

# 8 DAYS INTENSIVE WORKSHO ON GST

Registration,

Amendments, Cancellations and Revocations with Rules

Other procedures - Job work, Import etc.

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Founder Partner

**VINAY AND KESHAHA LLP**

CHARTERED ACCOUNTANTS

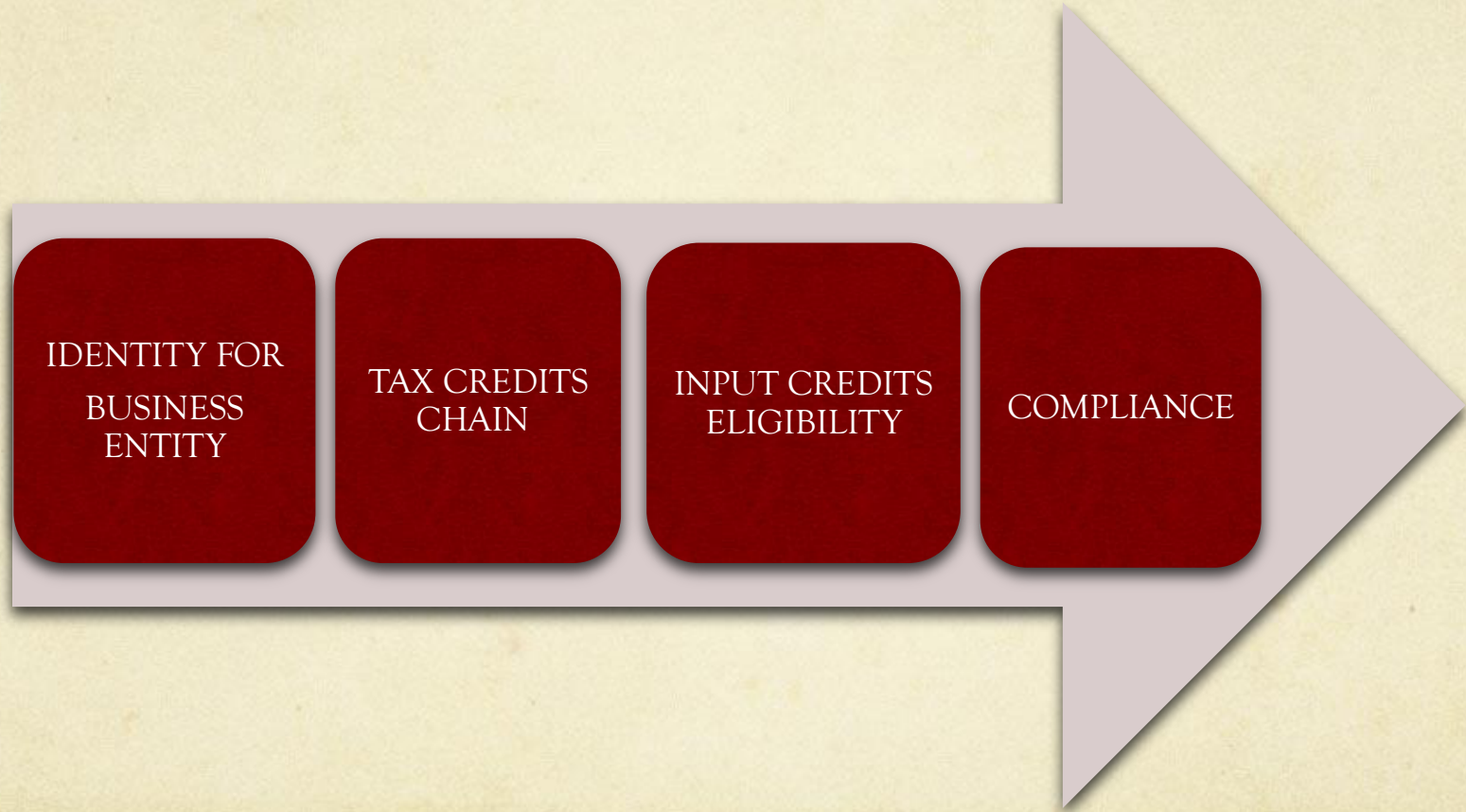
# ENROLMENT INTO GST

- Migration process – under what law?
- Only Constitution Amendment Bill is passed;
- “appointed day” is not yet determined;
- Law is only in Draft stage;
- Model Law talks about automatic migration of existing registered assesses;
- Absence of any act or any amendment to the existing laws;
- Important issues arising:-
  - Authorized Person – Who can be the AP
  - Which state / place to register?
  - Business Model may under go a change;
  - HSN classification of goods and accounting code for services;
  - Whether activity amounts to supply of goods or supply of service?
  - Digital Signature

## REGISTRATION - GENERAL UNDERSTANDING

- It is the First Step while starting any business;
- Involves getting an unique identity for the business that is recognized by tax authorities across all statutes;
- Using that Unique ID, all business related data is collected and analyzed by tax authorities;
- The data submitted by the taxable person under this ID will be useful for collating country's GDP and other statistics;

# WHY SHOULD ANYONE REGISTER



# PROVISIONS COVERED

SL.#	TOPIC	PROVISIONS
1	REGISTRATION - CHAPTER VI OF MODEL GST LAW & SEC. 166 - MIGRATION OF EXISTING REGISTERED PERSONS	SECTIONS 23 TO 27 SECTION 166 SCH V
2	DRAFT GST - REGISTRATION RULES, 20__	RULE 1 -17
3	JOB WORK UNDER GST	CHAPTER XIII - SEC. 55
4	IMPORTS UNDER IGST	SEC 5 OF IGST
5	DRAFT FORMATS UNDER GST RULES 20__	GST REG-01 TO GST REG-26

# REGISTRATION

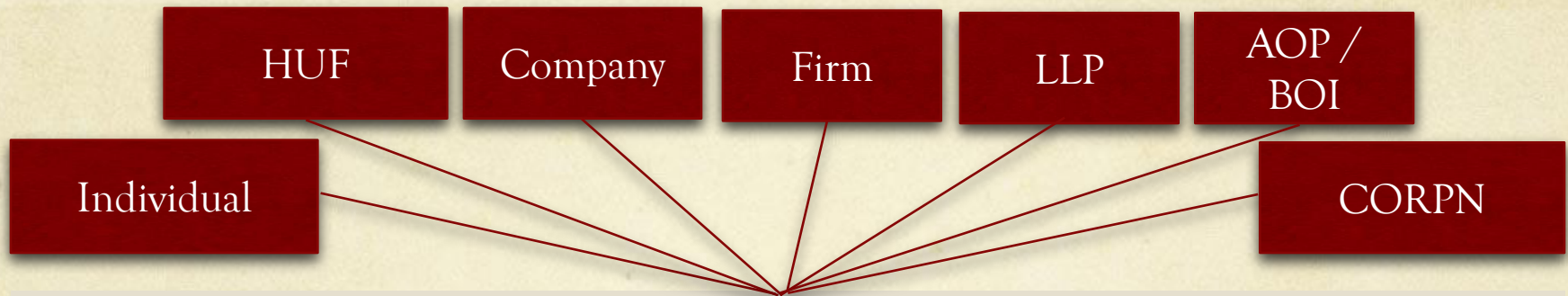
23

## MANDATORY REGISTRATION

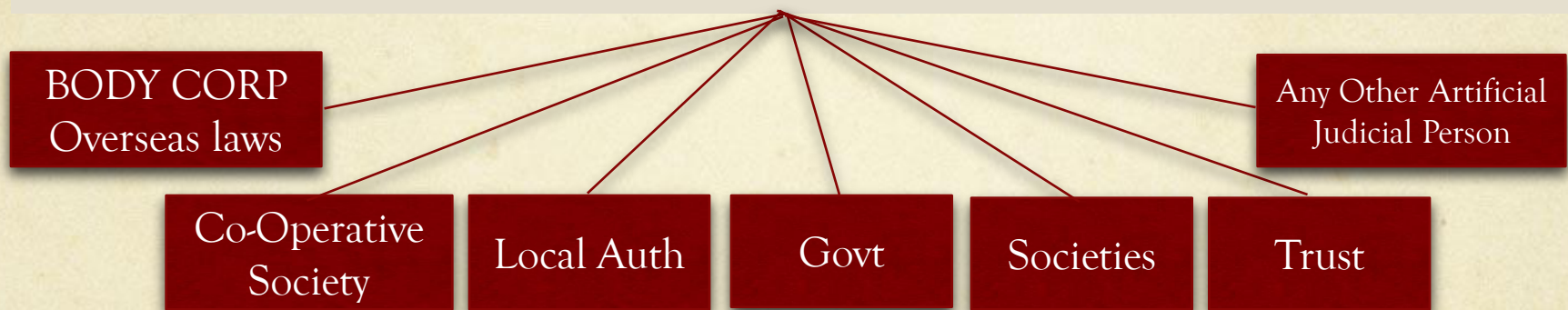
Every person who is liable to be registered under Schedule V of this Act shall apply for registration in every such State in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

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.

