

**REPORT**

**OF**

**THE JOINT COMMITTEE ON BUSINESS PROCESSES FOR GST**

**ON**

**GST REGISTRATION**

**Empowered Committee of State Finance Ministers**

**New Delhi**

**July, 2015**

<b>Sl No.</b>	<b>Chapters</b>	<b>Page Number</b>
<b>1</b>	Introduction	<b>3</b>
<b>2</b>	Assumptions	<b>4</b>
<b>3</b>	Structure of registration number	<b>8</b>
<b>4</b>	Procedure for obtaining Registration	<b>10</b>
<b>5</b>	Facilitation Centers and Tax Return Preparer Scheme	<b>10</b>
<b>6</b>	New Applicants	<b>11</b>
<b>7</b>	Migration of existing registrants	<b>19</b>
<b>8</b>	Registration of Compounding Dealers	<b>22</b>
<b>9</b>	Amendments in the Registration Form	<b>22</b>
<b>10</b>	Cancellation/surrender of registration	<b>23</b>
<b>11</b>	Explanation of the Entries in the Form ( <i>should be attached to the Form</i> )	<b>24-26</b>
<b>Annexures</b>		
<b>I</b>	Constitution Order of Joint Committee on Business Process for GST	<b>27-28</b>
<b>II</b>	List of Participants of the meeting held on 2 <sup>nd</sup> and 3 <sup>rd</sup> February, 2015	<b>29-30</b>
<b>III</b>	GST Registration Application Form	<b>31-39</b>
<b>IV</b>	Application Form for Surrender / Cancellation of registration	<b>40-42</b>
<b>V</b>	Application Form to opt for Compounding Scheme	<b>43-44</b>
<b>VI</b>	Application Form to withdraw from Compounding Scheme	<b>45-46</b>
<b>VII</b>	Application for Amendment of registration subsequent to Registration	<b>47</b>
<b>VIII</b>	<u>Extract of the report of the Committee on the problem of dual control, threshold and exemptions in GST regime</u>	<b>48</b>
<b>IX</b>	Extract of the minutes of refinement to the process for States option for two-way API based integration	<b>49-50</b>
<b>X</b>	<u>Extract of the report of the Committee on IGST and Imports.</u>	<b>51-52</b>

# **Report of the Joint Committee on Business Processes for GST on Registration Processes in GST Regime**

## **1.0 Introduction**

During the Empowered Committee meeting held on 10<sup>th</sup> March, 2014, it was decided that a Joint Committee under the co-convenership of the Additional Secretary (Revenue), Government of India and the Member Secretary, Empowered Committee should be constituted to look into the Report of the Sub-Group-I on Business Processes for GST and make suitable recommendations for Registration and Return to the Empowered Committee. It was also decided that the Joint Committee should also keep in view the Registration and Return requirements necessary for IGST Model. Accordingly, a Joint Committee, in consultation with the Government of India, was constituted on 7<sup>th</sup> April, 2014 (Annexure-I).

1.1. The Committee held its deliberations on 28<sup>th</sup> October, 2014, 12<sup>th</sup> November, 2014, 25<sup>th</sup> November, 2014, 22<sup>nd</sup> December, 2014, 2<sup>nd</sup> and 3<sup>rd</sup> February, 2015, 19<sup>th</sup> and 20<sup>th</sup> February, 2015, 16<sup>th</sup> and 17<sup>th</sup> April, 2015 and 7<sup>th</sup> and 8<sup>th</sup> July, 2015. The Report of the Joint Committee on Business Processes on Registration was accordingly circulated to all the States. However, this Report was further discussed in the meeting of the Joint Committee on Business Processes held on 22<sup>nd</sup> and 23<sup>rd</sup> July, 2015. Some changes were made as per the discussions in the meeting of the Joint Committee on Business Processes held on 22<sup>nd</sup> and 23<sup>rd</sup> July, 2015. The report of the Joint Committee on Business Processes on Registration was accordingly finalized. The list of the participants of the meeting of the Joint Committee on Business Processes held on 22<sup>nd</sup> and 23<sup>rd</sup> July, 2015 is appended at Annexure-II.

1.2. Registration of a business with the tax authorities implies obtaining a unique identification code from the concerned tax authorities so that all the operations of and data relating to the business can be agglomerated and correlated. In any tax system this is the most fundamental requirement for identification of the business for tax purposes or for having any compliance verification program. Registration under Goods and Service Tax (GST) regime will confer following advantages to the business:

- Legally recognized as supplier of goods or services.
- Proper accounting of taxes paid on the input goods or services which can be utilized for payment of GST due on supply of goods or services or both by the business.
- Pass on the credit of the taxes paid on the goods or services supplied to purchasers or recipients.

## 2.0 Assumptions

2.1 The business process proposed in this document is based on the following assumptions:

(1) A legal person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.

(2) There will be a threshold of Gross Annual Turnover including exports and exempted supplies (to be calculated on all-India basis<sup>1</sup>) below which any person engaged in supply of Goods or Services or both will not be required to take registration. Once a dealer crosses the required threshold or he starts a new business, registration application must be filed within 30 days from the date of the dealer's liability for obtaining such registration. Effective date of registration would be the date of application in all cases i.e. whether the application has been filed within prescribed time limit of 30 days or otherwise. The taxpayer would be eligible for ITC in respect of all his purchases from the date of application in case application for registration has been filed within 30 days. The taxpayer would, however, not be eligible for ITC in respect of his purchases prior to the date of registration in case the registration application is not filed within the prescribed time limit of 30 days, although Centre is of the view that such a provision may not stand the test of judicial scrutiny. On the other hand States, based on their experience under VAT, were of the view that having relevant provision in the GST law has helped them contest cases in courts. **GST Law Drafting Committee to make provision relating to eligibility for ITC accordingly as well as for levying penalty in case of a dealer failing to register within the stipulated time period.**

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<sup>1</sup> Please refer Para 7 of the **Report of the Committee on the Problem of Dual Control, Threshold and Exemptions in GST Regime (Annexure-VIII)**

(3) However, such person with all-India gross annual turnover below the threshold turnover would be allowed to take registration, if he wants to. By taking such voluntary registration he can enter the credit chain even prior to crossing the threshold limit, provided he does not opt for the Compounding scheme (as defined below).

(4) There will be another relatively higher threshold of Gross Annual Turnover (to be calculated on all-India basis) to be called Compounding turnover up to which the registered person can opt to pay tax at a specified percentage of the turnover, without entering the credit chain. Such registered person will neither be allowed to collect tax from his customers nor claim any input tax credit. Compounding dealers shall remain under compounding scheme till their turnover crosses threshold or they opt for out of the scheme. Such dealers don't have to apply every year to remain under the compounding scheme. However, if the compounding dealer opts out of compounding in a financial year, for any reason, but eligible and wish to avail compounding in the next financial year, such dealer will have to apply afresh for compounding in the beginning of the financial year in which he wishes to claim compounding scheme.

(5) All other taxable persons will be required to take GST registration. Such persons will be able to take the credit of taxes paid on inputs / input services / capital goods and pass on the credit of GST to his customers / recipients of goods or services or both.

(6) The registered person eligible for the Compounding scheme but opting against the Compounding can pay regular taxes and file tax returns on monthly basis, and thereby make his supplies eligible for input tax credit in the hands of the purchasers/recipients.

(7) Irrespective of turnover, if a taxable person carries out any inter-state supply and / or is liable to pay GST under reverse charge, he will be compulsorily required to take registration. Such person shall neither be eligible for exemption threshold nor for Compounding scheme. **However, an individual importing services for personal consumption will not be liable to pay GST under reverse charge or register under GST if the GST law so provides.**

(8) All UN bodies seeking to claim refund of taxes paid by them would be required to

obtain a unique identification number (ID) from the GST portal. The structure of the said ID would be uniform across the States in uniformity with GSTIN structure and the same will be common for the Centre and the States. The supplier supplying to these organizations is expected to mention the UID on the invoices and treat such supplies as B2B supplies and the invoices of the same will be uploaded by the supplier.

(9) A unique identification number (ID) would be given by the respective state tax authorities through GST portal to Government authorities / PSUs **not making outwards supplies of GST goods (and thus not liable to obtain GST registration)** but are making inter-state purchases. The structure of the said ID would be uniform across the States in uniformity with GSTIN structure. The supplier supplying to these organizations is expected to mention the UID on the invoices and treat such supplies as B2B supplies and the invoices of the same will be uploaded by the supplier.

(10) **The concept of Input Service Distributor (ISD) presently being followed in Centre's Law may continue if the GST Law so provides.** They would be required to obtain GSTIN for distributing the credit of GST paid on services proposed to be used at multiple locations which are separately registered. This would be an exception/ deviation in case of services only. **GST Law Drafting Committee to make appropriate provisions for the same.**[While, at this stage it has been decided to make exception only for services, it is worth mentioning here that the Cenvat Credit Rules provide for a mechanism to allow distribution of inputs, which is basically a mechanism to distribute credit on inputs. Such mechanism is necessary for service provider as the location of payment of GST may be distinct from the location where goods are received. Therefore, drafting Committee may look into this issue.]

(11) All existing registered persons, whether with the Centre or State under any of the tax statutes being subsumed in GST, would be allotted a GST registration number called Goods and Services Tax Identification Number (GSTIN) on voluntary basis. Dealers who are below the GST threshold will have option to remain in GST chain. **GST Law Drafting Committee to make appropriate provision.**

(12) Tax authorities, in case of enforcement cases, may grant suo-moto registration. If

such person does not have PAN, the registration would be initially temporary and later converted into a PAN based registration. [GSTN to develop temporary registration numbering system]

2.2 For each State the taxable person will have to take a separate registration, even though the taxable person may be supplying goods or services or both from more than one State as a single legal entity.

