

Cancellation

Ques 1- Due to some unavoidable reasons, I have not filed my GST Returns for last 7 Months, now I have received show cause notice for Suo-Motto cancellation. What should I do in this situation?

*Ans1- As per law, if a GST Registered persons defaults in GST Return filing for continuous 6 Months, GST Officer has the power to cancel your GST Number. If you have received notice for Suo- Motto cancellation, then you should file you're all pending **GST Return** as soon as possible and respond to Show cause notice online within prescribed time period.*

Ques 2- I am GST return defaulter and my GST registration has been suo-cancelled by GST Officer but I want to continue my GST Number. What should I do in this situation?

Ans 2- If your GST Registration has been Suo-Motto cancelled by GST Officer, then you have the option to file GST Revocation request within 90 days from the date of cancellation order.

Ques 3- I have applied for GST Revocation and my GST Revocation request has been rejected by GST Officer, what I should do in this situation?

Ans 3- If your GST Revocation request has been rejected by officer, you have to apply for fresh GST Registration.

Ques 4- How do I cancel my GST registration online?

Ans 4 - Steps for Cancellation of GST Registration Online on GST Portal

- 1. Login with username and password on GST portal.*
- 2. Then click on the tab 'Cancellation of provisional registration'*

Ques 5- Can we apply for revocation of GST registration after cancellation?

Ans 5 - Procedure. A registered person can submit an application for revocation of cancellation, in FORM GST REG-21, if his registration has been cancelled suo moto by the proper officer

Ques 6- How can we apply for revocation in case of CANCELLATION from Department and if not having access to login? (On GSTO/AC Level)

Ans 6 - A registered person can submit an application for revocation of cancellation, in FORM GST REG-21, if his registration has been cancelled suo moto by the proper officer.

- He must submit it within 90 days from the date of service of the cancellation order at the Common Portal.*

- *If the proper officer is satisfied he can revoke the cancellation of registration by an order in FORM GST REG-22 within 30 days from the date of receipt of the application. Reasons for revocation of cancellation of registration must be recorded in writing.*
- *The proper officer can reject the application for revocation by an order in FORM GST REG-05 and communicate the same to the applicant.*
- *Before rejecting, the proper officer must issue a show cause notice in FORM GST REG-23 for the applicant to show why the application should not be rejected. The applicant must reply in FORM GST REG-24 within 7 working days from the date of the service of notice.*
- *The proper officer will take decision within 30 days from the date of receipt of clarification from the applicant in FORM GST REG-24.*

Note: Application for revocation cannot be filed if the registration has been cancelled because of the failure to file returns. Such returns must be furnished first along with payment of all dues amounts of tax, interest & penalty.

Ques 7- How can we apply if Dealer/Proprietor himself wants to cancel his GSTN?

Ans 7- The Cancellation page opens.

*Step1 - Your GSTIN and name of business will show automatically.
You are required to give a reason for cancellation.*

Step 2 -You will be asked if you have issued any tax invoices during the month.

Step 3 - Simply fill up the details of authorized signatories

Step 4 - Finally, Sign off with EVC with you are a proprietorship or a partnership.

LLPs & Companies must mandatorily sign with DSC.

Registration

Ques 1 - What is the time limit for taking registration under GST?

Ans1 - A person should take registration, within thirty days from the date on which he becomes liable to registration.

Ques 2- If a person is operating in different states, with the same PAN number, whether he can operate with a single registration?

Ans 2- No. Every person who is liable to take a registration will have to get registered separately for each in terms of Sub-section (1) of Section 22 of the CGST/SGST Act.

Ques 3- Whether a person having multiple business verticals in a state can obtain for different registrations?

Ans 3- Yes. In terms of the proviso to Sub-Section (2) of Section 25, 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.

Ques 4 - Whether the proper officer can reject an Application for Registration?

Ans 4 - Yes. In terms of sub-section 10 of section 25 of the CGST/SGST Act, the proper officer can reject an application for registration after due verification.

Ques 5- Whether cancellation of Registration under CGST Act means cancellation under SGST Act also?

Ans 5- Yes, the cancellation of registration under one Act (say CGST Act) shall be deemed to be a cancellation of registration under the other Act (i.e. SGST Act). (Section 29(4)).

Ques 6 – Can a person without GST registration claim ITC and collect tax?

Ans 6 - No, a person without GST registration can neither collect GST from his customers nor can claim any input tax credit of GST paid by him.