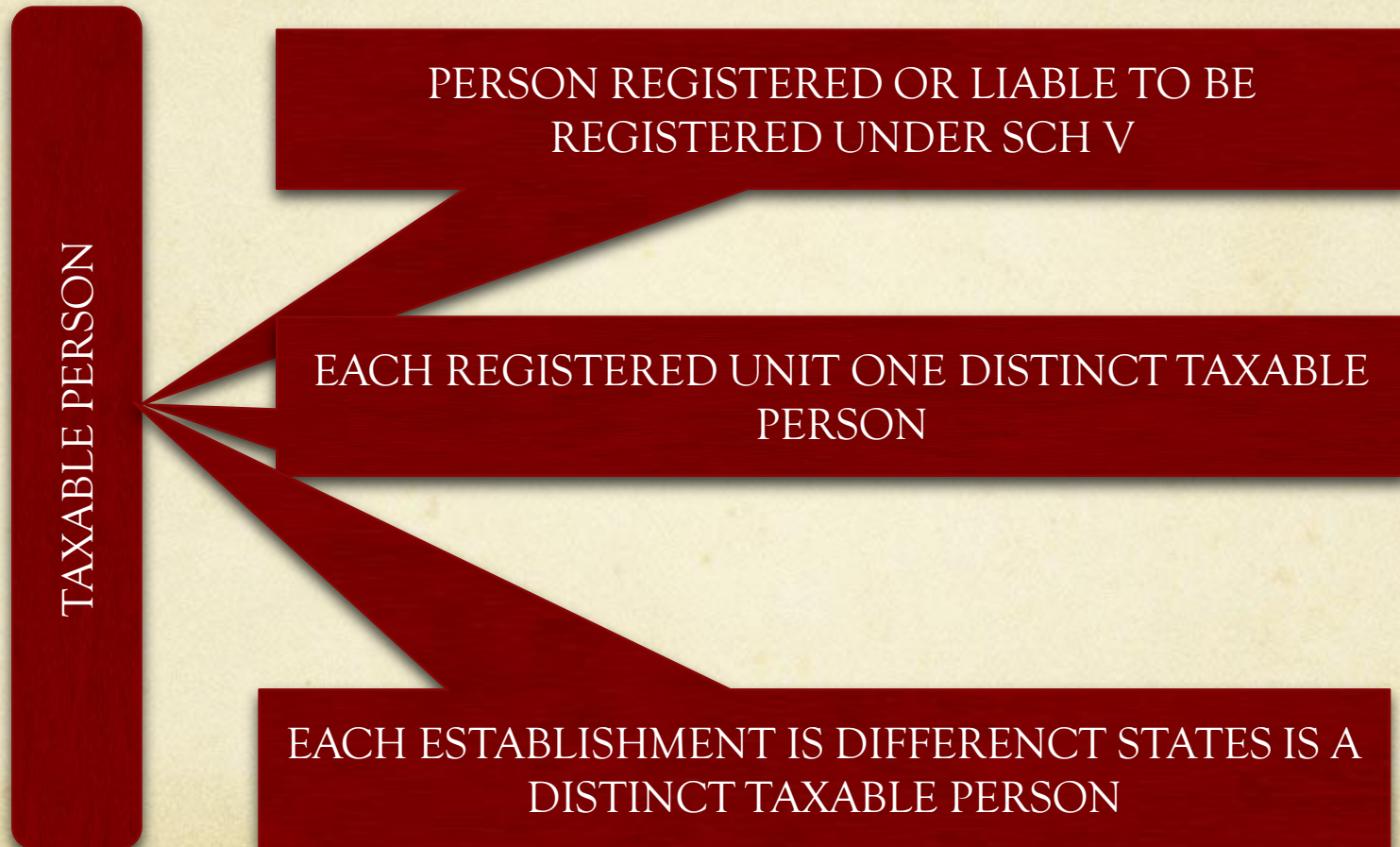
# “PERSON” – Sec. 2 (73)



“PERSON” – Sec. 2 (73) - includes



# TAXABLE PERSON – Sec. 10



# REGISTRATION – SEC. 23

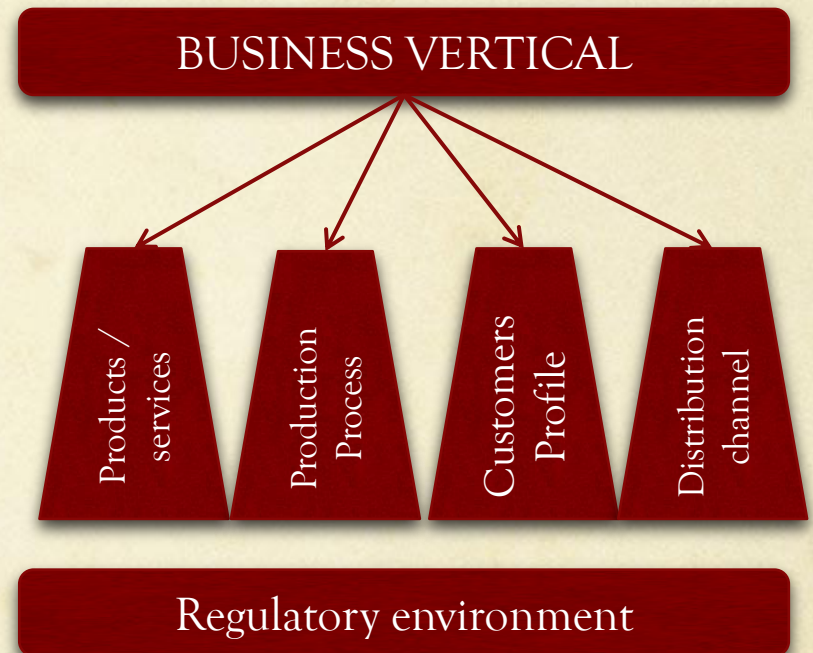
## BUSINESS VERTICAL

(2) Notwithstanding anything contained in sub-section (1), a person having multiple **business verticals** in a State may obtain a separate registration for each business vertical, subject to such conditions as may be prescribed.

2(18) - “**business vertical**” means a distinguishable component of an enterprise that is engaged in supplying an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business verticals;

*Explanation:* Factors that should be considered in determining whether products or services are related include:

- (a) the nature of the products or services;
- (b) the nature of the production processes;
- (c) the type or class of customers for the products or services;
- (d) the methods used to distribute the products or provide the services; and
- (e) if applicable, the nature of the regulatory environment, for example, banking, insurance or public utilities



# REGISTRATION – SEC. 23

VOLUNTARY

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

PAN / TAN

(4) Every person shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration under sub-section (1), (2) or (3)

*Provided* that a person required to deduct tax under section 46 shall have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number (TAN) issued under the said Act in order to be eligible for grant of registration.

10

# REGISTRATION – SEC. 23

(5) Notwithstanding anything contained in sub-section (4), a **non-resident taxable person** may be granted registration under sub-section (1) on the basis of any other document as may be prescribed.

(6) 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 that is, or may be taken under this Act, or under any other law for the time being in force, proceed to register such person in the manner as may be prescribed.

