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Registration

Extra provisions for detailed and comprehensive study

88.6 Transfer of business [S. 22(3)/(4)]

Registration of transferee/successor - Where a business carried on by a taxable person **registered** under GST is transferred, whether on account of succession or otherwise, to another person as a **going concern**, the transferee or successor, as the case may be, is liable to be registered with effect from **date** of such transfer or succession.

Transfer pursuant to order - However, in case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, demerger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee is liable to be registered, with effect from the date on which the Registrar of Companies **issues a certificate of incorporation** giving effect to such order of the High Court or Tribunal.

Death of sole proprietor – This provision also covers transfer or change in ownership of business due to **death** of sole proprietor. [Circular 96/15/2019-GST]

Transferee/successor is not entitled to the benefit of a fresh registration threshold limit.

ILLUS 88.25: Mr. X, registered under GST, transfers his business of supplying engineering equipment in the State of Uttarakhand to Mr. Y on 1 October. ATO of the business for the FY before transfer was ₹ 15 lakh and that after transfer was ₹ 16 lakh. Mr. Y contends that he is not liable to get registered as his own ATO of ₹ 16 lakh does not exceed the registration threshold of ₹ 20 lakh. – Mr. Y is not correct. Since the business carried on by Mr. X, registered under GST, is transferred, the transferee Mr. Y is liable to be registered with effect from 1 October.

89.8 Registration in certain cases - Other cases [S. 24]¹

Following categories of persons are required to be registered **compulsorily** (irrespective of ATO):

- Input Service Distributor (ISD), whether or not separately registered under GST;
- Every person supplying online information and data base access or retrieval (OIDAR) services from a place outside India to a person in India, other than a registered person;
- Every person supplying online money gaming [para 21.1-6] from a place outside India to a person in India;
- Such other person or class of persons as may be notified by the Government.

91.7 Unique Identification Number (UIN) [S. 25(9)/(10), R. 17]

Procedure for assignment of UIN:

1. The eligible person should submit an application in the prescribed form at the common portal.
2. The proper officer may, upon submission of the application in the prescribed form or after filling up the said form or after receiving a recommendation from the Ministry of External Affairs, Government of India, assign a UIN to the said person and issue a certificate in FORM GST REG-06 within 3 working days from the date of the submission of the application.



¹ Details of these provisions are relevant for CA Final level. Provisions are given here only for knowledge purposes and for sake of completeness.