



Section 25 of CGST Act

25(1)

Apply registration

- (1) S22,24- Within 30 days
- Proviso 1 - CTP, NRTP- 5 days before
- Proviso 2- Seperate registration for SEZ unit in same state
- Exp 1- Supply from territorial waters-Registration is coastal state

25(2)

One registration in one state

- One registration in every state
- Proviso 1- Can take separate registration for place of business in same state

25(3)

Voluntary Registration

Once registered all provisions will apply

25(4)

Distinct Person

Registrations of same person will be treated a distinct person

25(5)

Establishment of distinct person

Establishments of a person shall be treated the establishment of distinct persons





Section 25 of CGST Act

25(6)

Requirement of PAN

Proviso- Tax Deduction and Collection Account Number required to be eligible for grant registration.

25(6A)

One registration in one state

- One registration in every state
Proviso 1- Can take separate registration for place of business in same state

25(6B)

Aadhar authentication of individual

Proof of possession of aadhar or any other identification in case aadhar is not issued

25(6C)

Aadhar authentication of person other than Individual

Proof of possession of aadhar or any other identification in case aadhar is not issued

25(6D)

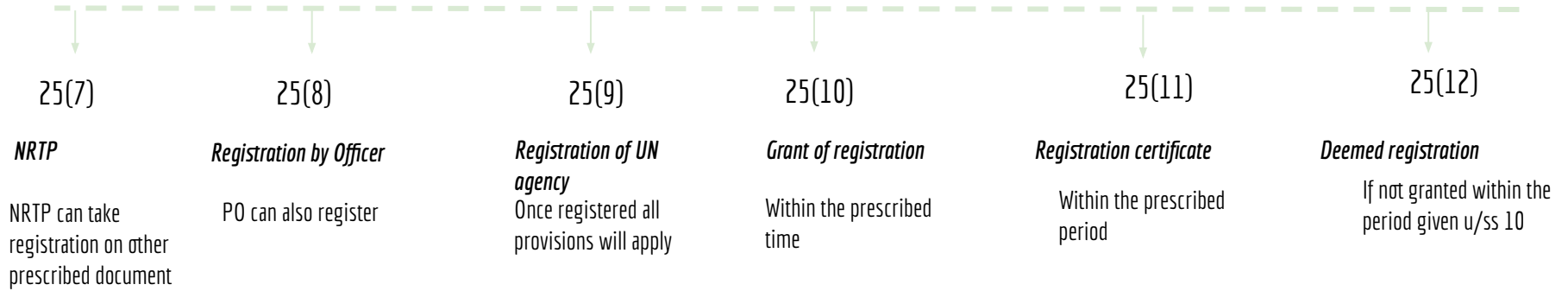
Provisions of 6A, 6B, 6D shall not apply

To notified person , class of person or State or union territory





Section 25 of CGST Act



Section - 25

(1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

Provided that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business.

“Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, 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.”

Explanation.—Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.

[Inserted vide Central Goods and Services Tax (Amendment) Act, 2018 w.e.f 01-02-2019]



(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 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.~~

"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."

(3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.

(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.

[Substituted vide Central Goods and Services Tax (Amendment) Act, 2018 w.e.f 01-02-2019]



(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.

(6) Every person shall have a Permanent Account Number issued under the Income- tax Act, 1961 in order to be eligible for grant of registration:

Provided that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.

(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:



Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendation of the Council, specify in the said notification:



Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or any State or Union territory or part thereof, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.”.

(7) Notwithstanding anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.

(8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

[Inserted vide FINANCE (NO. 2) ACT, 2019 w.e.f. 01-01-2020]



(9) Notwithstanding anything contained in sub-section (1),--

(a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries; and

(b) any other person or class of persons, as may be notified by the Commissioner,

shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.

(10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.

(11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.

(12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section(10), if no deficiency has been communicated to the applicant within that period.





Section 26 of CGST Act

26(1)

*Deemed registration in CGST if
registered in SGST*

26(2)

*Deemed rejection in CGST if
rejected in SGST*



Section- 26

26. (1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within the time specified in sub-section (10) of section 25.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.





Section 27 of CGST Act

27(1)

CTP/NRTP registration

Granted for 90days
1st Proviso- Can be extended by
further 90 days

27(2)

Advance deposit of tax by CTP and NRTP

1st Proviso- Advance payment of
tax for extended period

27(3)

Credit of deposited amount in cash ledger

The advance deposit shall
be credited to the cash
ledger



Section-27

27. (1) The certificate of registration issued to a casual taxable person or a non- resident taxable person shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration:

Provided that the proper officer may, on sufficient cause being shown by the said taxable person, extend the said period of ninety days by a further period not exceeding ninety days.



2) A casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 25, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought:

Provided that where any extension of time is sought under sub-section (1), such taxable person shall deposit an additional amount of tax equivalent to the estimated tax liability of such person for the period for which the extension is sought.

(3) The amount deposited under sub-section (2) shall be credited to the electronic cash ledger of such person and shall be utilised in the manner provided under section 49.