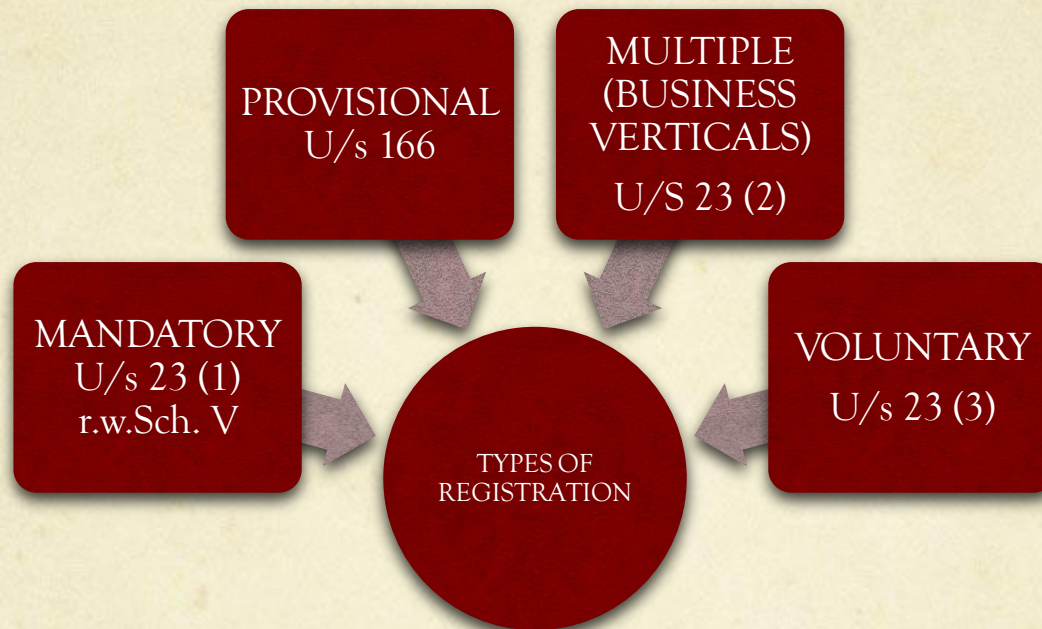
(7) Notwithstanding anything contained in sub-section (1),

- (a) any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries shall be granted a **Unique Identity Number**; and
- (b) any other person or class of persons, as may be **notified by the Commissioner**, shall obtain a Unique Identity Number, in the manner prescribed, for the purpose(s) notified, including refund of taxes on the notified supplies of goods and/or services received by them.

# REGISTRATION – SEC. 23

- (8) The registration or the Unique Identity Number, shall be granted or, as the case may be, rejected after due verification in the manner and within such period **as may be prescribed**.
- (9) A certificate of registration shall be issued in the prescribed form, with effective date **as may be prescribed**.
- (10) A registration or an Unique Identity Number shall be deemed to have been granted after the **period prescribed** under sub-section (8), if no deficiency has been communicated to the applicant by the proper officer within that period.
- (11) Notwithstanding anything contained in sub-section (8), any rejection of application for registration or the Unique Identity Number under the CGST Act /SGST Act shall be deemed to be a rejection of application for registration under the SGST Act / CGST Act.
- (12) The grant of registration or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act provided that the application for registration or the Unique Identity Number has not been rejected under SGST/CGST Act within the time specified in sub-section (8).
- (13) The Central or a State Government may, on the recommendation of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

# PAN BASED REGISTRATION



PAN is compulsory for all these types of registration as per Sec. 23 (4);  
A person required to deduct tax at source u/s 46, can register using his  
TAN instead of PAN

# NON PAN BASED REGISTRATION

## SUO MOTO REGISTRATION

- SEC. 23 (6)
- Persons Liable to Register but fails to do so

## UNIQUE IDENTITY NUMBER

- SEC 23 (7)
- UNO, Agencies of UNO, consulate, embassy, etc.
- Any Other Person as notified by the “commissioner”

## NON RESIDENT

- SEC. 23 (5)
- Based on Any other prescribed document

# IMPORTANT ASPECTS OF REGISTRATION PROVISIONS

REGISTRATION IS TO BE  
DONE STATE WISE

THRESHOLD T.O.  
RECKONED ALL INDIA  
BASIS

ISSUE / REJECTION OF  
REGISTRATION UNDER  
CGST/SGST IS APPLICABLE TO  
SGST / CGST

APPLICATION TO BE MADE  
WITHIN 30 DAYS OF  
BECOMING LIABLE FOR  
REGISTRATION

ON COUNCIL'S  
RECOMMENDATION GOVT MAY  
SPECIFY EXEMPTED CATEGORY  
OF PERSONS u/s 23 (13)

## PERSONS LIABLE FOR REGISTRATION SCHEDULE V

### AGGREGATE T.O. EXCEEDING THRESHOLD LIMIT

### EXISTING TAXABLE PERSONS - MIGRATION

### TRANSFREE / SUCCESSORS OF TRANSFERRED BUSINESS

### TRANSFREE IN CASES OF AMALGAMATION / DE-MERGER

- ✓ Threshold limit for Regn. - Rs.19 lakhs / Rs.9 lakhs
- ✓ AGGREGATE T.O. U/s 2(6) - includes Taxable, Exempt, Exports and Interstate supplies
- ✓ Computed on All India bases for Persons having same PAN
- ✓ Regn shall be in the state from where taxable supplies are made
- ✓ Includes supplies on own account or as an Agent
- ✓ Not required to be registered if exclusively supplies are non Taxable or wholly exempt or is an agriculturist
- ✓ Job Work supplies not included in certain circumstances

### PERSONS NOT LIABLE FOR REG

- AGGREGAT  
T.O. - NON  
TAXABLE /  
WHOLLY  
EXEMPTED  
SUPPLIES
- AGRICULTUR  
IST

NE / SPECIAL CATEGORY STATES - Art. 279A(4)(g) - Aru. Pradesh, Assam, J & K, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, HP & Uttarakand

# MANDATORY REGISTRATION – IRRESPTCTIVE OF THRESHOLD SCHEDULE - V

PERSONS MAKING  
INTER STATE  
SUPPLIES

NON RESIDENT  
TAXABLE PERSON

INPUT SERVICE  
DISTRIBUTOR

CASUAL TAXABLE  
PERSON

TDS DEDUCTOR  
u/s 46

eCOMMERCE  
OPERATOR

PERSONS LIABLE  
FOR REVERSE  
CHARGE

PERSONS REQUIRED  
TO COLLECT TAX u/s 56

AGGREGATORS

NOTIFIED eCOMMERCE  
SUPPLIERS

AGENTS, ETC MAKING  
SUPPLIES ON BEHALF  
OF ANOTHER PERSON

SUPPLIERS OF ONLINE  
INFORMATION AND  
DATA BASE ACCESS /  
RETRIVAL SERVICEES

SUCH OTHER NOTIFIED PERSONS VINAY & KESHAVA LLP

## 24. Special provisions relating to **casual taxable person** and **non-resident taxable person**

(1) The certificate of registration issued to a casual taxable person or a non resident taxable person shall be valid for a 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, at the request of the said taxable person, extend the aforesaid period of ninety days by a further period not exceeding ninety days.

(2) Notwithstanding anything to the contrary contained in this Act, 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 23, 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 utilized in the manner provided under section 44 .

### “casual taxable person” 2(20):

means a person who occasionally undertakes transactions involving supply of goods and/or 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;

### “non resident taxable person” [2(68)]:-

means a taxable person who occasionally undertakes transactions involving supply of goods and/or services whether as principal or agent or in any other capacity but who has no fixed place of business in India;

## CASUAL AND NON RESIDENT TAXABLE PERSONS

24

INDICATORS	CASUAL TP [SEC 2 (2)]	NON RESIDENT TP [SEC 2 (68)]
TAXABLE TERRITORY	STATE	NOT MENTIONED
Fixed Place of Business in the Taxable Territory	NO	NO
Occasional Transaction in goods and / or services	YES	YES
In the course of “furtherance of business”	YES	NOT NECESSARY
As Agent or otherwise	YES	YES

# Amendment of registration

25

(1) Every registered taxable 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 that furnished subsequently, in the 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 the 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**.

(3) The proper officer shall not reject the request for amendment in the registration particulars without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.

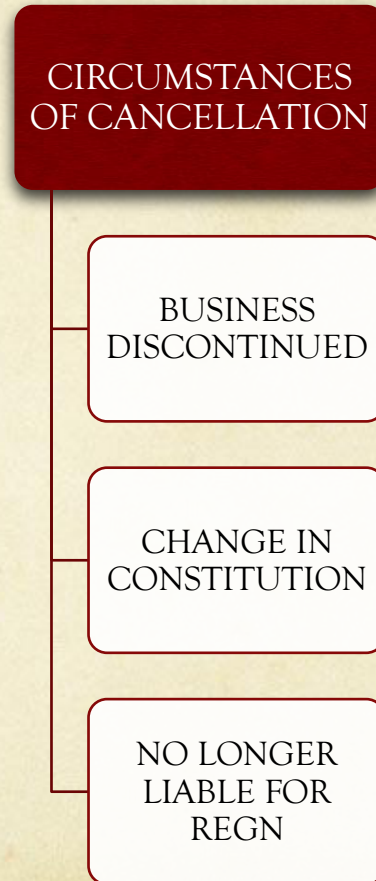
(4) Any rejection or, as the case may be, approval of amendments under the CGST Act/SGST Act shall be deemed to be a rejection or approval of amendments under the SGST Act/CGST Act.

