



# GST

**CA SHEEL BHANUSHALI**

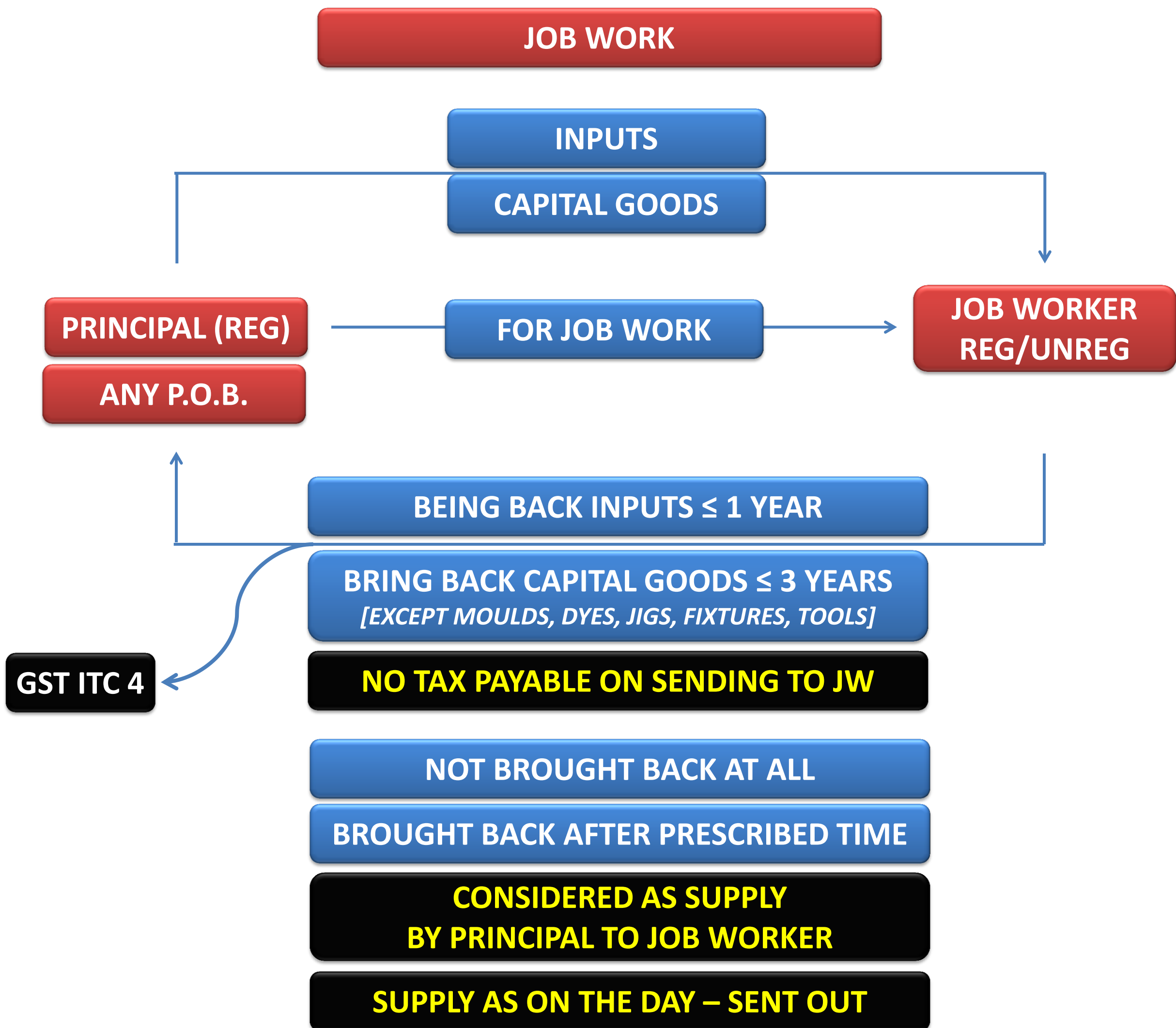
**bhanushalisheel@yahoo.com**

**9 7 6 9 4 9 7 3 4 4**

**J.B. NAGAR CPE STUDY CIRCLE OF WIRC**

**INTENSIVE STUDY COURSE ON GST**

**3<sup>rd</sup> JULY, 2017**



**“JOB WORK” MEANS**

**ANY TREATMENT OR PROCESS**

**UNDERTAKEN BY A PERSON**

**ON GOODS BELONGING**

**TO ANOTHER REGISTERED PERSON**

**AND THE EXPRESSION “JOB WORKER” SHALL BE CONSTRUED ACCORDINGLY**

**“INPUT” MEANS**

**ANY GOODS**

**OTHER THAN CAPITAL GOODS**

**USED OR INTENDED TO BE USED**

**BY A SUPPLIER**

**IN THE COURSE OR FURTHERANCE OF BUSINESS**

**FOR THE PURPOSES OF JOB WORK, INPUT INCLUDES**

**INTERMEDIATE GOODS**

**ARISING FROM ANY TREATMENT OR PROCESS**

**CARRIED OUT ON THE INPUTS**

**BY THE PRINCIPAL OR THE JOB WORKER**

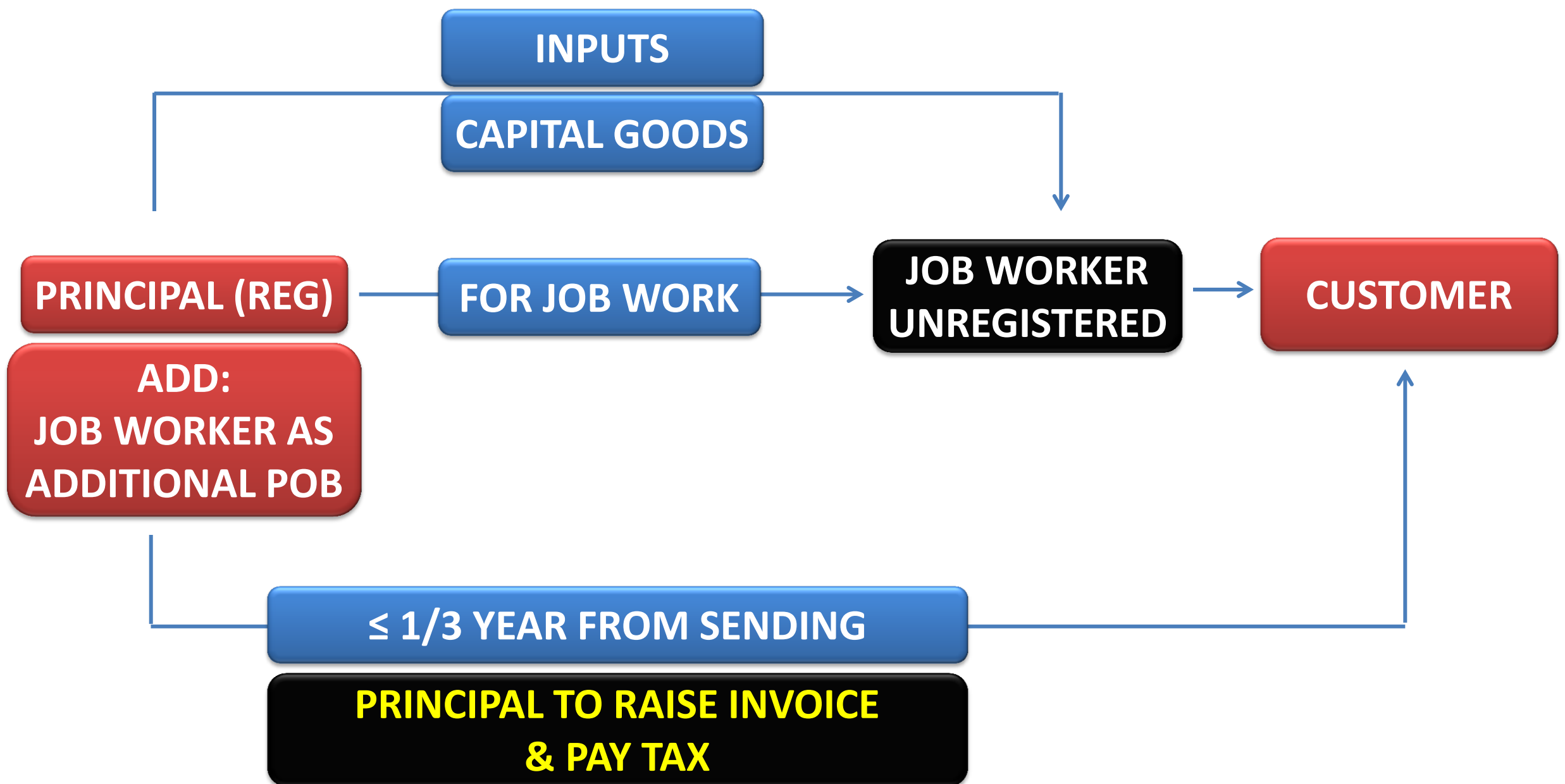
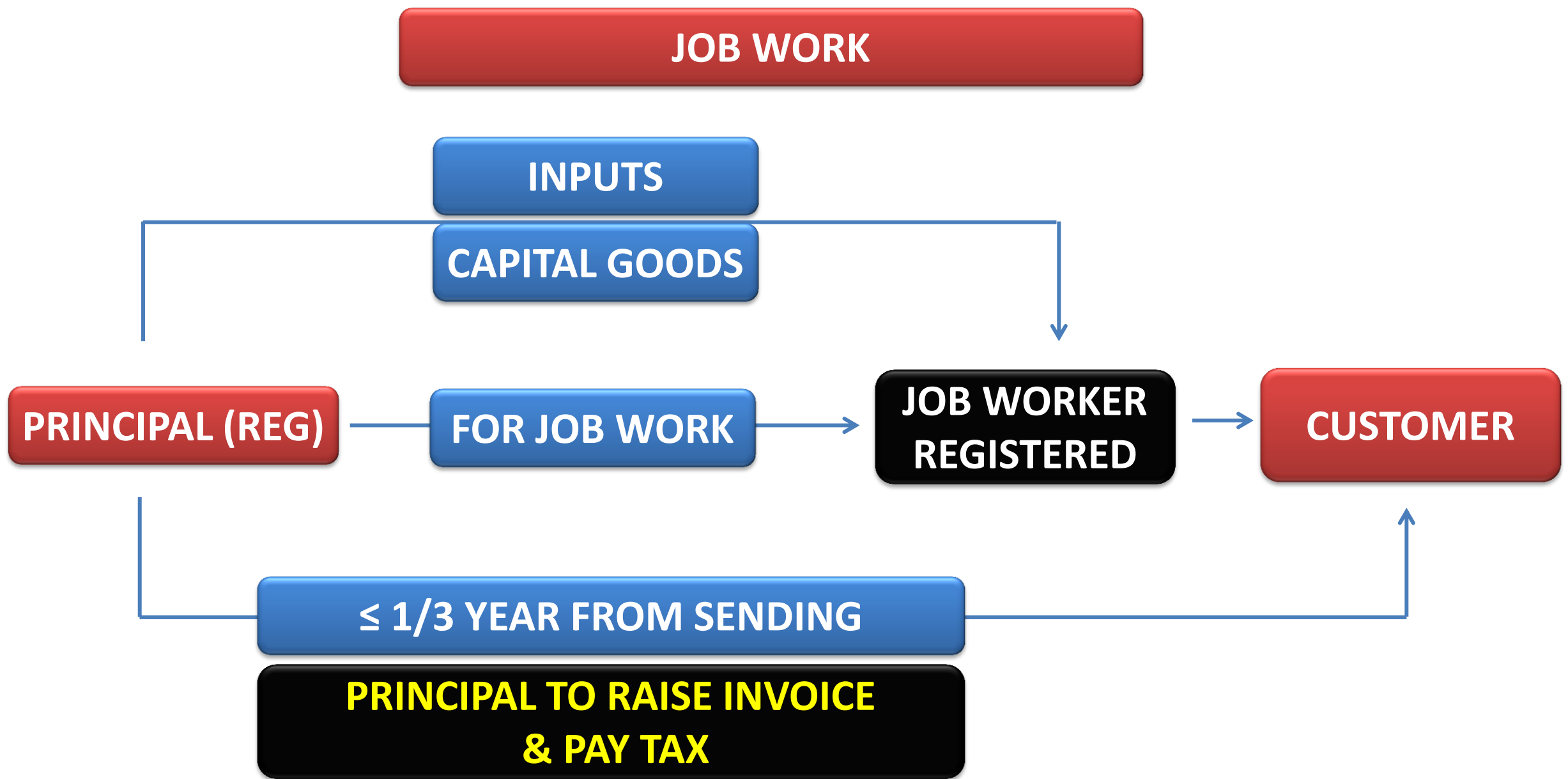
**“CAPITAL GOODS” MEANS GOODS,**

