GSTZONE

Registration

Do you need a GSTIN, and how do you keep it

The complete guide, plus all 34 sections and rules

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A Khemchandani Finance initiative

Start here

Registration is the gate into GST. Below the threshold you can stay outside the system entirely; above it, registration is compulsory within 30 days, and trading without it is an offence that carries both tax and penalty.

The threshold is not one number. A business supplying only goods gets ₹40 lakh in most states. Add any service to the mix and it drops to ₹20 lakh. In the special category states it is lower again. And a handful of situations - selling goods through Amazon or Flipkart, making inter-state supplies, paying tax under reverse charge - require registration from the very first rupee, with no threshold at all.

Getting the GSTIN is usually the easy part. Keeping it is where businesses come unstuck: file returns late for long enough and the department cancels the registration, after which every invoice you raise is legally defective until you get it revoked.

A worked example

A Bhopal shop that crossed the line without noticing

Sells only goods, so threshold is	**₹40,00,000**	Comfortable, for now
Starts charging ₹500 installation on some sales	**Now supplies a service too**	Threshold drops to ₹20,00,000
Turnover for the year	**₹28,00,000**	Already liable, eight months ago

> **The point:** Adding one small service charge moved the goalposts by ₹20 lakh. The shop was liable from the day it crossed ₹20 lakh - not from the day it noticed.

The mistakes that cost people money

- Assuming the ₹40 lakh limit applies to you. It only applies to a business supplying goods and nothing else - one service line item pulls you down to ₹20 lakh.
- Letting returns lapse after registering 'just in case'. A dormant GSTIN still has to file nil returns, and unfiled ones lead to cancellation and late fees.
- Applying with mismatched address proof. The rent agreement, the electricity bill and the application form must all state the identical address, down to the floor and shop number.

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Every provision, explained

RULE 8 · CGST RULES, 2017

Application for registration

How you apply for registration: PAN, mobile and email verified on the portal for a temporary reference number, then REG-01 Part B with documents. Aadhaar authentication or biometric verification at a GST Suvidha Kendra applies depending on the risk rating.

RULE 9 · CGST RULES, 2017

Verification of the application and approval

The officer must approve the application within seven working days, or thirty days where Aadhaar authentication was not done or the applicant is flagged for physical verification. A query in REG-03 must be answered in REG-04 within seven working days; silence by the officer means deemed approval.

RULE 9A · CGST RULES, 2017

Grant of registration electronically

From 1 November 2025 a low-risk applicant identified by the portal's own data analysis is granted registration electronically within three working days of applying - no officer approval step. It sits alongside Rule 9, not in place of it: a flagged application still goes the Rule 9 route.

RULE 10 · CGST RULES, 2017

Issue of registration certificate

Registration is granted in REG-06 from the date of liability where the application was made within thirty days, otherwise from the date of grant. The GSTIN and certificate are made available on the portal, signed digitally by the officer.

RULE 10A · CGST RULES, 2017

Furnishing of Bank Account Details

Bank account details in the registered person's own name and linked to his PAN must be furnished within thirty days of registration or before filing the first GSTR-1, whichever is earlier - failure now blocks GSTR-1 filing and can lead to suspension.

RULE 10B · CGST RULES, 2017

Aadhaar authentication for registered person

Aadhaar authentication of the proprietor, partner, karta, director or authorised signatory is required before you can file a revocation application, an amendment of core fields, or a refund claim.

RULE 11 · CGST RULES, 2017

Separate registration for multiple places of business within a State or a Union territory

A person with more than one place of business in a State may take a separate registration for each, provided none of them is on composition while another pays normal tax; supplies between them are treated as supplies between distinct persons and carry tax.

RULE 12 · CGST RULES, 2017

Grant of registration to persons required to deduct tax at source or to collect tax at source

A TDS deductor under section 51 or a TCS collector under section 52 applies in REG-07; the officer grants registration in REG-06 within three working days and may cancel it in REG-08 when the person is no longer liable to deduct or collect.

RULE 13 · CGST RULES, 2017

Grant of registration to non-resident taxable person

A non-resident taxable person applies in REG-09 with a self-attested passport copy at least five days before starting business, and must deposit the estimated tax in advance; a foreign business entity applies with its tax identification number of the home country.

