



## ISDM (INDEPENDENT SKILL DEVELOPMENT MISSION)

# GST REGISTRATION & COMPLIANCE

## TYPES OF GST – CGST, SGST, IGST & UTGST

### CHAPTER 1: INTRODUCTION TO GST AND ITS CLASSIFICATION

#### 1.1 Understanding Goods and Services Tax (GST)

Goods and Services Tax (GST) is a **comprehensive indirect tax** system introduced in India on **July 1, 2017**, replacing multiple indirect taxes. GST is a **destination-based tax**, meaning it is levied at the place where goods or services are consumed rather than where they are produced.

- ◆ **Why GST Was Introduced?**
  - ✓ To **simplify the tax structure** by replacing VAT, Excise, CST, and other indirect taxes.
  - ✓ To **eliminate the cascading effect** (tax on tax) and ensure **uniform taxation**.
  - ✓ To **improve ease of doing business** by making tax compliance digital and standardized.
- ◆ **Key Features of GST:**
  - ✓ **Single tax system** applicable across all states.

- Eliminates tax barriers** on inter-state trade.
- Digital tax filing system** for better transparency.
- Input Tax Credit (ITC)** allows businesses to claim a refund for tax paid on purchases.

However, to ensure **fair revenue sharing between the central and state governments**, GST has been divided into four types:

- **CGST (Central Goods and Services Tax)**
- **SGST (State Goods and Services Tax)**
- **IGST (Integrated Goods and Services Tax)**
- **UTGST (Union Territory Goods and Services Tax)**

Each type of GST applies to different types of transactions based on whether they occur **within a state or between states**.

## CHAPTER 2: UNDERSTANDING CGST (CENTRAL GOODS AND SERVICES TAX)

### 2.1 What is CGST?

- ◆ CGST is the **central government's share of GST on intra-state transactions** (sales within the same state).
- ◆ It is **collected by the Central Government** but applies only to transactions happening within a state.

### 2.2 How CGST Works?

- ✓ When a seller in **Maharashtra** sells goods to a buyer **within Maharashtra**, **CGST + SGST** is charged.
- ✓ The **CGST portion** is **collected by the central government**.
- ✓ The **SGST portion** is **collected by the state government**.

### 2.3 Example of CGST Calculation

Transaction Details	Amount (₹)
Cost of Goods	10,000
CGST @9%	900
SGST @9%	900
Total Price	<b>11,800</b>

Here, **CGST and SGST are equally shared at 9% each, ensuring fair revenue distribution between the central and state governments.**

- ◆ **Where CGST Applies?**
- Retail sales within a state**
- Local service providers (restaurants, salons, clinics)**
- Manufacturing and distribution within a state**
  
- ◆ **Who Collects CGST?**
- ✓ The **Central Government** collects CGST and utilizes it for **national infrastructure, development, and economic programs.**

## CHAPTER 3: UNDERSTANDING SGST (STATE GOODS AND SERVICES TAX)

### 3.1 What is SGST?

- ◆ **SGST is the state government's share of GST collected on intra-state transactions.**
- ◆ **It is collected by the respective state government.**

### 3.2 How SGST Works?

- ✓ If a seller in **Karnataka** sells goods to a buyer **within Karnataka**, **CGST + SGST** applies.

- ✓ The SGST portion is collected by the Karnataka State Government.

### 3.3 Example of SGST Calculation

Transaction Details	Amount (₹)
Cost of Goods	20,000
CGST @6%	1,200
SGST @6%	1,200
Total Price	<b>22,400</b>

- ◆ Where SGST Applies?
  - ✓ Local businesses within a state
  - ✓ Retail shops, restaurants, and service providers operating within the same state
  - ✓ E-commerce transactions within a state
- ◆ Who Collects SGST?
  - ✓ The respective state government collects SGST and uses it for state welfare programs, infrastructure, and governance.
- ◆ Key Benefit:
  - ✓ SGST ensures that state governments continue receiving revenue after the removal of VAT and other state-level taxes.

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## CHAPTER 4: UNDERSTANDING IGST (INTEGRATED GOODS AND SERVICES TAX)

### 4.1 What is IGST?

- ◆ IGST is levied on inter-state transactions, i.e., when goods or services move from one state to another.