# Cancellation of registration

26

(1) The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable 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 23, is no longer liable to be registered under Schedule V.



# Cancellation of registration

26

(2) The proper officer may, in the manner as may be prescribed, cancel the registration of taxable person from such date, including any anterior date, as he may deem fit, where, -

- a) the registered taxable 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 9 has not furnished returns for three consecutive tax periods; or
- c) any taxable 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 23 has not commenced business within six months from the date of registration.

(3) Where any registration has been obtained by means of fraud, willful misstatement or suppression of facts, the proper officer may cancel the registration with retrospective effect, subject to the provisions of section 37.

## GROUNDS OF CANCELLATION

CONTRAVENTION

NON FURNISHING  
 OF RETURNS

NON  
 COMMENCEMENT  
 OF BUSINESS

REGN OBTAINED  
 BY FRAUD ETC

# Cancellation of registration

26

4) The proper officer shall not cancel the registration without giving a notice to show cause and without giving the person a reasonable opportunity of being heard:

PROVIDED that such notice may not be issued where an application is filed by the registered taxable person or his legal heirs, in the case of death of such person, for cancellation of registration.

5) The cancellation of registration under this section shall not affect the liability of the taxable person to pay tax and other dues under the Act or to discharge any obligation under the 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.

6) The cancellation of registration under the CGST Act/SGST Act shall be deemed to be a cancellation of registration under the SGST Act/CGST Act.

7) Every registered taxable person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit or cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semifinished or finished goods held in stock 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, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the percentage points as may be prescribed in this behalf or the tax on the transaction value of such capital goods under sub-section (1) of section 15, whichever is higher.

8) The amount payable under sub-section (7) shall be calculated in such manner as may be prescribed.

# Revocation of cancellation of registration

27

- 1) Subject to such conditions and in such manner **as may be prescribed**, any registered taxable 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.
- 2) The proper officer may, in the manner and within such period **as may be prescribed** in this behalf, by way of an order, either revoke cancellation of the registration or reject the application for revocation for good and sufficient reasons.
- 3) The proper officer shall not reject the application for revocation of cancellation of registration without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.
- 4) Revocation of cancellation of registration under the CGST Act / SGST Act shall be deemed to be a revocation of cancellation of registration under the SGST Act / CGST Act.

# Migration of existing taxpayers to GST

166

1) On the appointed day, every person registered under any of the earlier laws and having a valid PAN shall be issued a certificate of registration on a provisional basis in such form and manner **as may be prescribed**.

2) The certificate of registration issued under sub -section (1) shall be valid for a period of six months from the date of its issue:

PROVIDED that the said validity period may be extended for such further period as the Central/State Government may, on the recommendation of the Council, notify.

3) Every person to whom a certificate of registration has been issued under subsection (1) shall, within the period specified under sub-section (2), furnish such information **as may be prescribed**.

INFO / DOCUMENT

CONSTITUTION OF  
BUSINESS

PLACE OF BUSINESS

BANK ACCOUNT

AUTHORISED SIGNATORY

PHOTOGRAPH  
VINAY & KESHAVA LLP

# Migration of existing taxpayers to GST

166

- 4) On furnishing of such information, the certificate of registration issued under subsection (1) shall, subject to the provisions of section 23, be granted on a final basis by the Central/State Government.
- 5) The certificate of registration issued to a person under sub-section (1) may be cancelled if such person fails to furnish, within the time specified under subsection (2), the information prescribed under sub -section (3).
- 6) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 23.
- 7) A person to whom a certificate of registration has been issued on a provisional basis and who is eligible to pay tax under section 9, may opt to do so within such time and in such manner as may be prescribed:

PROVIDED that where the said person does not opt to pay tax under section 9 within the time prescribed in this behalf, he shall be liable to pay tax under section 8.