RULE 14 · CGST RULES, 2017

Grant of registration to a person supplying online information and database access or retrieval services from a place ou

An overseas supplier of online information and database access services to a non-taxable online recipient, or of online money gaming to a person in India, registers in REG-10 - a simplified registration with no physical presence in India.

RULE 14A · CGST RULES, 2017

Option for taxpayers having monthly output tax liability below threshold limit

The simplified registration option from 1 November 2025 for small suppliers: if your monthly output tax on B2B supplies (CGST + SGST/UTGST + IGST + cess) will not exceed Rs 2.5 lakh, you may opt in on the registration application and get registration electronically within three working days, provided you complete Aadhaar authentication. Only one such registration per PAN in a State. To come out of the scheme you file REG-32, after filing returns for at least three months (one tax period if you apply on or after 1 April 2026) and all returns due to date, and no cancellation proceedings must be pending.

RULE 15 · CGST RULES, 2017

Extension in period of operation by casual taxable person and non-resident taxable person

A casual or non-resident taxable person who wants to work beyond the ninety days first granted applies in REG-11 before the period ends and pays the estimated tax for the extension in advance.

RULE 16 · CGST RULES, 2017

Suo moto registration

Suo motu registration: where a survey, inspection or search shows a person who should have registered has not, the officer registers him temporarily in REG-12; the person must then apply properly within ninety days, or within thirty days of an appellate order upholding the action.

RULE 16A · CGST RULES, 2017

Grant of temporary identification number

A person who is not liable to register but has to make a payment under the Act is given a temporary identification number by the officer, in Part B of REG-12.

RULE 17 · CGST RULES, 2017

Assignment of Unique Identity Number to certain special entities

Embassies, UN bodies and other notified entities get a Unique Identity Number on REG-13, which lets them claim refund of the tax they bear rather than pay tax as suppliers.

RULE 18 · CGST RULES, 2017

Display of registration certificate and Goods and Services Tax Identification Number on the name board

You must display the registration certificate prominently at the principal and every additional place of business, and show the GSTIN on the name board at the entrance.

RULE 19 · CGST RULES, 2017

Amendment of registration

Amendment of registration: core-field changes (legal name, principal or additional place of business, promoters or authorised signatories) go in REG-14 within fifteen days of the change and need the officer's approval in REG-15; other fields update automatically on the portal.

RULE 20 · CGST RULES, 2017

Application for cancellation of registration

A registered person seeking cancellation applies in REG-16 within thirty days of the event, stating stock held, liability and the payment made - the application itself carries the reversal of credit on stock.

RULE 21 · CGST RULES, 2017

Registration to be cancelled in certain cases

Grounds on which registration is liable to be cancelled: no business from the declared place, invoices without supply, breach of the anti-profiteering or Rule 86B provisions, failure to furnish bank account details, availing credit in violation of section 16, GSTR-1 outward supplies exceeding GSTR-3B, and continued default in returns.

RULE 21A · CGST RULES, 2017

Suspension of registration

Suspension: registration is deemed suspended from the date cancellation is applied for, and the officer may suspend where cancellation appears warranted or where returns or the GSTR-1 versus GSTR-3B comparison show significant differences. A suspended person cannot make taxable supplies or claim refund; suspension is revoked when the returns are filed or the differences explained in REG-18 within thirty days.

- Suspension is automatic from the date a cancellation application is filed, and the officer may suspend without a hearing where the comparison of returns shows significant differences - the hearing comes afterwards.
- A suspended person cannot make a taxable supply, issue a tax invoice or claim a refund, but must still file returns for the pre-suspension period.
- Reply in REG-18 within thirty days of the intimation; suspension is revoked in REG-20 once the returns are filed or the differences explained.

SECTION 22 · CGST ACT, 2017

Persons liable for registration

You must register for GST once your aggregate turnover in a financial year crosses the threshold: for a supplier of goods only it is Rs 40 lakh (Rs 20 lakh in special category states); for services or mixed supply it is Rs 20 lakh (Rs 10 lakh in special category states). Registration is per State from which you make taxable supplies.