2.3 Multiple registrations within one State to business verticals [as defined in Accounting Standard (AS) 17 issued by ICAI] of a taxable person may also be permitted, subject to all the verticals being on the same scheme of tax treatment **if the GST Law so provides.**

2.4 A supplier who is not registered on regular basis, whether on mandatory or voluntary basis, in other State (s) and desires to conduct business in a particular State for a limited period, will have to obtain registration in that State for that limited period. Such suppliers are known as casual dealers and shall not be allowed to opt for composition scheme. However, the supplier would be eligible to claim ITC on purchases / inward supplies. The period of registration would be mentioned in the registration certificate also. The format of Registration Certificate for such taxpayers is different from the regular taxpayers. Even the application form for registration will have field for ascertaining estimated supplies. Return for such taxpayers would also be different. Such taxpayers would be required to self-assess their likely liability and deposit the same as an Advance Tax. Such amount would be deposited by way of two Demand Drafts (one for Centre and other for State) which would be returned to the taxpayer after he has discharged his final liability. **The GST Law Drafting Committee may provide for conditions for registration and tax payment.**

2.5 A Non-resident Supplier is a person who, in the course of business, makes an intra-state supply of goods or services or both, but is not a resident in the state in which he has applied for registration, but is already registered in any other state. Since the Non-Resident Supplier is already registered in another State, there would be an easy way of registering such entities in the State in which registration is applied as Non-Resident Supplier. The provisions applicable on casual dealers (as detailed in para

2.4 above) may apply to them except that no security deposit or advance tax collection may be made in their case.

### 3.0 Structure of registration number

3.1 Each taxpayer will be allotted a State wise PAN-based 15-digit Goods and Services Taxpayer Identification Number (GSTIN).

3.2 Various digits in GSTIN will denote the following:

State Code		PAN										Entity Code	BLANK	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

3.3 In the GSTIN, the State Code as defined under the Indian Census 2011 would be adopted. In terms of the Indian Census 2011, each State has been allotted a unique two digit code e.g. ‘09’ for the State of Uttar Pradesh and ‘27’ for the State of Maharashtra.

3.4 13<sup>th</sup> digit would be alpha-numeric (1-9 and then A-Z) and would be assigned depending on the number of registrations a legal entity (having the same PAN) has within one State. For example, a legal entity with single registration within a State would have ‘1’ as 13<sup>th</sup> digit of the GSTIN. If the same legal entity goes for a second registration for a second business vertical in the same State, the 13<sup>th</sup> digit of GSTIN assigned to this second entity would be ‘2’. This way 35 business verticals of the same legal entity can be registered within a State.

3.5 14<sup>th</sup> digit of GSTIN would be kept BLANK for future use.

3.6 In GST regime, multiple registrations within a State for business verticals of a taxable person would be allowed. This provision should be subject to following specific stipulations –

- (1) Input Tax Credit across the business verticals of such taxable persons shall not be allowed unless the goods or services are actually supplied across the verticals.
- (2) For the purpose of recovery of dues, all business verticals, though separately registered, will be considered as a single legal entity. **(Final view needs to be taken by the GST Law drafting committee)**

3.7 Switching over from Compounding scheme to Normal scheme and *vice-versa* would be dealt in the manner described below –

- (1) Any existing taxpayer not under Compounding scheme may opt for Compounding scheme, if eligible, only from the beginning of the next Financial Year. The application will have to be filed on or before 31<sup>st</sup> March of the previous year so that Returns can be filed accordingly.
- (2) Compounding dealer may be allowed to switch over to Normal scheme even during the year if they so want, with a condition that they cannot switch over to Compounding scheme again during the same financial year.
- (3) Any existing taxpayer under the Compounding scheme upon crossing the Compounding threshold will be switched over to the Normal scheme automatically from the day following the day of crossing the Compounding threshold. **GST Law drafting committee should provide for a suitable time-period of inputs and capital goods purchases on which ITC would be permitted at the time of switching over to Normal scheme.**
- (4) For the changes covered by (1) to (3) above, the validation in the return module should change automatically under intimation to the concerned taxpayer and both the tax authorities. A suitable validation / dependency of the return module should be established.

The above changes should also be published on the common portal in addition to being

intimated to other taxpayers who have identified such taxpayer as their counter-party taxpayer.

#### **4.0 Procedure for obtaining Registration**

4.1 For obtaining registration, all the taxable persons shall interact with tax authorities through a common portal called GST Common Portal<sup>2</sup> that would be set up by Goods and Services Tax Network (GSTN). The portal will have backend integration with the respective IT systems of the Centre and States.

4.2 The procedure prescribed in para 6.0 below is meant for new applicants. The procedure for migration of existing registrants either with the Centre or State or both is dealt in para 7.0 below.

4.3 A new applicant would be allowed to apply for registration without prior enrollment. Once a complete application is submitted online, a message asking for confirmation will be sent through e-mail and SMS to the authorized signatory of the applicant. On receipt of such confirmation from the authorized signatory, Acknowledgement Number would be generated and intimated to the applicant. Once the application is approved and GSTIN is generated, the same along with Log-in ID and temporary Password will be sent to the authorized signatory. This credential will be permanently used to access the GST Common Portal subsequently. Provision for capturing e-mail and Mobile Number of authorized representative of the taxpayer has also been incorporated in the proposed GST Registration Form. It would be the responsibility of the taxpayer to keep this information updated.

4.4 Online verification of PAN of the Business / Sole Proprietor/ Partner/Karta/**Managing Director and whole time directors**/Member of Managing Committee of Association, Managing trustee/authorized signatory etc. of the business would be mandatory and without such verification, registration application will **not be allowed to be submitted**.

#### **5.0 Facilitation Center and Tax Return Preparer Scheme**

5.1 In order to cater to the needs of taxpayers who are not IT savvy, following facilities shall be

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<sup>2</sup> Refinement to the process for States opting for two-way API based integration and flexibility (decision dated 18.4.2012 of EC) will be formulated separately(**Annexure-IX**).

made available:-

**5.2 Tax Return Preparer (TRP):** A taxable person may prepare his registration application / returns himself or can approach the TRP for assistance. TRP will prepare the said registration document / return in prescribed format on the basis of the information furnished to him by the taxable person. The legal responsibility of the correctness of information contained in the forms prepared by the TRP will rest with the taxable person only and the TRP shall not be liable for any errors or incorrect information. **If so provided in the GST law, TRPs would be approved by the tax administration of the Centre and the States and will also be provided appropriate training by them, as per common curriculum to be devised by EC/ GST Council.**

**5.3 Facilitation Centre (FC)** shall be responsible for the digitization and / or uploading of the forms and documents including summary sheet duly signed by the Authorized Signatory and given to it by the taxable person. After uploading the data on common portal using the ID and Password of FC, a print-out of acknowledgement will be taken and signed by the FC and handed over to the taxable person for his records. The FC will scan and upload the summary sheet duly signed by the Authorized Signatory. This is the system in vogue for submitting TDS returns by more than 2 million tax deductors to the Income Tax Department.

**5.4 Registration of TRP/FC is recommended. Final view may be taken by the GST Law drafting committee on the same.**

## **6.0 New Applicants**

6.1 The process highlighted in the paragraphs below is applicable for new applicants for registration, both mandatory and voluntary.

6.2 New applicant can apply for registration:

(1) at the GST Common Portal directly<sup>3</sup>; or

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<sup>3</sup> Refinement to the process for states opting for two-way API based integration and flexibility (decision dated 18.4.2012 of EC) will be formulated separately(**Annexure-IX**).

(2) at the GST Common Portal through the Facilitation Center (FC)

Multiple applications can be filed at one go where a taxable person seeks registration in more than one State or for more than one business vertical located in a single / multiple State(s).

6.3 Following scanned documents are required to be filed along with the application for Registration –

<b>Relevant Box No. in the Registration Form</b>	<b>Document required to be uploaded</b>	<b>Reason for requirement</b>
2. Constitution of Business	<ul style="list-style-type: none"> <li>• Partnership Deed in case of Partnership Firm ;</li> <li>• Registration Certificate in case of other businesses like Society, Trust etc. which are not captured in PAN.</li> </ul>	<p>In case of Companies, GSTN would strive for online verification of Company Identification Number (CIN) from MCA21.</p> <p>Constitution of business / applicant as per PAN would be taken except for businesses such as Society, Trust etc. which are not captured in PAN.</p> <p>Partnership Deed would be required to be submitted in case of Partnership Firms.</p>
11. Details of the Principal Place of business	<ul style="list-style-type: none"> <li>• In case of Own premises – any document in support of the ownership of the premises like Latest Tax Paid Receipt or Municipal Khata copy or Electricity Bill copy</li> <li>• In case of Rented or Leased premises – a copy of the valid Rent / Lease Agreement with any</li> </ul>	<p>This is required as an evidence to show possession of business premises. If the documentary evidence in Rent Agreement or Consent letter shows that the Lessor is different from that shown in the document produced in support of the ownership of the property, then the case must be flagged as a “Risk</p>

