

GST: Registration of new assesseees

As all of you are aware that GST is being rolled out from 1st July, 2017. It will indeed be a historic day which will see the introduction of the biggest tax reform since independence in this country. However there are still some apprehension/doubts in the mind of assessee. In Vadodara zone more than 97% of the assess have already migrated to GST regime. However with the introduction of GST a number of new assesseees would get added to GST tax fold. The distribution of assessee between the Centre and the states will be decided shortly. We expect a number of assessee who were neither registered with the state VAT department nor with us to be introduced into the tax net after the introduction of GST.

Under GST regime, every supplier (including his agent) who makes a taxable supply of goods and/or services, and his aggregate turnover in a financial year exceeds the threshold limit of Twenty lakh Rupees (shall be liable to register himself in the state or union territory) from where he makes a taxable supply. If the taxable person has more than one factory or business in one state that he would be given single registration, another registration in the same state is possible only if he has a different business vertical. If the taxable person has more in one units or businesses in more than one state or union territory, he has to take different registration in each state i.e. the registration would be state wise and would be valid in the state where it is registered.

Following categories of persons shall be required to be registered compulsorily irrespective of the threshold limit:

- i) persons making any inter-State taxable supply;
- ii) casual taxable persons;
- iii) persons who are required to pay tax under reverse charge;
- iv) electronic commerce operators
- v) non-resident taxable persons;
- vi) persons who are required to deduct tax under section 51;

- vii) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise;
- viii) Input service distributor (whether or not separately registered under the Act)
- ix) persons who are required to collect tax under section 52;
- x) every electronic commerce operator
- xi) every person supplying online information and data base retrieval services from a place outside India to a person in India, other than a registered person; and,
- xii) such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council.

A person should take a Registration, within thirty days of date on which he becomes liable for registration. However a casual taxable person or non-resident taxable person should apply for registration at least 5 days prior to commencement of business. A person having a turnover of less than Rs. 20 lakhs can also opt for voluntary registration. The procedure for registration is through the GST network/portal only. All the formats related to the registration process (GST REG-01 to GST REG-30) are available on the website [www. cbec.gov.in](http://www.cbec.gov.in).

Any taxable person who is liable to be registered under this Act, fails to take registration or furnishes any false information with regard to the registration procedure shall be liable to pay a penalty.

For the benefit of the tax payers CBEC has set up a dedicated Central Processing Cell(CPC) in each GST zone. CPC for all new assessee is set up in Vadodara. It will cater to all assessee in the Vadodara zone. Any assessee who wishes to register can fill the form online and upload the documents without having the need to visit the GST office. The CPC will assign the range/division and verify the documents and grant registration within three days if all documents are in order.

In case of any doubts, the assessee can visit any of the GST sewa kendras located in all offices/divisions.