Ques 7 - Whether the registration granted to any person is permanent?

Ans 7 - Yes, the registration certificate once granted is permanent unless surrendered, cancelled, suspended.

Ques 8 - Is it necessary for the Govt. Organization to get registration?

Ans 8 - A unique identification number (ID) would be given by the respective state tax authorities through GST portal to Government authorities / PSUs not making outwards supplies of GST goods (and thus not liable to obtain GST registration) but are making inter-state purchases.

Ques 9 - What happens when the registration is obtained by means of wilful mis-statement, fraud or suppression of facts?

Ans 9 - in such cases, the registration may be cancelled with retrospective effect by the proper officer. (Section 29(2)(e))

Ques 10 - Whether the job worker will have to be compulsorily registered?

Ans 10 - No, a Job worker is a supplier of services and will be obliged to take registration only when his turnover crosses the prescribed threshold of 20/10 Lakhs.

Ques 11 - Is there any facility for digital signature in the GSTN registration?

Ans 11 - Tax payers would have the option to sign the submitted application using valid digital signatures. There will be two options for electronically signing the application or other submissions- by e-signing through Aadhar number, or through DSC i.e. by registering the tax payer's digital signature certificate with GST portal. However, companies or limited liability partnership entities will have to sign mandatorily through DSC only. Only level 2 and level 3 DSC certificates will be acceptable for signature purpose.

Ques 12 - Can the registration certificate be downloaded from the GSTN portal?

Ans 12 - In case registration is granted; applicant can download the registration certificate from the GST common portal.

Returns

Ques 1- Is the scanned copy of invoices to be uploaded along with GSTR-1?

Ans 1- No scanned copy of invoices is to be uploaded. Only certain prescribed fields of information from invoices need to be uploaded.

Ques 2- Whether description of each item in the invoice will have to be uploaded?

Ans 2- No. In fact, description will not have to be uploaded. Only HSN code in respect of supply of goods and accounting code in respect of supply of services will have to be fed.

Ques 3- Is it compulsory for a taxpayer to file return by himself?

Ans 3- No. A registered taxpayer can also get his return filed through a Tax Return Preparer, duly approved by the Central or the State tax administration.

Ques 4- Who need to file Return in GST regime?

Ans 4 - Every person registered under GST will have to file returns in some form or other. A registered person will have to file returns either monthly (normal supplier) or quarterly basis (supplier opting for composition scheme). An ISD will have to file monthly returns showing details of credit distributed during the particular month. A person required to deduct tax (TDS) and persons required to collect tax (TCS) will also have to file monthly returns showing the amount deducted/collected and other details as may be prescribed. A non-resident taxable person will also have to file returns for the period of activity undertaken.

QRMP- *The Central Board of Indirect Taxes & Customs (CBIC) introduced Quarterly Return Filing and Monthly Payment of Taxes (QRMP) scheme under Goods and Services Tax (GST) to help small taxpayers whose turnover is less than Rs.5 crores. The QRMP scheme allows the taxpayers to file GSTR-3B on a quarterly basis and pay tax every month.*

Ques 5 - Which type of taxpayers need to file Annual Return?

Ans 5 - All taxpayers filing return in GSTR-1 to GSTR-3, other than ISD's, casual/non-resident taxpayers, taxpayers under composition scheme, TDS/TCS deductors, are required to file an annual return. Casual taxpayers, non- resident taxpayers, ISDs and persons authorized to deduct/collect tax at source are not required to file annual return.

Ques 6- Is an Annual Return and a Final Return one and the same?

Ans 6 - No. Annual Return has to be filed by every registered person paying tax as a normal taxpayer. Final Return has to be filed only by those registered persons who have applied for cancellation of registration. The final return has to be filed within three months of the date of cancellation or the date of cancellation order.

Ques 7 - If a return has been filed, how can it be revised if some changes are required to be made?

Ans 7 - In GST since the returns are built from details of individual transactions, there is no requirement for having a revised return. Any need to revise a return may arise due to the need to change a set of invoices or debit/ credit notes. Instead of revising the return already submitted, the system will allow changing the details of those transactions (invoices or debit/credit notes) that are required to be amended. They can be amended in any of the future GSTR- 1/2 in the tables specifically provided for the purposes of amending previously declared details.

Ques 8 - How can taxpayers file their returns?

