation order (or retrospective effective date) to revocation order - else Rule 21(ga).

6 Proper officer

Superintendent assigned for S. 30 / R. 23 (Circular No. 223/17/2024-GST); SGST revocation deemed under CGST [S. 30(3)].



Navigating Registration under GST

Wrap-up | Practitioner's Toolkit

DO

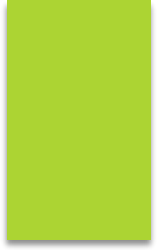
- ✓ Map every place where goods are stored or business is carried on before filing REG-01
- ✓ Opt for Aadhaar authentication for all promoters and the authorised signatory
- ✓ Match the address in REG-01 exactly with the proof document
- ✓ Reply to REG-03 within 7 working days, citing Instruction No. 03/2025-GST where relevant
- ✓ File REG-14 within 15 days of any change; add every godown before goods move
- ✓ Reconcile GSTR-1 / 1A with GSTR-3B every month
- ✓ Track the 90 / 270-day revocation clock from the date of service of REG-19
- ✓ Plan ITC-02 / ITC-02A transfers before surrendering or splitting GSTINs

DON'T

- Try to shift business to another State through REG-14 - it needs fresh registration
- Apply afresh to escape the dues of a cancelled GSTIN
- Ignore REG-17 or REG-31 - silence invites cancellation
- Issue tax invoices while registration is suspended
- Opt for Rule 14A if B2B tax is expected to exceed ₹2.5 lakh a month
- Move goods between separate GSTINs without tax invoice and e-way bill
- Assume a voluntary cancellation can be revoked
- Treat GST Council press releases as law - wait for notifications



The Institute of Chartered Accountants of India



Thank You

Name- CA Ajaykumar Telisara

Email- ajay@cndindia.com

Mobile- 9699314310