



*Concepts of GST:
Registration and Migration*

□ Who has to register?

- Turnover above 10 lakhs / 20 lakhs pa
- Inter-state supplier
- Required only in the state from where the supply is made
- Casual & non resident taxable persons
- Persons on whom there is responsibility of paying full tax under reverse charge e.g transport aggregator
- Electronic Commerce Operator (ECO)
- Agents

Aggregate Turnover

Aggregate Turnover will be computed on All-India basis for same PAN

Who do not have to register?

- Person engaged exclusively in non-taxable or wholly exempt from tax
- Agriculturist, in so far as supply of produce out of cultivation of land
- Persons engaged exclusively in supplies which are under RCM

REGISTRATION DETAILS

Registration is

- PAN based only
- State wise separate registration
- One per state only except in case of business verticals / SEZ units
- One principal place of business has to be given. Additional places can be given
- Registration is a must within 30 days of starting business

How to modify registration

CORE FIELDS

- Legal name of business
 - Address of principal place or additional place of business
 - Addition, deletion or retirement of partners or directors etc.,
- Can be modified only by tax authorities

OTHER FILEDS

- Can be modified by self

Pros and cons of voluntary registration

Pros

- You can do B to B transactions
- Other registered dealers will not have to pay tax in reverse charge

Cons

- Once registered, you have to pay taxes on all supplies, even if turnover is less than 20 lakhs
- Even if no transactions in any month, return will have to be filed

- Common portal for
 - Registration
 - Payment
 - Return filing
 - IGST Settlement data processing



Enrollment/Migration



- Enrolment: of taxpayers registered under VAT, Service Tax, Central Excise and other taxes subsumed under GST.
- Work started on 8th Nov 2016 to migrate such taxpayers by generating Prov ID (PID)
- One Prov ID is generated for a PAN in a State



- **What is to be done by Taxpayer**

- Taxpayer has to

- Activate Prov ID on GST Portal and create User ID and Password of his choice (**Enrolment**)
- Fill part-B GSTR REG 26) and attached relevant documents (**migration**)

- He can start using the Provisional ID as that is also his GSTIN (GST Identification Number).



When will I get Provisional Certificate

- We have generated Provisional Certificate for all those who have activated their Provisional ID and shared it with Taxpayers by email. This number stands at 67.11 lakhs.
 - Prov Certificate is also available on the dashboard of taxpayer
- **What is Migration and when will I get Permanent RC?**
 - Enrolment form has two parts. Filling up of first part makes one enrolled and generation of Provisional Certificate.
 - Second part has details like “business details”, ‘Promoters details’, Place of business, bank account, Goods and services dealt etc.



What are the tips for getting ready for registration



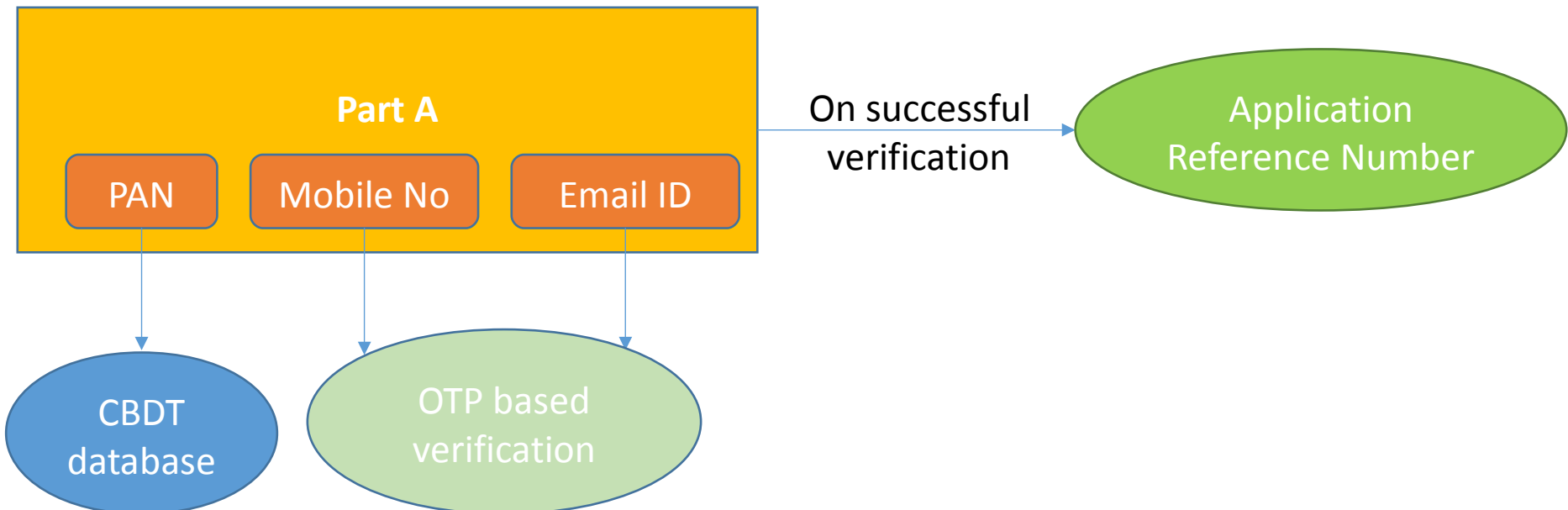
- Please get the documents ready with prescribed size (scanned photos of promoters, scanned image of Proof of business premises, first page of bank passbook or statement).
- (Photo: 100 KB jpeg; Proof of constitution of Business: 1 MB jpeg or pdf; Proof of appointment of Auth signatory: 100 KB; Place of business: 1 MB ; Banks: 100 KB)
- Online filling is simple and does not take more than 10 to 15 minutes.
- The registration process is free of cost. In case you take services of tax consultant, you need to pay his/her fee only.