	<p>document in support of the ownership of the premises of the Lessor like Latest Tax Paid Receipt or Municipal Khata copy or Electricity Bill copy</p> <ul style="list-style-type: none"> <li>• In case of premises obtained from others, other than by way of Lease or Rent – 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</li> <li>• Customer ID or account ID of the owner of the property in the record of electricity providing company, wherever available should be sought for address verification.</li> </ul>	Case”, warranting a post registration visit for verification. GST Law Drafting Committee may add penalty provision for providing wrong lease details.
12. Details of Bank Account (s)	Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFS Codes and Branch details	This is required for all the bank accounts through which the taxpayer would be conducting business.
17. Details of Authorised Signatory	<p>For each Authorised Signatory</p> <ul style="list-style-type: none"> <li>• Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect</li> </ul>	This is required to verify whether the person signing as Authorised Signatory is duly empowered to do so.
Photograph	<ul style="list-style-type: none"> <li>• Proprietary Concern – Proprietor</li> <li>• Partnership Firm / LLP – Managing/ Authorized</li> </ul>	

	<p>Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)</p> <ul style="list-style-type: none"> <li>• HUF – Karta</li> <li>• Company – Managing Director or the Authorised Person</li> <li>• Trust – Managing Trustee</li> <li>• Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</li> <li>• Local Body – CEO or his equivalent</li> <li>• Statutory Body – CEO or his equivalent</li> <li>• Others – Person in Charge</li> </ul>
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6.3.1 For Field No 16 (i.e. Details of Proprietor / all partners / Karta / Managing Director and whole-time Director / Members of the Managing Committee of Association of Persons / Board of Trustees etc.) and Field No 17 (i.e. Details of the Authorized Signatory), verification of PAN with CBDT database and GSTN database will be carried out online before the submitted application is sent to the State/ Centre. In case of mismatch the applicant will be given an opportunity to correct the same.

6.4A registration form has been designed and is annexed as Annexure-III. This form should be developed by GSTN as per the standard practices / protocols on IT notified by the Govt. of India e.g. for digitally capturing a postal address, name etc. *In case there is no standard practice for any of the field, the same should be developed by the GSTN and form designed accordingly.* Fields marked by asterisk in the form are mandatory fields and must be filled by the applicant.

Separate application forms are to be designed for:

- (1) Multiple registration for business verticals of same legal entity (it must be registered already) within a State;
- (2) Application for registration in more than one State (that can be filed at one go);
- (3) Amendments to existing Registration(s);
- (4) Cancellation of Registration(s);

- (5) Option to avail / withdraw from the Compounding scheme;
- (6) Enrolment of Tax Practitioner or Facilitation Centre if provided for in the GST Law;
- (7) Assignment of Role (by a dealer) to TP/FC, as agent of the dealer if so provided for in the GST Law;
- (8) Application for new registration on account of Succession / Amalgamation / De-merger etc. of existing GST registrants;
- (9) Application by UN bodies for getting a Unique Identification Number (ID).

6.5 In some North-eastern States, individuals (Proprietorship firms) are exempt from Income Tax. However, to obtain GSTIN they will have to obtain a PAN before they can apply for registration under GST. Further Government departments will also be required to obtain PAN if they are required to obtain registration under GST. Under *GST regime, registration will not be allowed without a valid PAN.*

6.6 If applicant files application through the Facilitation Center, then the above procedure shall be followed by him through the FC by making available the requisite documents to the FC. The User ID and Password of taxable person will however be forwarded by portal to the e-mail furnished by the taxable person (that of primary authorized signatory) and by SMS to the mobile number furnished by taxable person or by post, if the taxable person so desires. It will not be sent to FC.

6.7 The GST common portal shall carry out preliminary verification / validation, including real-time PAN validation with CBDT portal, Adhaar No validation with UIDAI, CIN (Company Identification) with MCA and other numbers issued by other Departments through inter-portal connectivity before submission of the application form. Taxpayers would have the option to sign the submitted application using valid digital signatures (if the applicant is required to obtain DSC under any other prevalent law then he will have to submit his registration application using the same). In the absence of digital signature, taxpayers would have to send a signed copy of the summary extract of the submitted application form printed from the portal to a central processing center to be operated by GSTN. The location details of this central processing center would be intimated to the applicant along with the application acknowledgement number. The application will be processed even without waiting for receipt of the signed copy of the summary extract. If the signed copy is not received within

30 days, a reminder will be sent through e-mail and SMS to the authorized signatory through the portal. If the copy is not received within 30 days after such reminder being sent, the system will prompt the concerned tax authority to initiate the action for cancellation of the registration. Such cancellation will have prospective effect i.e. from the date of cancellation. GST portal would acknowledge the receipt of application for registration and issue an Acknowledgement Number which could be used by the applicant for tracking his application. Such Acknowledgement Number would not contain the details of jurisdictional officers.

6.8 The application form will be passed on by GST portal to the IT system of the concerned State/ Central tax authorities for onward submission to appropriate jurisdictional officer (based on the location of the principal place of business) along with the following information –

- (1) Uploaded scanned documents;
- (2) State specific data and documents;
- (3) Details if the business entity is already having registration in other States. This should also include GST compliance rating<sup>4</sup>;
- (4) Details of the PAN(s) of individuals mentioned in the application which are part of the other GST registrations;
- (5) Acknowledgment number stated in para 6.7 above;
- (6) Details of any record of black-listing or earlier rejection of application for common PAN(s).
- (7) Last day for response as per the 3 common working day limit for both tax authorities as set out through Holiday Master.

On receipt of application in their respective system, the Centre / State authorities would forward the application to jurisdictional officers who shall examine whether the uploaded documents (as detailed in para 6.3 above) are in order and respond back to the common portal within 3 common working days, excluding the day of submission of the application on the portal, using

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<sup>4</sup> Please refer para 23 IX. of the report of the Committee on IGST and GST on imports (**Annexure-X**).

the Digital Signature Certificates.

An indicative process for processing of the application by the concerned tax authorities will be drafted and shared separately. Submission of latitude and longitude data in respect of principal place of business will be of help in automatic identification of jurisdictional officer in case of geographically distributed officials mapped on a digital map. However, submission of latitude and longitude would be optional.

6.9 After verification, the following situations are possible:

- (1) If the information and the uploaded documents are found in order, the State and the Central authorities shall approve the application and communicate the approval to the common portal within 3 common working days. The portal will then automatically generate the Registration Certificate.
- (2) If during the process of verification, one of the authorities raises some query or notices some error, the same shall be communicated to the applicant either by the Tax Authority directly or through the GST Common Portal and also simultaneously to the other authority and to the GST Common Portal within 3 common working days. The applicant will reply to the query / rectify the error / answer the query within a period informed by the concerned tax authorities (Normally this period would be seven days). A separate sub-process and interactive form for this purpose will have to be designed. On receipt of additional document or clarification, the relevant tax authority will respond within 7 common working days. **(time-period that would be allowed to the applicant for rectification of any error will be decided by the GST Law drafting committee)**
- (3) Thereafter the processing of registration application will commence resulting in either grant of registration or refusal to grant registration. If either of the two authorities (Centre or State) refuses to grant registration, the registration will not be granted.
- (4) In case registration is refused, the applicant will be informed about the reasons for such refusal through a speaking order. The applicant shall have the right to appeal

against the decision of the Authority. **A deeming provision to the effect that rejection of the registration application by one authority amounts to rejection by both Centre and State will need to be incorporated in the GST law.**

- (5) The tax authorities in the Centre and State would have a period of 3 common working days to respond to the application, either conveying approval or raising a query. In case any of the authority neither reject the application nor raise a query within 3 common working days, then the registration would be deemed to have been approved by both the authorities and the GST Common Portal will automatically generate the registration certificate. In case either authority raises a query within 3 common working days, applicant will have to respond to the same within next 7 common working days failing which the application will be rejected. After the applicant has responded to the query raised by any authority, a period of another 7 common working days will be given to the authorities to respond to the application. In case any of the authority neither rejects the application nor raises a query during this period, then the registration would be deemed to have been approved by both the authorities and the GST Common Portal will automatically generate the registration certificate. (**GST law to have provision for the same**)

6.10 The applicant shall be informed of the fact of grant or rejection of his registration application through an e-mail and SMS by the GST common portal. Jurisdictional details would be intimated to the applicant at this stage.

6.11 In case registration is granted, applicant can download the Registration Certificate from the GST common portal. **GST law may provide that GST Registration certificate shall be displayed at the principal place of business of the taxpayer.**

6.12 The GST common portal will provide a risk profile to the tax authorities based on the risk parameters made available by the tax authorities. The Central/State tax authorities will also have their own risk profile based on their own risk parameters. It was noted that submission of Adhaar No. cannot be made compulsory. Non –submission of Adhaar No. could be one of the risk parameters for deciding about the post registration physical verification. **On the basis of both risk profiles, the**

**jurisdictional officer of tax authorities will take a decision about post registration verification of the application if so provided in the GST Law.**

**6.13 GST Law Drafting Committee may provide for appropriate provision for imposition of substantial penalty in cases of fraudulent registrations.**

## **7.0 Migration of existing registrants**

7.1 Existing registrants are those who are either registered with States or with the Centre or with both.

7.2 In case of such registrants, the system shall be designed to migrate cleaned and verified data from the existing database to the GST Common Portal and a GSTIN shall be generated. With regard to the migration of data of the existing registrants, following steps are necessary:

- (1) The process of migration of data must be started sufficiently in advance so that the business of existing registrants does not suffer and transition from the present system to GST is smooth.
- (2) At present, tax payers are separately registered with State and/ or with Central tax administrations or with both based on their business activity. In the GST regime, a taxpayer will have to obtain State wise registration. Even within a State, the taxpayer may either opt for a single registration or multiple registrations for different business verticals.
- (3) Analysis of registration data available with States and Centre conducted by NSDL and GSTN reveals the following:
  - a) The number of fields in the registration database of various State VAT and CBEC system are different than that finalized for GST. The number of fields varies from 50 to 107 in case of States/Centre whereas GST Registration Form has 120 fields. Thus there is a gap of 13 to 70 fields, meaning that data will have to be collected from the taxpayers.
  - b) As per report of NSDL, which conducted as is study of State Systems as well as that of CBEC, in majority of cases, the available data does not comply with Metadata and Data Standards (MDDS) of Government of India. This is also confirmed by the feedback

received from States in May 2015. Importing such data, which is not MDDS compliant, will lead to wrong or incomplete results on query.