- The Rs 40 lakh limit is NOT in the section - it comes from Notification 10/2019-Central Tax and applies only to a person engaged EXCLUSIVELY in the supply of goods, in a State that adopted it. Supply even one rupee of service and the limit drops to Rs 20 lakh.
- The Rs 40 lakh route is also unavailable to a person making inter-State supplies, a casual taxable person, and suppliers of ice cream, pan masala, tobacco and fly ash bricks.
- Special category States for the Rs 20 lakh / Rs 10 lakh limits are those listed in the Explanation - do not assume all north-eastern States are on the lower figure; several opted up.
- Aggregate turnover is PAN-level and all-India, and it includes exempt and export supplies - a common error is to test only the taxable turnover of one GSTIN.

RULE 22 · CGST RULES, 2017

Cancellation of registration

Cancellation procedure: notice in REG-17, reply in REG-18 within seven working days, and cancellation in REG-19 within thirty days - or the proceedings are dropped in REG-20 where the reply satisfies the officer or all pending returns and dues are cleared.

SECTION 23 · CGST ACT, 2017

Persons not liable for registration

You are not required to register if you deal exclusively in goods/services that are wholly exempt or non-taxable under GST, or you are an agriculturist supplying your own farm produce. The Government can also exempt further categories by notification - and after the 2023 amendment this exemption power overrides even the compulsory-registration list in section 24.

- Since the Finance Act 2023 (retrospective to 01-07-2017) section 23 OVERRIDES section 24 - a person supplying only exempt or non-taxable goods or services need not register even if he falls in a compulsory-registration category.
- An agriculturist is outside only for supply of produce out of cultivation of his own land.
- Notification 10/2019 (the Rs 40 lakh goods exemption) and Notification 05/2017 (persons supplying only reverse-charge supplies) are both issued under this section.

RULE 23 · CGST RULES, 2017

Revocation of cancellation of registration

Revocation of a cancellation ordered by the officer: apply in REG-21 within ninety days of the cancellation order (the Commissioner may extend it by a further ninety days), after filing all pending returns and paying the tax, interest, penalty and late fee. Aadhaar authentication under Rule 10B must be done first. The officer revokes in REG-22 or rejects in REG-05 after a REG-23 notice and REG-24 reply.

SECTION 24 · CGST ACT, 2017

Compulsory registration in certain cases

Certain persons must register for GST regardless of turnover (the section 22 limits do not apply): anyone making inter-State taxable supplies, casual and non-resident taxable persons, reverse-charge payers, TDS/TCS deductors, agents, Input Service Distributors, e-commerce operators and sellers on them, OIDAR and online money-gaming suppliers from outside India. Note: after the 2023 amendment, this is now subject to section 23's overriding exemptions.

- Notification 34/2023-Central Tax (from 01-10-2023) waives compulsory registration under section 24(ix) for a person supplying GOODS through an e-commerce operator, if turnover is within the threshold, supplies are intra-State only, and he has no other State registration - he needs an enrolment number instead.
- Service suppliers through an e-commerce operator were already outside 24(ix) by Notification 65/2017-Central Tax if within the threshold, except for the section 9(5) services.
- Reverse charge under 24(iii) makes registration compulsory for the RECIPIENT - a small business paying a lawyer's fee or a GTA freight can be pushed into registration by one transaction.
- Since the 2023 amendment, section 23's exemptions override section 24, so an exclusively-exempt supplier does not have to register even if he falls in a section 24 category.

RULE 24 · CGST RULES, 2017

Migration of persons registered under the existing law

Migration of persons registered under the earlier laws into GST - the provisional registration in REG-25, the follow-up information in REG-26, and cancellation in REG-28 where the person was not liable. Spent for new taxpayers; it still matters when an old provisional registration is questioned.

SECTION 25 · CGST ACT, 2017

Procedure for registration

Apply for GST within 30 days of becoming liable, separately in each State you are liable in (casual/non-resident persons apply at least 5 days before starting). You get one registration per State, though multiple business places in a State can each be separately registered; voluntary registration is allowed. PAN and Aadhaar authentication are required. Each registration is treated as a distinct person.