# PRESCRIBED RULES

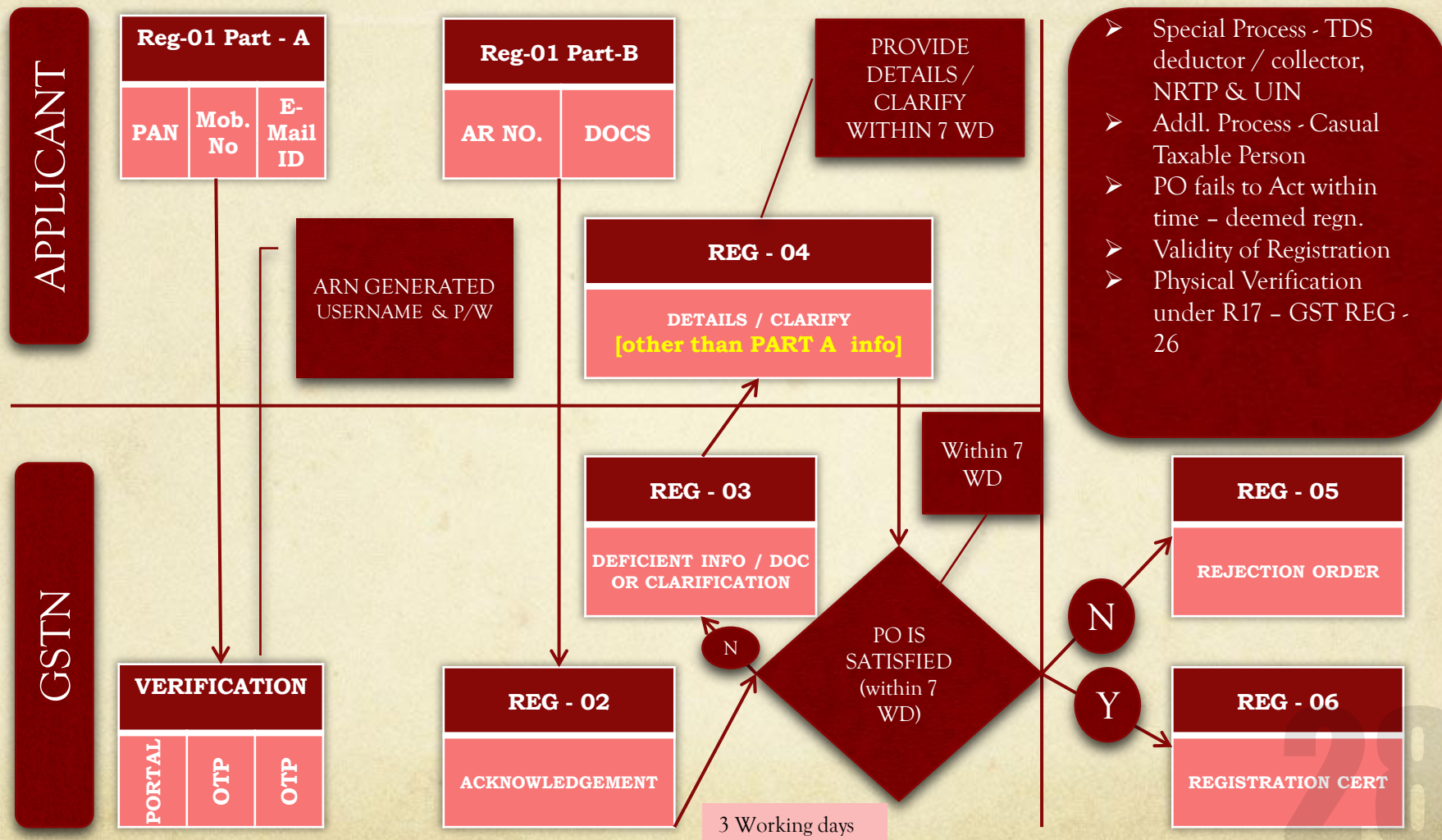


DRAFT GST REGISTRATION  
RULES 20\_\_

27

# REGISTRATION - GENERAL

R 1 - 3



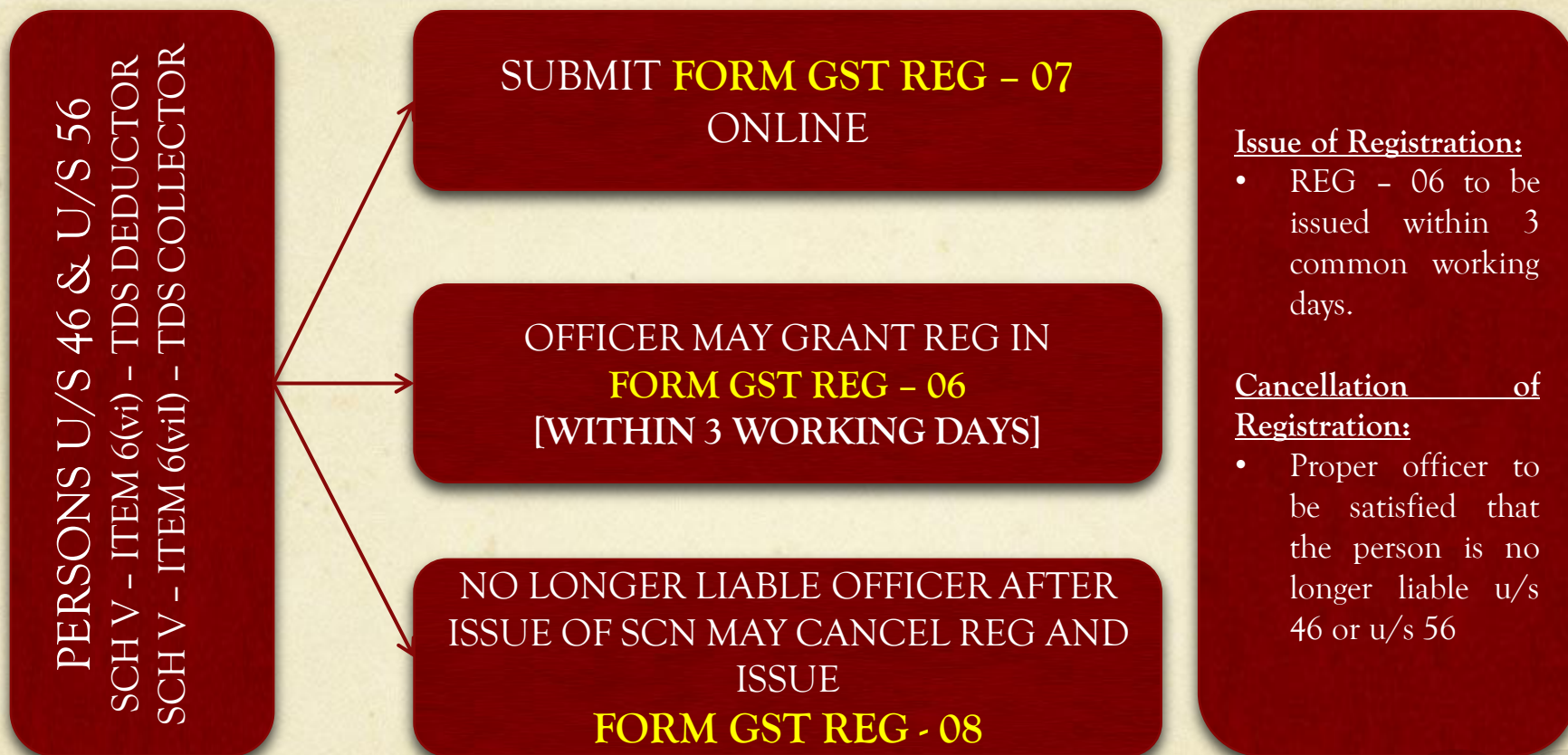
# REGISTRATION OF MULTIPLE BUSINESS VERTICALS

# R4



# REGISTRATION OF PERSONS REQUIRED TO DEDUCT / COLLECT TAX AT SOURCE

# R5



## UNIQUE IDENTITY NUMBER



# NON RESIDENT TAXABLE PERSON

# R8

PERSONS COVERED UNDER  
SEC 2 (5) / V ENTRY 6 (v)

SUBMIT **REG - 10** ONLINE

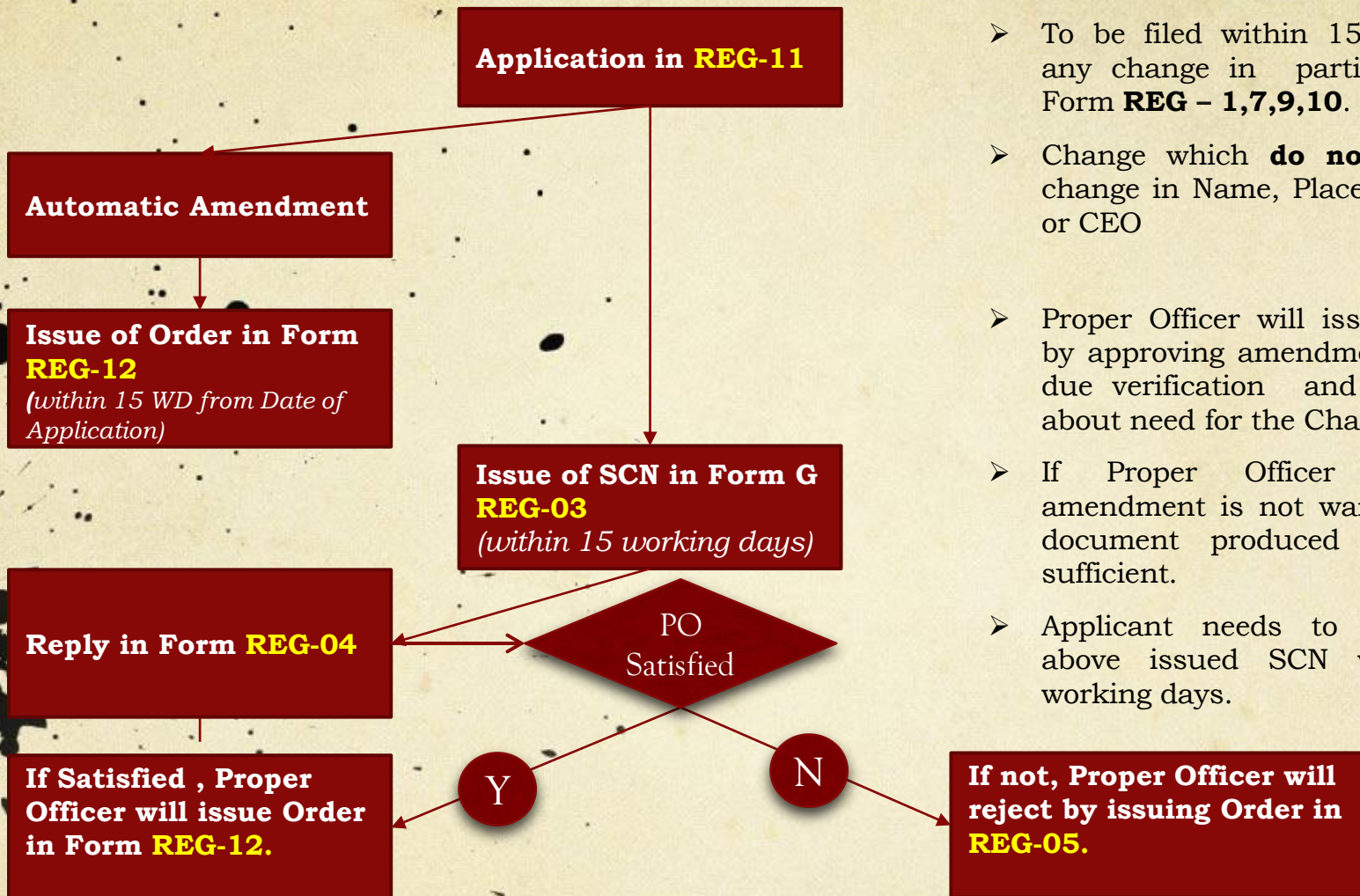
ISSUE TEMP IDENTIFICATION  
NUMBER TO ENABLE ADVANCE  
DEPOSIT OF TAX

CERTIFICATE SHALL BE IN  
**REG - 06**

EXTENTION OF PERIOD OF  
REGISTRATION BEYOND 90 DAYS  
- APPLY IN **REG - 25**

## Issue of Registration:

- Apply at least 5 days prior to the transaction date;
- Ack in REG 02 will not be generated until the deposit of tax in adance
- Proof of ID or Passport in lieu of PAN;
- Certificate shall be valid for 90 days;
- Extendable for another 90 days on deposit of additioanl tax



- To be filed within 15 **days** of any change in particulars of Form **REG – 1,7,9,10**.
- Change which **do not** require change in Name, Place, Owners or CEO
- Proper Officer will issue Order by approving amendment after due verification and satisfied about need for the Change.
- If Proper Officer feels amendment is not warranted / document produced are not sufficient.
- Applicant needs to reply to above issued SCN within 7 working days.