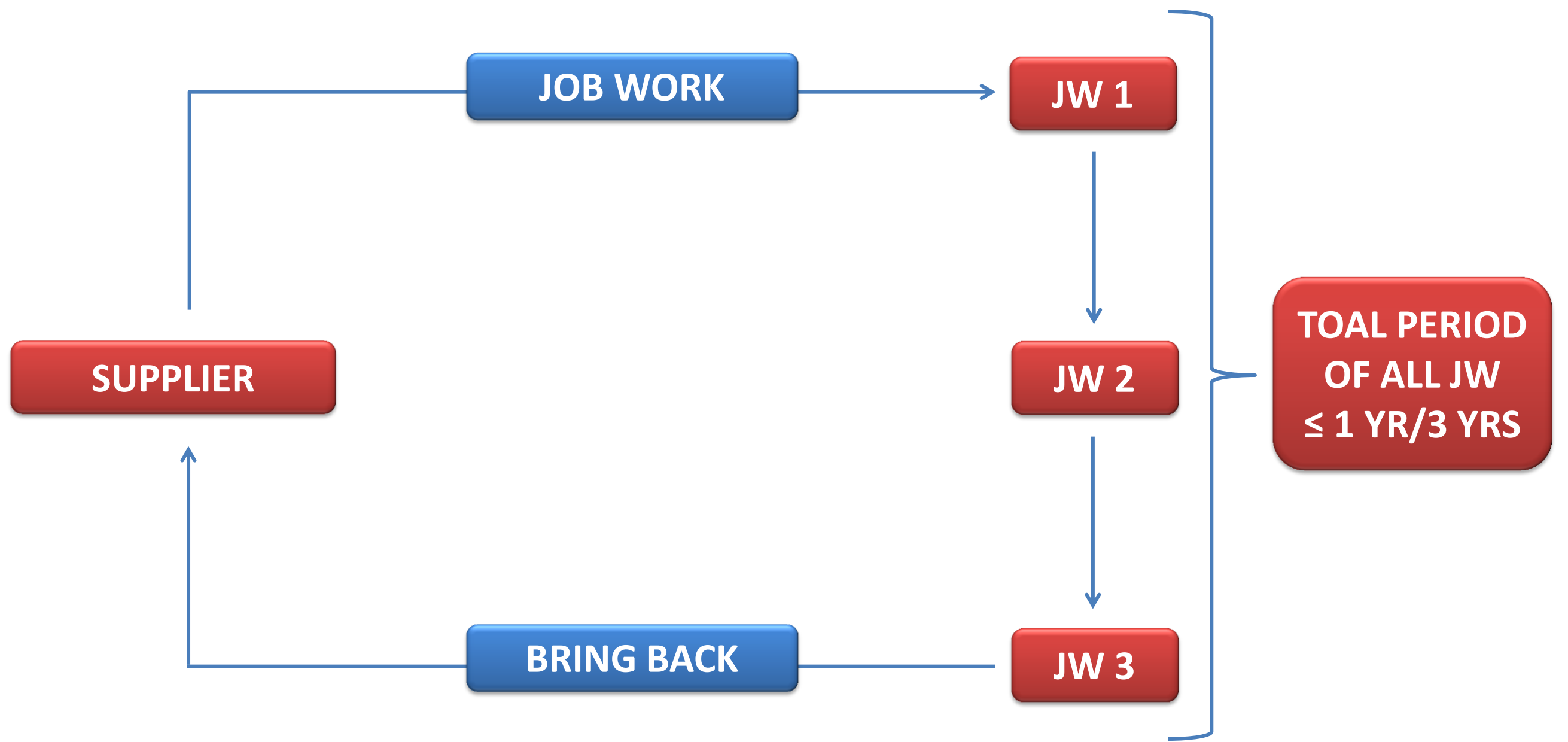
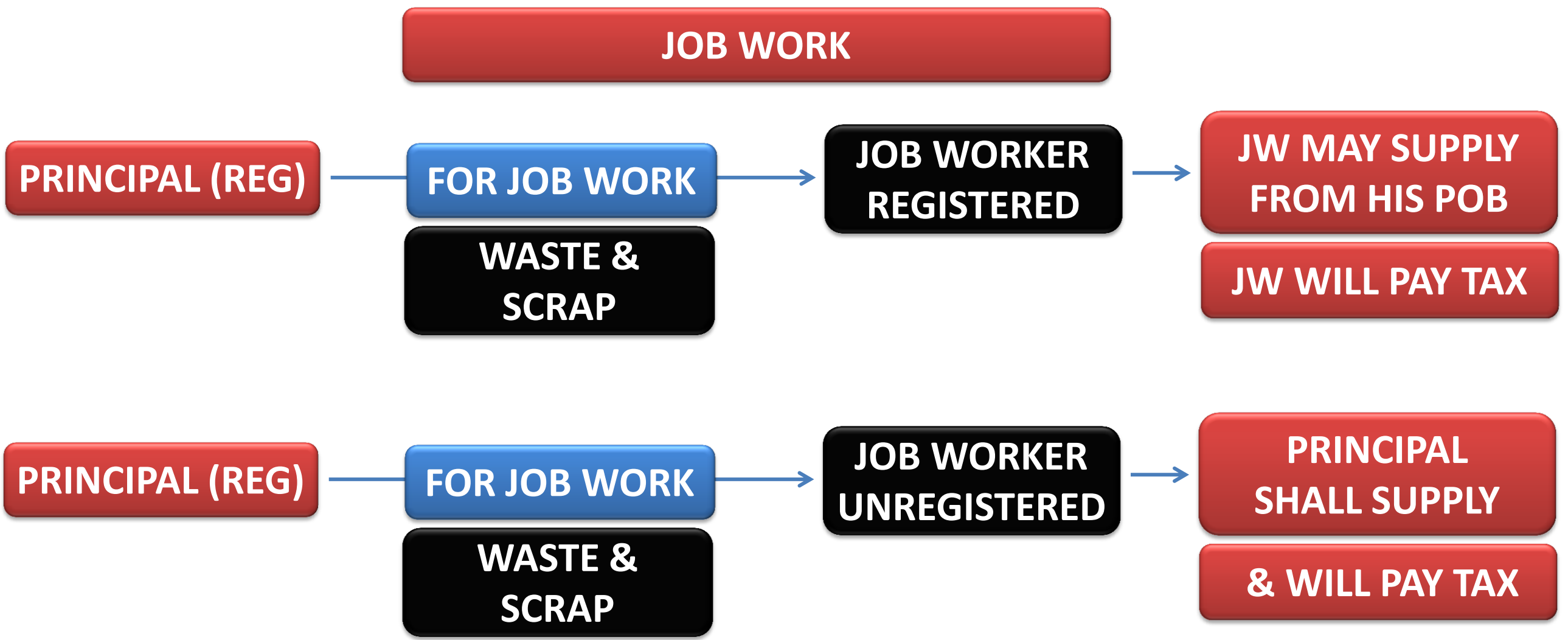
**THE VALUE OF WHICH IS CAPITALISED IN THE BOOKS OF ACCOUNT OF THE**