- Two new electronic routes started on 01-11-2025: Rule 9A grants registration in three working days to low-risk applicants identified by the portal, and Rule 14A gives a simplified three-day registration to an applicant whose monthly B2B output tax will not exceed Rs 2.5 lakh, with Aadhaar authentication compulsory and exit only through FORM REG-32.
- Biometric Aadhaar authentication at a GST Suvidha Kendra applies in notified States - budget for the appointment when advising on timelines.
- Each registration in a State is a distinct person: stock transfers between your own branches in two States are taxable supplies, and a cross-charge is required for common services.
- Apply within thirty days of becoming liable. Applying late means registration runs from the date of grant, so tax on supplies made in between is payable without the buyer getting credit.

RULE 25 · CGST RULES, 2017

Physical verification of business premises in certain cases

Physical verification of premises after registration: where the officer thinks it necessary, verification is done in the person's presence and the report with photographs is uploaded in REG-30 within fifteen working days.

SECTION 26 · CGST ACT, 2017

Deemed registration

You file one registration application and it works for both central and state GST: grant (or rejection) under the State/UT GST Act is automatically treated as grant (or rejection) under the CGST Act. No separate CGST application is needed.

RULE 26 · CGST RULES, 2017

Method of authentication

Method of authentication: filings are signed with a digital signature certificate (mandatory for companies and LLPs), an e-signature, or the electronic verification code. This is the rule behind who may sign a return or an application.

SECTION 27 · CGST ACT, 2017

Special provisions relating to casual taxable person and non-resident taxable person

A casual or non-resident taxable person gets a temporary registration valid for up to 90 days (extendable once by up to 90 more days) and must pay an advance deposit equal to their estimated tax liability up front. They can supply only after the certificate is issued; the deposit sits in the electronic cash ledger.

- Ninety days, extendable once by ninety more, and the advance deposit of estimated tax is the condition for both the grant and the extension.
- A casual taxable person supplying handicraft goods, and certain notified categories, are exempt from registration up to the threshold - check the notification before insisting on registration for an exhibition or a one-off event.

SECTION 28 · CGST ACT, 2017

Amendment of registration

If any registration detail changes (address, partners, contact, business particulars, etc.), you must inform the department in the prescribed form. Core-field changes need officer approval (and you get a hearing before any rejection); minor fields update without approval. A state-level decision counts under central GST too.

SECTION 29 · CGST ACT, 2017

Cancellation or suspension of registration

GST registration can be cancelled - by you (e.g. business closed, turnover below limit, opting out) or by the officer (including from a back date) for reasons like non-filing of returns, rule violations, not starting business, or registration obtained by fraud. You get a hearing first, and the registration can be suspended while cancellation is decided. Cancellation does not wipe out past dues, and you must reverse/pay the ITC on stock and capital goods you hold at cancellation.

- Suspension under Rule 21A is automatic from the date you apply for cancellation, and the officer may suspend where returns are missing or GSTR-1 and GSTR-3B differ significantly. A suspended person cannot make taxable supplies or claim a refund.
- Cancellation with retrospective effect is common but must be reasoned - an order that cancels from a back date without saying why is routinely set aside.
- Cancellation does not extinguish liability for the period before it, and the credit on stock and capital goods held on that date must be reversed in REG-16.
- Non-filing grounds: six continuous months for a normal taxpayer, three consecutive tax periods for a composition taxpayer.

SECTION 30 · CGST ACT, 2017

Revocation of cancellation of registration

If the officer cancelled your registration on his own motion, you can apply to have that cancellation revoked. The old hard 30-day deadline is no longer in the section - the time limit now lives in the Rules (Rule 23: ninety days from the cancellation order, extendable by the Commissioner). You must clear pending returns/dues and complete Aadhaar authentication (Rule 10B) first, and you get a hearing before any rejection.

- The clock is in Rule 23: ninety days from the cancellation order, extendable by the Commissioner or an authorised officer by a further ninety days. The old thirty-day figure in the section was removed by the Finance Act 2023.
- Revocation is only for a cancellation ordered by the OFFICER on his own motion. If you applied for cancellation yourself, revocation is not available - you re-register.
- All pending returns must be filed and the tax, interest, penalty and late fee paid before the application, and Rule 10B Aadhaar authentication completed.
- Where the ninety-day window has closed, the remedy is an appeal under section 107 against the cancellation order, not a late revocation application.

When you need more than a guide

This document tells you what the law says. It cannot tell you what it means for your specific numbers, your notice, or your year - and that is usually where the money is.

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