

Registration, Payment, Returns & Refunds under GST

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Matters to be covered

- ❖ Registration under Model Law and Draft Registration Rule;
- ❖ Payment of Taxes under Model Law and Draft Payment Rule;
- ❖ Returns under Model GST Law and Draft Returns Rules
- ❖ Refunds under Model GST Law and Draft Return Rules







Registration Process under GST Regime

Model Law GST


Who is required to get Registration

- ❖ Every person who is liable to be registered **under Schedule III** of GST shall apply for registration **in every such State** in which he is liable to pay tax. [Section 19] 
- ❖ Application for registration should be submitted in **Form GST REG – 01 within 30 days** from the date on which person becomes liable to registration.
- ❖ **Before making application,** taxable person have to **furnish PAN, mobile number and e-mail address** in Part A of Form GST REG – 01.

Schedule - III

Turnover based Criteria	Non Turnover based Criteria
Every person registered or hold license under an earlier law.	<ul style="list-style-type: none"> (i) Person making inter-state supply; (ii) Person require to discharge tax liability under RCM;
<p>Aggregate Turnover in a FY > Rs. 9 Lacs [Other than NE States] and for NE States Rs. 4 Lacs.</p> <p> Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura.</p>	<ul style="list-style-type: none"> (iii) Casual Taxable Persons; (iv) Non resident taxable persons; (v) Person who have to deduct tax under section 37;
Business is transferred to another person whether under succession or otherwise.	(vi) Brokers & Agents who supplies goods on behalf of other person;
Amalgamation, Merger, Demerger etc. transferee shall apply for register.	<ul style="list-style-type: none"> (viii) Input Service Distributor; (ix) Persons who supply through Electronic Commerce Operator;

Schedule - III


Turnover based Criteria	Non Turnover based Criteria
Taxable person having multiple business verticals in a State may obtain separate registration for each business vertical. [AS-17 ICAI]	(x) Electronic Commerce Operator; (xi) Aggregator who supplies services; (xii) Voluntary Registration;
	(xiii) Any other person or class of persons as notified by Central Government.

Taxable supplies will include supply carried out on own account as well as made on behalf of all principals.

Supply of goods by Principal to Job worker for completing job-work, will not be considered in aggregate turnover of the Job worker.

Aggregate Turnover – 2(6)

Aggregate Turnover will include and exclude value of followings

Includes	Excludes
all taxable supplies	Taxes charged for supplies under:
all non-taxable supplies	CGST Act
all exempt supplies	SGST Act
Export of goods / services	IGST Act
	Supplies on which tax is charged under RCM
	Value of Inward Supplies

Basic Custom Duty on Import of Goods, Stamp Duty, Security Transaction Tax etc. would be included in Value of Supplies.

Verification of the application

- ❖ On receipt of application of registration, **an acknowledgment** shall be given electronically in **Form GST REG – 02**. [Rule 1(5)]



- ❖ During the verification, if Officer **requires any clarification with regards to any information or documents furnished**, he may **intimate, electronically** in Form GST REG – 03 **within 3 common working days** from the date of submission of application of registration. [Rule 2(2)]

Verification of the application

- ❖ Applicant have to submit clarification, information or documents, **electronically in Form GST REG – 04**, within **7 common working days** from date of receipt of intimation. [Rule 2(2)]
- ❖ If the Officer is satisfied that **physical verification of the place of business** of a taxable person is required **after grant of COR**, he may get such verification done and **upload the verification report in Form GST REG 26** on the day following the date of such verification. [Rule 17]

Rejection of application



- ❖ If Officer is **not satisfied** with the clarification, information or documents furnished by applicant, he shall **rejects such application** and inform applicant **electronically in Form GST REG – 05**. Officer have to give reason in writing for such rejection of application. [Rule 2(5)]
- ❖ When application of registration is rejected, it shall be **deemed to be a rejection of application for registra**

Issuance of Certificate of Registration

- ❖ On examination of application and accompanying documents, officer will **grant certificate of registration** within **7 common working days, in Form GST REG-06**, for the principal place of business and for every additional place of business, from the date of submission of application.
- ❖ **Registration would be effective** from the date of which person becomes liable to registration, if application is submitted within 30 days or from the date of application.