Section 28 of CGST Act

28(1)

Informing any change in information furnished at the time of registration to proper officer in prescribed manner & time

28(2)

Proper officer can approve or reject amendment in registration

Proviso 1 - approval of proper officer not required for prescribed details i.e non core fields

Proviso - 2 proper officer cannot reject amendment application without giving opportunity of being heard

28(3)

Any rejection or approval under State GST act shall deemed to be rejected or approved under CGST act



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:

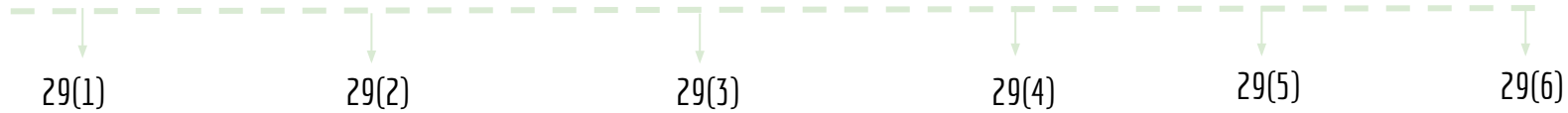
Provided further that the proper officer shall not reject the application for amendment in the registration particulars without giving the person an opportunity of being heard.

(3) Any rejection or approval of amendments under the 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 rejection or approval under this Act.





Section 29 of CGST Act



29(1)

Application for cancellation of registration

- Business is discontinued/transferred/merger.amalgamation
- Change in constitution of business
- No more a liability for registration
- Proviso- During the pendency of cancellation is should stand suspended.

29(2)

Cancellation by officer

- Contravention
- Section 10, non filing of return for three consecutive tax period
- In other cases- Non filing of returns for 6 months
- Voluntary registration- Non commencement of business within 6 months
- Registration by fraud, suppression of facts and wilful misstatement.
- 1st proviso- Opportunity of being heard
- 2nd proviso-suspended

29(3)

Liability prior to cancellation

No effect on liability prior to cancellation of registration

29(4)

Inter law cancellation

Cancellation is state or UT GST will also make it cancelled for CGST

29(5)

Reversal of ITC on inputs and CG

If there is any input in stock at the time of cancellation. Correlating ITC shall be reversed
Proviso-In case of CG higher of, ITC reduce by 5% per quarter or tax on TV shall be reversed

29(6)

Right to prescribe

The manner to calculate the tax in ss 6 can be prescribe



Section-29

(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, other than the person registered under sub-section (3) of section 25, is no longer liable to be registered under section 22 or section 24.~~

(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.”

Substituted vide Finance Act, 2020 dated 27-03-2020 w.e.f. 01-01-2021

Inserted vide Central Goods and Services Tax (Amendment) Act, 2018 w.e.f 01-02-2019



(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 returns for three consecutive tax periods; or

(c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; 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.”

Inserted vide Central Goods and Services Tax (Amendment) Act, 2018 w.e.f 01-02-2019



(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.

(5) 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, calculated in such manner as may be prescribed:



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 of such capital goods or plant and machinery under section 15, whichever is higher.

(6) The amount payable under sub-section (5) shall be calculated in such manner as may be prescribed.



Section - 30

30. (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

~~“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31.03.2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22.07.2019.”~~

(Inserted via Order No. 5/2019-GST)



“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,--
(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;
(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

(2) The proper officer may, in such manner and within such period as may be prescribed, by order, either revoke cancellation of the registration or reject the application:

Provided that the application for revocation of cancellation of registration shall not be rejected unless the applicant has been given an opportunity of being heard.

(3) The revocation of 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 revocation of cancellation of registration under this Act.

[Substituted vide Finance Act, 2020 dated 27-03-2020 w.e.f. 01-01-2021]



Forms for Registration

Sr. No	Form Number	Description
1.	GST REG 01	Application for Registration (Other than a non resident taxable person, a person supplying online information and database access or retrieval services from a place outside India to a non taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52.
2.	GST REG 02	Acknowledgement
3.	GST REG 03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for «Registration/Amendment/Cancellation »
4.	GST REG 04	Clarification/additional information/document for <Registration/ Amendment /Cancellation>



5.	GST REG-05	Order of Rejection for Application of: 1) Registration 2) Amendment 3) Cancellation
6.	GST REG- 06	Registration Certificate
7.	GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)
8.	GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax or Collector at source
9.	GST REG-09	Application for Registration of Non Resident Taxable Person
10.	GST REG-10	Application for registration of person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person.



11.	GST REG-11	Application for extension of registration period by casual / non resident taxable person
12.	GST REG- 12	Order of Grant of Temporary Registration/Suo Moto Registration
13.	GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others
14.	GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
15.	GST REG-15	Order of Amendment
16.	GST REG-16	Application for Cancellation of Registration
17.	GST REG-17	Show Cause Notice for Cancellation of Registration
18..	GST REG-18	Reply to the Show Cause Notice issued for Cancellation



Important Case Laws & Advance rulings:

S.no	Description
1.	Raj/AAR/2018-19/07 - Jamini

