**GOODS AND SERVICE TAX**

**BBA-N 603**

**UNIT-4**

 **GST REGISTRATION**

**Procedure for excise registration and documents needed**

### *****Procedure of obtaining registration*****

The application for registration is to be filed with the Superintendent of Central Excise having jurisdiction over the premises in respect whereof the registration is to be obtained. The following documents are to be submitted for obtaining the registration

* Possession letter/allotment letter/rent deed of the premises to be registered;
* Article of Association of the company or Partnership deed of the firm, as the case may be;
* List of items with their Tariff sub-headings proposed to be manufactured; list of items with their Tariff sub-headings, if any, obtained, under Chapter X procedure or dealt within;
* Registration certificate issued under Shop and Establishment Act and PAN Number;
* Duly filled in application in the form R-I in triplicate;
* Grounds plan of the premises in duplicate including details of plant & machinery etc.;
* Details of the proprietors/all partners/Directors of the company including
1. Name(s)
2. Address – Official/ residential.

The application for registration in form R-I is either to be signed before the Superintendent of Central Excise or can be submitted duly attested and notarised by the notary public.

### *****Grant of registration*****

After receipt of application for registration, the jurisdictional Superintendent is to grant registration within 30 days of the receipt of the application. Even if the registration is not granted, it will be deemed to have been granted. The registration is in respect of premises and not a person.

***Stage of filing application for registration***

For the goods that attract Central Excise duty right from the beginning, the registration is to be applied for before the removal of the goods. These goods are not covered under Small-Scale Exemption notification. Even where a manufacture of goods eligible for Small-Scale exemption opts for availment of Modvat credit, the registration is to be applied for before the removal of the goods.

Manufacturers of Cosmetics and Refrigeration goods are to apply for registration after crossing the clearances of Rs. 30 lakhs.

Manufacturers of other goods are to apply for registration when the clearances exceed Rs. 50 lakhs.

***Validity of registration certificate***

A registration certificate is valid till the relevant unit is engaged in manufacturing of excisable goods. The registration certificate is not required to be renewed.

***Transferability of registration certificate***

Registration certificate is not transferable. When a registered person transfers his business to another person, the transferee has to obtain a fresh registration.

***Requirement of amendment in registration certificate***

When a registered firm or a company or association of persons undergoes a change in Constitution, the jurisdictional Range Officer is to be intimated within 30 days of such a change for incorporation of this fact in the registration certificate.

In case a registered person desires to manufacture a new product, he is to get the product endorsed on his registration certificate.

***Requirement of exhibition of registration certificate***

Every registered person is required to exhibit the registration certificate or a certified copy thereof in a conspicuous part of the registered premises.

Whether 100% export oriented unit or unit in free trade zone is required to be registered.

A 100% Export Oriented Unit or a unit in Free Trade Zone licenced or appointed under the provisions of Customs Act, 1962, is deemed to be registered under the Central Excise law.

***Surrender of registration certificate***

When the registered person ceases to carry out the operation for which he is registered, he is required to surrender his registration certificate immediately to the Range Officer.

***How to obtain duplicate registration certificate***

In case the original registration certificate is lost or destroyed, the assessee can apply for a duplicate registration certificate to the jurisdictional Range Superintendent after depositing a fee of Rs.30/- through a TR-6 challan in any nominated branch of Punjab National Bank.

**GST PAYMENT: PAYMENT OF TAXES**

**Demands and Recovery**

**The Goods and Service Tax** is payable on a self-assessment basis. If the assessee pays the tax on self-assessment correctly then there will not be any problem. If there is any short payment or wrong utilisation of input credit, then the GST authorities will initiate demand and recovery provisions against the assessee.

Provisions of demand under GST Act and the consequent recovery provisions are similar to the provisions of Service Tax and Central Excise Act.

**Time Limit**

The proper officer is required to issue the show cause notice **3 months** before the time limit. The maximum time limit for the order of payment is **3 years** from the due date for filing of annual return for the year to which the amount relates.

**For Other Tax Periods**

Once the above notice has been issued, the proper officer can serve a **statement**, with details of any unpaid tax/wrong refund etc. for other periods not covered in the notice. A separate notice does not have to be issued for each tax period.

**Voluntary Tax Payment**

A person can pay tax along with interest, based on his own calculations (or the officer’s calculations), **before the notice/statement** is issued and inform the officer in writing of the same. The officer will not issue any notice in this case.

**However, if the officer finds that there is short payment, they can issue a notice for the balance amount.**

**No Penalty**

If the taxpayer pays all their dues **within 30 days from date of notice**, then the penalty will not be applicable. All proceedings **(excluding proceedings u/s 132,i.e., prosecution)** regarding the notice will be closed.

**Penalty in Other Cases**

The tax officer will consider the taxpayer’s representation and then calculate interest and penalty. Penalty will be 10% of tax subject to a minimum of Rs. 10,000. The tax officer will issue an order within three years from the due date for filing of relevant annual return.



**Notice when there is Fraud for tax shortfall (Section 74)**

This section applies to cases of tax evasion involving:

* **Fraud**
* **Wilful misstatement**
* **Suppression of facts**

This results in:

* Unpaid/short paid tax or,
* Wrong refunds or,
* Wrongly availed/utilized input tax credit

In such cases, the proper officer will **serve a show cause notice**to the taxpayer. They will be required to pay the amount due along with interest and penalty.

**Time Limit**

For cases of fraud, the proper officer is required to issue the notice **6 months** before the time limit. The maximum time limit is **5 years** from the due date for filing of annual return for the year to which the amount relates.

**For Other Tax Periods**

Once the above notice has been issued, the proper officer can serve a **statement**, with details of any unpaid tax/wrong refund etc. for other periods not covered in the notice. A separate notice does not have to be issued for each tax period.

**Voluntary Tax Payment**

If the person pays tax along with interest and a 15% penalty based on their own calculations (or the officer’s calculations) **before**the notice/statement is issued and informs the officer in writing, then the officer will not issue any notice.

**However, if the officer finds that there is short payment, they can issue a notice for the balance amount.**

If the taxpayer pays all their dues and a penalty of 25% within 30 days from the date of the **notice,** then all proceedings **(excluding proceedings u/s 132,i.e., prosecution)**regarding the notice will be closed.

**Issue of Order**

* The tax officer will consider the taxpayer’s representation and then calculate interest and penalty and issue an order.
* The order must be issued within **five years** from the due date for filing of the relevant annual return. [For wrong refunds the order must be issued within five years from the date of the wrong refund].
* If the taxpayer pays all their dues and a penalty of 50% within 30 days from the date of order, then all proceedings (including prosecution) regarding the notice will be closed.