- ◆ Collected by the Central Government and later distributed among the states based on consumption.

#### 4.2 How IGST Works?

- ✓ When a seller in Delhi sells goods to a buyer in Maharashtra, IGST is charged instead of CGST & SGST.
- ✓ The Central Government collects IGST and then distributes it to the state where the goods are consumed.

#### 4.3 Example of IGST Calculation

Transaction Details	Amount (₹)
Cost of Goods	50,000
IGST @18%	9,000
Total Price	<b>59,000</b>

- ◆ Where IGST Applies?
  - ✓ E-commerce sales across states
  - ✓ Wholesale trade between states
  - ✓ Imports and exports of goods and services
- ◆ Who Collects IGST?
  - ✓ The Central Government initially collects IGST and then transfers the state's share to the state where the goods were sold.
- ◆ Key Benefit:
  - ✓ Ensures smooth inter-state trade with a single tax instead of multiple state levies.

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## CHAPTER 5: UNDERSTANDING UTGST (UNION TERRITORY GOODS AND SERVICES TAX)

## 5.1 What is UTGST?

- ◆ UTGST is applicable to transactions taking place in Union Territories (UTs) without their own legislature.
- ◆ It functions similarly to SGST but applies only to Union Territories.

## 5.2 How UTGST Works?

- ✓ When goods are sold in Andaman & Nicobar Islands, CGST + UTGST is charged instead of CGST + SGST.
- ✓ UTGST ensures that UTs also receive tax revenue for development purposes.

## 5.3 Example of UTGST Calculation

Transaction Details	Amount (₹)
Cost of Goods	30,000
CGST @6%	1,800
UTGST @6%	1,800
Total Price	33,600

- ◆ Where UTGST Applies?
- ✓ Union Territories like Andaman & Nicobar, Lakshadweep, Dadra & Nagar Haveli, Chandigarh, Ladakh, and Daman & Diu.
- ◆ Who Collects UTGST?
- ✓ Union Territory administration collects UTGST for development and infrastructure projects in UTs.
- ◆ Key Benefit:
- ✓ Ensures UTs have their own revenue source instead of relying solely on the central government.

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## Exercise: Test Your Understanding

- ◆ What is the difference between CGST and SGST?
  - ◆ When is IGST applicable instead of CGST and SGST?
  - ◆ Why does UTGST exist separately from SGST?
  - ◆ How does the government distribute IGST revenue between states?
  - ◆ What are the benefits of having different types of GST?
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## Conclusion

GST is divided into four types to ensure fair tax distribution between the Central and State Governments while facilitating smooth trade within and across states.

- ◆ CGST & SGST apply to intra-state transactions.
- ◆ IGST applies to inter-state transactions.
- ◆ UTGST applies to transactions in Union Territories.

# WHO NEEDS GST REGISTRATION?

## CHAPTER 1: INTRODUCTION TO GST REGISTRATION

### 1.1 What is GST Registration?

GST Registration is the process of obtaining a unique Goods and Services Tax Identification Number (GSTIN) from the government to legally collect and pay GST. It is mandatory for businesses that exceed a certain turnover threshold and engage in the supply of goods and services.

#### ◆ Why is GST Registration Important?

- ✓ **Legal Authorization** – Businesses must register to collect and remit GST.
- ✓ **Claim Input Tax Credit (ITC)** – Only registered businesses can claim ITC.
- ✓ **Avoid Penalties** – Failure to register when required can result in fines.
- ✓ **Expansion of Business** – Enables interstate trade and access to government tenders.

#### ◆ Who Issues GSTIN?

- ✓ **GST Portal ([www.gst.gov.in](http://www.gst.gov.in))** – Businesses apply online.
- ✓ **Central & State Tax Authorities** – Process applications and approve registrations.

#### ◆ Example:

- A manufacturer selling goods worth ₹50 lakh annually **must register for GST**.
- A freelancer earning ₹18 lakh annually **may not need GST registration unless they provide inter-state services**.

GST registration ensures **business transparency and tax compliance**, benefiting both the government and taxpayers.