- c) The data from States also shows that they do not have scanned copies of supporting documents for mandatory fields like principle place of business, photos of MD or Karta etc. in their database. This again will have to be collected from them.

Since, lots of reports will be using registration database, purity of registration data will be of paramount importance. Migrating half-complete and incorrect data from existing registration databases to GST database will adversely impact the reports and intelligence derived out of it. Thus data will have to be collected afresh from the existing taxpayers. GSTIN can be issued based on State and validated PAN. In case of taxpayers under Excise and VAT, source of data for issuing GSTIN should be VAT data as in most cases Excise assessee will also be registered under VAT. For taxpayers under Service Tax the source of data for issuing GSTIN should be Service Tax.

Out of six mandatory data fields in the GST Registration field, three can be filled up from validated PAN data, namely PAN, name of business, constitution of business. The name of State is known in case of VAT data. The remaining two mandatory data fields namely 'Principal Place of Business' and 'details of promoters' will have to be collected from taxpayers along with non-mandatory items. In case of Service Tax, State will have to be collected before generating GSTIN. With this the following process has been suggested:

(4) For Taxpayers Registered under State VAT/Excise

- i. GSTIN will be generated by NSDL in case of all VAT TINs where PAN has been validated. Along with a password the GSTIN will be sent to respective State Tax Authorities.
- ii. State tax authorities will communicate the GSTIN/password to taxpayers, with instruction to log on the GST portal and fill up the remaining data. State specific data over and above what is contained in the GST Registration Form can be collected after GST registration becomes operational.

- iii. The data so collected by GSTN/NSDL will be provided to States so that they can undertake the verification exercise as per their convenience after 1/4/2016 in a staggered manner spread over a period of one to two quarters so that it does not affect the working of the tax authorities. This is being suggested as the dealer is already registered with VAT department.
  - iv. In case, PAN has been validated but the email or mobile numbers of dealers are not available, such dealers may be advised through newspaper advertisement to visit the GST portal and use the following data for user authentication:
    - 1. VAT-TIN
    - 2. PAN
    - 3. Date of Birth/Date of Incorporation in DDMMYYYY format. (This data is available with PAN Database)
      - i. Date of birth of proprietor in case of Proprietorship firm.
      - ii. Date of incorporation in case of all other types of dealers.
  - v. In those cases where PAN has not been validated, State VAT department will have to collect the taxpayers.
- (5) In case of Service Tax, the taxpayers are not registered under a State, a different approach will have to be adopted.
- I. Since all Service Taxpayers have user ID and password and Service Tax has their email IDs, they may advise the taxpayers to intimate State(s) where they would like to get themselves registered in.
  - II. Service Tax portal will check from GST portal whether GSTIN has been generated for combination of State and PAN of the taxpayer. If not generated, request GST portal to generate the same.
  - III. GST portal will generate the GSTIN and communicate to Service Tax, which will be communicated to the taxpayer asking him/her to provide remaining data at GST Portal.
- (6) Any verification / updation of the information as outlined above would have to be

done by the taxable person within a specified period.

(7) If the verification/update is not done within the stipulated period, the GSTIN will be suspended till the taxable person does the needful.

(8) Any verification by State / Central authorities can be done after GSTIN is issued.

## **8.0 Registration of Compounding Dealers**

8.1 Dealers below the Compounding ceiling will be provided with an option of availing the Compounding scheme i.e. they can pay the tax at Compounding rate (to be specified) without entering the credit chain.

8.2 Although the Compounding scheme is only a temporary phase before the taxable person starts functioning as a normal taxable person, separate format annexed as Annexure-V has been prescribed for enabling such taxable persons to opt for Compounding scheme. When the taxable person opts for Compounding scheme he should indicate so in the registration form and GST Common Portal would internally flag him as a Compounding dealer. Later on when he goes out of the Compounding scheme due to his turnover crossing the Compounding ceiling (change will be triggered by the tax return values) or he opts out of the scheme (through an amendment application annexed as Annexure-VI), the said flag will be removed and he would continue operating with the same registration number, without undertaking any fresh registration.

## **9.0 Amendments in the Registration Form**

9.1 Capturing registration information is not a one-time activity and any change in critical information should be entered at the common portal within a stipulated time period. Except the fields mentioned in Para 7.2 (7) above, changes to other registration data can be done on self-service basis. The changes to fields mentioned in Para 7.2 (7) above and a change to Compounding scheme will require submission of reasons and prescribed relevant documents, and will be subject to approval by the concerned tax authorities. All amendments in the details in registration application form will be

retained in the database of the GSTN and will be made visible to the tax authorities.

## **10.0 Cancellation/Surrender of registration**

10.1 In the following cases, the registration can be either surrendered by the registrant or cancelled by the tax authorities:

- (1) Closure of business of tax payer;
- (2) Gross Annual Turnover including exports and exempted supplies (to be calculated on all-India basis) falling below threshold for registration;
- (3) Transfer of business for any reason including due to death of the proprietor of a proprietorship firm;
- (4) Amalgamation of taxable person with other legal entities or de-merger;
- (5) Non commencement of business by the tax payer within the stipulated time period prescribed under the GST laws **(Suitable provision to be made in the GST law).**

10.2 In case of surrender, the system will send an acknowledgment by SMS and e-Mail to the applicant regarding his surrender of registration and he will be deemed to be unregistered from the date of such acknowledgement. There will be a provision in the system to prompt such surrendered registrants to update their address and mobile number at a prescribed periodicity till all dues are cleared/refunds made. Application form for Surrender / Cancellation of registration is annexed as Annexure-IV.

## **10.3 GST Law drafting committee would make appropriate provision for recovery of arrears, other dues and compliance verification pertaining to past periods.**

10.4 The cancellation of registration may be done by tax authorities in the following situations:

- (1) In case signed copy of the summary extract of submitted application form is not received even after a reminder;
- (2) In case a tax payer contravenes specified provision of the GST law;
- (3) In case a taxpayer has not filed any return at all during a predetermined period (say six months). In case a taxpayer has filed a nil return continuously for this period, then the provisions of cancellation will not be applicable. **(GST Law drafting committee should provide for the time period for which if there is a continuous failure by a taxpayer to file returns, the registration shall be cancelled)**

- (4) The cancellation of registration may be preceded by system generated notice giving 7 days' time for furnishing reply by the taxpayer. Principle of natural justice to be followed before cancellation, i.e., giving an opportunity to taxpayer to be heard and passing of order.

10.5 If the taxpayer approaches the tax authority for revocation of surrendered or cancelled registration, the surrendered / cancelled registration can be revoked. The action for revocation would be initiated by that Authority which has cancelled the registration or had earlier accepted the surrender of registration.

10.6 The GST Law would contain appropriate provisions relating to revocation / surrender / cancellation of registration.

10.7 The action for revocation / cancellation of registration would have to be initiated by both Centre and State tax authorities. Once the registration is cancelled by one authority it would be deemed to be cancelled by other authority also.

10.8 The cancellation or surrender of registration would always have prospective effect.

## **11.0 Explanation of the Entries in the Form (should be attached to the Form)**

11.1 The critical information / documents required from the applicant while making the application has been outlined in para 6.3 above. Here the manner of organization of the said information in the registration form (Annexure-III) has been explained.

11.2 The form has fields from 1- 21 requiring various details from the applicant. These fields have been organized so that applicant can introduce himself and the nature of his business to the tax authorities in simple interactive manner. To maintain uniformity in the manner of submission of the form, the fields are provided in the standard conventional manner. These can be adopted from the forms notified by the Information Technology department of the Central and State Governments. For example, the legal name can be either a single field or it could be split into first name, middle name and last name. *In case there is no standard practice for any of the fields,*

*the same should be developed by the GST common portal.* The form is self-explanatory and has online validation facility before the submission of the form. Wherever possible, drop down menu will be provided so that the form is user friendly and there is no dispute about the information submitted.

11.3 The fields marked with asterisk are the critical fields and need to be filled before the form can be submitted to the portal. In case of non-availability of the information such as PAN Number with the applicant, the common portal will direct the applicant to the website of the income tax department where he can submit the application for obtaining the PAN and after obtaining PAN, can apply for registration under GST.

11.4 Fields 1-5 are the basic introductory fields and need no explanation.

11.5 Field 6 is relevant for taxable persons opting for Compounding scheme.

11.6 Field 7 asks for date of commencement of business in the State in which the taxable person is applying for registration. As has been discussed earlier, the taxable person in the GST regime will be required to take State specific single registration for CGST, IGST and SGST purposes (multiple registrations in a state for business verticals are permitted) .

11.7 Field 8 asks for the date on which liability to pay tax has arisen. Field 9 asks for the details of time period for which registration is required by the casual dealers. Field 'From' – 'To' - will be mandatory for casual /non-resident dealers in the registration application. For others field 'From' only would be mandatory. Field 10 captures the reason for such liability. This field would not be enabled in case of registration application by casual/non-resident dealer.