New Registration

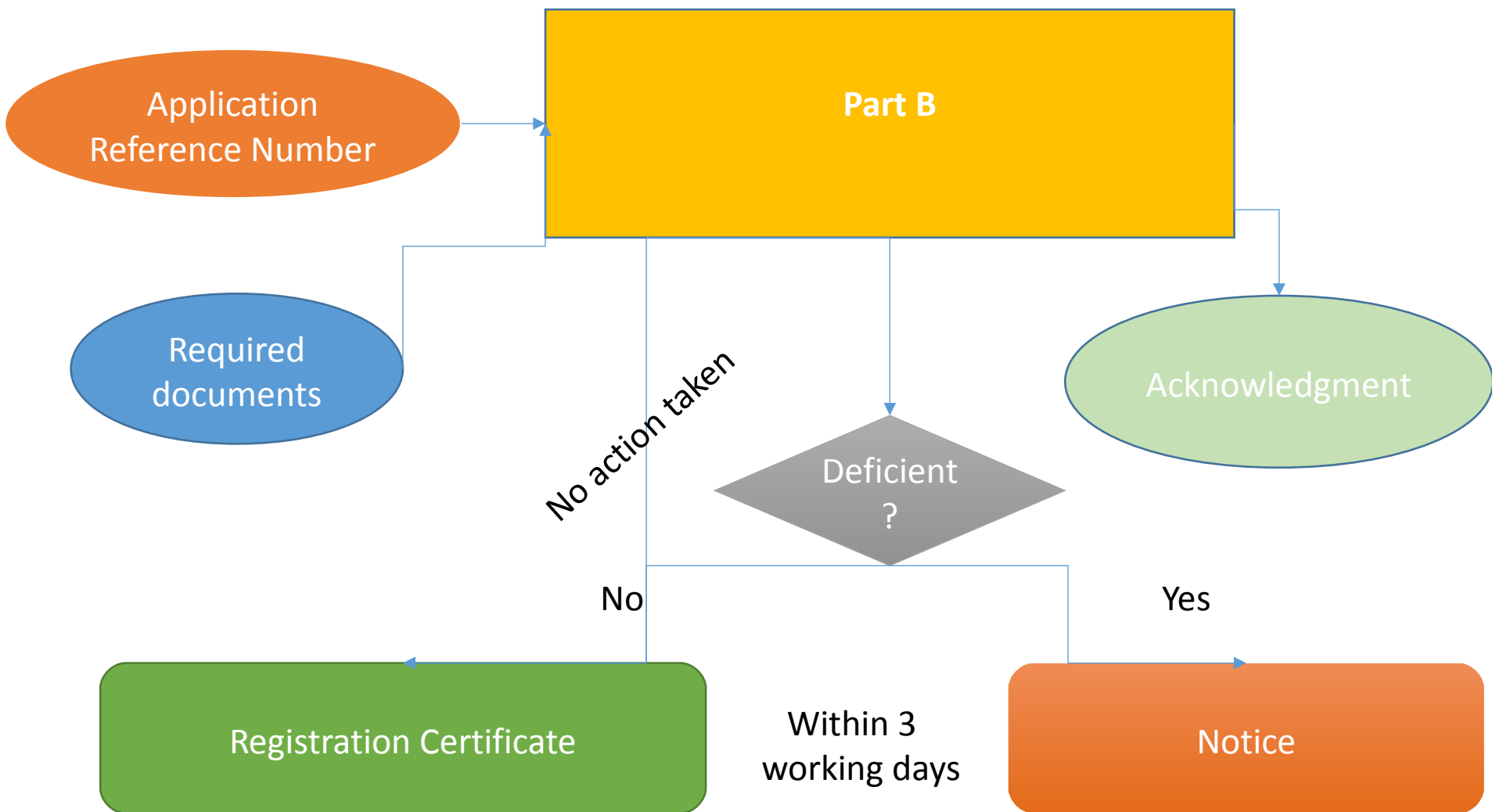
How to apply for registration?