- Change in PAN – New Regn;
- Change in Mob / Email - OTP

- PAN / ADAAR / CIN – Online validation
- PO fails to act within 15 days / 7 days – deemed amendment
- Validity of amendment – effective from change in the event

# SUO MOTO REGISTRATION

# R10



# CANCELLATION OF REGISTRATION

R 11 & 12

## PERSONS COVERED UNDER SEC 26

Circumstances of Cancellation:-

1) Business Discontinued (2) Change in Constitution (3) No Longer taxable

SUBMIT **REG - 14**  
ONLINE

Details of Cl. Stock & Liability thereon  
Furnish final return rule **Return 19**

Grounds -

- Contravention
- Non filing of returns
- Non Commencement of business (Vol Reg)

Notice in- **REG - 15**

Reply **REG - 04** within 7 days

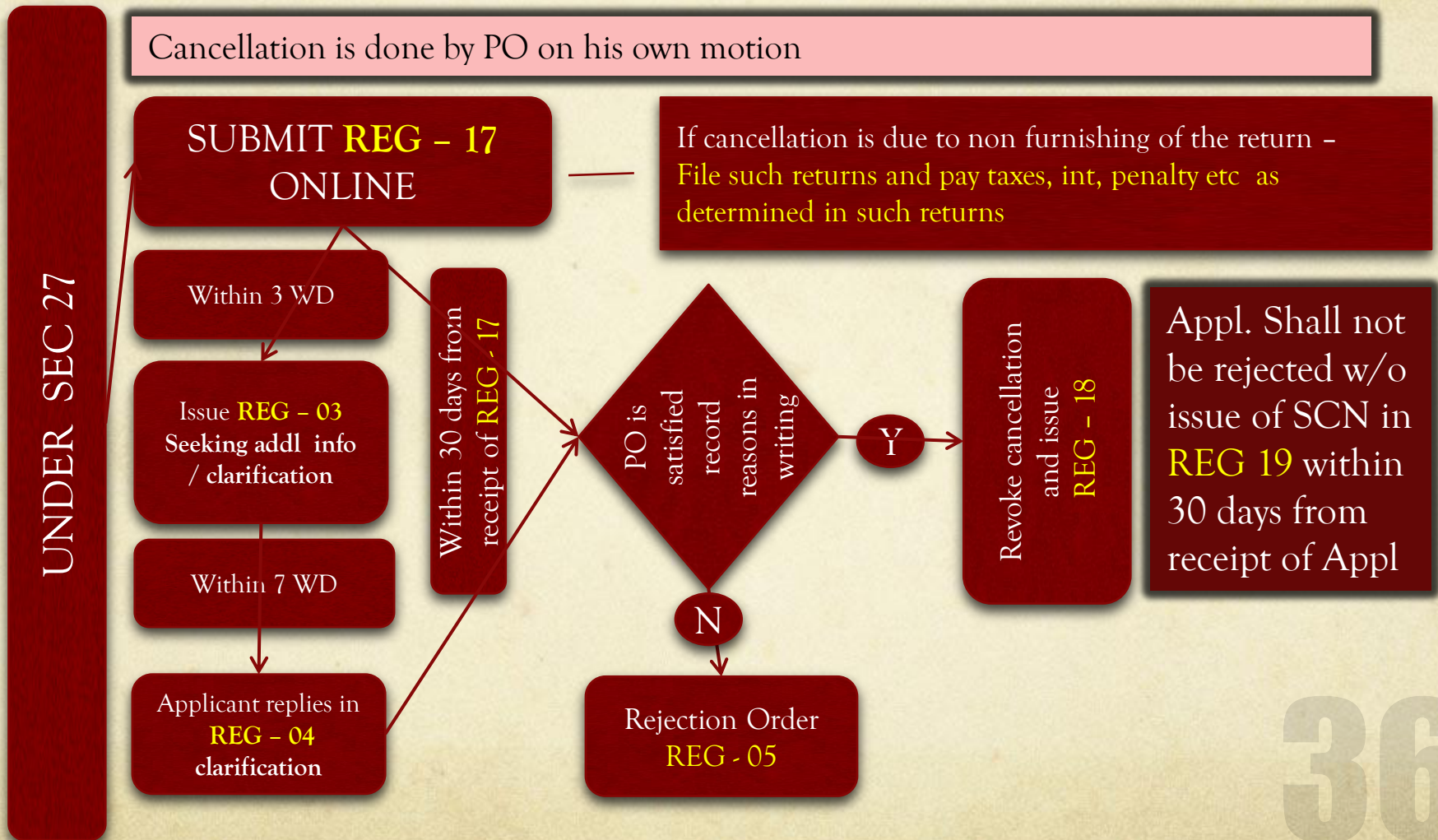
PO is  
satisfied /  
rejects the  
reply

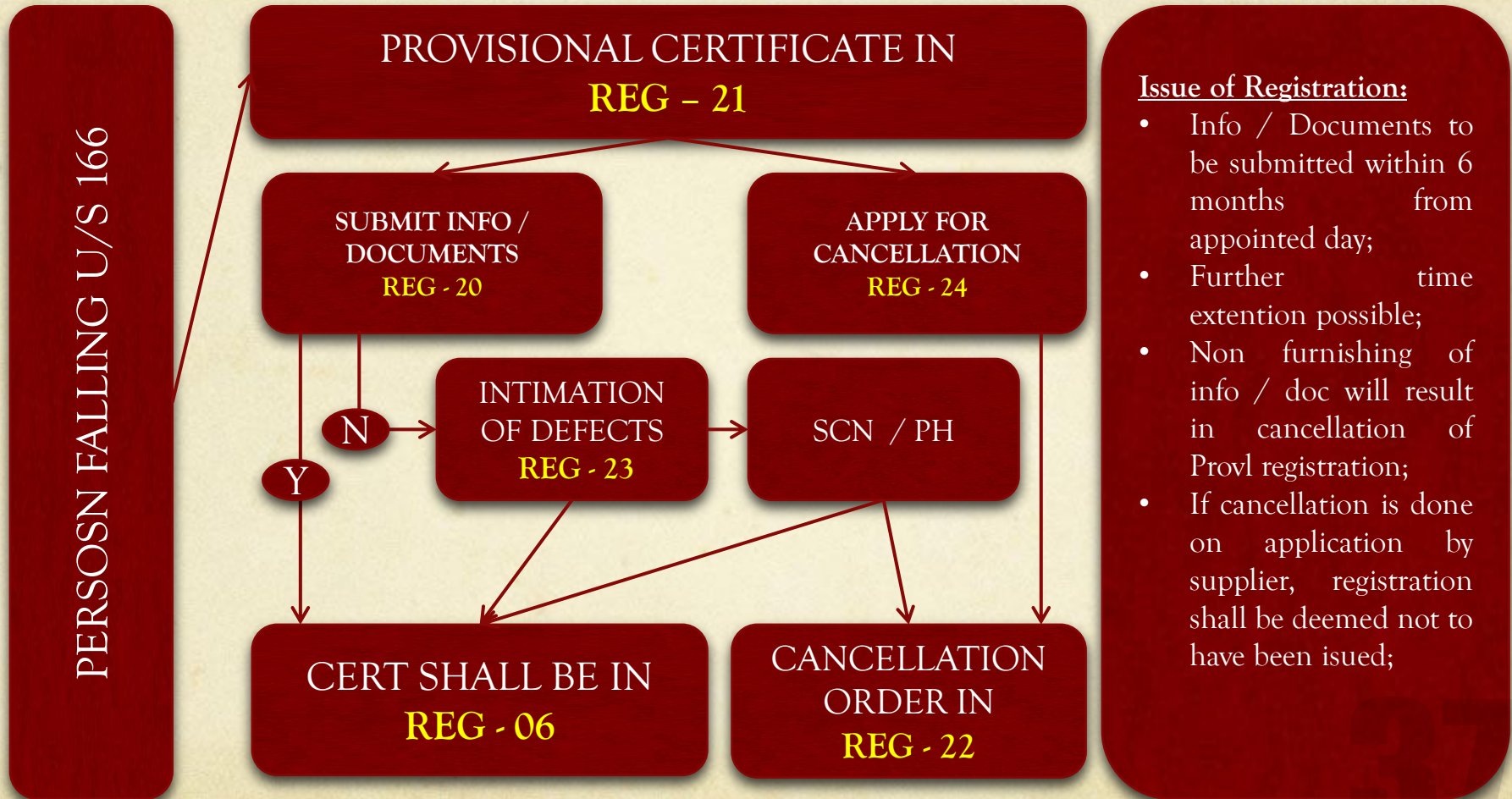
With 30 days of appl

ORDER IN  
**REG 16**

- Effective date - as determined by PO;
- Pay arrears of tax, Int., Penalty

- Regn. obtained by fraud, etc PO cancel with retrospective effect.
- Voluntarily registered persons can apply for cancellation only after one year from the date of registration