Ans 8 - Taxpayers will have various modes to file the statements and returns. Firstly, they can file their statement and returns directly on the Common Portal online. However, this may be tedious and time consuming for taxpayers with large number of invoices. For such taxpayers, an offline utility will be provided that can be used for preparing the statements offline after downloading the auto populated details and uploading them on the Common Portal. GSTN has also developed an ecosystem of GST Suvidha Providers (GSP) that will integrate with the Common Portal.

Ques 9 - What is the consequence of not filing the return within the prescribed date?

Ans 9- A registered person who files return beyond the prescribed date will have to pay late fees of rupees one hundred for every day of delay subject to a maximum of rupees five thousand. For failure to furnish Annual returns by due date, late fee of Rs. One hundred for every day during which such failure continues subject to a maximum of an amount calculated at a quarter percent [0.25%] of his turnover in a state, will be levied.

Ques. 10- How to retrieve forgot password and e-mail Id?

Ans 10- To retrieve your password, you need to perform the following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Click the EXISTING USER LOGIN button.
3. The Login page is displayed. Click the Forgot Password link, given below the LOGIN button
4. The Forgot Password page is displayed. In the Username field, type the username that you created while enrolling with GST.
5. In the Type the characters you see in the image below field, type the captcha text shown on the screen.
6. Click the GENERATE OTP button. The One Time Password (OTP) will be sent to your registered e-mail address and mobile number.
7. In the Enter OTP field, enter the OTP that was sent to your e-mail address and mobile number.
8. Click the CONTINUE button.

Note:

In case your OTP is expired and you want to receive the OTP again on your e-mail address and mobile phone number, click the RESEND OTP link.

9. In the New Password field, enter a password of your choice that you will be using from next time onwards.

10. In the Re-confirm Password field, reenter the password.

Note:

Password should be of 8 to 15 characters which should comprise of at least one number, one special character, one upper case and one lower case letter.

11. Click the CONTINUE button.

12. The Security Questions page is displayed. Enter the answers to security questions that you had mentioned during first-time enrolling with GST.

13. Click the SUBMIT button

Ques11- What is registered turnover limit in case of Goods and services?

Ans 11. Aggregate Turnover

Registration Required

Exceeds Rs. 40 lakh

Yes- For Normal Category States

Exceeds Rs.20 lakh

Yes- For Special Category States

Ques12 - How to amend the wrong entry of GST number in GSTR-1 and GSTR-2B?

Ans12 – It can be corrected through amendment in Table – 9 of GSTR-1.

Ques13- How to amend the wrong entry of GSTN number in GSTR – 1 and GSTR -3B regarding amount?

Ans13 - It can be corrected through amendment in Table – 9 of GSTR-1.

Refund

Ques 1 - Where the refund is withheld under Section 54(11) of the CGST/SGST Act, will the taxable person be given interest?

Ans 1 - If as a result of appeal or further proceeding the taxable person becomes entitled to refund, then he shall also be entitled to interest at the rate notified [section 54(12) of the CGST/SGST Act].

Ques 2 - How much time it will take for refund sanction process and release of the amount thereon?

ANS 2 – Refund has to be sanctioned within 60 days from the date of receipt of application complete in all respects. If refund is not sanctioned within the said period of 60 days, interest at the rate notified will have to be paid in accordance with section 56 of the CGST/SGST Act. However, in case where provisional refund to the extent of 90% of the amount claimed is refundable in respect of zero-rated supplies made by certain categories of registered persons in terms of sub-section (6) of section 54 of the CGST/SGST Act, the provisional refund has to be given within 7 days from the date of acknowledgement of the claim of refund.

Ques 3 - What is refund?

Ans 3 - Refund has been discussed in section 54 of the CGST/SGST Act.

“Refund” includes

- (a) any balance amount in the electronic cash ledger so claimed in the returns,
- (b) any unutilized input tax credit in respect of (i) zero rated supplies made without payment of tax or, (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies),
- (c) tax paid by specialized agency of United Nations or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries on any inward supply

Ques 4 – What is the time limit for taking refund?

Ans 4 - A person claiming refund is required to file an application before the expiry of two years from the “relevant date” as given in the explanation to section 54 of the CGST/SGST Act.

Ques 5 - Is there any time limit for sanctioning of refund?