Deemed Registration

- ❖ If proper officer **fails to take any actions** –
 - (i) **within 3 common working days** from the date of submission of application; or
 - (ii) **within 7 common working days** from the date of receipt of clarification, information or documents furnished by the applicant;
- application for grant of registration shall be **deemed to have been approved**. [Rule 2(6)]

Registration of Casual & Non Resident person

- ❖ **Casual & Non Resident** taxable persons also have to apply for registration **without availing threshold exemption limit in Form GST REG – 10** at least **5 days prior to commencement** of business.
- ❖ Such taxable persons, have to **make an advance deposit of tax** in an amount equivalent to the estimated tax liability.
- ❖ **Certificate of Registration would be for 90 days** from the effective date of registration and such period may be **extended for a further period of 90 days** on submission of

Meaning of Casual & Non Resident person

- ❖ **Casual taxable person** means a person who occasionally undertakes transactions involving supply of goods / services **in the course or furtherance of business** whether as principal, agent or in any other capacity, in a taxable territory **where he has no fixed place of business.** [Section 2 (21)] 
- ❖ **Non resident taxable person** means a taxable person who occasionally undertakes transactions involving supply of goods / services whether as principal or agent or in any other capacity but **who has no fixed place of business in India.** [Section 2 (69)]

Suo Moto Registration

- ❖ During the course of any **survey, inspection, search or inquiry** under the Act, if Officer is of the view that a person is **liable to registration** and **failed to apply for such registration**, Officer may register such person on a **temporary basis** and **issue an order in Form GST REG 13**. [Rule 10(1)]
- ❖ Such registration would be effective from the date of order of registration.
- ❖ Such person has **right to file appeal petition** against the Order of grant of temporary registration.

Suo Moto Registration

- ❖ Person to whom temporary registration is granted has **to apply for registration within 30 days** from the date of grant of temporary registration.
- ❖ Registration Certificate would be effective from the date of Order of registration and before issuing Certificate, verification would be carried out in the usual manner as provided in the rules.

Migration of person registered under earlier law

- ❖ Every person **registered under an earlier law** and having PAN shall be granted **provisional registration in Form GST REG 21**, incorporating the Goods and Service Tax Identification Number therein.
- ❖ This certificate would be **valid for a period of 6 months** from the date of its issue.
- ❖ Every person who has been granted provisional registration shall submit an application, electronically, in **Form GST REG 20 with a period 6 months**.

Migration of person registered under earlier law

- ❖ On furnishing of all the required documents / details, a **certificate of registration in Form GST REG 06** shall be made available to the registered taxable person electronically.
- ❖ Certificate of Registration (COR) issued to taxable person **may be cancelled**, if such person **fails to furnish** documents / details **within period of 6 months** and issue order in **Form GST REG 22**.
- ❖ Before cancellation of COR, registered person shall be **served a SCN in Form GST REG 23** and opportunity of being heard would be provided

Migration of person registered under earlier law

- ❖ Every person registered under earlier laws and **not liable to be registered under the Act**, he may, **at his option**, file electronically, **an application in Form GST REG 24 for the cancellation of the provisional COR granted to him.**
- ❖ Officer shall, after conducting such enquiry as deem fit, cancel the said provisional registration.

Amendment in Registration

- ❖ If there is **any changes in the details / information furnished at the time of registration or submitted at subsequently**, registered taxable person shall **intimate** such changes **with in 15 days** of such change in **Form GST REG – 11**, electronically. [S. 20 & Rule 9]
- ❖ **If changes are relating to** Name of Business, Principal place of Business, Details of Directors or Partners or Committee etc. which doesn't warrant cancellation of registration, Officer will **approve amendment within 15 common working days** and **issue order in Form GST REG – 12**.

Amendment in Registration

- ❖ If changes are relating to any particulars other than specified above, certificate of registration shall stand amend upon submission of application in Form GST REG – 11.
- ❖ However, change in **mobile number** or the **e-mail address** shall be carried out only after verification through the Common Portal.
- ❖ Any **rejection or approval of amendment** under CGST / SGST Act shall be deemed to be rejection or approval under SGST / CGST Act. [S. 20(4)]

Cancellation of Registration – Taxable Person


- ❖ Registered taxable person seeking cancellation of his registration, under certain circumstances, shall electronically submit an application in Form GST REG 14. Person who has obtain registration voluntarily can cancel registration only after expiry of one year of registration.
- ❖ He has to also submit details of closing stock and liability thereon along with application, relevant documents in support thereof.
- ❖ Such taxable person seeking cancellation have to furnish a final return as provided under Rule Return – 19.