**PERSON CLAIMING THE INPUT TAX CREDIT AND**

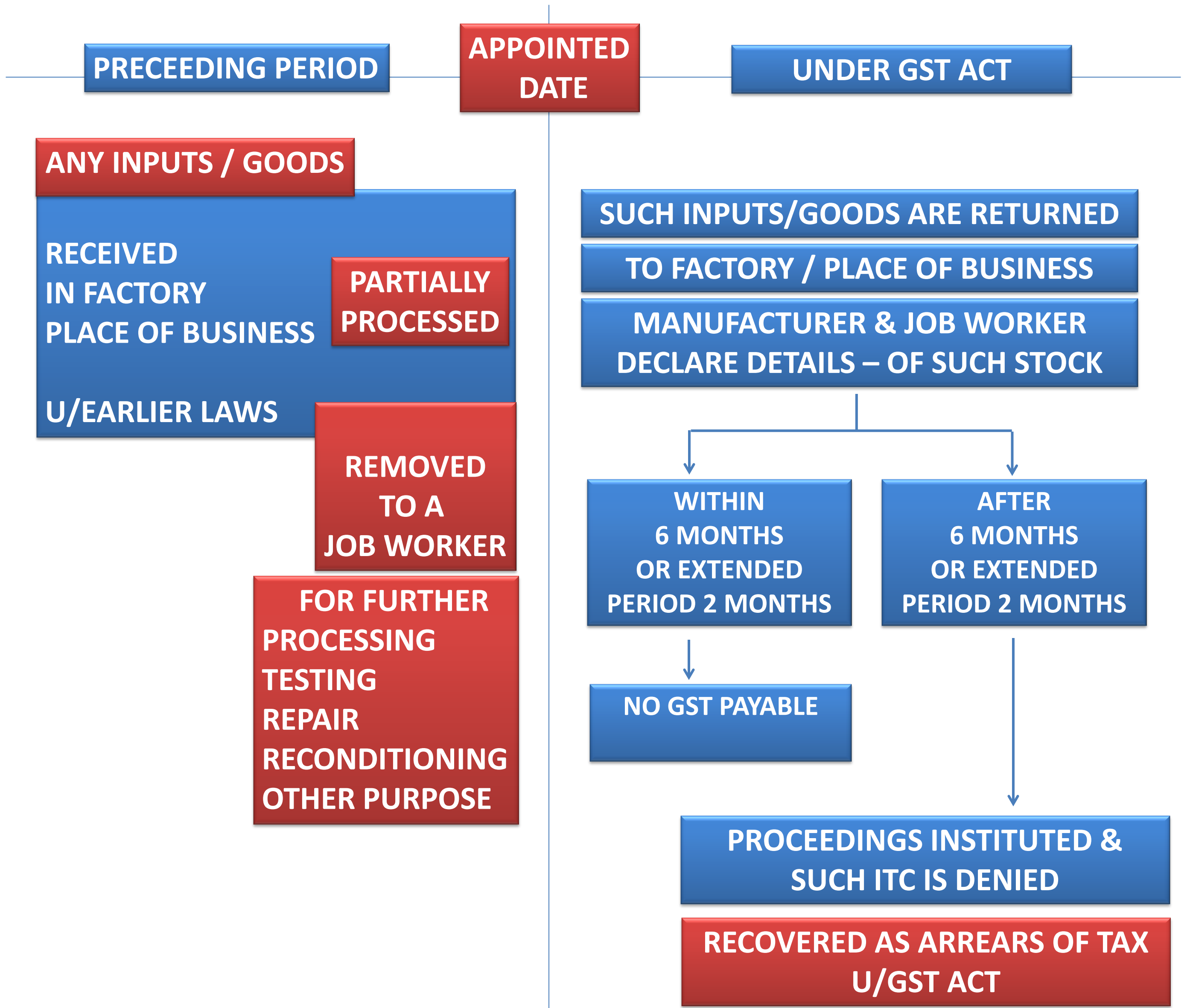
**WHICH ARE USED OR INTENDED TO BE USED**