Ans 5 - Yes, refund has to be sanctioned within 60 days from the date of receipt of application complete in all respects. If refund is not sanctioned within the said period of 60 days, interest at the rate notified will have to be paid in accordance with section 56 of the CGST/SGST Act.

Ques 6 - Can refund be withheld by the department?

Ans 6 - Yes, refund can be withheld in the following circumstances:

- i. If the person has failed to furnish any return till he files such return;
- ii. If the registered taxable person is required to pay any tax, interest or penalty which has not been stayed by the appellate authority/Tribunal/court, till he pays such tax interest or penalty; The proper officer can also deduct unpaid taxes, interest, penalty, late fee, if any, from the refundable amount – Section 54(10) (d) of the CGST/SGST Act
- iii. The Commissioner can withhold any refund, if, the order of refund is under appeal and he is of the opinion that grant of such refund will adversely affect revenue in the said appeal on account of malfeasance or fraud committed - Sec.54 (11) of the CGST/SGST Act.

Ques 7 - Is there any minimum threshold for refund?

Ans 7- No refund shall be granted if the amount is less than Rs.1000/-. [Sec.54 (14) of the CGST/SGST Act]

Ques 8- How will the refunds arising out of existing law be paid?

Ans 8 - The refund arising out of existing law will be paid as per the provisions of the existing law and will be made in cash and will not be available as ITC.

Ques 9 - Whether refund can be made before verification of documents?

Ans 9 - In case of any claim of refund to a registered person on account of zero rated supplies of goods or services or both (other than registered persons as may be notified), 90% refund may be granted on provisional basis before verification subject to such conditions and restrictions as may be prescribed in accordance with sub-section 6 of section 54 of the CGST/SGST Act.

Ques 10- In case of refund under exports, whether BRC is necessary for granting refund?

Ans 10 - In case of refund on account of export of goods, the refund rules do not prescribe BRC as a necessary document for filing of refund claim. However, for export of services details of BRC is required to be submitted along with the application for refund.

Ques 11 -What is the time period within which an acknowledgement of a refund claim has to be given?

Ans 11 - Where an application relates to a claim for refund from the electronic cash ledger as per sub-section (6) of section 49 of the CGST/SGST Act made through the return furnished for the relevant tax period the acknowledgement will be communicated as soon as the return is furnished and in all other cases of claim of refund the acknowledgement will be communicated to the applicant within 15 days from the date of receipt of application complete in all respect.

Ques 12 - What is the time period within which provisional refund has to be given?

Ans 12- Provisional refund to the extent of 90% of the amount claimed on account of zero-rated supplies in terms of sub-section (6) of section 54 of the CGST/SGST Act has to be given within 7 days from the date of acknowledgement of complete application for refund claim.

Ques 13 - Is there any specified format for filing refund claim?

Ans 13 - Every claim of refund has to be filed in Form GST RFD 1. However, claim of refund of balance in electronic cash ledger can be claimed through furnishing of monthly/quarterly returns in Form GSTR 3, GSTR 4 or GSTR 7, as the case may be, of the relevant period.

Ques 14 - Is there any specified format for sanction of refund claim?

Ans 14- The claim of refund will be sanctioned by the proper officer in Form GST RFD-06 if the claim is found to be in order and payment advice will be issued in Form GST RFD05. The refund amount will then be electronically credited to the applicants given bank account.

Ques 15- What happens if there are deficiencies in the refund claim?

Ans 15 - Deficiencies, if any, in the refund claim has to be pointed out within 15 days. A form GST RFD-03 will be issued by the proper officer to the applicant pointing out the deficiencies through the common portal electronically requiring him to file a refund application after rectification of such deficiencies.

Ques 16 - Can the refund claim be rejected without assigning any reasons?

Ans 16 - No. When the proper officer is satisfied that the claim is not admissible he shall issue a notice in Form GST RFD-08 to the applicant requiring him to furnish a reply in GST RFD -09 within fifteen days and after consideration of the applicant's reply, he can accept or reject the refund claim and pass an order in Form GST RFD-06 only.

General questions

Ques 1- Whether the amount of credit detected by the system on account of mismatch between GSTR-1 and GSTR-2 and recovered as output tax can be reclaimed?

Ans 1 - Yes, once the mismatch is rectified by the supplier by declaring the details of the invoices or debit notes, as the case may be, in his valid return for the month/quarter in which the error had been detected. The said amount can be reclaimed by way of reducing the output tax liability during the subsequent tax period. [section 42(7)]. Similar provisions have also been made in Section 43 of the Act in respect of the credit notes issued by the supplier.