# Method of Authentication

R 15

- ✓ All communication will be “electronically” done at the GSTN portal
- ✓ Digital signature OR eSignature shall be accepted

Who should sign the document / return

Indl	Individual himself / Auth Person
HUF	Karta / any other adult
Company	CEO / Auth Person
Govt / Govt Agency	Auth Officer
Firm / LLP	Partner / Auth Person
AOP	Member / Auth Person
Trust	Trustee / Auth Person

In case of Mentally incapacitated person – guardian or such other person competent under the law

Note:-

Sec. 11 of the Indian Contract Act, 1872 says persons of unsound mind not competent to enter into contract

In case of any other person – some person competent to act on his behalf

38

# GSTIN

STATE CODE		PAN NO										ENTIT Y CODE	BLA NK	CHEC K DIGIT
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

- State-wise GST Identification Number (GSTIN);
- PAN based, 15 digit Alphanumeric number;
- State Code = as assigned in Census 2011; for eg. 27 = Maharashtra; 09 = UP
- 13<sup>th</sup> Digit will be Alphanumeric – indicating the number of registration a single entity has in one particular state;
- 14<sup>th</sup> Digit would be kept blank for future use;

# DOCUMENTS TO BE UPLOADED

Relevant Box No. in the REG FORM	Document required to be uploaded	Reason for requirement
2. Constitution of Business	Partnership Deed in case of Partnership Firm Registration Certificate in case of other businesses like Society, Trust etc. which are not captured in PAN.	In case of Companies, GSTN would strive for online verification of Company Identification Number (CIN) from MCA21. Constitution of business/ applicant as per PAN would be taken except for businesses such as Society, Trust etc. which are not captured in PAN. Partnership Deed would be required to be submitted in case of Partnership Firms.

# DOCUMENTS TO BE UPLOADED

Relevant Box No.	Document required to be uploaded	Reason for requirement
11. Details of the Principal Place of business	<p><u>In case of Own premises –</u> any document in support of the ownership of the premises like Latest Tax Paid Receipt or Municipal Khata copy or Electricity Bill copy.</p> <p><u>In case of Rented or Leased premises –</u> a copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Tax Paid Receipt or Municipal Khata copy or electricity Bill copy.</p> <p>In case of premises obtained from others, other than by way of Lease or Rent – a copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy Customer ID or account ID of the owner of the property in the record of electricity providing company, wherever available should be sought for address verification.</p>	<p>This is required as an evidence to show possession of business premises. If the documentary evidence in Rent Agreement or Consent letter shows that the Lessor is different from that shown in the document produced in support of the ownership of the property, then the case must be flagged as a “Risk Case”, warranting a post registration visit for verification. GST Law Drafting Committee may add penalty provision for providing wrong lease details</p>

# DOCUMENTS TO BE UPLOADED

Box No.	Document required to be uploaded	Reason for requirement
12. Details of Bank Account (s)	Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern - containing the Account No., Name of the Account Holder, MICR and IFS Codes and Branch details	This is required for all the bank accounts through which the taxpayer would be conducting business
17. Details of Authorised Signatory	For each Authorised Signatory: Letter of Authorisation or copy of Resolution of the Managing Committee or Board of Directors to that effect	This is required to verify whether the person signing as Authorised Signatory is duly empowered to do so.
Photograph	<ul style="list-style-type: none"> <li>- Proprietary Concern - Proprietor</li> <li>- Partnership Firm / LLP - Managing/ Authorized Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)</li> <li>- HUF - Karta</li> <li>- Company - Managing Director or the Authorised Person</li> <li>- Trust - Managing Trustee</li> <li>- Association of Person or Body of Individual - Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman are to be submitted)</li> <li>- Local Body - CEO or his equivalent</li> <li>- Statutory Body - CEO or his equivalent</li> <li>- Others - Person in Charge</li> </ul>	

# Facilitation Centers (FCs)

- FC shall be responsible for the digitization and / or uploading of the forms and documents;
- All forms / documents, including summary sheet shall be duly signed by the Authorized Signatory of the taxable person.
- FC shall its ID and Password of for uploading and a print-out of acknowledgement will be taken and signed by the FC and handed over to the taxable person for his records.
- The FC will scan and upload the summary sheet duly signed by the Authorized Signatory.

# PROCEDURES RELATING TO JOB WORK

CHAPTER XIII – JOB WORK



CHAPTER V – INPUT TAX IN  
RESPECT OF JOB WORK



CHAPTER XXVII – TRANSITION  
PROVISION IN RESPECT OF JOB  
WORK

## 55. Special procedure for removal of goods for certain purposes

(1) A registered taxable person (hereinafter referred to in this section as the “principal”) may, under intimation and subject to such conditions as may be prescribed, send **any inputs and/or capital goods**, without payment of tax, to a job worker for job-work and from there subsequently send to another job worker and likewise, and shall -

- a. bring back **inputs**, after completion of job-work or otherwise, and/or **capital goods**, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;
- b. supply such inputs, after completion of job-work or otherwise, and/or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job-worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

*PROVIDED that the “principal ”shall not supply the goods from the place of business of a job worker in terms of clause (b) unless the said “principal” declares the place of business of the job-worker as his additional place of business except in a case-*

- i. where the job worker is registered under section 23 ; or
- ii. where the “principal” is engaged in the supply of such goods as may be notified by the Commissioner in this behalf.

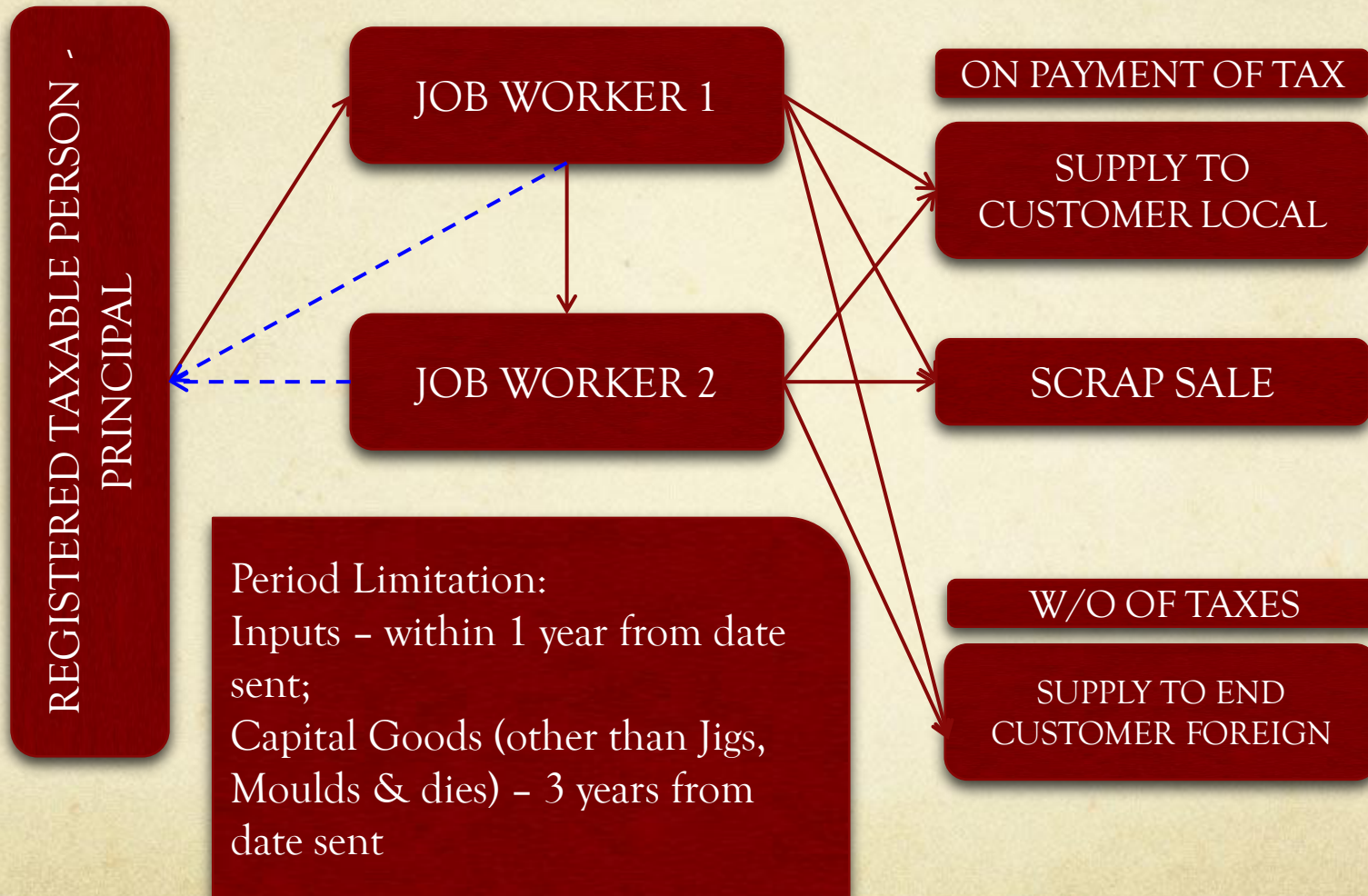
(2) The responsibility for accountability of the inputs and/or capital goods shall lie with the “principal”.