**IN THE COURSE OR FURTHERANCE OF BUSINESS**

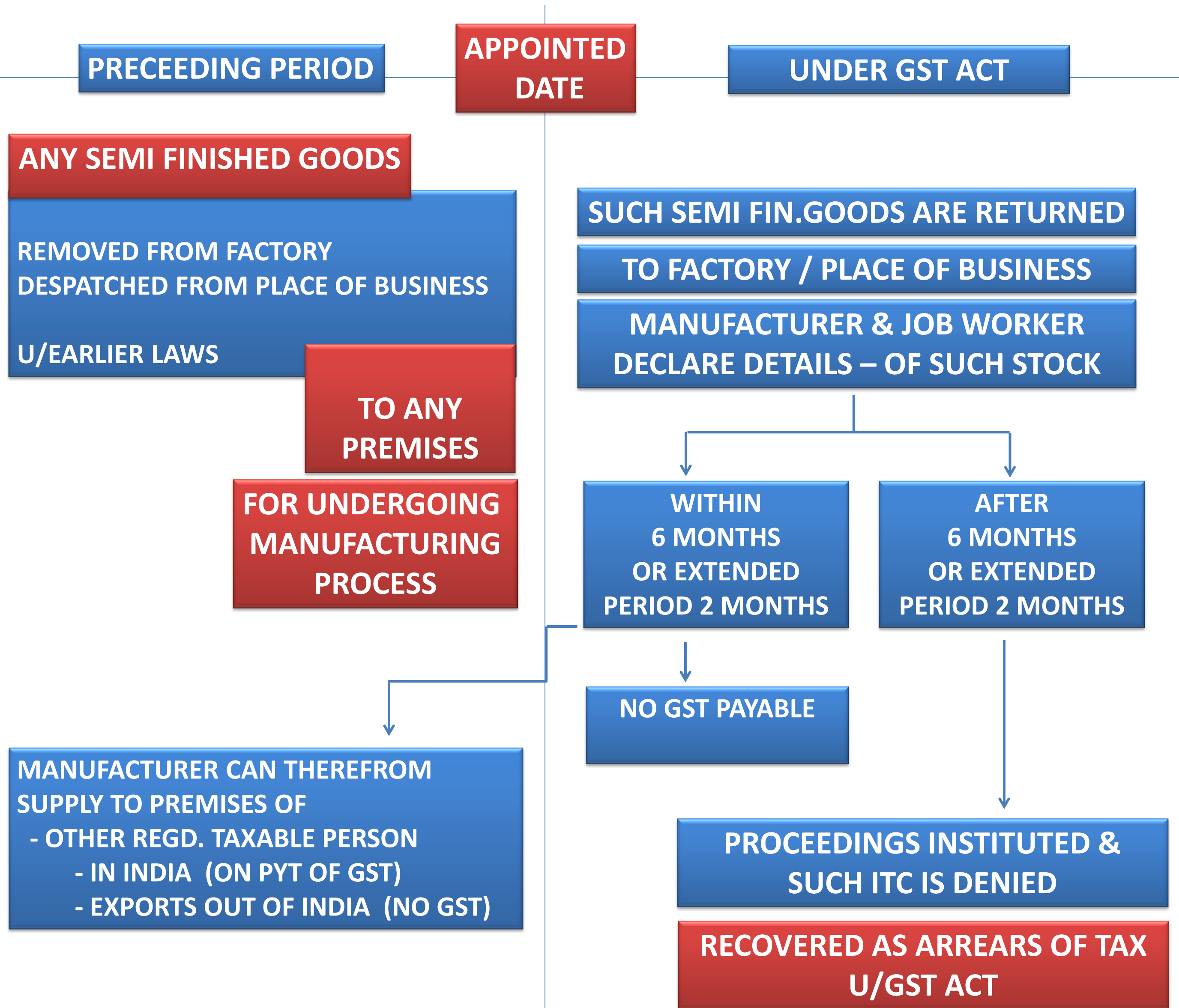




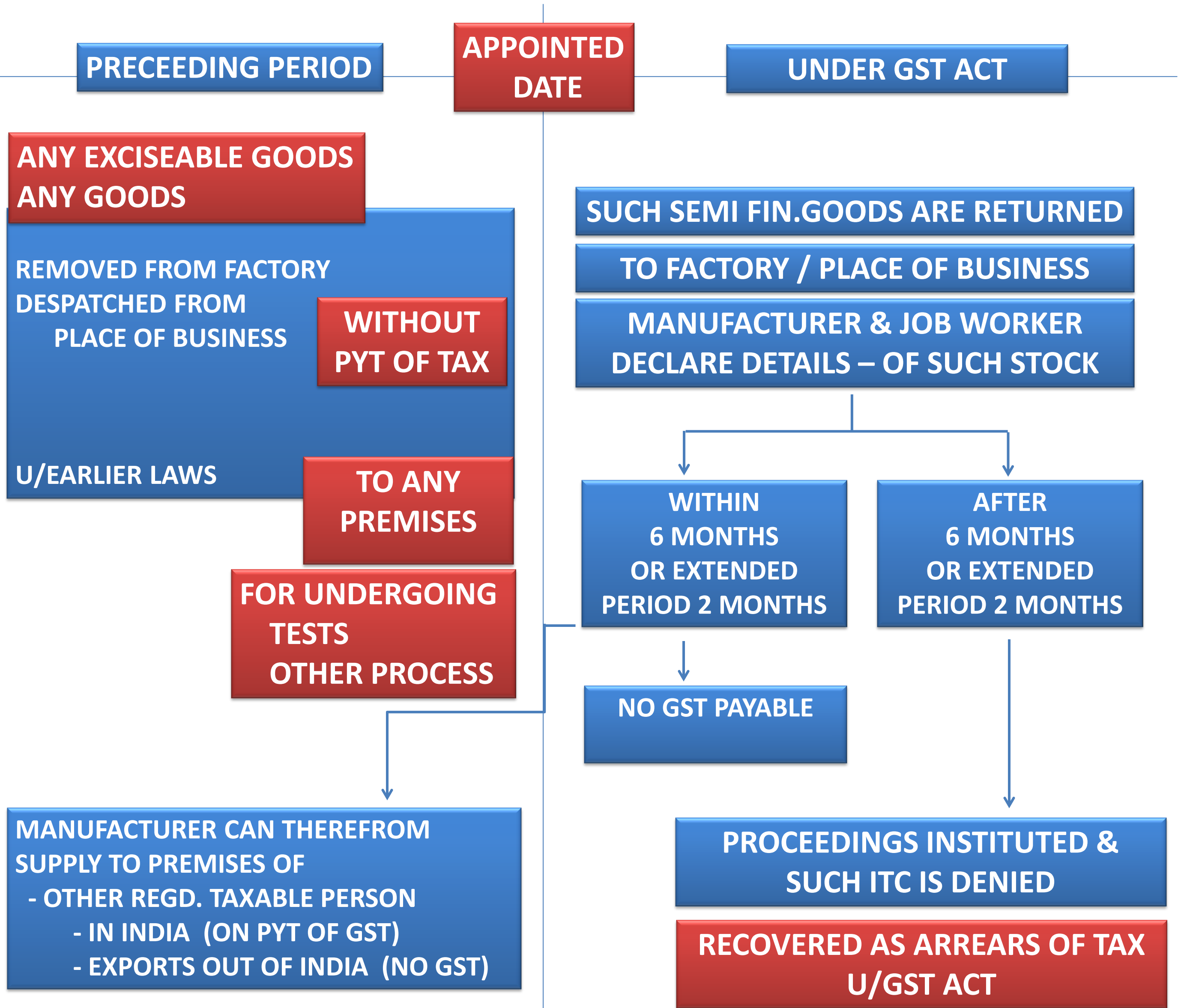
# JOB WORK – TRANSITIONL PROVISIONS



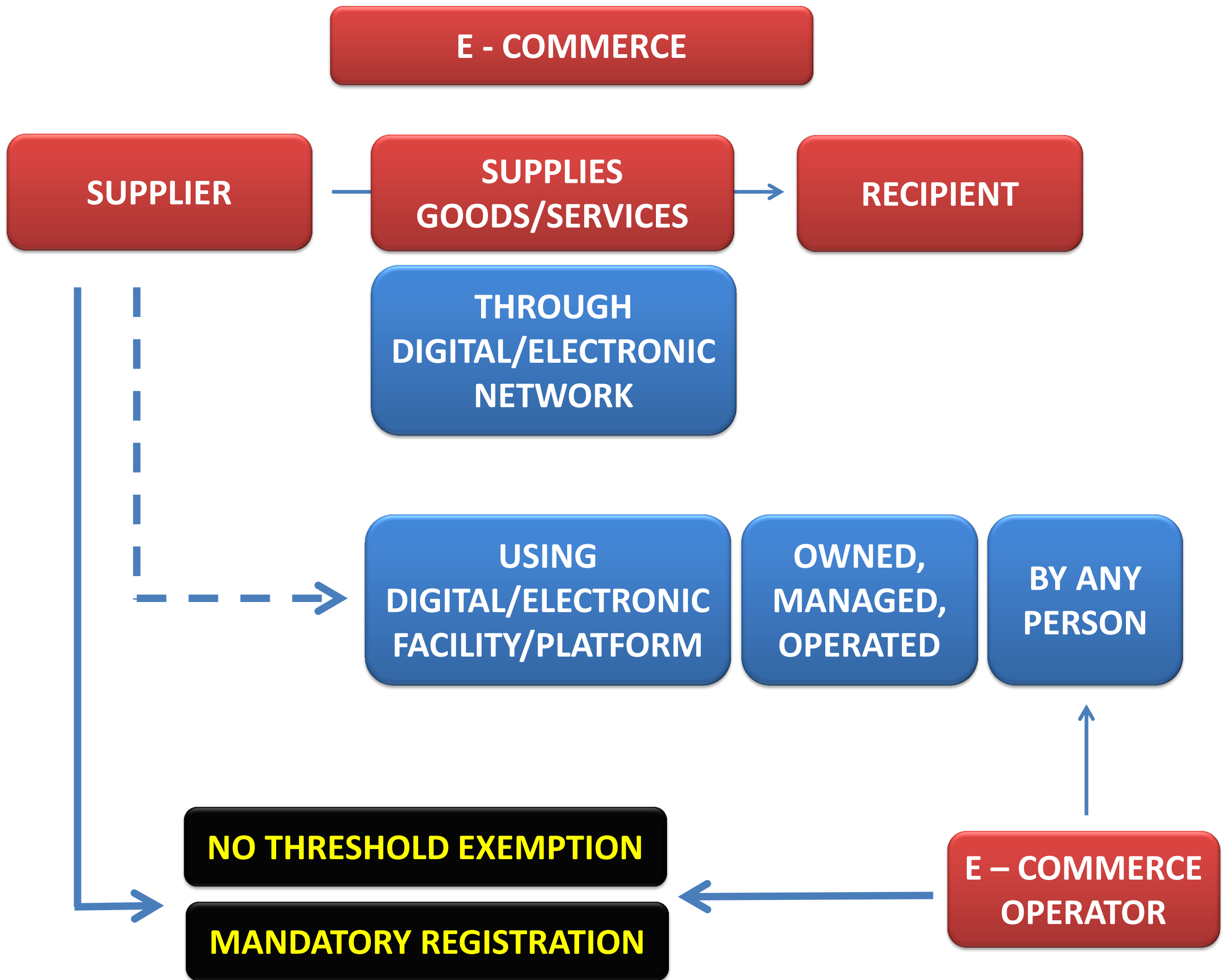
# JOB WORK – TRANSITIONL PROVISIONS



# JOB WORK – TRANSITIONL PROVISIONS







**E – COMMERCE OPERATOR**

**S. 9(5) CGST**

**REVERSE CHARGE MECHANISM**

**17/2017 CT(R)**

**RADIO TAXI,  
MOTOR CAB, MAXICAB,  
MOTOR CYCLE**

**ACCOMMODATION FOR  
RESIDENTIAL OR  
LODGING PURPOSES IN  
HOTELS ETC...  
[UNREGISTERED]**

**S. 52 CGST**

**TAX COLLECTED  
AT SOURCE**

**IF E.C.O. COLLECTING THE  
MONEY**

**@1% OF NET VALUE OF  
TAXABLE SUPPLIES**

**DURING A MONTH  
AGR. TAXABLE SUPPLIES  
LESS: RETURNS  
NET VALUE**

## TCS PROCEDURE

TIME OF TCS

END OF THE MONTH IN WHICH G/S SUPPLIED

TIME OF DEPOSIT

WITHIN 10 DAYS AFTER MONTH END IN WHICH TCS

≤ 10<sup>TH</sup> OF NEXT MONTH

E-COMM OPERATOR  
FILES

GSTR 8

SUPPLIER

GETS [AP ] GSTR 2A

PART C

SUPPLIER

ACCEPTS, REJECTS, MODIFIES  
TCS IN HIS GSTR 2 (≤ 15<sup>TH</sup> )