Circumstances of Cancellation by Taxable Person


- ❖ Business has been discontinued;
- ❖ Business is transferred fully on account of –
 - ✓ amalgamated with other legal entity;
 - ✓ demerged;
 - ✓ disposed off;
 - ✓ death of proprietor.
- ❖ Change in the Constitution of the business;
- ❖ Taxable person is no longer liable to be registered under Schedule III.



Cancellation of Registration – Officer

- ❖ Proper Officer has **reason to believe** that registration of a taxable person is **liable to be cancelled** under **certain circumstance**, he may issue SCN in **Form GST REG 15** and request taxable person **to reply within 7 days** why his registration should not be cancelled. 
- ❖ Cancellation of registration **shall not affect** the liability of the taxable person to pay tax and other dues under the Ac **for the period prior to the date of cancellation**.

Circumstances of Cancellation by Officer

- ❖ Officer may cancel the registration of taxable person from such date including any interior date, where – 
 - ✓ Registered taxable person has contravened provisions of the Law;
 - ✓ Taxable person discharging tax liability under Composition has not furnished return for a continuous period of 3 months;
 - ✓ Taxable person has not furnished returns for a continuous period of six months;
 - ✓ Taxable person who have obtained registration voluntarily and not commenced business within 6 months from the date of registration.

List of Forms for Registration

Sr. No.	Form Number	Content
1	GST REG 01	Application for Registration
2	GST REG 02	Acknowledgement of Application
3	GST REG 03	Notice for seeking additional information / clarification / documents relating to application for registration / amendment / cancellation
4	GST REG 04	Application for filing additional information / clarification / documents relating to application for registration / amendment / cancellation
5	GST REG 05	Order of Rejection of application of Registration
6	GST REG 06	Registration Certificate
7	GST REG 07	Application for Registration of Tax Deductor or Tax Collector at Source
8	GST REG 08	Order of Cancellation of Tax Deductor or Tax Collector at Source