11.8 Field 11 is for the existing registrants. They have to indicate the details of their existing registrations, so that information already available in the respective data bases can be culled out and made use by the tax authorities for granting new registration to the applicant under GST.

11.9 Field 12 asks for the details of the principal place of business of the applicant. Principal place of Business in the State is the place declared by the taxable person, where-

- (1) He will make available all the records to the tax authorities when called for.
- (2) The tax authorities will serve all the communications, notices, orders etc. and service of the communications, notices and orders at this place will be treated as legal service of such communications, etc.

11.10 Field 13 seeks the details of the Bank Accounts of the applicant. The taxable person is required to disclose the details of all the bank accounts maintained by him for conducting his business.

11.11 Field 14 and 15 ask for the details of top 5 goods or services **(in terms of turnover or any other parameter to be specified by the GST Law drafting Committee)** which taxable person is supplying or likely to supply.

11.12 Field 16 captures details of the additional places of business. In this field the applicant has to give the details of all the places from where he conducts the business.

11.13 Field 17 asks for the details of Proprietor, partners, Karta, Directors, Member of Managing Committee of Association, Managing trustee etc. of the business depending on the constitution of the business.

11.14 Field 18 asks for the details of the authorized signatory.

11.15 Field 19 asks for the details of authorized representative (TRP / CA/ Advocate, etc.) of the taxpayer.

11.16 Field 20 is kept to capture any State specific information, **if so provided in the GST law.**

11.17 Field 21 is required to capture the scanned documents (as mentioned in para 6.3. above) required to be uploaded along with the application

11.18 Field 22 is the field for verification and declaration made by the applicant about correctness of the information submitted by him in the registration application.

**(Satish Chandra)**  
**Member Secretary**  
**Empowered Committee**  
**of State Finance Ministers**

**(Rashmi Verma)**  
**Additional Secretary**  
**Department of Revenue**  
**Government of India**

**ANNEXURE-I**

**CONSTITUTION ORDER OF JOINT COMMITTEE ON BUSINESS  
PROCESSES FOR GST**

**EMPOWERED COMMITTEE OF STATE FINANCE MINISTERS**

**DELHI SECRETARIAT, IP ESTATE, NEW DELHI – 110002**

Tel. No. 2339 2431, Fax: 2339 2432 e-mail: [vatcouncil@yahoo.com](mailto:vatcouncil@yahoo.com)

No.15/45/EC/GST/2014/32

Date: 7<sup>th</sup> April, 2014

**JOINT COMMITTEE ON BUSINESS PROCESSES FOR GST**

During the last Empowered Committee meeting held on 10<sup>th</sup> March, 2014, it was decided that a Joint Committee under the co-convenership of the Additional Secretary (Revenue), Government of India and the Member Secretary, Empowered Committee should be constituted to look into the Report of the Sub-Group-I on Business Processes for GST and make suitable recommendations for Registration and Return to the Empowered Committee. It was also decided that the Joint Committee should also keep in view the Registration and Return requirements necessary for IGST Model. Accordingly, a Joint Committee, in consultation with the Government of India, is constituted with the following members:

**Government of India**

- (1) Smt. Rashmi Verma, Additional Secretary (Revenue) -- Co-convener
- (2) Shri P.K. Mohanty, Joint Secretary (TRU-I)
- (3) Shri M. Vinod Kumar, Joint Secretary (TRU-II)
- (4) Shri J.M. Kennedy, Director (TRU-II)
- (5) Director/Deputy Secretary holding the charge of State Taxes Section

**States Government**

- (1) Dr. J.B. Ekka, Commissioner of Taxes, Assam
- (2) Shri Prashant Goyal, Commissioner, Trade & Taxes, Delhi
- (3) Shri H.V. Patel, Commissioner, Commercial Tax, Gujarat
- (4) ShriSudhirRajpal, Commissioner, Excise & Taxation, Haryana
- (5) ShriKifayatHussainRizvi, Commissioner, Commercial Tax, J&K
- (6) Shri Ajay Seth, Commissioner, Commercial Tax, Karnataka
- (7) ShriShyamJagannathan, Commissioner, Commercial Tax, Kerala
- (8) ShriAmitRathore, Commissioner, Commercial Tax, Madhya Pradesh
- (9) Dr. Nitin Kareer, Commissioner, Sales Tax, Maharashtra

- (10) Shri Abhishek Bhagotia, Commissioner, Commercial Tax, Meghalaya
- (11) Shri Manoj Ahuja, Commissioner, Commercial Tax, Odisha
- (12) Shri Sanjay Malhotra, Commissioner, Commercial Tax, Rajasthan
- (13) Shri K. Rajaraman, Commissioner, Commercial Tax, Tamil Nadu
- (14) Shri M.K. Narayan, Commissioner, Commercial Tax, Uttar Pradesh
- (15) Shri Dilip Jawalkar, Commissioner, Commercial Tax, Uttarakhand
- (16) Shri Binod Kumar, Commissioner, Commercial Tax, West Bengal

**Empowered Committee of State Finance Ministers**

(1) Shri Satish Chandra, Member Secretary -- Co-convenor

2. The Committee will submit its report to the Empowered Committee in two months time.

Sd/-

(Satish Chandra)  
Member Secretary  
Empowered Committee of  
State Finance Ministers

Copy to: All the Members of the Joint Committee

Copy also to:

- (1) PS to Chairman, Empowered Committee of State Finance Ministers
- (2) Adviser to Chairman, Empowered Committee of State Finance Ministers
- (3) Sr.A.O./OSD/F.O./A.O., Empowered Committee of State Finance Ministers

## ANNEXURE-II

### LIST OF PARTICIPANTS OF THE MEETING HELD ON 22<sup>ND</sup> AND 23<sup>RD</sup> JULY, 2015

#### Government of India

1. Smt. Rashmi Verma, Additional Secretary (Revenue), Government of India
2. Shri Rajeev Yadav, Director (Service Tax), CBEC, Government of India
3. Shri B.B. Agrawal, Principal Commissioner, CBEC, Government of India
4. Shri Upender Gupta, Commissioner, GST, CBEC, Government of India
5. Shri M.K. Sinha, Commissioner (LTU), Audit, CBEC, Government of India
6. Shri G.D. Lohani, Commissioner, CBEC, Government of India
7. Shri Ravneet Singh Khurana, Deputy Commissioner, CBEC, Government of India
8. Shri Sachin Jain, Additional Commissioner, CBEC, Government of India
9. Shri P.K. Manderna, Superintendent (GST Cell), Government of India

#### States

1. Shri Gautam Das Gupta, Deputy Commissioner of Taxes, Assam
2. Shri T. Ramesh Babu, Additional Commissioner, Commercial Tax, Andhra Pradesh
3. Shri Arun Kumar Mishra, Joint Secretary, Finance, Bihar
4. Shri Santosh Kumar Sinha, Additional Commissioner, Commercial Tax, Bihar
5. Shri Deepak Kanan, Additional Commissioner, Commercial Tax (GST), Bihar
6. Shri R.K. Trivedi, Additional Commissioner, Commercial Tax, Chhattisgarh
7. Shri Kishor Bhalla, Deputy Commissioner (VAT), Daman & Diu and Dadra & Nagar Haveli
8. Shri Vijay Kumar, Commissioner (VAT), Trade and Taxes, Delhi
9. Shri Jagmal Singh, Deputy Director, Trade and Taxes, Delhi
10. Shri Dipak M. Bandekar, Additional Commissioner, Commercial Tax, Goa
11. Dr. P.D. Vaghela, Commissioner, Commercial Tax, Gujarat
12. Ms. Aarti Kanwar, Special Commissioner, Commercial Tax, Gujarat
13. Shri Shyamal Misra, Commissioner, Excise & Taxation, Haryana
14. Shri Hanuman Singh, Additional Commissioner, Excise & Taxation, Haryana
15. Shri J.C. Chauhan, Commissioner, Excise & Taxation, Himachal Pradesh
16. Shri P.K. Bhat, Additional Commissioner, Commercial Tax, Jammu & Kashmir
17. Smt. Nidhi Khare, Secretary-cum-Commissioner, Commercial Tax, Jharkhand
18. Dr. M.P.Ravi Prasad, Joint Commissioner, Commercial Tax, Karnataka
19. Dr. Rajan Khobragade, Commissioner, Commercial Tax, Kerala
20. Shri M.I. Mansur, Assistant Commissioner, Commercial Tax, Kerala
21. Shri Sudip Gupta, Deputy Commissioner, Commercial Tax, Madhya Pradesh
22. Shri P. Velrasu, Special Commissioner, Sales Tax, Maharashtra
23. Shri B.V. Borhade, Joint Commissioner, Sales Tax, Maharashtra
24. Shri P.M. Kulkarni, Deputy Commissioner, Sales Tax, Maharashtra
25. Shri K. Sanglawma, Commissioner of Taxes, Mizoram
26. Shri H. Rangthanmawia, Superintendent of Taxes (GST Cell), Mizoram
27. Shri Niten Chandra, Commissioner, Commercial Tax, Odisha
28. Shri Sahadev Sahoo, Joint Commissioner, Commercial Tax, Odisha
29. Shri K. Sridhar, Deputy Commissioner, Commercial Tax, Puducherry
30. Dr. Karthik, Additional Secretary, Punjab
31. Shri Pawag Garg, Additional Commissioner, Excise & Taxation, Punjab