(3) Where the inputs sent for job-work are not received back by the “principal” after completion of job-work or otherwise in accordance with clause(a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job-worker on the day when the said inputs were sent out.

(4) Where the **capital goods**, other than moulds and dies, jigs and fixtures, or tools, **sent for job-work are not received back** by the “principal” in accordance with clause(a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job-worker on the day when the said capital goods were sent out.

(5) Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax if such job worker is registered, or by the principal, if the job worker is not registered.

# JOB WORK FLOW CHART



# INPUT CREDIT ON GOODS SENT FOR JOB WORK

20

## 20 Taking input tax credit in respect of inputs sent for job work



INPUTS

1. The “principal” referred to in section 55 shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job-worker for job-work.
2. Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the “principal” shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job-work without their being first brought to his place of business.
3. Where the inputs sent for job-work are not received back by the “principal” after completion of job-work or otherwise or are not supplied from the place of business of the job worker in accordance with clause (b) of sub-section (1) of section 55 within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job-worker on the day when the said inputs were sent out:

PROVIDED that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

## INPUT CREDIT ON GOODS SENT FOR JOB WORK

20

CAPITAL  
GOODS

4) The “principal” shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job-worker for job-work.

5) Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the “principal” shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job-work without their being first brought to his place of business.

6) Where the capital goods sent for job-work are not received back by the “principal” within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job-worker on the day when the said capital goods were sent out:

PROVIDED that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

7) Nothing contained in sub-section (3) or sub-section (6) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job-worker for job-work.

## Inputs removed for job work and returned on or after the appointed day

175

(1) Where any inputs received in a factory had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of earlier law prior to the appointed day and such inputs, are returned to the said factory on or after the appointed day, **no tax shall be payable** if such inputs, after completion of the job work or otherwise, **are returned** to the said factory **within six months** from the appointed day:

PROVIDED that the aforesaid period of six months may, on sufficient cause being shown, be extended by the competent authority for a **further period not exceeding two months**:

PROVIDED FURTHER that if such inputs are not returned within a period of six months or the extended period, as the case may be, from the appointed day the input tax credit shall be liable to be recovered in terms of section 184.

(2) The provisions of sub-section (1) shall apply only if the manufacturer and the job worker declare the details of the inputs held in stock by the job worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

# Sec. 175 Explained

At the time of removal / dispatch for carrying out processing, testing, repair, reconditioning etc.,	Return after carrying out the processing, testing, repair, reconditioning etc., to the very same factory
Removed under the earlier law - before "appointed day"	<ul style="list-style-type: none"><li>• Returned after appointed day under GST;</li><li>• Returned within 6 months or such extended period;</li></ul>



**Semi-finished goods removed for job work and returned  
on or after the appointed day**

176

(1) Where any semi-finished goods had been removed from the factory to any other premises for carrying out certain manufacturing processes in accordance with the provisions of earlier law prior to the appointed day and such goods (herein after referred to as “the said goods”) , are returned to the said factory on or after the appointed day, **no tax shall be payable** if the said goods, after after under going manufacturing process or otherwise, **are returned** to the said factory **within six months** from the appointed day:

PROVIDED that the aforesaid period of six months may, on sufficient cause being shown, be extended by the competent authority for a **further period not exceeding two months**:

PROVIDED FURTHER that if such inputs are not returned within a period of six months or the extended period , as the case may be, from the appointed day the input tax credit shall be liable to be recovered in terms of section 184.

(2) The provisions of sub-section (1) shall apply only if the manufacturer and the job-worker declare the details of the goods held in stock by the jobworker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

Finished goods removed for carrying out certain processes  
and returned on or after the appointed day

177

Where any excisable goods manufactured in a factory had been removed without payment of duty for carrying out tests or any other **process not amounting to manufacture**, to any other premises, whether registered or not, in accordance with the provisions of earlier law prior to the appointed day and such goods, (herein after referred to as the “said goods”) are returned to the said factory on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to the said factory within six months from the appointed day:

PROVIDED that the aforesaid period of six months may, on sufficient cause being shown, be extended by the competent authority for a further period of two months:

PROVIDED FURTHER that if the said goods are not returned within a period of six months or the extended period, as the case may be, from the appointed day, the input tax credit shall be liable to be recovered in terms of section 184:

PROVIDED also that the manufacturer may, in accordance with the provisions of the earlier law, transfer the said goods from the said other premises on payment of tax in India or without payment of tax for exports within six months or the extended period, as the case may be, from the appointed day.

53

# IMPORTS – UNDER GST

54

# Levy and collection of Integrated Goods and Services tax

IGST S 5

(1) There shall be levied a tax called the Integrated Goods and Services Tax on all supplies of goods and/or services made in the course of inter-State trade or commerce on the value determined under section 15 of CGST Act, 2016 and at such rates as may be notified by the Central Government in this behalf, but not exceeding twenty eight percent, on the recommendation of Council and collected in such manner as may be prescribed and shall be paid by every taxable person in accordance with the provisions of this Act.

**PROVIDED** that the Integrated Goods and Services Tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (51 of 1975) at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962 (52 of 1962), on a value as determined under the first mentioned Act.

55

# “IMPORTER”

Importer has not been defined in the model IGST Law. Therefore, the meaning given under Customs Act, 1962 will have to be taken. As per section 2(26) of the Customs Act, 1962 "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner or any person holding himself out to be the importer.

# IMPORT OF GOODS

IGST S 8

**8. Place of supply of goods imported into, or exported from India:**

- (1) The place of supply of goods imported into India shall be the location of the importer.
- (2) The place of supply of goods exported from India shall be the location outside India.

2(10)“import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;

# IMPORT OF GOODS & SERVICES

2(10)“import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;

2 (11) “import of service” means the supply of any service, where the

(a) supplier of service is located outside India,

(b) the recipient of service is located in India, and

(c) the place of supply of service is in India;

# GST REG FORMS

Sl. No	Form	Purpose of the Form
1	REG-01	Application for Registration
2	REG-02	Acknowledgement
3	REG-03	Notice for Seeking Additional Information relating to Registration/Amendment/Cancellation
4	REG-04	Application for filing clarification Registration/Amendment/Cancellation/Revocation of Cancellation
5	REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation/ Revocation of Cancellation
6	REG-06	Registration Certificate issued of the GST Act.
7	REG-07	Application for Registration as Tax Deductor or Tax Collector at Source
8	REG-08	Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source
9	REG-09	Application for Allotment of Unique ID to UN Bodies/ Embassies /any other person
10	REG-10	Application for Registration for Non Resident Taxable Person.
11	REG-11	Application for Amendment in Particulars subsequent to Registration
12	REG-12	Order of Amendment of existing Registration
13	REG-13	Order of Allotment of Temporary Registration/ Suo Moto Registration

# GST REG FORMS

Sl. No	Form	Purpose of the Form
14	REG-14	Application for Cancellation of Registration under GST 20~.
15	REG-15	Show Cause Notice for Cancellation of Registration
16	REG-16	Order for Cancellation of Registration
17	REG-17	Application for Revocation of Cancelled Registration under GST 20~.
18	REG-18	Order for Approval of Application for Revocation of Cancelled Registration
19	REG-19	Notice for Seeking Clarification / Documents relating to Application for Revocation of Cancellation
20	REG-20	Application for Enrolment of Existing Taxpayer
21	REG-21	Provisional Registration Certificate to existing taxpayer
22	REG-22	Order of cancellation of provisional certificate
23	REG-23	Intimation of discrepancies in Application for Enrolment of existing taxpayer
24	REG-24	Application for Cancellation of Registration for the Migrated Taxpayers not liable for registration under GST 20~.
25	REG-25	Application for extension of registration period by Casual /Non-Resident taxable person
26	REG-26	Form for Field Visit Report

# THANK YOU

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