THIS GET [AP] IN GSTR 3

ANNUAL FILLING

≤ BEFORE 31<sup>ST</sup> DECEMBER FOLLOWING THE END OF THE FY

RECTIFICATION OF  
MISTAKE BY ECO

TO BE DONE IN THE MONTH WHEN MISTAKES ARE NOTICED

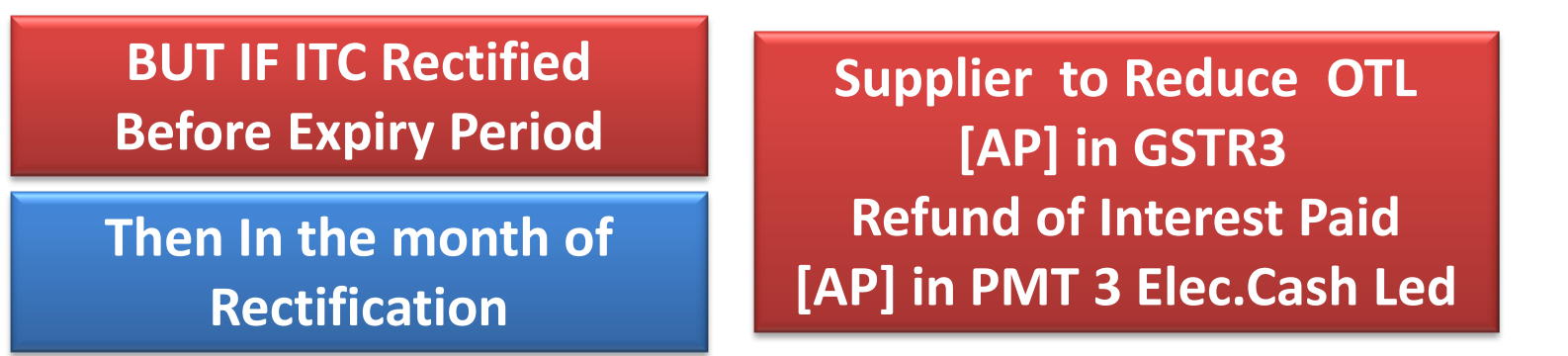
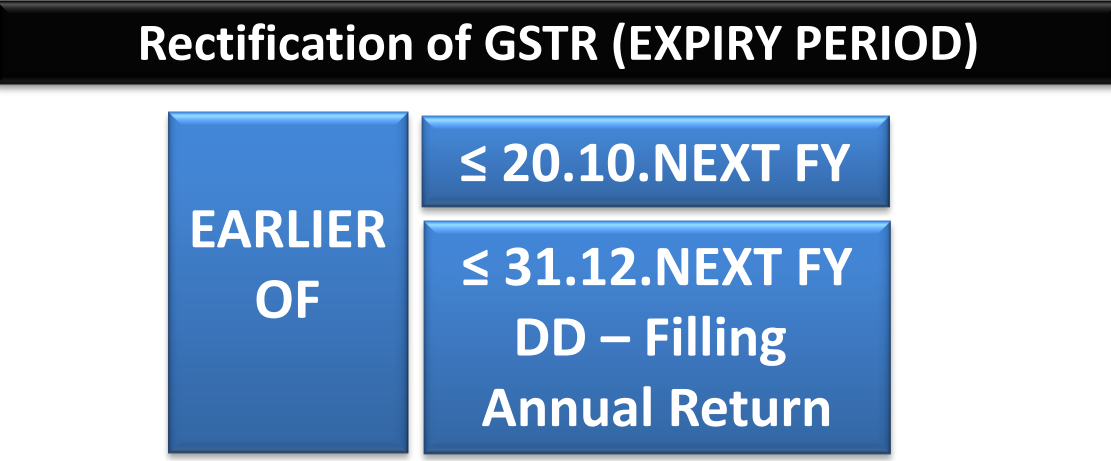
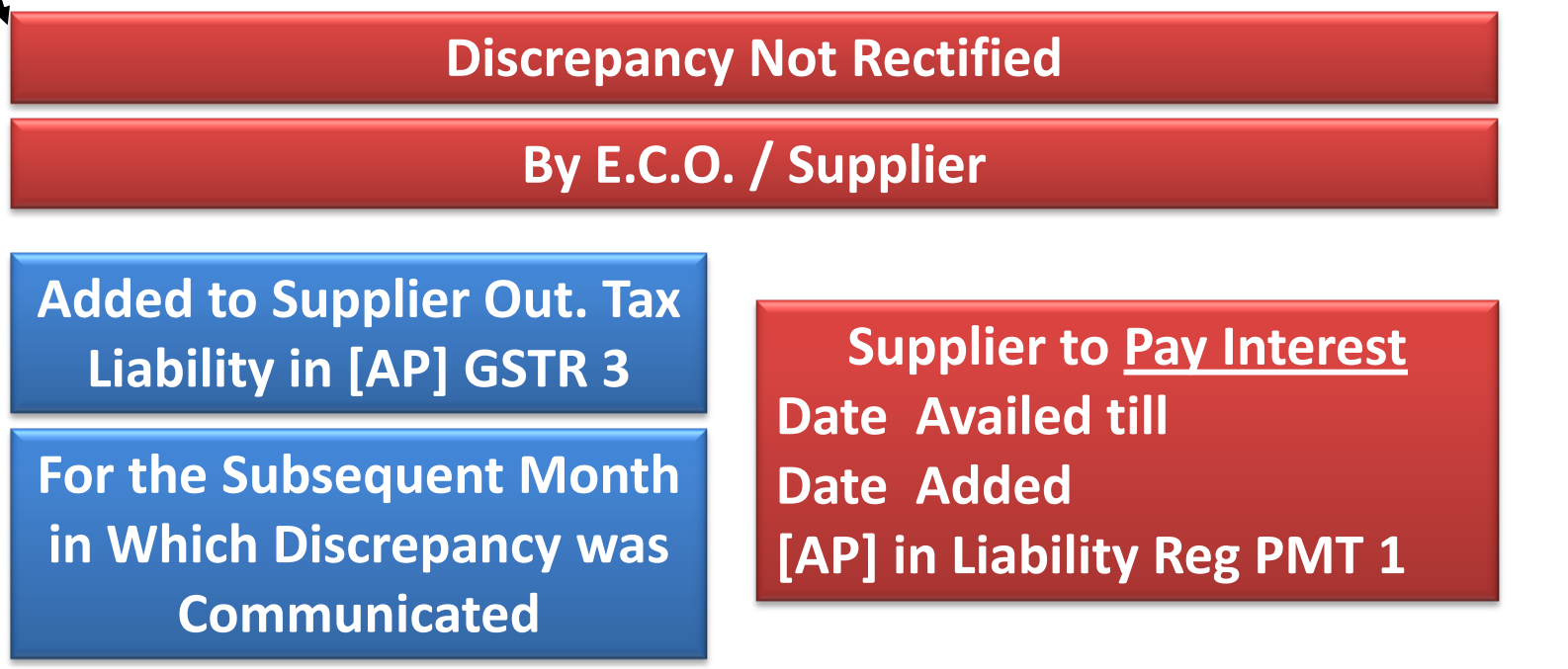
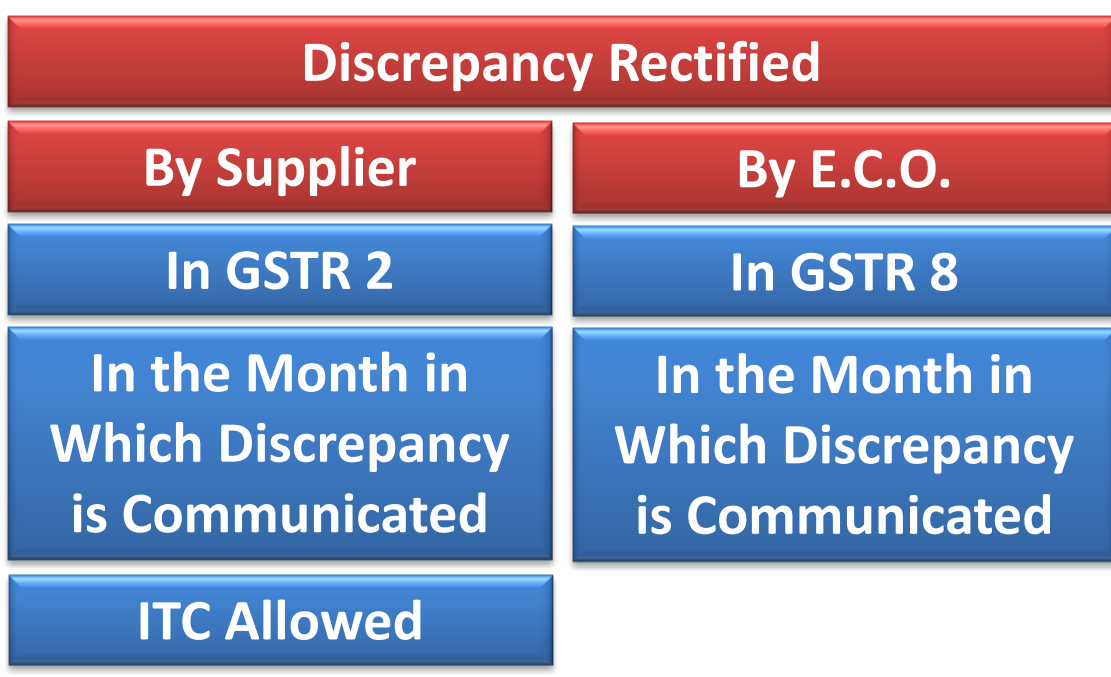
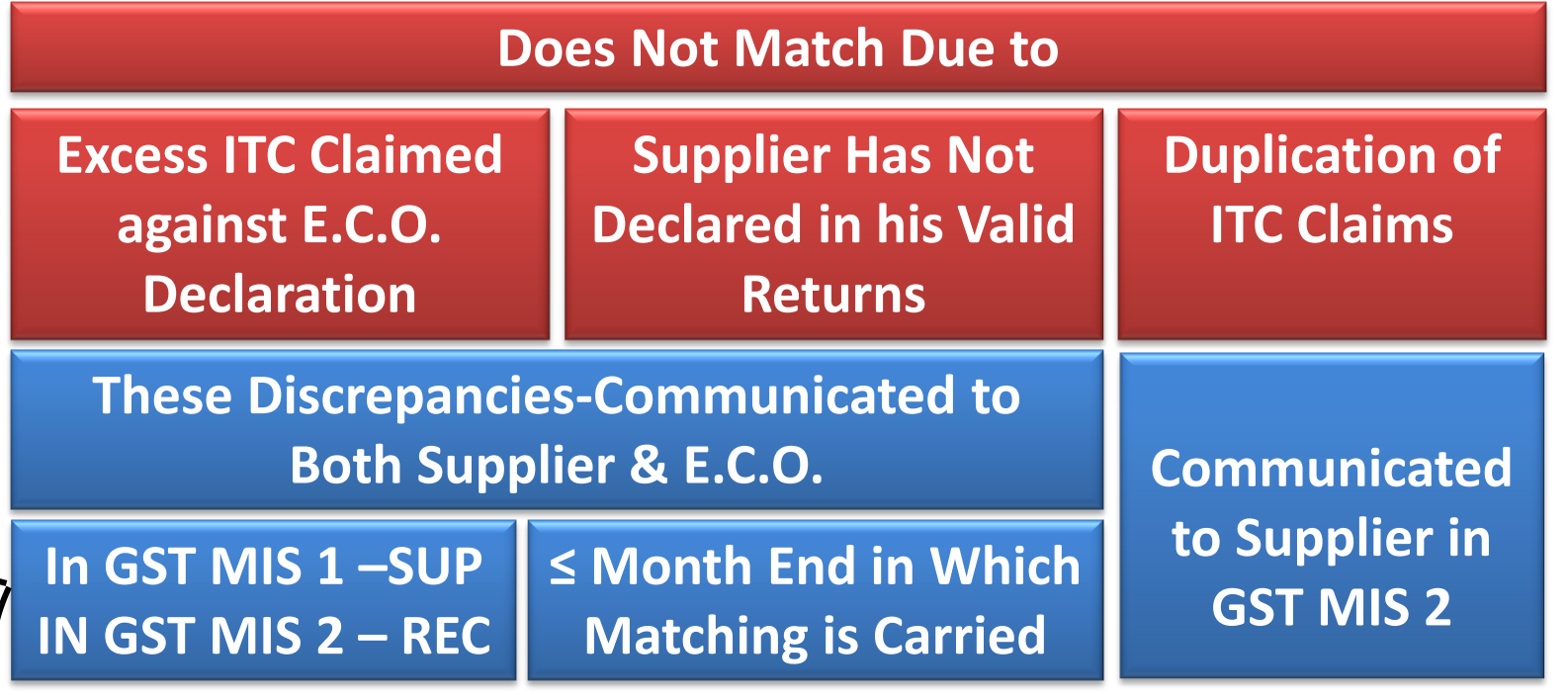
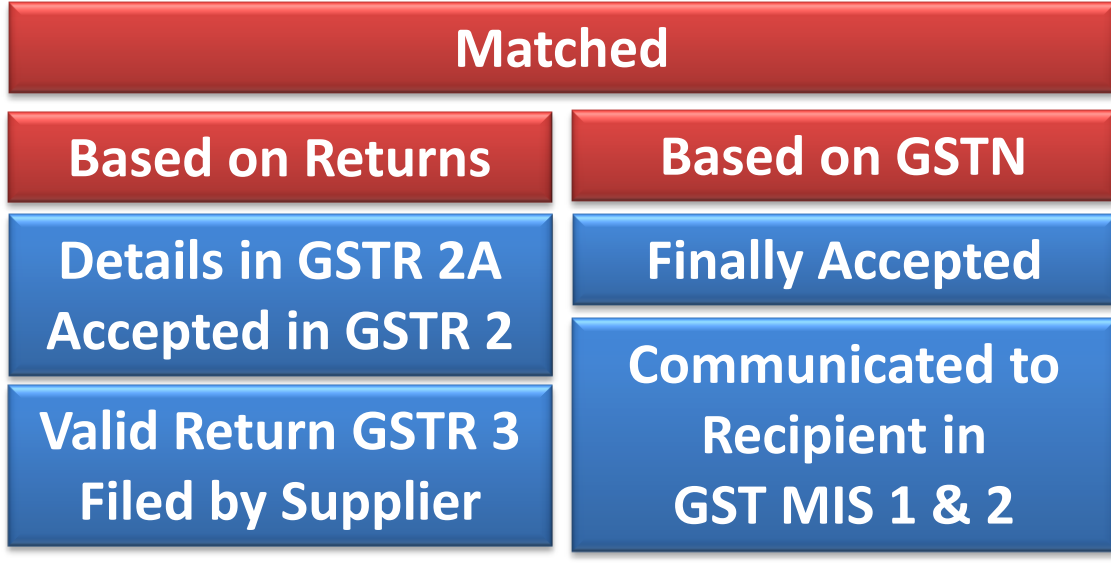
CANNOT BE DONE AFTER (THE EARLIER OF)

- 20<sup>TH</sup> OCTOBER OF THE FOLLOWING FY (OR)

- ACTUAL DATE OF FILLING ANNUAL STATEMENT

**MATCHING of ITC & OTL**

**FOR A TAX PERIOD**



## **REGISTRATION UNDER GST**

**PERSON LIABLE FOR REGISTRATION**

**COMPULSORY REGISTRATION IN CERTAIN CASES**

**PERSON NOT LIABLE FOR REGISTRATION**

**PROCEDURE FOR REGISTRATION**

**DEEMED REGISTRATION**

**CASUAL TAXABLE PERSON  
NON RESIDENT TAXABLE PERSON**

**AMENDMENT of REGISTRATION**

**CANCELLATION of REGISTRATION**

**REVOCATION of CANCELLATION**

**CASES ON REGISTRATION**

# REGISTRATION UNDER GST

## PLACE FROM WHERE – THE TAXABLE SUPPLY IS MADE

PERSON/SITUATION	TURNOVER LIMIT [ALL INDIA BASIS]		WHEN TO APPLY
SUPPLIER of TAXABLE GOODS TAXABLE SERVICE IN STATE	NORTH EASTERN STATES	> Rs. 10 LAKHS IN FY	WITHIN 30 DAYS AFTER CROSSING T.O. LIMIT
	OTHER STATES	> Rs. 20 LAKHS IN FY	
PERSON REGISTERED U/PREVIOUS LAW	NO T.O. LIMIT APPLICABLE		WITHIN 30 DAYS FROM APPOINTED DATE
	ENROLLMENT U/GST MANDATORY		
	IF T.O. WITHIN LIMITS – OPTION TO CANCEL		
SUCCESSION of BUSINESS	NO T.O. LIMIT APPLICABLE		WITHIN 30 DAYS FROM TRANSFER OR SUCCESSION
	SUCCESSOR NEED TO GET FRESH REGN.		
AMALGAMATION OR DEMERGER	NO T.O. LIMIT APPLICABLE		WITHIN 30 DAYS FROM ISSUE of CERTF. of INCORPN.
	THE RESULTANT ASSESSEE TO GET FRESH REGN.		
AGGREGATE TURNOVER	MADE BY TAXABLE PERSON  [ALL INDIA BASIS]	ALL SUPPLIES – MADE ON HIS OWN ACCOUNT	
		ALL SUPPLIES – MADE ON BEHALF OF ALL HIS PRINCIPALS	
		ALL SUPPLIES – AFTER COMPLETION OF JOB WORK	
		EXEMPT SUPPLIES	
		EXPORT OF GOODS & /OR SERVICES	
		INTER STATE SUPPLIES TO PERSONS HAVING SAME PAN	
		EXCLUDES – CENTRAL TAXES, STATE TAX, UT TAXES, INTEGRATED TAX & CESS	