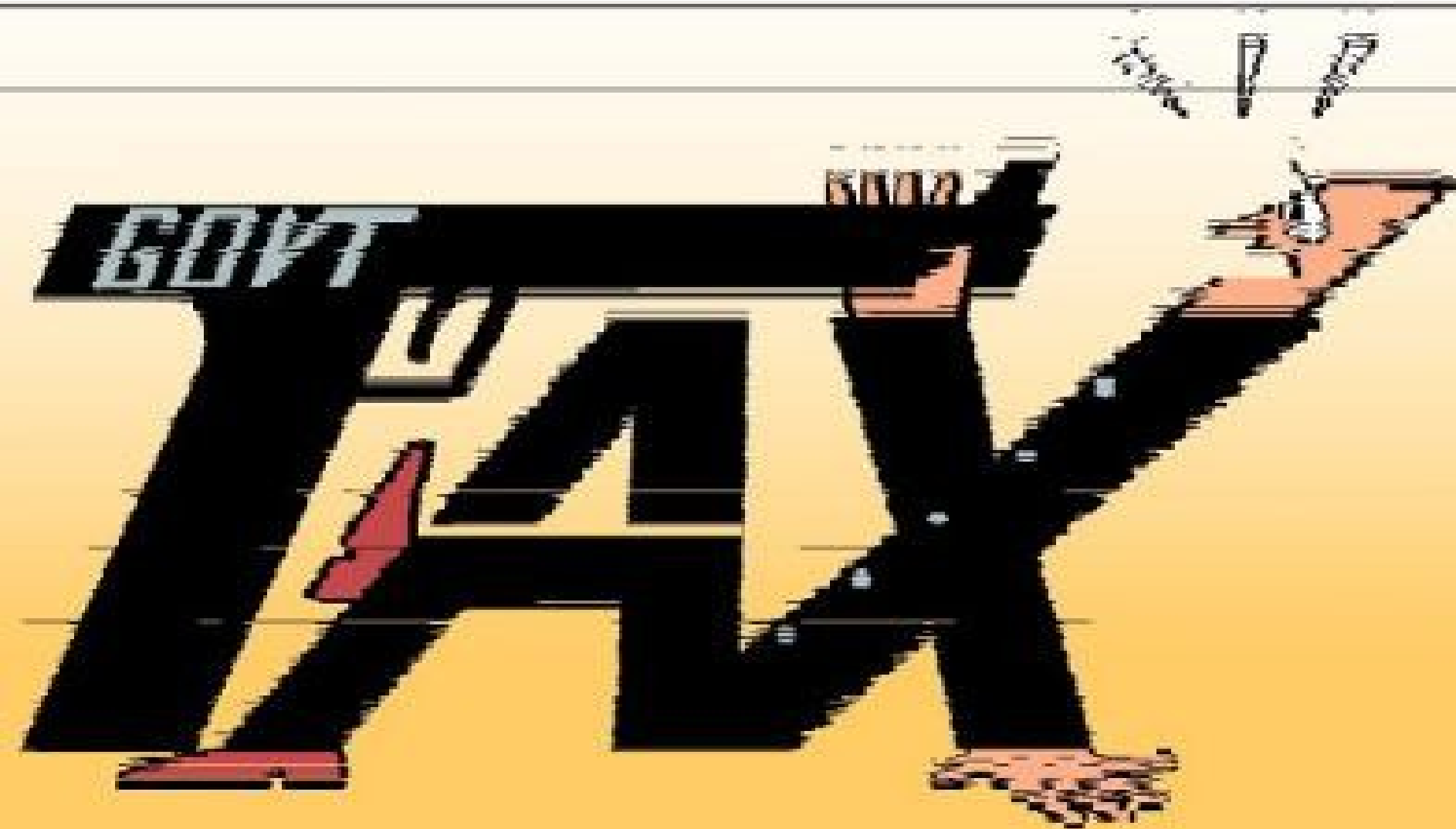
List of Forms for Registration

Sr. No.	Form Number	Content
9	GST REG 09	Application for allotment of Unique ID to UN Bodies / Embassies etc.
10	GST REG 10	Application for Registration of Non Resident Taxable Person
11	GST REG 11	Application for amendment in particulars subsequent to registration
12	GST REG 12	Order of amendment of existing registration
13	GST REG 13	Order of allotment of temporary registration / Suo moto registration
14	GST REG 14	Application for cancellation of COR
15	GST REG 15	SCN for cancellation of registration
16	GST REG 16	Order of cancellation of registration
17	GST REG 17	Application for revocation of cancelled registration

List of Forms for Registration

Sr. No.	Form Number	Content
18	GST REG 18	Order of approval of application for revocation of cancelled registration
19	GST REG 19	Notice for seeking clarification / documents relating to application for revocation of cancellation
20	GST REG 20	Application for enrolment of existing tax payer
21	GST REG 21	Provisional Registration Certificate to existing tax payer
22	GST REG 22	Order of Cancellation of provisional certificate
23	GST REG 23	Intimation of discrepancies in application for Enrolment of Existing Tax payer
24	GST REG 24	Application for cancellation of registration for the migrated taxpayers not liable for registration
25	GST REG 25	Application for extension of registration period by Casual / Non resident taxable person
26	GST REG 26	Form for Field Visit Report

Payment of Tax



How to make payment

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- ❖ **Payment of Tax, Interest, Penalty or any other amounts** has to be deposited in to Government Treasury by a taxable person by using -
 - Internet banking;
 - Credit / Debit Cards;
 - National Electronic Fund Transfer (NEFT)
 - Real Time Gross Settlement (RTGS);
 - Over the Counter Payment (OTC)



[Charges viz. commission etc. have to be borne by tax payer]

- ❖ OTC mode have to be used for deposits up to Rs. 10,000 per challan per tax period, by Cash, Cheque or demand

How to make payment

- ❖ Restriction of using OTC **shall not apply to deposits made by**
 -
 - (i) Government Departments;
 - (ii) **Recovery of dues** by the Officer where person is **not registered**;
 - (iii) **Recovery of taxes** during **investigation or enforcement** activity or any ad hoc deposits by Officer. [Rule 3(3)]

- ❖ **Payments** have to be made by generating challan **Form GST PMT 4** from GSTN and this challan would be **valid for a period of 15 days**. [Rule 3(2) – Payment Rules]