- ❑ On common portal www.gst.gov.in
- ❑ Part A: PAN + Mobile no. + E-mail ID



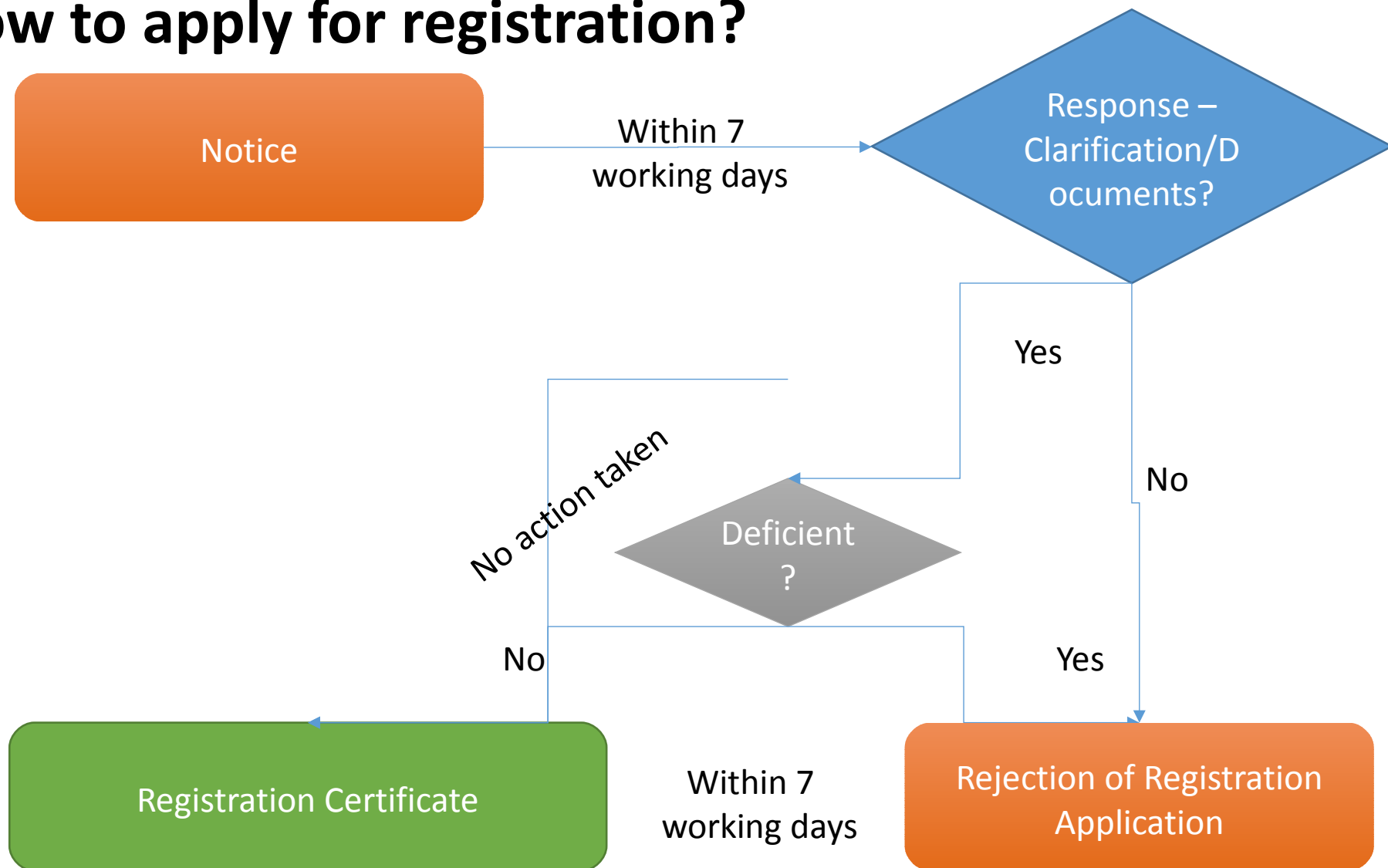
New Registration

How to apply for registration?