<b>PERSON/SITUATION</b>	<b>TURNOVER LIMIT</b>	<b>WHEN TO APPLY</b>
<b>INTER STATE SUPPLIER</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 30 DAYS FROM FIRST SUPPLY MADE INTER STATE</b>
<b>CASUAL TAXABLE PERSON</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 5 DAYS PRIOR TO STARTING BUSINESS</b>
<b>NON RESIDENT TAXABLE PERSON</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 5 DAYS PRIOR TO STARTING BUSINESS</b>
<b>PERSON LIABLE UNDER RCM</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 30 DAYS FROM FIRST SUPPLY CONSUMED</b>
<b>DEDUCTOR OR COLLECTOR of TAX AT SOURCE</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 30 DAYS FROM FIRST TDS /TCS</b>
<b>AGENT of A TAXABLE PERSON</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 30 DAYS FROM FIRST AGENCY TRANS.</b>
<b>INPUT SERVICE DISTRIBUTOR</b>	<b>NO T.O. LIMIT APPLICABLE</b>	<b>WITHIN 30 DAYS FROM FIRST DISTRUBUTION</b>

PERSON/SITUATION	TURNOVER LIMIT	WHEN TO APPLY
E – SERVICE E - GOODS SUPPLIER	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST E - SUPPLY
E – COMMERCE OPERATOR	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST E - OPERATIONS
SUPPLIER of OADR FROM OUTSIDE INDIA TO PERSON IN INDIA	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST OPERATION
OTHER AS NOTIFIED BY GOVERNMENT	NO T.O. LIMIT APPLICABLE	WITHIN 30 DAYS FROM FIRST OPERATION
PERSON NOT LIABLE U/ANY CATEGORY	NO T.O. LIMIT APPLICABLE	VOLUNTARY REGISTRATION



## IMPORTANT POINTS FOR REGISTRATION

**MORE THAN ONE PLACE of  
BUSINESS IN A STATE**

**OPTION**

**SINGLE REGISTRATION  
FOR UNITS HAVING  
SAME PAN**

**SEPARATE  
REGISTRATION FOR  
EACH UNITS  
[DISTINCT UNITS]**

**MORE THAN ONE  
BUSINESS VERTICALS  
IN A STATE**

**OPTION**

**SINGLE REGISTRATION  
FOR ENTIRE BUSINES**

**SEPARATE  
REGISTRATION FOR  
BUSINESS VERTICALS**

**MORE THAN ONE PLACE of  
BUSINESS IN A MORE THAN  
ONE STATE**

**MANDATORY SEPARATE REGISTRATION FOR EACH UNIT  
[ NO CENTRALISED REGISTRATION ]  
[DISTINCT UNIT]**

**PERSON SUPPLYING FROM  
TERRITORIAL WATERS of INDIA**

**OBTAIN REGISTRATION – IN THE NEAREST  
COASTAL STATE OR UNION TERRITORY**

**SEZ UNIT  
SEZ DEVELOPER**

**TAKE SEPARATE REGISTRATION – AS A BUSINESS VERTICAL  
DISTINCT FROM ITS OTHER UNITS WHICH ARE OUTSIDE SEZ**

**PROPER OFFICER DOES NOT  
TAKE ACTION IN 3 OR 7  
WORKING DAYS**

**AUTOMATIC REGISTRATION  
IS DEEMED TO HAVE BEEN GRANTED**

# REGISTRATION NOT REQUIRED – UNDER GST

PERSON	SITUATION
ANY PERON	ENGAGED IN BUSINESS of SUPPLY of GOOD/SERVICES - NOT LIABLE TO TAX - WHOLLY EXEMPT FROM TAX
AGRICULTURIST	UPTO EXTENT of SUPPLY of PRODUCE OUT of CULTIVATION of LAND
ANY OTHER PERSON	AS MAY BE NOTIFIED

## CASES IN REGISTRATION

**PRACTICING CHARTERED ACCOUNTANT (PCA) – HAVING OFFICE IN MUMBAI**

**AUDIT DONE AT RAJASTHAN**

**CLIENT GIVES HIM A SEPARATE CABIN AT RAJASTHAN FACTORY - 2 DAYS VISIT PER MONTH**

**REPAIRS & MAINTENANCE SPECIALIST – HAVING OFFICE IN MUMBAI**

**HAS TO GO OUTSIDE STATE FOR R&M WORK – I.R.O. MOVEABLE & IMMOVABLE PROPERTY**

**K(KERALA) EXCLUSIVELY EXPORTS GOODS OUTSIDE INDIA – YEARLY TURNOVER 30 LACS**

**AN EVENT MANAGEMENT COMPANY – HAVING OFFICE IN MUMBAI**

**CONDUCTS EVENTS ALL OVER INDIA**

**A BUILDER – HAVING OFFICE IN MUMBAI**

**CONSTRUCTS BUILDINGS ALL OVER INDIA**

## MAHARASHTRA

RENTAL INCOME Rs. 18 00 000

INTEREST INCOME Rs. 2 00 000

DIVIDEND INCOME Rs. 2 00 000

TOTAL TURNOVER Rs. 22 00 000

SUPPLY OF SERVICE

CONSIDERATION ON MONEY - NOT G/S

CONSIDERATION ON SECURITIES – NOT G/S

AGGREGATE TURNOVER > Rs. 20 00 000

T.O. EXEMPT SUPPLY  
Rs. 15 00 000

**AGGR. T.O. ALL INDIA > Rs. 20 LACS**

**TAXABLE SUPPLY IN A STATE**

T.O. TAXABLE SUPPLY  
Rs. 15 00 000

22. (1) Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees.....

# PROCEDURE FOR REGISTRATION

# OTHER THAN NON-RESIDENT, DEDUCTOR, COLLECTOR

**FORM GST REG 01  
PART A**

SUBMIT DETAILS of PAN, MOBILE NO, EMAIL ID – FOR VERIFICATION

**APPLICATION  
REFERENCE NO.**

AFTER VERIFICATION of PAN, MOBILE NO, EMAIL ID

**FORM GST REG 01  
PART B**

SUBMIT DETAILS of BUSINESS ALONGWITH DOCUMENTS ELECTRONICALLY

**FORM GST REG 02**

ACKNOWLEDGEMENT ISSUED ELECTRONICALLY – ON TEMPORARY BASIS

**APPROVAL ≤ 3  
WORKING DAYS**

WHEN THE APPLICATION & DOCUMENTS ARE FULLY COMPLIED WITH

**FORM GST REG 06**

GRANT of REGISTRATION CERTIFICATE

**EFFECTIVE DATE  
of REGISTRATION**

DATE ON WHICH LIABLE TO GET REGISTERED U/SCH V

**FORM GST REG 03**

**INTIMATION ≤ 3  
WORKING DAYS**

WHEN THE APPLICATION & DOCUMENTS ARE DEFICIENT

**FORM GST REG 04**

**REPLY ≤ 7  
WORKING DAYS**

THE REQUIRED CALRIFICATIONS & SUBMISSIONS GIVEN

**APPROVAL ≤ 7  
WORKING DAYS**

WHEN THE APPLICATION & DOCUMENTS ARE FULLY COMPLIED WITH

**FORM GST REG 06**

GRANT of REGISTRATION CERTIFICATE

**EFFECTIVE DATE  
of REGISTRATION**

DATE of GRANT of APPROVAL

**REJECTION  
FORM GST REG 05**

WHEN THE APPLICATION & DOCUMENTS ARE NOT SATISFACTORY

**PROCEDURE FOR REGISTRATION**

**DEDUCTOR, COLLECTOR**

**FORM GST REG 07**

**APPLICATION ELECTRONICALLY ALONGWITH DOCUMENTS**

**FORM GST REG 06**

**≤ 3  
WORKING DAYS**

**GRANT of REGISTRATION**

**FORM GST REG 08**

**CANCELLATION of REGISTRATION – NO LONGER REQUIRED TO TDS OR TCS**

**PROCEDURE FOR REGISTRATION**

**NON RESIDENT & CASUAL TAXABLE PERSON**

**FORM GST REG 09**

**≤ 5 DAYS FROM  
STARTING BUS.**

**APPLICATION ELECTRONICALLY ALONGWITH PASSPORT**

**TEMPORARY  
REFERENCE NO.**

**ADVANCE TAX LIABILITY PAID ON ESTIMATED BASIS  
IN FORM PMT 4 CHALLAN**

**TEMPORARY  
ACKNOWLEDGEMENT**

**GRANT of TEMPORARY IDENTIFICATION NO. – VALID FOR 90 DAYS**

**FORM REG 11**

**EXTENTION of PERIOD of OPERATION**

**PROCEDURE FOR REGISTRATION**

**PERSON SUPPLYING O.I.D.R.  
FROM OUTSIDE INDIA TO A NON TAXABLE ONLINE  
RECIPIENT**

**FORM GST REG 10**

**APPLICATION ELECTRONICALLY ALONGWITH PASSPORT**

**FORM GST REG 06**

**≤ 3  
WORKING DAYS**

**GRANT of REGISTRATION**

**FORM REG 11**

**EXTENTION of PERIOD of OPERATION**

**PROCEDURE FOR REGISTRATION**

**SUO MOTU REGISTRATION – BY OFFICER**

**FAILED TO TAKE REGISTRATION**

**PURSUANT TO SURVEY, ENQUIRY, INSPECTION SEARCH – OFFICER FINDS**

**FORM GST REG 12**

**OFFICER MAY REGISTER THE SAID PERSON ON TEMPORARY BASIS & ISSUE**

**EFFECTIVE DATE of REGISTRATION**

**DATE of ORDER GRANTING REGISTRATION**

**PRESCRIBED FORMS**

**≤ 90 DAYS IF NOT APPEALED**

**APPLICATION FOR REGISTRATION TO BE MADE**

**PRESCRIBED FORMS**

**≤ 30 DAYS IF APPEAL LOST**

**APPLICATION FOR REGISTRATION TO BE MADE**

**PROCEDURE FOR REGISTRATION**

**ASSIGNMENT of UNIQUE IDENTITY NUMBER**

**ENTITIES TO TAKE U.I.N.**

- ANY SPECIALISED AGENCY of UNITED NATIONS ORGANISATION
- ANY MULTILATERAL INSTITUTION
- NOTIFIED ORGANISATION U/UNITED NATIONS (IMMUNITIES ACT)
- CONSULATE OR EMBASSY of FOREIGN COUNTRIES

