

B.Com

Sem 6

MJC 12

GSTIN & Unique Identification Number (UIN)

◆ **GSTIN (Goods and Services Tax Identification Number)**

GSTIN is a **15-digit unique registration number** given to every registered taxpayer.

Structure of GSTIN:

- First 2 digits → State code
- Next 10 digits → PAN
- 13th digit → Entity number
- 14th digit → Default "Z"
- 15th digit → Check code

Example: 27ABCDE1234F1Z5

◆ **Unique Identification Number (UIN)**

UIN is granted to:

- ✓ Foreign diplomatic missions
- ✓ UN bodies
- ✓ Multilateral financial institutions

Purpose:

- To claim refund of GST paid on purchases
 - They are not regular taxpayers
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Amendment, Cancellation & Revocation of Registration

◆ **A) Amendment of Registration**

If there is any change in:

- ✓ Business name
- ✓ Address
- ✓ Partners/directors
- ✓ Contact details

The registered person must apply for amendment within prescribed time.

◆ B) Cancellation of Registration (Section 29)

Registration may be cancelled:

- ✓ By taxpayer (if business discontinued)
- ✓ By officer (if returns not filed or fraud detected)

Reasons:

- Business closure
 - Change in constitution
 - Turnover below threshold
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◆ C) Revocation of Cancellation

If registration is cancelled by officer:

- ✓ Taxpayer can apply for revocation
 - ✓ Application must be filed within prescribed time
 - ✓ Pending returns must be filed
 - ✓ Tax dues must be cleared
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■ 5 Casual and Non-Resident Registration Procedures

◆ A) Casual Taxable Person (CTP)

A person who occasionally supplies goods/services in a state where he has no fixed place of business.

Example:

Trader from Delhi selling goods temporarily in Maharashtra exhibition.

Features:

- ✓ Must obtain registration at least 5 days before business
 - ✓ Registration valid for 90 days
 - ✓ Advance tax deposit required
 - ✓ Extension possible for another 90 days
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◆ B) Non-Resident Taxable Person (NRTP)

A person residing outside India but supplying goods/services in India.

Features:

- ✓ Must register before commencing business
- ✓ Registration valid for 90 days
- ✓ Advance tax payment required
- ✓ Cannot claim certain ITC (subject to conditions)

Quick Comparison: Casual vs Non-Resident Taxable Person

Basis	Casual Taxable Person	Non-Resident Taxable Person
Residence	India	Outside India
Place of business	No fixed place in that state	No fixed place in India
Registration validity	90 days	90 days
Advance tax	Required	Required