32. Shri Vaibhav Galriya, Commissioner, Commercial Tax, Rajasthan
33. Shri Manoj Rai, Joint Commissioner, Commercial Tax, Sikkim
34. Shri D. Soundraraja Pandian, Joint Commissioner (Taxation), Commercial Taxes, Tamil Nadu
35. Shri K. Chandrasekhar Reddy, Additional Commissioner, Commercial Tax, Telangana
36. Shri Vikas Singh, Commissioner of Taxes and Excise, Mizoram
37. Shri Vivek Kumar, Additional Commissioner, Commercial Tax, Uttar Pradesh
38. Shri Abhijit Gupta, Commercial Tax Officer (IT), Uttar Pradesh
39. Shri N.C. Sharma, Additional Commissioner, Commercial Tax, Uttarakhand
40. Smt. Ujjaini Datta, Joint Secretary, Finance, West Bengal

**Goods and Services Tax Network (GSTN)**

1. Shri Navin Kumar, Chairman, Goods and Services Tax Network
2. Shri Prakash Kumar, Chief Executive Officer, Goods and Services Tax Network

**Empowered Committee of State Finance Ministers**

1. Shri Satish Chandra, Member Secretary, Empowered Committee
2. Shri Bashir Ahmed, Adviser, Empowered Committee

**ANNEXURE-III  
Form GST –**

[See Rule \_\_\_]

**Application for Registration under Goods and Services Tax Act, Year**

1	Legal Name of Business*	
1A	Trade Name (optional)	

2	Constitution of Business (Please Select the Appropriate)*
---	---

Proprietorship	<input type="radio"/>	Partnership	<input type="radio"/>
Hindu Undivided Family	<input type="radio"/>	Private Limited Company	<input type="radio"/>
Public Limited Company	<input type="radio"/>	Society/Club/Trust/Association of Persons	<input type="radio"/>
Government Department	<input type="radio"/>	Public Sector Undertaking	<input type="radio"/>
Unlimited Company	<input type="radio"/>	LLP's	<input type="radio"/>
Local Authority	<input type="radio"/>	Statutory Body	<input type="radio"/>
Others ( Please Specify )	<input type="radio"/>		

**In case of Proprietorship\***

3	Name of Proprietor														
4	PAN of the proprietor														

**In case of other Businesses\***

4A	PAN of the <b>Business</b>														
----	----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5	Name of the State and its Code*	Drop down for Name of State & Codes	
---	---------------------------------	-------------------------------------	---

6	Option For Composition	Yes <input checked="" type="radio"/>	No <input type="radio"/>
---	------------------------	--------------------------------------	--------------------------

7	Date of commencement of business	D	D	M	M	Y	Y	Y	Y
		D	D	M	M	Y	Y	Y	Y
8	Date on which liability to pay tax arises	D	D	M	M	Y	Y	Y	Y
9	Estimated supplies (in case of casual dealers)								
	Period for which registration is required –								
	From								
	To								
10	Reason of liability to obtain registration (from the dropdown)								

(1) Due to crossing the Threshold

- (2) Due to inter-State supply
- (3) Due to liability to pay as recipient of services
- (4) Due to being Input Service Distributor (ISD)
- (5) UN bodies for allotment of Unique Identification Number (ID)
- (6) Due to transfer of Business which includes change in the ownership of business (if transferee is not a registered entity)
- (7) Due to death of the Proprietor (if the successor is not a registered entity)
- (8) Due to de-merger
- (9) Due to change in constitution of business
- (10) Due to Merger /Amalgamation of two or more registered taxpayers
- (11) Being casual Dealer
- (12) Being Non resident Dealer
- (13) None of the above – on voluntary basis

#### 11 Indicate Existing Registrations

	Yes/No	Registration Details
Central Excise		
Service Tax		
State VAT Registration (TIN)		
CST Registration No		
IEC No.(Importer Exporter Code Number )		
Corporate Identity Number (CIN)		
GSTIN		

#### 12 Details of Principal Place of Business\*

ADDRESS									
Building No/Flat No/Door No			Floor No						
Name of the Premises/Building			Road/Street/Lane						
Locality/Area/Village			District/Town/City						
Latitude (optional)			Longitude (optional)						
PIN Code									
CONTACT DETAILS									
Telephone number			Fax Number						
Mobile Number									
Email Address									
Nature of possession of premises									
Owned	<input type="radio"/>	Leased	<input type="radio"/>	Rented	<input type="radio"/>	Consent	<input type="radio"/>	Shared	<input type="radio"/>

Please Tick the Nature of Business Activity being carried out at above mentioned Premises					
Factory / Manufacturing	<input type="radio"/>	Wholesale Business	<input type="radio"/>	Retail Business	<input type="radio"/>
Warehouse/Deport	<input type="radio"/>	Bonded Warehouse	<input type="radio"/>	Service Provision	<input type="radio"/>
Office/Sale Office	<input type="radio"/>	Leasing Business	<input type="radio"/>	Service Recipient	<input type="radio"/>
EOU/ STP/ EHTP	<input type="radio"/>	SEZ	<input type="radio"/>	Input Service Distributor (ISD)	<input type="radio"/>

Works Contract	<input type="radio"/>				
----------------	-----------------------	--	--	--	--

**13. Details of Bank Accounts (s)**

Total number of Bank Accounts maintained by the applicant for conducting business	
---	--

**Details of Bank Account 1**

Account Number																	
Type of Account											IFSC						
Name of the Bank																	
Branch and Address of the Bank & Branch	To be auto-populated (Edit mode)																
PIN Code															State		

**Details of Bank Account 2**

Account Number																	
Type of Account																	
Name of the Bank																	
Branch and Address of the Bank & Branch	To be auto-populated (Edit mode)																
PIN Code															State		

Details 3...n (Multiple fields will be available to capture the details of all the additional Bank A/c)

**14 Details of the Goods/Commodities supplied by the Business**

Please specify top 5 Commodities		
S.N o.	Description of Goods	HSN Code (4 digit code)
1		
2		
...		
5		

**15 Details of Services supplied by the Business.**

Please specify top 5 Services		
S. No.	Description of Services	Service Accounting Code
1		

2		
---		
5		

### 16 Details of Additional Place of Business

Number of additional places	
-----------------------------	--

#### Premises 1

##### Details of Additional Place of Business

<b>ADDRESS</b>									
<b>Building No/Flat No/Door No</b>					<b>Floor No</b>				
<b>Name of the Premises/Building</b>					<b>Road/Street/Lane</b>				
<b>Locality/Area/Village</b>					<b>District/Town/City</b>				
<b>PIN Code</b>									
<b>CONTACT DETAILS</b>									
<b>Telephone number</b>					<b>Fax Number</b>				
<b>Mobile Number</b>									
<b>Email Address</b>									
<b>Nature of possession of premises</b>									
<b>Owned</b>	<input type="radio"/>	<b>Leased</b>	<input type="radio"/>	<b>Rented</b>	<input type="radio"/>	<b>Consent</b>	<input type="radio"/>	<b>Shared</b>	<input type="radio"/>

<b>Please Tick the Nature of Business Activity being carried out at above mentioned Premises</b>					
Factory / Manufacturing	<input type="radio"/>	Wholesale Business	<input type="radio"/>	Retail Business	<input type="radio"/>
Warehouse/Deport	<input type="radio"/>	Bonded Warehouse	<input type="radio"/>	Service Provision	<input type="radio"/>
Office/Sale Office	<input type="radio"/>	Leasing Business	<input type="radio"/>	Service Recipient	<input type="radio"/>
EOU/ STP/ EHTP	<input type="radio"/>	SEZ	<input type="radio"/>	Input Service Distributor (ISD)	<input type="radio"/>
Works Contract	<input type="radio"/>				

Premises 2.....n (Multiple fields will be available to capture the details of all the additional places of business within the state)

### 17 Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. \*

Total Number of Persons

Please provide details in the table below. In case you need more tables, click on add table

- In case of **Proprietorship**: Details of Owner/Proprietor
- In case of **Partnership**: Details of **all Managing/ Authorized Partners** (personal details of all partners but photos of only ten partners including that of Managing Partner is to be submitted)
- In case of **Companies** registered under Companies Act: **Managing Director and whole time directors**
- In case of **HUF**: Details of **Karta of HUF**

- In case of **Trust**: Details of **Managing Trustee**
- In case of **Association of Persons**: Details of Members of Managing Committee(personal details of all members but photos of only ten members including that of Chairman is to be submitted)
- In case of Local Authority: Details of CEO or equivalent
- In case of Statutory Body: Details of CEO or equivalent
- In case of others: Details of person responsible for day to day affairs of the business

	First Name	Middle Name	Surname
Name of Person			
Name of Father /Husband			
Designation			Date of Birth
			DD MM YYYY
PAN			
Passport No (in case of foreigners)			
UID No			
DIN No. (if any)			

Mobile Number												
E-mail address						Gender	M	<input type="radio"/>	F	<input type="radio"/>		
Telephone No						FAX No						

<b>Residential Address</b>					
<b>Building No/Flat No/Door No</b>			<b>Floor No</b>		
<b>Name of the Premises/Building</b>			<b>Road/Street/Lane</b>		
<b>Locality/Area/Village</b>			<b>District/Town/City</b>		
<b>PIN Code</b>					<b>State</b>

[Details 2...n \(Multiple fields will be available to capture the details of other persons\)](#)

### 18 Details of Authorized Signatory

Number of Authorized Signatory

#### Details of Signatory No. 1

	First Name	Middle Name	Surname
Name of Person			
Name of Father / Husband			
Designation			Date of Birth
			DD MM YYYY
PAN			

UID No													
DIN No. (if any)													
Mobile Number													
E-mail address									Gender	M	<input type="radio"/>	F	<input type="radio"/>
Telephone No								FAX No					
<b>Residential Address</b>													
<b>Building No/Flat No/Door No</b>							<b>Floor No</b>						
<b>Name of the Premises/Building</b>							<b>Road/Street/Lane</b>						
<b>Locality/Area/Village</b>							<b>District/Town/City</b>						
<b>PIN Code</b>							<b>State</b>						

**Details 2....n (Multiple field will be available to capture the details of other authorized persons)**

**19 Details of Authorized Representative (TRP / CA / Advocate etc.)**

	<b>First Name</b>	<b>Middle Name</b>	<b>Surname</b>										
Name of Person													
Status	<b>TRP / CA / Advocate etc.</b>												
Mobile Number													
E-mail address													
Telephone No								FAX No					

**20 State Specific Information**

- a. Field 1
- b. Field 2
- c. ....
- d. ....
- e. Field n

**21 Document Upload**

*A customized list of documents required to be uploaded (as detailed in para 6.3 of the process document) as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list.*

**22 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*

Place .....  
Date .....