**FORM GST REG 13**

**APPLICATION ELECTRONICALLY**

**FORM GST REG 06**

**≤ 3 WORKING DAYS**

**GRANT of REGISTRATION (U.I.N.)**

# PROCEDURE FOR AMENDMENT of REGISTRATION

<p><b>FORM GST REG 14</b></p> <p><b>ALONGWITH DOCUMENTS</b></p>	<p><b>≤ 15 DAYS of SUCH CHANGE</b></p>	<p><b>CHANGES IN PARTICULARS FURNISHED IN FORM GST REG 01,07,09,09A,12</b></p> <p><b>CHANGES RELATE TO</b></p> <ol style="list-style-type: none"> <li>1) LEGAL NAME of BUSINESS</li> <li>2) ADDRESS of PRINCIPAL OR ADDITIONAL PLACE of BUSINESS</li> <li>3) ADDITION, DELETION, RETIREMENT of PARTNERS, DIRECTORS, KARTA, MANAGING COMMITTEE, BOARD of TRUSTEES, CEO &amp; THE LIKE</li> </ol>
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<p><b>FORM GST REG 15</b></p>	<p><b>≤ 15 WORKING DAYS</b></p>	<p>– ORDER ISSUED BY PROPER ofFICER ELECTRONICALLY</p> <p>– AFTER VERIFICATION &amp; APPROVAL</p>
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<p><b>FORM GST REG 03 SCN</b></p>	<p><b>INTIMATION ≤ 7 WORKING DAYS</b></p>	<p><b>WHEN THE APPLICATION &amp; DOCUMENTS ARE DEFICIENT</b></p>
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<p><b>FORM GST REG 04</b></p>	<p><b>REPLY ≤ 7 WORKING DAYS</b></p>	<p><b>THE REQUIRED CALRIFICATIONS &amp; SUBMISSIONS GIVEN</b></p>
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<p><b>APPROVAL ≤ 7 WORKING DAYS</b></p>	<p><b>WHEN THE APPLICATION &amp; DOCUMENTS ARE FULLY COMPLIED WITH</b></p>	
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<p><b>FORM GST REG 14</b></p>	<p><b>GRANT of ORDER of AMENDMENT ELECTRONICALLY</b></p>	
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<p><b>CERTIFICATE STANDS AMENDED</b></p>	<p><b>≤ 15 WORKING DAYS of SUBMISSION of EG 13 OR</b></p> <p><b>≤ 7 WORKING DAYS of SUBMISSION of REG 04</b></p>	<p><b>IF PROPER OFFICER FAILS TO TAKE ACTION</b></p>
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<p><b>REJECTION FORM GST REG 05</b></p>	<p><b>WHEN THE APPLICATION &amp; DOCUMENTS ARE NOT SATISFACTORY</b></p>	
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# PROCEDURE FOR CANCELLATION of REGISTRATION

FORM GST REG 16

≤ 30 DAYS  
of EVENT

A REGISTERED PERSON SHALL ELECTRONICALLY SUBMIT APPLICATION FOR CANCELLATION (OTHER THAN UIN, DEDUCTOR, COLLECTOR)

PROPER OFFICER HAS REASONS TO BELIEVE THAT REGISTRATION IS LIABLE TO BE CANCELLED

FORM  
GST REG 17

≤ 7  
WORKING  
DAYS

ISSUE  
S.C.N.

## SITUATIONS LEADING TO CANCELLATION

- 1) BUSINESS IS DISCONTINUED
- 2) BUSINESS IS TRANSFERRED FULLY DUE TO DEATH, of PROPRIETOR, AMALGAMATION, DEMERGER, DISPOSAL
- 3) CHANGE IN CONSTITUTION
- 4) NOT FURNISHED RETURNS
  - COMPOSITION SUPPLIER – 3 CONSECUTIVE TX.PERIODS
  - OTHER REG. PERSONS – 6 CONSECUTIVE TX.PERIODS
- 6) VOLUNTARY REGISTRATION OBTAINED – BUT BUSINESS NOT COMENCED WITHIN 6 MONTHS
- 7) REGISTRATION OBTAINED BY FRAUD, WILFUL MISSTATEMENT, SUPPRESSION of FACTS
- 8) ISSUES INVOICE WITHOUT ACTUAL SUPPLY OF G/S
- 9) **VOILATES ANTI PROFITEERING PROVISIONS**

FORM GST REG 18

≤ PRESCRIBED  
TIME IN SCN

REPLY TO BE GIVEN

FORM GST REG 19

≤ 30 DAYS of  
REG 14  
REG 16

ORDER CANCELLATION of REGISTRATION  
DIRECTION GIVEN FOR PAYING ANY TAX, INTEREST ,  
PENALTY

FORM GST REG 20

WHEN REPLY TO SCN IS SATISFACTORY – PROPER ofFICER WILL DROP THE PROCEEDINGS - PASS AN ORDER

**VOLUNTARY REGISTRATION CANNOT BE CANCELLED – WITHIN 1 YEAR FROM THE DATE of EFFECTIVE REGISTRATION**

# PROCEDURE FOR REVOCATION of CANCELLATION of REGISTRATION

REVOCATION of CANCELLATION of REGISTRATION IS NOT PERMITTED –  
IF CANCELLATION IS DUE TO NON FURNISHING of RETURNS & REMAINS UNRECTIFIED

FORM GST REG 21

≤ 30 DAYS  
of SERVING of  
ORDER

A REGISTERED PERSON – WHOSE REGISTRATION IS  
CANCELLED BY THE OFFICER ON HIS OWN MOTION  
CAN APPLY FOR REVOCATION of CANCELLATION

FORM GST REG 22

≤ 30 DAYS  
of REG 20

PROPER ofFICER SHALL REVOKE CANCELLATION –  
IF GROUNDS ARE SATIFACTORY

FORM GST REG 23

≤ 30 DAYS  
of REG 20

BEFORE REVOCATION – S.C.N. TO BE GIVEN

FORM GST REG 24

≤ 7  
WORKING DAYS

REPLY TO S.C.N. TO BE GIVEN

ORDER FOR REVOCATION IS  
CONFIRMED

IF REPLY ACCEPTABLE

REJECTION  
FORM GST REG 05

WHEN THE REPLY NOT SATISFACTORY

## PHYSICAL VERIFICATION of BUSINESS PREMISES IN CERTAIN CASES

UPLOADED IN  
FORM GST REG 30

≤ 15  
WORKING DAYS  
AFTER VERFN.

AFTER GRANT of REGISTRATION  
PROPER officer MAY REQUIRE PYHSICAL VERIFICATION  
of THE PREMISES

AFTER PYHSICAL VERIFICATION of SUCH PREMISES  
REPORT, PHOTOGRAPHS, DOCUMENTS

## METHOD of AUTHENTICATION

SHALL BE  
SUBMITTED  
ELECTRONICALLY AT  
COMMON PORTAL

THROUGH  
DIGITAL SIGNATURE  
E – SIGNATURE  
OTHER NOTIFIED  
MODE

ALL APPLICATIONS  
REPLY TO NOTICES  
RETURNS  
APPEALS  
ANY OTHER DOCUMENT REQUIRED TO BE  
SUBMITTED UNDER THESE RULES

## MIGRATION of PERSONS REGISTERED UNDER EARLIER LAW

**PROVISIONAL  
ID & PASSWORD**

**FROM THE AUTHORITY WITH WHOM CURRENTLY REGISTERED**

**SUPPLY MOBILE  
NO. & EMAIL ID**

**LOGIN ON GST PORTAL USING THESE CREDENTIALS**

**CREATION of ID &  
PWD. FOR GSTN**

**SET SECURITY QUESTIONS & SUBSTITUTE NEW PASSWORD**

**FORM GST REG 25**

**APPLICATION FOR PROVISIONAL REGISTRATION**

**DETAILS &  
DOCUMENTS  
≤ 3 MONTHS**

**BUSINESS, PROMOTERS, PARTNERS, AUTHO. SIGNATORY, PRINCIPAL &  
ADDITIONAL PLACE of BUSINESS, GOODS & SERVICE, BANK ACCOUNTS**

**FORM GST REG 26**

**ON SUBMISSION - GRANT of PROVISIONAL REGISTRATION**

**FORM GST REG 27**

**IF SUBMISSIONS ARE DEFICIENT – CANCELLATION of PROVISIONAL REGN.**

**FORM GST REG 28**

**BEFORE CANCELLATION SHOW CAUSE NOTICE M&ATORY**

**FORM GST REG 20**

**SCN CAN BE VACATED – IF NO CASE EXISTED WAS PROVED IN P. HEARING**

**FORM GST REG 29**

**A REGISTERED TAX PAYER U/EARLIER LAWS (PRIORLY TAXABLE)  
IS NOT LIABLE TO REGISTER U/GST (NOT LIABLE T GST)**

**APPLY FOR CANCELLATION of PROVISIONAL REGISTRATION**

**FORM GST REG 06**

**ON SUCCESSFUL VERIFICATION + NO CANCELLATION  
– REGISTRATION IS GRANTED**

<b>Sr.No</b>	<b>Form No.</b>	<b>Title of the Form</b>
<b>1.</b>	<b>GST PMT 1</b>	<b>ELECTRONIC LIABILITY REGISTER OF REGISTERED PERSON</b>
		<b>PART I   RETURN RELATED LIABILITIES</b>
		<b>ELECTRONIC LIABILITY REGISTER OF TAXABLE PERSON</b>
		<b>PART II   OTHER THAN RETURN RELATED LIABILITIES</b>
<b>2.</b>	<b>GST PMT 2</b>	<b>ELECTRONIC CREDIT LEDGER</b>
<b>3.</b>	<b>GST PMT 3</b>	<b>ORDER FOR RE-CREDIT OF THE AMOUNT TO CASH OR CREDIT LEDGER ON REJECTION OF REFUND CLAIM</b>
<b>4.</b>	<b>GST PMT 4</b>	<b>APPLICATION FOR INTIMATION OF DISCREPANCY IN ELECTRONIC CREDIT LED./CASH LED./LIABILITY REGISTER</b>
<b>5.</b>	<b>GST PMT 5</b>	<b>ELECTRONIC CASH LEDGER</b>
<b>6.</b>	<b>GST PMT 6</b>	<b>CHALLAN FOR DEPOSIT OF GOODS AND SERVICES TAX</b>
<b>7.</b>	<b>GST PMT 7</b>	<b>APPLICATION FOR INTIMATING DISCREPANCY IN MAKING PAYMENT</b>