Electronic Cash Ledger

- ❖ Payment would be credit to **Electronic Cash Ledger (ECL)**. Such ECL would be maintained in **Form GST PMT-3** for each taxable person by GSTN. [Rule 3(1) – Payment Rules]
- ❖ **Input tax Credit (ITC)** as self assessed in the return of taxable person shall be credited to his **Electronic Credit Ledger** maintained in Form GST PMT 2.
- ❖ Amount available in ECL can be **used for making payment of-**
 - (i) Taxes;
 - (ii) Interest and Penalty;

Electronic Cash Ledger

- ❖ Balance in this account or ledger would be **refunded after** making payment of taxes, interest, penalty, fee or any other amount payable, if any. [S. 35(6)]
- ❖ Amount collected as CGST and SGST shall be **reduced to the extent of refund amount.** [S. 35(6)]
- ❖ **Unique Identification Number (UIN)** shall be generated at the Common Portal for **each debit or credit to ECL.** This number would be indicated at the time of discharging tax liability in **Electronic Tax Liability Register (ETLR).**

Electronic Tax Liability Register - ETLR

- ❖ ETLR shall be maintained in Form GST PMT 1 on the Common Portal and all amount payable by a taxable person shall be debited to the said register. [Rule 1 – Payment Rules]

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- ❖ Amount debited in ETLR would be –
 - amount payable towards tax, interest, late fees or any other amount payable as per the return filed by taxable person; or
 - amount payable towards tax, interest, late fees or any other amount payable as determined by Officer in pursuance of any proceedings under the Act or ascertained by taxable

Electronic Tax Liability Register - ETLR

- ❖ Amount debited in ETLR would be –
 - (iii) amount of tax and interest payable as a **result of mismatch** under section 29 or 29A or 43C; **or**
 - (iv) any amount of interest that may accrue from time to time.

- ❖ Payment of every liability of registered taxable person as per his return shall be made by debiting ECL and ETLR shall be credited.

Discharge of Tax Liability

List of forms for payments

Sr. No.	Form No.	Title of Form
1	GST PMT – 1	Electronic Tax Liability Register of Taxpayer
2	GST PMT - 2	Electronic Credit Ledger
3	GST PMT – 2A	Order for re-credit of the amount to cash or credit ledger.
4	GST PMT – 3	Electronic Cash Ledger
5	GST PMT – 4	Challan for deposit of Goods and Service Tax
6	GST PMT – 5	Payment register of temporary ID's / Unregistered Taxpayers.
7	GST PMT – 6	Application for credit of missing payment (CIN not generated)

RETURNS UNDER GST LAW

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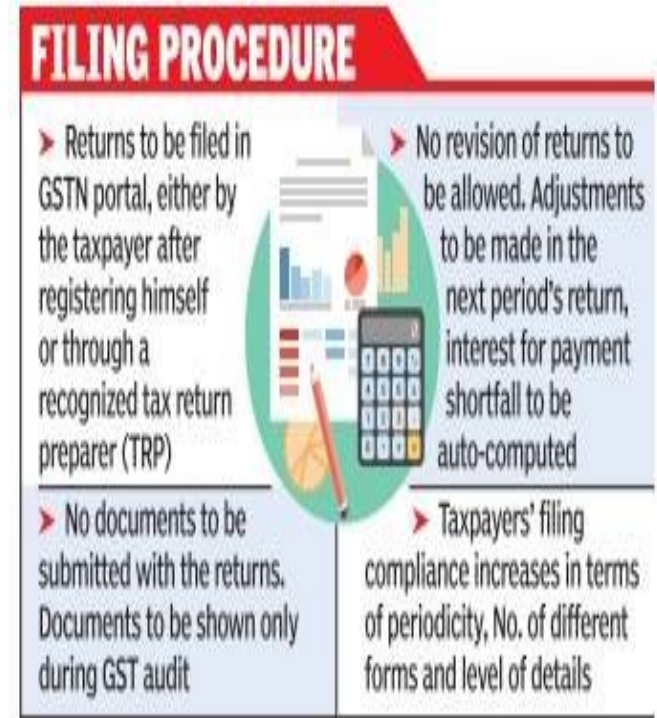
Do I need to file a tax return?