Name of Authorized Signatory .....  
Designation .....

**Instructions to Taxable Person**

1. **Field 4:**In case of Proprietary concerns, only PAN of the Proprietor will be required while in case of other business entities, only PAN of the business will be required.
2. **Field 4A:**PAN should be in same name as the Legal Name in Field 1.
3. **Field 6:** If “Yes” option is selected, the applicant will be asked to confirm that the likely all-India annual turnover including exports and exempted supplies during next 12 months (**depending on the exact legal formulation to be made by the GST Drafting Law Committee**) is below Rs. .... Lakh.
4. **Field 17:** In case of multiple authorized signatories provided by the Dealer, any one of them can sign this form as Authorized Signatory
5. **Field marked with \* are mandatory fields.** Any changes in these fields require approval from proper officer.

**All communication will be made to the Mobile Number and e-mail mentioned in Principal Place of Business.**

XX

**Suggestions for System Development**

1. Pin Code should be the field requiring primary data, and the other two field should get auto-populated (based on master values) with option to enter locality/area/village if that is not in the portal master. Alternatively, a validation between PIN Code and Locality/Area/Village and District/Town/City should be inbuilt.
2. For Field No 17 (i.e. Details of Proprietor / all partners / Karta / Managing Director and whole-time Director / Members of the Managing Committee of Association of Persons / Board of Trustees etc.) and Field No 18 (Details of the Authorised Signatory) providing PAN would be mandatory for Indian nationals. For foreign national passports details would be required.
3. In Field 10, there should be an option to enter details of multiple entities which are merged

and the application is on behalf of the merged entity

4. In Field No. 9 (Period for which registration is required – From/ To) validity period of registration is captured. The “From Date” is mandatory for all dealers but the “To Date” should be mandatory only for Casual/non-resident Dealers. Following validation needs to be built in
  - Inserting of a radio buttons – Whether regular dealer or Casual/non-resident dealer
  - In case of Casual/non-resident dealer – both from date and to date are enabled, and both are mandatory fields. Further, the “from date” could be retrospective date (in view of para 2.1 (2)).
  - In case of Regular dealer – only from date is enabled and is mandatory and this could be retrospective date (in view of para 2.1 (2)).
  - Further, the system must be able to display all the previous registrations obtained as Casual/non-resident Dealer with from date and to date and the LVO in which he was registered and arrears of amounts if any standing in his name.
5. Field No. 10 (Reason of liability to obtain registration) should not be enabled for casual dealers. Voluntary registration is to be enabled.
6. Field No. 11 (Indicate existing registrations) – Following state specific fields need to be captured:
  - Professions Tax E.C. No.
  - Professions Tax R.C. No.
  - State Excise License No. and the name of the person in whose name Excise Licence is held.
7. For Field No. 12 (Details of Principal Place of Business) and Field No. 16 (Details of Additional Place of Business), it is required to display the earlier places of business – i.e. Address, From date and To date from the History Table, for the efficiency of tax administration. Though this may not be useful in new registrations, it is required in case of amendments, when the addresses are changed, additional places are added or deleted. This would not need modification in the registration format and business process, but the software/database should take care of the displaying these details when an amendment form is being filled or when the departmental officer views it. In case of casual dealers, principal place of business will be the place where he will run his business.



**ANNEXURE-IV**

**Form GST -**

*[See Rule \_\_\_]*

**Application for Surrender of Registration under Goods and Services Tax Act, Year**

Please file **your tax return** for the tax period in which the effective date of cancellation of your registration falls before applying for cancellation. **Filed no. 2 to 5 would get auto populated on the basis of information mentioned in filed no. 1.**

1. GSTIN																			
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Full Name of Registrant																				
3. Trade Name, if any																				
4. Address of Principal Place of Business																				
5. Address for correspondence (e-mail, mobile, landline etc.)																				

6. Reason for Surrender	<input type="checkbox"/> Discontinuance of business	<input type="checkbox"/> Closure of incorporated body
<u>Tick <input checked="" type="checkbox"/> one</u>	<input type="checkbox"/> Death of sole proprietor	<input type="checkbox"/> Dissolution of firm
	<input type="checkbox"/> Has ceased to be liable to pay tax	<input type="checkbox"/> Merger
	<input type="checkbox"/> Amalgamation etc.	<input type="checkbox"/> Others (specify the reason)

(Note: In case of death of Sole Proprietor application will have to be made by the legal heir / successor manually before the concerned tax authorities)

7. In case of amalgamation or merger, provide particulars of registration in which merged, amalgamated etc.	
(i) GSTIN	
(ii) Name	
(iii) Principal Place of Business	

(The new entity in which the applicant proposes to amalgamate itself must be registered with the tax

authority before the filing of the surrender application. This application can only be made after that.)

8. Date from which registration under -----Act, 20-- is to be surrendered			/			/		
	<u>Day</u>			<u>Month</u>			<u>Year</u>	

9. Amount of GST payable in respect of goods / capital goods held on the date of surrender of registration (Rs.)	Turnover	Tax	
		CGST	SGST

10. Details of amount of GST paid as calculated at 9 above. (This needs to be amended in view of maintenance of ITC / Cash Ledger)	i) Date of deposit			-			-				
		Day		Month		Year					
	ii) Challan No.										
	(iii) Name of Bank & Branch										

11. Verification	
(i) I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.	
(ii) I/We undertake to discharge any tax liability which is found to be payable subsequent to the surrender of registration and the tax authorities shall be free to take any action as prescribed in the law.	
Signature of Authorised Signatory	
Full Name	
Designation/Status	



## ANNEXURE-V

### Form GST -

[See Rule ]

#### Application to Opt for Composition Scheme

(For existing taxpayer)

Filed no. 2 & 3 would get auto populated on the basis of information mentioned in filed no. 1.

1. GSTIN																			
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

2. Full Name of Applicant Dealer																			

3. Please Tick the Nature of Business Activity being carried out at above mentioned Premises					
Factory / Manufacturing	<input type="radio"/>	Wholesale Business	<input type="radio"/>	Retail Business	<input type="radio"/>
Warehouse/Deport	<input type="radio"/>	Bonded Warehouse	<input type="radio"/>	Service Provision	<input type="radio"/>
Office/Sale Office	<input type="radio"/>	Leasing Business	<input type="radio"/>	Service Recipient	<input type="radio"/>
EOU/ STP/ EHTP	<input type="radio"/>	SEZ	<input type="radio"/>	Input Service Distributor (ISD)	<input type="radio"/>

4. Year for which composition scheme is sought					-				
--	--	--	--	--	---	--	--	--	--

5. Turnover in the preceding year	(Rs.)													
-----------------------------------	-------	--	--	--	--	--	--	--	--	--	--	--	--	--

6. Estimated Turnover in the current year	(Rs.)													
---	-------	--	--	--	--	--	--	--	--	--	--	--	--	--

7. Tax Payable on Opening Stock lying at the beginning of the current	Description	Turnover (Rs.)	Tax Payable																	
			CGST				SGST				IGST									
	(i) Trading Stock																			
	(Iii) Raw material																			

year(provision for capital goods may have to be made if the GST law provides for proportionate credit in case of mixed use)	(iii) Packaging Material																			
	(iv) Finished Goods																			
	Total																			

8. Details of Tax paid calculated as per (7) above(This needs to be amended in view of maintenance of ITC / Cash Ledger)	Description										
	(i) Amount of tax paid (Rs.)										
	(iii) Date of Deposit			/			/				
		dd			mm					yyyy	
(iii) Challan No.											

**9. Verification**  
I/We \_\_\_\_\_ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory \_\_\_\_\_

Full Name (*first name, middle, surname*) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place																				
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Date								
	Day	Month	Year					

**ANNEXURE-VI**

**Form GST -**

*[See Rule ]*

**Application for withdrawal from Composition Scheme**

(For existing taxpayer)

Filed no. 2 & 3 would get auto populated on the basis of information mentioned in filed no. 1.