New Registration

How to apply for registration?



What will I get after filling up the form?

- You will get ARN
- The details like PAN, Aadhaar will be matched with same with Income Tax and UIDAI
- In case of any error, email will be sent explaining the error and way to correct the same.

When will I get RC?

- Within 3 working days.
- If tax officer can't read the lease deed or other such document or if he has a query, he will raise a query which will come to you by email.
- Please reply within 7 working days.
- Officer will get 7 working days to take decision. He cannot

Thank You

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- Constitutional Amendment Act

1

I was registered under existing law. How will I get ITC as on 01st July, 2017 ?

You'll get ITC of amount carried forward in the return for 30th June, 2017, subject to conditions below:

- You are normal taxpayer
- Credit is admissible as ITC in GST
- All returns from Jan–June 2017 submitted
- Details to be filled in table 5 of GST TRAN-1 on common portal up to 30th September, 2017

Transitional Provisions

2

I was registered under existing laws. What about **un-availed credit of Capital goods not carried forward in return?**

You'll get ITC of un-availed amount of duty paid on capital goods not carried forward in the return but relevant details need to be filled in table 6 of GST TRAN-1 on common portal up to 30th September, 2017

Transitional Provisions

3

I was a small business **unregistered under existing laws. Will I get ITC if I register as normal taxpayer?**

Yes. Credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on 01st July, 2017 will be available subject to specified conditions:

Transitional Provisions

4

I was registered under existing law as composition taxpayer. Will I get ITC if I register as a normal taxpayer?

Yes. Credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on 01st July, 2017 will be available subject to specified conditions:

Transitional Provisions

5

My supplies were exempt under existing law. Can I claim ITC **if my goods becoming taxable in GST?**

Yes. Credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on 01st July, 2017 will be available subject to specified conditions:

Transitional Provisions

6

I was registered as FSD/ SSD/registered importer/ depot of manufacturer. Can I claim ITC *if I register as normal taxpayer?*

Yes. Credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on 01st July, 2017 will be available subject to specified conditions:

Conditions

- Inputs or goods are used for making taxable supplies
- Eligible for ITC under GST
- Possession of invoice or documents (**CTD**) evidencing payment of duty
- Invoices or other documents not issued prior to 30th June, 2016
- File declaration of stock of duty paid goods in table 7 of GST TRAN-1 on common portal up to 30th September, 2017

7

I was a small business **unregistered under existing laws**. What happens if I don't have the **duty paying documents**?

Scheme (for 6 months starting July 2017) for **traders only** subject to specified conditions:

- ITC @ 60%/40% of GST paid where GST rate payable on the goods is above/below 18%
- Document of procurement of goods is available

Conditions

- Goods were not unconditionally exempt
- ITC allowed after the GST is paid subject to the condition that benefit of such credit is passed on to the customers
- Declaration filed in GST TRAN-2 at the end of every month

8 Will I get ITC of VAT? What about ITC of CST?

Yes. ITC of VAT reflected in the last return will be allowed to be carried forward as SGST Credit.

ITC for CST (C/F/H/I forms under CST) is not allowed to be carried forward.

9

I was an **ISD** under existing laws. Will I be able to distribute ITC related to earlier laws in GST?

ISDs will be able to distribute the credit for services received prior to 1st July, 2017, even if invoice(s) relating to such services is received on or after 1st July, 2017.

Transitional Provisions

10

I was centrally registered & providing services under existing laws. Will I get ITC if I register in GST? Can I distribute it?

You can take credit of the amount of CENVAT carry forward in last return furnished under the existing law.

Such credit may be transferred to any of the registered units having the same PAN for which central registration was taken under the existing law by filing table 8 of GST TRAN-1.

11

My appeal /revision/refund relating to CENVAT/ITC is pending. What will be the fate of these proceedings?

All proceedings under the existing laws, whether initiated before, on or after 1st July, 2017, will be disposed of in accordance with the existing law.

Refund, if admissible, will be disposed under existing laws.

Recovery will be made under GST laws if not recovered under existing laws.

Transitional Provisions

12

My contract was done before 1st July, 2017 but **supply received after 1st July.**
What tax to charge?

GST will be charged if tax on supply has not been levied under the existing law.

TAX INVOICE

UNDER

GST - REGIME

Who can raise a tax invoice?