Returns

- ❖ **Every registered person** is required to file
 - (i) Details of Outward Supply;
 - (ii) Details of Inward Supply; and
 - (iii) Return

for the prescribed tax period. A return needs to be filed even **if there is no business activity** (i.e. Nil Return) during the said tax period of return.



- ❖ **UN agencies** have to **file return for the month** during **which they make purchases**. They would not be required to file regular return
- ❖ **Common return is prescribed for CGST, SGST, IGST and Additional Tax.**

Returns

Sr. No.	Return / Ledger	For	Due Date
1	GSTR – 1	<p>Every registered taxable person have to furnish details of outward supplies (taxable, zero rated, inter-state, return of goods, exports, debit notes, credit notes, and supplementary invoice) effected during a tax period and effected during an earlier tax period, for each registered place.</p> <p>Compounding taxpayer and ISD's are not required to file this return.</p> <p>Details of outward supplies furnished by the supplier shall be made available electronically to each of the registered taxable person (recipients) in Part A of Form GSTR-2A through Common Portal after the due date of filing of Ledger.</p>	10 th of Next Month

Returns

Sr. No.	Return / Ledger	For	Due Date
2	GSTR -2	<p>Every registered person shall furnish electronically, details of following supplies effected during the tax period and effected during an earlier tax period.</p> <p>(i) Inward supplies of taxable goods / services;</p> <p>(ii) Inward supplies of services on which tax is discharged under Reverse Charge Mechanism;</p> <p>(iii) Inward supplies of goods / services taxable under IGST Act;</p> <p>(iv) Debit or Credit notes received in respect of such supply.</p> <p>Recipient of goods/services shall specify the inward supplies which is not eligible for ITC if it is determined at invoice level. Moreover, he has to also determine quantum of ineligible ITC which is relatable to a non-taxable supplies and can not determined at the invoice level.</p>	15 th of Next Month

Returns

Sr. No.	Return / Ledger	For	Due Date
3	GSTR – 3	<p>Every registered taxable person have to file return electronically for every calendar month or part thereof.</p> <p>Such person will not be allowed to furnish return for a tax period if valid return for any previous tax period has not been furnished.</p> <p>Part A of the return shall be electronically generated on the bases of information furnished through GSTR-1, GSTR-2, ECL and ETLR of the taxable person.</p> <p>Taxable person have to discharge his tax liability, interest, penalty, fees by debiting ECL as per the details contained in Part B of return.</p> <p>If return is furnished without making payment of full tax as per return, such return would be treated as invalid return for allowing ITC .</p>	20 th of Next Month

Returns

Sr. No.	Return / Ledger	For	Due Date
4	GSTTR – 4	Quarterly Return for Compounding Taxpayer	18 th of Next Quarter
5	GSTTR – 5	Periodic return by Non-Resident Foreign Taxpayer.	Within 7 days after the expiry of Registration.
6	GSTTR – 6	Return for Input Service Distributor (ISD)	15 th of Next Month
7	GSTTR – 7	Return for Tax Deducted at Source	10 th of Next Month

Returns

Sr. No.	Return / Ledger	For	Due Date
8	GSTR – 9, 9A & 9B	<p>.Every registered taxable person shall furnish annual return electronically in Form GSTR -9. However, person who opted to discharge tax liability under composition scheme, have to furnish annual return in Form GSTR-9A.</p> <p>Registered Taxable person whose aggregate turnover during a FY exceeds Rs. 1 Crores shall get his accounts audited. Such person have to submit copy of audited annual accounts and reconciliation statement duly certified in Form GSTR-9B electronically.</p>	31 st December of Next Financial Year.

