



## Representation points on GST Registration – Procedural- BCAS/IDTC/REP-02/21-22

Sr. No.	Current mechanism	Issue/ Dispute	Suggested solution
1	<p><b>Appropriate Jurisdictional Officer</b></p> <p>Presently the assessee is required to search the jurisdiction under which he falls at the stage of obtaining registration</p>	<p><b>Taxpayer's Issue:</b></p> <p>It is extremely tedious and cumbersome for a prospective taxpayer to search for the jurisdiction. As a result, it increases the cost of engaging a consultant and also leading to delay, uncertainty &amp; chaos.</p> <p><b>Department's Issue:</b></p> <p>Department is unnecessarily burdened with transferring the cases of the wrong jurisdiction to the correct ones which results in unproductive wastage of time.</p>	<p>The jurisdiction may be decided by the system automatically based on data submitted by the applicant in the form and such jurisdictional details may be printed in the acknowledgment generated post application for registration.</p> <p>Alternatively, to make the process simpler, there should be a central authority to grant registrations. The task of allocating jurisdiction may be done by the Department post-grant of registration.</p>
2	<p><b>Notices for Rejection of Applications</b></p> <p>Currently, the notice for rejecting the application of registration is:</p> <ul style="list-style-type: none"> <li>• issued without the name of the officer</li> </ul>	<p><b>Taxpayer's Issue:</b></p> <p>The taxpayer keeps struggling in identifying the officer, contacting the officer and for understanding the exact discrepancies, and for providing clarification.</p>	<p>GSTN should be made interactive by making available a chat window with the proper officer or virtual assistant.</p>



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	<ul style="list-style-type: none"> <li>• issued without valid contact details of the officer</li> <li>• issued even for the data fields which are already filled in at the time of registration or with remarks of discrepancies which at times are not understood by the applicant</li> <li>• issued without elaborating proper requirements/details</li> </ul>	<p><b>Department's Issue:</b></p> <p>Taxpayers keep on contacting the department at any time which unnecessarily disrupts the normal working of the officers.</p>	<p>The opportunity of communicating with the officer may be granted before the rejection of the application of registration.</p>
3	<p><b>Upload File Size restriction</b></p> <p>Presently, the file size limit of proof for a place of business is very less. E.g. for the electricity bill, it is only 100 kbs.</p>	<p><b>Taxpayer's Issue:</b></p> <p>The taxpayer is unable to provide legible copies of documents due to high compression. Also, it leads to unproductive wastage of time.</p> <p><b>Department's Issue:</b></p> <p>Due to the size limit, highly compressed documents would be submitted by the taxpayer. Therefore, the copy of the document may not be legible, and</p>	<p>The file size limit should be kept at least 5 MB so that clear and legible documents can be uploaded.</p>



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		the department might have to issue a separate notice seeking clear copies of documents.	
4	<p><b>Aadhar Authentication</b></p> <p>At the time of filing a GST registration application, a taxpayer is required to select whether he wants to opt for Aadhar authentication or not. Once the aadhar authentication is opted for, an email is issued by Department containing link for aadhar authentication. At times, the email containing link for aadhar authentication is not received by the taxpayer due to technical issues</p>	<p><b>Taxpayer's Issue:</b></p> <p>GST registration is not granted unless Aadhar authentication is done. Also, a taxpayer is helpless because there is no facility to resend the link for aadhar authentication</p> <p><b>Department's Issue:</b></p> <p>At present, the portal has no option to resend the Aadhar authentication link again. Therefore, officers cannot provide any assistance in this matter. Also, the exercise of issuing notice seeking aadhar authentication leads to a wastage of time as such aadhar authentication cannot be done without link.</p>	<p>Portal should have an option to resend the Aadhar authentication link. This should be provided to the applicant himself through a "Resend" button.</p> <p>Further, the option may be provided to opt-out of Aadhar Authentication filing GST registration.</p>
5	<p><b>Details of Directors in the case of Company under Insolvency proceedings</b></p> <p>Presently, the details of directors are sought for obtaining GST registration</p>	<p><b>Taxpayer's Issue:</b></p> <p>When a company goes into insolvency proceedings, generally the Directors are not managing the affairs of the companies and the</p>	<p>Since the registration is required to be obtained by the Resolution Professional, the details of directors may not be required and</p>



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	<p>even for companies that are under insolvency.</p>	<p>management of the company is that of the Resolution Professional</p> <p><b>Department's Issue:</b> Department may not benefit from the Directors' details as they may not be managing the affairs of the company.</p>	<p>only the details of the professional should be sufficient.</p>
6	<p><b>GSTINs to SEZ units / developers</b></p> <p>Currently, GSTIN issued to SEZ units and developers do not contain any identification digit. Therefore, it is difficult to distinguish a normal taxpayer and SEZ from the GSTIN itself.</p>	<p><b>Taxpayer's Issue:</b> A taxpayer cannot easily track zero-rated supplies made to SEZ, or supplies received from SEZ.</p> <p><b>Department's Issue:</b> Department cannot easily identify SEZ entities and track zero-rated supplies of a taxpayer.</p>	<p>Just like identification codes for respective States, an identifier digit(s) should be used for SEZ applicants. With the help of this, a taxpayer or Department can easily distinguish between a normal taxpayer and the SEZ by looking at the GSTIN itself.</p>