Ques 2 – What is the procedure of Relaxation on Penalty imposed ?

Ans 2– As on date no relaxation on penalty imposed. However appeal can be filed through APL -01.

Ques 3- Can we interchange Composition and Regular Return and procedure?

Ans 3– Yes but only at the beginning of the Financial Year.

Ques 4 – Tax payers ask about their Ward nos. and Jurisdiction?

Ans 4- Open the link of GST i.e. <https://gst.gov.in>, and then go to Search Taxpayer option; fill your GSTIN/UIN no. from where you will get all the details of the Taxpayer including Central jurisdiction and State jurisdiction. The Jurisdiction which is shown in RED Colour is the actual taxable jurisdiction of the Taxpayer.

Ques 5 - How to Check ARN No. status?

Ans 5- Step 1 - Go to GST Portal. Step 2 - Go to 'Services' > 'Registration' > 'Track Application Status'. Step 3 - Enter the ARN received by you on submitting GST Registration Application, Also enter the Captcha code and click on SEARCH.

Ques 6– What are the Zone of wards?

Ans- 6

List of Zones

Zone	Ward No.
I	1,3 To 6, 24 to 32 ,35,36,37,38,39
II	2,7,8 to 23
III	33,34,40,41,43, to 55,65,68,69 & 73
IV	56 to 60,64,66,70,105,106
V	61,62
VI	63,67,71,72
VII	74 to 84
VIII	87 to 95
IX	85,86,96 to 104
X	E- commerce
XI	KCS + Entertainment
XII	107 - 116

Ques 7 - Who can change the Email ID and Password in GST?

Ans 7 - Step-1: Login to GST portal (<http://www.gst.gov.in/>) with your user id and password. Step-2: Click on the registration bar and select the non-core amendment. Step-3: Click on the authorized signatory tab. Step-4: Add new authorized signatory whose email and mobile number you wish to add

Ques 8 - What's the procedure to release Bank Guaranty with regards to LUT?

Ans 8 - LUT/Bond filing procedure for exports under GST

LUT and bond filing procedure is mandatory if you want to export without payment of IGST. As per rule 96A, a bond is required to be filed along with 15% bank guarantee.

(As per Rule 96A of the CGST Rules, Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner)

Ques 9 - What to do if error in filling GST return (Technical problem)?

ANS 9 - Register compliant/ ticket number on GST helpline 1800110066

Ques 10 - Whether value for each transaction will have to be fed? What if no consideration?

Ans 10 - Yes. Not only value but taxable value will also have to be fed. In some cases, both may be different.

In case there is no consideration, but it is supply by virtue of schedule 1, the taxable value will have to be worked out as prescribed and uploaded.

Ques 11 - What if the invoices do not match? Whether ITC is to be given or denied? If denied, what action is taken against supplier?

Ans 11 - If invoices in GSTR-2 do not match with invoices in counter-party GSTR-1, then such mismatch shall be intimated to the supplier. Mismatch can be because of two reasons. First, it could be due to mistake at the side of the recipient, and in such a case, no further action is required. Secondly, it could be possible that the said invoice was issued by supplier but he did not upload it and pay tax on it. In such a case, the ITC availed by the recipient would be added to his output tax liability, in short, all mismatches will lead to proceedings if the supplier has made a supply but not paid tax on it.

Ques 12 - How does a taxpayer get the credit of the tax deducted at source on his behalf? Does he need to produce TDS certificate from the deductee to get the credit?

Ans 12 - Under GST, the deductor will be submitting the deductee wise details of all the deductions made by him in his return in Form GSTR-7 to be filed by 10th of the month next to the month in which deductions were made. The details of the deductions as uploaded by the deductor shall be auto populated in the GSTR-2 of the deductee. The taxpayer shall be required to confirm these details in his GSTR-2

to avail the credit for deductions made on his behalf. To avail this credit, he does not require to produce any certificate in physical or electronic form. The certificate will only be for record keeping of the tax payer and can be downloaded from the Common Portal.

Ques 13 - What happens if ITC is taken on the basis of a document more than once?

Ans 13 - In case the system detects ITC being taken on the same document more than once (duplication of claim), the amount of such credit would be added to the output tax liability of the recipient in the return. [section 42(6)]