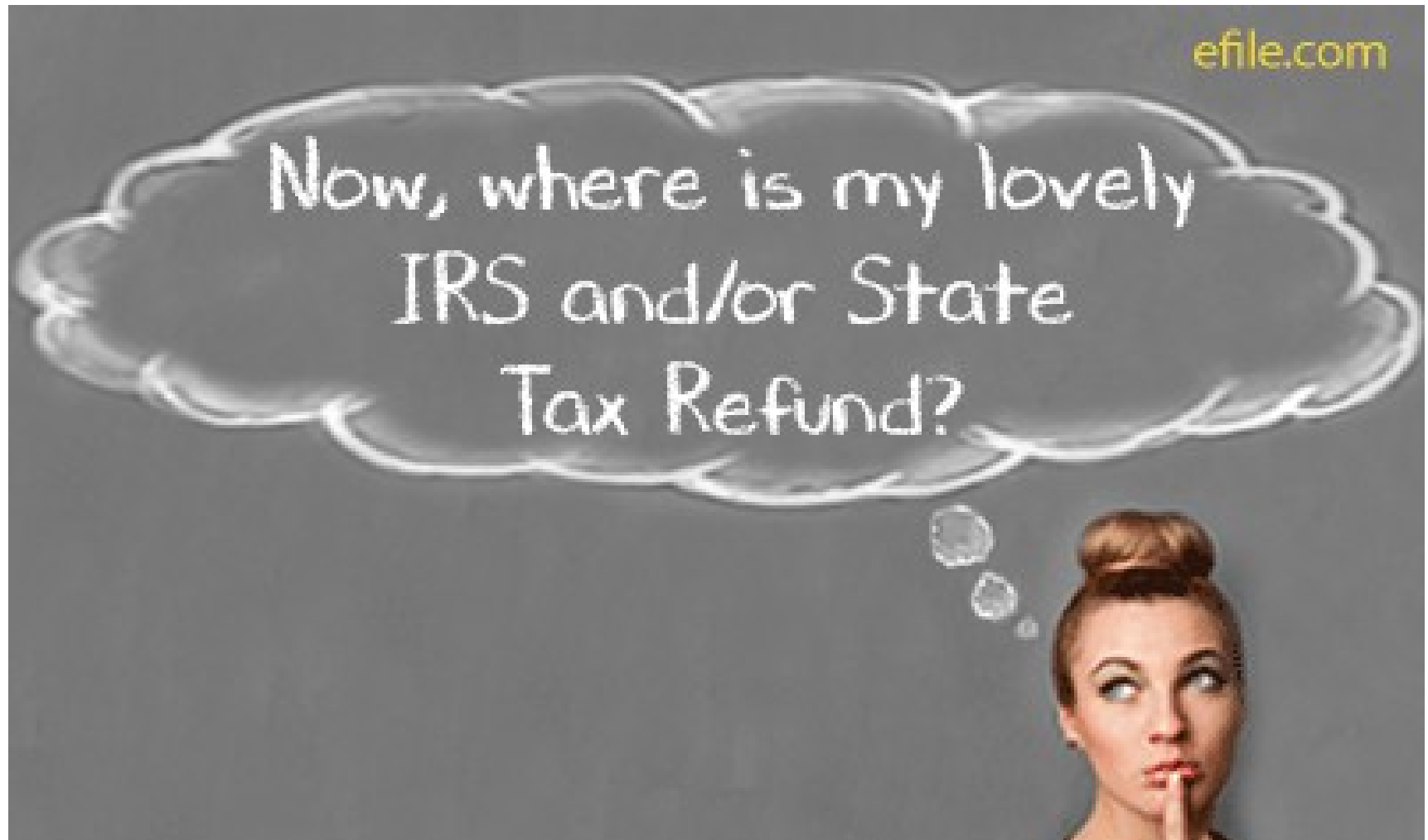
Returns

Sr. No.	Return / Ledger	For	Due Date
9	GSTR -11	Every registered taxable person who applies for cancellation of registration shall furnish final return electronically through Common Portal.	Within 3 months of the date of Cancellation or Date of Cancellation Order which ever is later.

Default in furnishing Returns

Sr. No.	Nature of Default	Late Filing Fees
1	Fails to furnish details of (i) Outward supplies; or (ii) Inward supplies; or (iii) periodical returns; or (iv) Final return by the due date.	Rs. 100 for every day during which such failure continues subject to a maximum of Rs. 5,000
2	Fails to furnish Annual Return by the due date.	Rs. 100 for every day during which such failure continues subject to a maximum of 0.25% of aggregate turnover.

Refunds under GST



Persons eligible for Refund

- ❖ Registered Taxable person can claim refund of –
 - (i) **Tax, Interest, Penalty, fees or any other amount paid by him.**
- ❑ Refund application have to be **filed in Form GST RFD-1** before the **expiry of 2 years** from the relevant date.
- ❑ Limitation period of 2 years **will not be applicable** if such tax or interest is **paid under protest**.