1. GSTIN																			
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2. Full Name of Applicant Dealer																			

3. Please Tick the Nature of Business Activity being carried out at above mentioned Premises					
Factory / Manufacturing	<input type="radio"/>	Wholesale Business	<input type="radio"/>	Retail Business	<input type="radio"/>
Warehouse/Deport	<input type="radio"/>	Bonded Warehouse	<input type="radio"/>	Service Provision	<input type="radio"/>
Office/Sale Office	<input type="radio"/>	Leasing Business	<input type="radio"/>	Service Recipient	<input type="radio"/>
EOU/ STP/ EHTP	<input type="radio"/>	SEZ	<input type="radio"/>	Input Service Distributor (ISD)	<input type="radio"/>
Works Contract	<input type="radio"/>				

4. Date from which withdrawal from composition scheme is sought (dd/mm/yyyy)						-						
--	--	--	--	--	--	---	--	--	--	--	--	--

5. Turnover in the preceding year / period (Rs.)											
--	--	--	--	--	--	--	--	--	--	--	--

6. Reasons for withdrawal from composition scheme	

7. Input Tax Credit	Description	Turnover (Rs.)	Input Tax Credit (Rs.)
---------------------	-------------	----------------	------------------------

<b>available</b> ongoods purchased and lying in stock on the day of withdrawal from the scheme(provision for capital goods may have to be made if the GST law provides for proportionate credit in case of mixed use)			CGST				SGST				IGST			
	(i) Trading Stock													
	(Iii) Raw material													
	(iii) Packaging Material													
	(iv) Finished Goods													
	Total													

**8. Verification**

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

Signature of Authorised Signatory \_\_\_\_\_

Full Name (*first name, middle, surname*) \_\_\_\_\_

Designation/Status \_\_\_\_\_

Place																			
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date								
	Day	Month	Year					



## ANNEXURE-VIII

### **EXTRACT OF THE REPORT OF THE COMMITTEE ON THE PROBLEM OF DUAL CONTROL, THRESHOLD AND EXEMPTIONS IN GST REGIME**

Para 7. The matter was deliberated upon by the Committee. It was felt that the threshold, both for SGST and CGST should be common except for North-eastern States where the threshold could be prescribed at lower level. It was also felt by the Committee that the threshold both for services and goods should be same. However, for inter-state dealers, the threshold should be zero. The threshold should be worked out taking into account both the supply of goods and services on gross turnover basis. Such turnover would include the turnover of exempted goods and services (including non-taxable) and exports. It was also agreed that the turnover so calculated would be applicable for the purposes of Threshold, Compounding Scheme and Dual Control. While the State representatives felt that turnover should be State-wise of a legal entity, the representatives of Government of India strongly felt that it should be All India turnover of a legal entity, otherwise it may lead to tax evasion. It was pointed out by the Centre's representatives that if the turnover of an entity is considered State-wise, the threshold for CGST would increase steeply when calculating the turnover of the entity on an All India basis. This would adversely affect the revenue of the Centre. What would happen is that an entity will open office in States and Union Territories (which are 37 in number) for availing of State-wise threshold for SGST purposes. In such a scenario, the threshold for CGST purposes would work out to Rs. 9.25 Crores (Rs. 25 Lacs \* 37). Similar impact would be there for the compounding scheme as well as for the issue relating to dual control. The suggestion of the Central Board of Excise and Customs (CBEC) that legal entity on all India basis should be taken was considered by the Committee and after due deliberations the suggestion was agreed to avoid tax evasion by the manufacturers/traders/dealers.

## ANNEXURE-IX

### **EXTRACT OF THE MINUTES ON REFINEMENT TO THE PROCESS FOR STATES OPTION FOR TWO-WAY API BASED INTEGRATION AND FLEXIBILITY (DECISION DATED 18.04.2012 OF EC) WILL BE FORMULATED SEPARATELY**

14. The Chairman, Empowered Committee asked the Member Secretary to indicate the recommendations of the Committee regarding strategic control of the Government on GST Network. The Member Secretary mentioned that a Committee of Principal Secretaries/Secretaries (Finance/Taxation) and Commissioners of Commercial Taxes met on 10<sup>th</sup> April, 2012 to discuss the various concerns raised by the States regarding GSTN-SPV. Dr. Nandan Nilekani, Chairman, Unique Identification Authority of India and Chairman, Empowered Group on IT Infrastructure for GST kindly agreed to join the discussion of the Committee. He, during the Committee meeting, clarified the position why the Government of India, Empowered Committee and the Empowered Group on IT Infrastructure for GST have recommended for setting up of a Non-profit Section 25 Private Company. During the meeting, concerns were raised regarding flexibility to be provided to the States and the strategic control of the Government on GSTN. After due deliberations, following recommendations were made by the Committee for the consideration of the Empowered Committee:

- (i) Following three options may be made available to the States for usage of services to be provided by GSTN:
  - a. 'Full service model' where the GSTN will offer the full range of GST services as a utility which the States can utilize.
  - b. 'Limited service model' where a State will use the GSTN for common registration, return and payments and has its own software for remaining GST functions.
  - c. 'Application Programming Interface (API) model' where the States will have their own software for flexibility but will, adhere to the common registration, return and payment formats defined by the GSTN (though they may collect additional data) and ensure that the rights of both States and Centre are protected in terms of getting instantaneous information and ensuring timely settlements of their respective share of taxes.
- (ii) The Committee noted that the ownership of the private equity holders will be widely dispersed and hence, the basic control would stay with the Government. The distinction between ownership and control was also noted.
- (iii) The Committee noted that the Empowered Committee had deliberated on the non-Government status of the SPV in detail in its earlier meetings and taken a considered view to approve it. However, Committee requested that the list of potential private equity partners should be decided in consultation with the Empowered Committee.
- (iv) The Committee noted that the mechanisms recommended by Empowered Group for ensuring strategic control would be adequate. However, the draft Memorandum of Association and Articles of Association incorporating necessary provisions should be placed before the Empowered Committee for consultation before finalisation.
- (v) To provide higher representations to the States, there should be an Advisory Committee of the GSTN-SPV in which all the States should be represented.

- (vi) There should be an exit/sunset clause for dissolving the GSTN-SPV, if both the Centre and the States decide to do so.
- (vii) Any new developments during the process leading to the formation of GSTN SPV should be brought to the notice of the Empowered Committee.

15. The Chairman, Empowered Committee broadly indicated that the strategic control over the SPV will be available by virtue of thinly dispersed private shareholding, the composition of Board of Directors, special resolutions, share holders agreement, induction of deputationists from the Government and agreements between GSTN-SPV and Government, Advisory Committee of GSTN-SPV etc. After due deliberations, the recommendations of the Committee mentioned in para 14 was approved by the Empowered Committee.

16. It was also mentioned by the Member Secretary that during the meeting of the Hon'ble Union Finance Minister on 17th April, 2012, the issue regarding finalizing the other details of the formation of the GSTN-SPV came up for discussion. It was felt that the Empowered Group on IT Infrastructure for GST, chaired by Dr. Nandan Nilekani, may also look into this aspect as well. The Empowered Committee accordingly decided to endorse the same.

## ANNEXURE-X

### **EXTRACT OF THE REPORT OF THE COMMITTEE ON IGST AND GST ON IMPORTS**

#### **I. Norms for blacklisting of dealers for blocking tax credits**

A system of “GST Compliance Rating” can be introduced. Any fall in the rating below a prescribed level will have impact of blacklisting a dealer. The rating is only a measure to facilitate informed choices by the purchasers and not a punishment measure. There should be clear declaration in the law that blacklisting does not mean that ITC claim on other non-blacklisted dealers is assured by the Government as any eligibility for ITC primarily depends on the selling dealer owning up the tax invoice and paying the due tax. However, if the rating falls below the prescribed level resulting in that dealer becoming blacklisted, purchases from him will no longer be eligible for ITC, on self-assessment basis, (they however will be eligible for availing the ITC only after the tax has been paid by such selling dealers) by the buyers, till improvement of the rating to normal level.

##### **IX.A. Trigger for Blacklisting**

- i. Continuous default for 3 months in paying ITC that has been reversed.
- ii. Continuous default of 3 months or any 3 month-period over duration of 12 months in uploading sales details leading to reversal of ITC for others. Defaulters of even a single event should also be flagged and put in public domain as being a potential black listed dealer so as to alert the buyers.
- iii. Continuous short reporting of sales beyond a prescribed limit of 5% (of total sales) for a period of 6 months.

##### **IX.B. Default**

Not doing the activity within the prescribed cut off dates. A system of rating the dealers based on their compliance should also be done and put in public domain to inform prospective buyers.

##### **IX.C. Rating and Compliance Profile**

There should also be a continuous rating system, provided under model law, for dealers based on parameters such as promptness in e-return filing, discrepancies detected where the dealer has had to make corrections, making prompt payment in lieu of reversed ITC, etc. The profiles for all dealers would be posted in public domain so that the dealer community is kept aware of the compliance profile of all registered dealers with whom they may have to deal with during the course of their business. While the system of blacklisting may only highlight deviant behaviour after it crosses a certain threshold, a system-updated dealer profile will serve as a continuing

rating mechanism for the entire community and leaders within a certain industry can set a benchmark for others to emulate.

#### **IX.D. Blacklisting**

- i. Only for regulating ITC by others.
- ii. Will be based on dealer rating. A dealer will be blacklisted if dealer rating falls below the prescribed limit.
- iii. To be put in public domain.
- iv. To be notified (auto-SMS) to all dealers who have pre-registered this dealer (black listed now) as their supplier.
- v. To be prospective only (from month next to blacklisting)
- vi. Blacklisted GSTINs cannot be uploaded in purchase details. Corresponding denial of ITC to be supported by suitable provision in the law.
- vii. ITC reversal in hands of the buyer should take place for disowning of any tax invoice with date prior to effect of blacklisting of the seller.
- viii. Once blacklisting is lifted, buyers can avail unclaimed ITC subject to this dealer uploading sales details along with tax and interest.