## **CHALLAN [PMT 6]**

- 1) Any person, or a person on his behalf, shall generate a challan in FORM GST PMT- 06 on the Common Portal**
- 2) The deposit shall be made through any of the following modes:
  - (i) Internet Banking through authorized banks;**
  - (ii) Credit card or Debit card through the authorised bank;**
  - (iii) National Electronic Fund Transfer (NEFT) or Real Time Gross Settlement (RTGS) from any bank;**
  - (iv) Over the Counter payment (OTC) through authorized banks for deposits up to Rs. 10,000/- Per Challan Per Tax Period, by cash, cheque or demand draft****

**This limit is not applicable to any government notified payments, Recovery of Dues by Authorities, during investigation or enforcement activity.**

**3) FORM GST PMT-06 generated at the Common Portal - valid for 15 days.**

**4) Any payment by a person not registered under the Act, shall be made on the basis of a Temporary Identification Number generated through the Common Portal.**

**5) On successful credit of the amount to the concerned government account, a Challan Identification Number (CIN) will be generated by the collecting Bank and indicated in the challan & communicated to person making the deposit.**

**6) On deposit if no CIN is generated or generated but not communicated to the Common Portal, the said person may represent electronically in FORM GST PMT-07 through the Common Portal to the Bank.**



**ADVANCE RECEIVED  
FOR SUPPLY G/S**

**RP ISSUE – RECEIPT VOUCHER**

**SUBSEQUENTLY  
SUPPLY MADE**

**RP ISSUE – TAX INVOICE**

**SUBSEQUENTLY  
SUPPLY NOT MADE &  
NO TAX INVOICE ISSUED**

**RP ISSUE – REFUND VOUCHER**

**REGISTERED PERSON  
RECEIVING G/S FROM  
UNREGISTERED PERSON**

**SHALL ISSUE  
INVOICE  
ON DATE of RECEIPT  
of G/S**

**SHALL ISSUE  
PAYMENT VOUCHER  
ON DATE of PAYMENT  
FOR G/S**



## Contents of Invoice – Rule 1

**A) Name, Address, GSTIN of The Supplier**

**B) A Consecutive Serial Number – Unique For A Financial Year  
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

**C) Date of Its Issue**

**D) If Recipient Is Registered – Name, Address & GSTIN Or UIN**

**E) If Recipient Is Unregistered & Taxable Supply Value Is  $\geq$  Rs. 50,000  
– Name, Address, Delivery Address, State Name & Code**

**F) HSN Code of Goods Or Accounting Code of Services**

**i) Not Mandatory – if Aggregate TO is Less Rs. 1.5 Crores**

**ii) 4 Digit HSN – if Gross TO in Previous FY Exceeds Rs. 5 Crores**

**iii) 2 Digit HSN from 2yrs of GST implementation – if Gross TO in Previous FY is 1.5 Cr to 5 Cr**

**iv) 8 Digit HSN – for Exporters**

**G) Description of Goods Or Services**

**H) Quantity In Case of Goods & Unit Or Unique Quantity Code Thereof**

**I) Total Value of Supply of Goods Or Services Or Both**

**J) Taxable Value of Supply of Goods Or Services Or Both  
Taking Into Account Discount Or Abatement, If Any**

**K) Rate of Tax (Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)**

**L) Amount of Tax Charged In Respect of Taxable Goods Or Services  
(Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)**

**M) In Case of Inter-state Supply – Place of Supply Along With The Name of State**

**N) Address of Delivery – Where The Same Is Different From The Place of Supply**

**O) Whether The Tax Is Payable On Reverse Charge Basis**

**P) Signature Or Digital Signature of The Supplier Or His Authorized Representative**

**Contents of Invoice – Rule 1**

**Q) The invoice shall be prepared in triplicate**

**- original copy being marked as ORIGINAL FOR RECIPIENT**

**- the duplicate copy being marked as DUPLICATE FOR TRANSPORTER**

**- the triplicate copy being marked as TRIPLICATE FOR SUPPLIER**

### Contents of Export Invoice

**A) Endorsement**

**“ SUPPLY MEANT FOR EXPORT ON PAYMENT OF IGST” OR**

**“ SUPPLY MEANT FOR EXPORT UNDER BOND OR LETTE OF UNDERTAKING WITHOUT PAYMENT OF IGST”**

**B) Name, Address of the Recipient**

**C) Address of Delivery**

**D) Name of the Country of Destination**

**E) Number & Date of Application for Removal of Goods for Export**

**F) Other Details as per Normal Invoice**

### Contents of Invoice When Supply Below Rs. 200

**Registered Person may not issue invoice where Supply of Goods or Services is below Rs. 200/- subject to following conditions –**

**a) The Recipient is Not a Registered Person and**

**b) The Recipient Does not Require such Invoice**

**Issue a Consolidated tax invoice for such Supplies at the Close of Each Day in Respect of All such Supplies**

### **Contents of Bill of Supply (For Exempt Supply & Composition Supply) – Rule 4**

**A) Name, Address, GSTIN of The Supplier**

**B) A Consecutive Serial Number – Unique For A Financial Year  
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

**C) Date of Its Issue**

**D) If Recipient Is Registered – Name, Address & GSTIN Or UIN**

**E) HSN Code of Goods Or Accounting Code of Services**

**F) Description of Goods Or Services**

**G) Quantity In Case of Goods & Unit Or Unique Quantity Code Thereof**

**H) Total Value of Supply of Goods Or Services Or Both**

**I) Taxable Value of Supply of Goods Or Services Or Both  
Taking Into Account Discount Or Abatement, If Any**

**J) Signature Or Digital Signature of The Supplier Or His Authorized Representative**

### **Contents of Receipt Voucher (Advance Received) – Rule 5**

**A) Name, Address, GSTIN of The Supplier**

**B) A Consecutive Serial Number – Unique For A Financial Year  
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

**C) Date of Its Issue**

**D) If Recipient Is Registered – Name, Address & GSTIN Or UIN**

**E) Description of Goods Or Services**

**F) Amount of Advance Taken**

**G) Rate of Tax (Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)**

**H) Amount of Tax Charged In Respect of Taxable Goods Or Services  
(Central Tax, State Tax, Integrated Tax, Union Territory Tax Or Cess)**

**I) In Case of Inter-state Supply – Place of Supply Along With The Name of State**

**J) Whether The Tax Is Payable On Reverse Charge Basis**

**K) Signature Or Digital Signature of The Supplier Or His Authorized Representative**

## Contents of Supplementary Tax Invoice & Credit & Debit Note – Rule 6

**A) The words “Revised Invoice” wherever applicable, indicated prominently**

**B) Name, Address, GSTIN of The Supplier**

**C) Nature of the Document**

**D) A Consecutive Serial Number – Unique For A Financial Year  
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]**

**E) Date of Issue of Document**

**F) If Recipient Is Registered – Name, Address & GSTIN Or UIN**

**G) If Recipient Is Unregistered  
– Name, Address, Delivery Address, State Name & Code**

**H) Serial Number & Date Of The Corresponding Tax Invoice Or Bill Of Supply**

**I) Value of Taxable Supply of Goods or Services,  
Rate of Tax & The Amount Of The Tax Credited , Debited To The Recipient**

**P) Signature Or Digital Signature of The Supplier Or His Authorized Representative**

**Issue Revised Tax Invoice – for taxable supplies made during the  
Effective date of Regn. till the date of issuance of Regn. Certificate**

**Any invoice or debit note due to tax payable on account of  
section 74 – Tax not paid, short paid, erroneously refunded, wrong ITC due to fraud etc..  
section 129 – Detention, Seizure & Release of Goods & Services in Transit  
section 130 – Confiscation of Goods or Conveyances & Levy of Penalty  
shall prominently contain the words “INPUT TAX CREDIT NOT ADMISSIBLE”**

### Contents of Invoice of ISD – Rule 7

- A) Name, Address, GSTIN of The ISD
- B) A Consecutive Serial Number – Unique For A Financial Year  
In One Or Multiple Series [Alphabets Or Numerals Or Hyphen Or Dash & Slash]
- C) Date of Its Issue
- D) Name, Address And GSTIN of The Recipient to Whom The Credit Is Distributed
- E) If Recipient Is Unregistered  
– Name, Address, Delivery Address, State Name & Code
- F) Amount of The Credit Distributed
- G) Signature Or Digital Signature of The ISD or His Authorized Representative

### Contents of Invoice of GTA – Rule 7

- A) Gross weight of the Consignment
- B) Name of the Consignor & Consignee
- C) Registration Number of goods Carriage
- D) Details of Goods Transported
- E) Details of Place of Origin & Destination
- F) GSTIN of the Person Liable for Paying Tax Whether as Consignor, Consignee or GTA
- G) Other Details as per Normal Invoice

### Contents of Invoice of Passenger Transportation Service – Rule 7

- A) Invoice shall include Ticket in any Form by whatever name called
- B) Other Details as per Normal Invoice
- C) Serially Numbered not necessary
- D) Address of the Recipient not necessary

## Transportation of Goods without Invoice – Rule 8

**For the following Purposes  
the Consigner may issue a DELIVERY CHALLAN, serially numbered,  
in lieu of Invoice at the time of removal of goods for transportation**

- A) Supply of Liquid Gas  
where the quantity – at the time of removal – from the place of business of the supplier  
– is not known**
- B) Transportation of Goods for Job Work**
- C) Transportation of Goods for reasons other than by way of supply  
(Branch Transfer, Sent on Approval or Return .....)**
- D) Such other supplies as may be notified by the Board**

## Contents Of Delivery Challan – Rule 8

- A) Date And Number Of The Delivery Challan**
- B) Name, Address And GSTIN of The Consigner, If Registered,**
- C) Name, Address And GSTIN Or UIN of The Consignee, If Registered,**
- D) HSN Code And Description of Goods**
- E) Quantity (Provisional, Where The Exact Quantity Being Supplied Is Not Known)**
- F) Taxable Value**
- G) Tax Rate And Tax Amount – Central Tax, State Tax, Integrated Tax, Union Territory Tax Or  
Cess, Where The Transportation Is For Supply To The Consignee**
- H) Place of Supply, In Case of Inter-state Movement, And**
- I) Signature**

**Prepared in Triplicate  
“ORIGINAL FOR CONSIGNEE”  
“ DUPLICATE FOR TRANSPORTER”  
“ TRIPLICATE FOR CONSIGNOR”**

**Where goods are being transported on a delivery challan in lieu of invoice, the same shall be  
declared in FORM [WAYBILL]**

**THANK  
YOU**

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