IMPORTANT CONTENTS OF TAX INVOICE

- GSTIN of supplier
- Consecutive Serial Number & date of issue
- GSTIN of recipient, if registered
- Name & address of recipient, if not registered
- HSN
- Description of goods or services
- Quantity in case of goods

IMPORTANT CONTENTS OF TAX INVOICE

- Total Value of supply
- Taxable Value of supply
- Tax rate – Central tax & State tax or Integrated tax, cess
- Amount of tax charged
- Place of supply
- Address of delivery where different than place of supply
- Tax payable on reverse charge basis
- Signature of authorised signatory

What should be there in a tax invoice?

ABC Enterprises Pvt. Ltd.

GSTIN 22AAAAA0000A1Z5
Branch Karnataka (22)
PAN AAAAA0000A

Total ₹ 6500.00

Invoice Date 10/05/2017
Invoice No. CLR-00054
Reference No. PO-9987

TAX INVOICE

Customer Name
Kantech Solutions Private Ltd.

Customer GSTIN
22BBBBB0007A1Z5

Billing Address
Kantech Solutions Private Ltd.
Ground Floor, Building 2A, 23 & 24
AMR Tech Park Internal Road
Hongasandra, Bengaluru
Karnataka 560068

Shipping Address
Kantech Solutions Private Ltd.
Ground Floor, Building 2A, 23 & 24
AMR Tech Park Internal Road
Hongasandra, Bengaluru
Karnataka 560068

Payment Terms Net 15 Due Date 19/06/2016 Place of Supply Karnataka (22)

Item	HSN	Qty.	Rate/Item(₹)	Discount/Item(₹)	Taxable Value(₹)	SGST	CGST	CESS	Total
1. Himalaya Herbal Cream Neem Edition	440003	10 kg	1000.00	30.00	9700.00	970.00 @10%	970.00 @10%	00.00 @0%	11640.00
2. Himalaya Herbal Cream Neem Edition	440003	10 kg	1000.00	30.00	9700.00	970.00 @10%	970.00 @10%	00.00 @0%	11640.00
3. Himalaya Herbal Cream Neem Edition	440003	10 kg	1000.00	30.00	9700.00	970.00 @10%	970.00 @10%	00.00 @0%	11640.00
4. Frieght Charges	—	1 no	1000.00	—	1000.00	50.00 @5%	50.00 @5%	00.00 @0%	1100.00
Total (₹)					30100.00	2960.00	2960.00	00.00	36020.00

Taxable amount

₹ 30100.00

Total Tax*

₹ 5920.00

Invoice Total

₹ 36020.00

Invoice Total (In words)

Thirty Six Thousand Twenty Only

*Tax to be paid on Reverse Charge

Notes

All payments to be made in cash.
Contact us for queries on these quotations.

DUPLICATE
For Transporter

or ABC Enterprises Pvt. Ltd.
(Signature)

Thank you for your business.

Powered by clearTax

ABC Enterprises Pvt. Ltd., Ground Floor, Building 2A, 23 & 24, AMR Tech Park Internal Road, Hongasandra, Bengaluru, Karnataka 560068
+91-9876543210, +91-9876543210, contact@abcenterprises.in

Digits of HSN Codes to be included: Notification 12/2017-CT, dated 28.06.2017

Annual Turnover in the preceding FY	Number of Digits of HSN Code
Up to Rs. 1.5 Crore	Nil
More than Rs. 1.5 Crore and up to Rs. 5 Crores	2
Above Rs. 5 Crores	4

How to raise an invoice?

Supply of Goods	Supply of services
Triplicate	Duplicate
<ol style="list-style-type: none">1. Original copy for recipient2. Duplicate copy for transporter; and3. Triplicate copy for supplier	<ol style="list-style-type: none">1. Original copy for recipient; and2. Duplicate copy for supplier

The serial number of invoices issued during a month / ²²quarter shall

When to raise an invoice?

Special cases

<i>Type of invoice/document</i>	<i>When to issue</i>
Bill of supply	Supply of exempted goods or services or under composition levy
Revised invoices	For invoices issued during the period between effective date of registration and issuance of R.C.
Receipt voucher	Receipt of advance payments
Refund voucher	Return of advance payments

Special cases

<i>Type of invoice/document</i>	<i>When to issue</i>
ISD invoices	Input Service Distributors
Other document	Insurance/ banking company/transporter/ airlines
Delivery challans	In lieu of invoice in specific cases
Export invoices	shall carry the endorsement: “<i>supply meant for export on payment of integrated tax</i>” or “<i>supply meant for export under bond or letter of undertaking without payment of integrated tax</i>”

Credit Note

No time limit for issuing a CN, but liability can be adjusted only until next September after the FY in which supply was made, or until the due date for filing annual returns, whichever is earlier, provided recipient has reversed ITC

Debit Note

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