Persons eligible for Refund

- ❖ Registered Taxable person can claim refund of –
 - (ii) **Un-utilized Input Tax Credit or balance in ECL:**
 - ❑ Refund claim of un-utilized Input Tax Credit or balance in ECL may be made through the return for the relevant tax period in For GSTR-3,4 or 7.
 - ❑ If there is **default in furnishing any return** or in **discharging tax liability**, which has not been stayed by any Court, Officer may **withhold the refund till the time return is submitted** or payment is made or **deduct from the refund any outstanding tax liability**.

Persons eligible for Refund

- ❖ Registered Taxable person can claim refund of –
 - (ii) **Un-utilized Input Tax Credit or balance in ECL:**
- ❑ No refund shall be allowed in cases **other than exports** – suppliers supplies within India, or where the credit has accumulated on account of **rate of tax on inputs being higher than the rate of tax on outputs**.
- ❑ No refund of un-utilized input tax credit shall be allowed in cases where the goods exported out of India are subjected to **export duty**.

Persons eligible for Refund

- ❖ Registered Taxable person can claim refund of –
 - (iii) **Exporters of goods / services :**
 - ❑ Application of refund shall be **filed only after the export manifest or an export report.**
 - ❑ Supplies made to an **SEZ unit** or a **developer of SEZ** regarded as **deemed exports**, and SEZ unit or developer or recipient of deemed export supplies can file refund application.

Grant of Provisional Refund

- ❖ Provisional refund of 80% of the total amount of claim shall be granted to exporters of goods / services, within a period of 7 days from the date of acknowledgment of refund application (GST RFD 2) after fulfilling following conditions –
 - (i) During any period of 5 years immediately preceding the tax period to which the claim for refund relates, applicant is not prosecuted for any offence under the Act or under an earlier law, where the amount of tax evaded exceeds Rs. 250 Lacs;
 - (ii) GST compliance rating of the applicant is not less than 5 on a scale of 10:

Order sanctioning Refund

- ❖ On examination of refund application, Officer is satisfied that refund is eligible to applicant, **he shall make an order in Form GST RFD – 5**, sanctioning the amount refund to which applicant is eligible.
- ❖ In case amount of refund is **completely adjusted** against any **outstanding demand under the Act** or any earlier law, order would be issued in Form GST RFD – 6.
- ❖ In case Officer is satisfied that **refund is not admissible** or **not payable to applicant**, he shall issue notice in Form GST RFD – 7 requiring applicant to give reply within 7 days.

Refund of Tax to Certain Persons

- ❖ Any person eligible to claim refund of tax paid by him on his inward supplies shall apply for refund in Form GST RFD – 10, once in every quarter, electronically on the Common Portal.
- ❖ Application would be along with a statement of inward supplies of goods / services in Form GSTR-11.
- ❖ Acknowledgment for receipt of application shall be issued in Form GST RFD - 2

Refund of Tax to Certain Persons

- ❖ **Refund of tax paid by the applicant shall be available if –**
 - (i) inward supplies of goods / services were received from a **registered taxable person** against a tax invoice and the **price of the supply covered under a single tax invoice exceeds Rs. 5,000** (excluding taxes);
 - (ii) name and GSTIN / UIN , if available, of the applicant is mentioned in the tax invoice; and
 - (iii) such other restriction or conditions as may be specified in the notification are satisfied.

Refund Forms for Centre and State

Sr. No.	Form Number	Title of Form
1	GST RFD – 1	Refund Application Form Annexure – 1 – Details of Goods Annexure – 2 – Certificate by CA
2	GST RFD – 2	Acknowledgment
3	GST RFD – 3	Notice of Deficiency on Application for Refund
4	GST RFD – 4	Provisional Refund Sanction Order
5	GST RFD – 5	Refund Sanction / Rejection Order
6	GST RFD – 6	Order for Complete Adjustment of Claimed Refund
7	GST RFD – 7	SCN for reject of refund application
8	GST RFD – 8	Payment Advice
9	GST RFD – 9	Order for Interest on delayed refunds
10	GST RFD – 10	Refund application form for Embassy / International Organization

So thanks for listening to my
presentation about
something I don't know
anything about.



Happy Learning