## CHAPTER 2: WHO NEEDS GST REGISTRATION?

### 2.1 Mandatory GST Registration Categories

The following **individuals and businesses must register for GST** as per Indian tax laws:

#### (A) Businesses Exceeding the Turnover Threshold

##### 📌 Who?

- Businesses whose **annual turnover exceeds ₹40 lakh (goods) or ₹20 lakh (services)**.
- Special category states (e.g., Himachal Pradesh, Uttarakhand, Assam) have **lower thresholds** of ₹20 lakh (goods) and ₹10 lakh (services).

##### 📌 Example:

- A **textile trader in Delhi with ₹42 lakh annual turnover must register for GST**.
- A **freelancer in Uttarakhand earning ₹9 lakh annually does not require GST registration**.

#### (B) Inter-State Suppliers

##### 📌 Who?

- Businesses **selling goods or services across states** must register, regardless of turnover.

##### 📌 Example:

- A retailer in Maharashtra selling goods to Karnataka must register for GST.
- A consultant providing services from Mumbai to Bangalore must register, even if turnover is below ₹20 lakh.

### (C) E-Commerce Sellers & Aggregators

#### 📌 Who?

- Online sellers using platforms like Amazon, Flipkart, Zomato, Swiggy.
- E-commerce aggregators who **facilitate online transactions**.

#### 📌 Example:

- A vendor selling clothes via Amazon **must register**, even if their turnover is ₹5 lakh.
- A small restaurant **partnered with Swiggy/Zomato** needs GST registration.

### (D) Businesses Under Reverse Charge Mechanism (RCM)

#### 📌 Who?

- Any business **liable to pay tax on behalf of suppliers** under RCM.

#### 📌 Example:

- A company hiring a **lawyer for professional services** must register and pay GST under RCM.

### (E) Casual Taxable Persons

#### 📌 Who?

- Businesses or individuals selling goods/services **occasionally** (e.g., at exhibitions, trade fairs).

📌 **Example:**

- A handicraft seller at a 3-month trade fair in another state must obtain **temporary GST registration**.

#### (F) Non-Resident Taxable Persons (NRTP)

📌 **Who?**

- Foreign businesses supplying goods/services in India.

📌 **Example:**

- A **foreign software company selling digital services in India** must register under GST.

#### (G) Input Service Distributors (ISD)

📌 **Who?**

- Companies **distributing ITC (Input Tax Credit)** to their branches.

📌 **Example:**

- A **head office distributing marketing costs to regional branches** must register as ISD.

#### (H) Agents of Suppliers

📌 **Who?**

- Commission agents or brokers **selling goods/services on behalf of suppliers**.

📌 **Example:**

- A **stockbroker managing trades for clients** needs GST registration.

## CHAPTER 3: WHO IS EXEMPT FROM GST REGISTRATION?

### 3.1 Businesses Not Required to Register

#### Small Businesses Below Threshold Limit

✓ Turnover below ₹40 lakh (goods) or ₹20 lakh (services).

#### Agricultural Activities

✓ Farmers selling **unprocessed produce** do not need GST registration.

#### Certain Government Entities & Non-Profit Organizations

✓ Government agencies providing **essential public services**.

#### Exempt Goods & Services Providers

✓ Businesses dealing in **milk, grains, healthcare, and educational services**.

#### Example:

- A **farmer selling vegetables in a local market** does **not** need GST registration.
- A **private school providing education services** is **exempt from GST**.

## CHAPTER 4: HOW TO REGISTER FOR GST? (STEP-BY-STEP PROCESS)

### 4.1 Documents Required for GST Registration

#### ◆ For Proprietorships & Individuals

✓ PAN Card & Aadhaar Card

✓ Address Proof & Bank Details

- ◆ **For Businesses & Companies**
  - ✓ Company PAN, Incorporation Certificate
  - ✓ Board Resolution, Bank Statements
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## 4.2 GST Registration Process

- 📌 **Step 1:** Go to the **GST Portal** ([www.gst.gov.in](http://www.gst.gov.in)) and click "Register Now".
  - 📌 **Step 2:** Fill out the **GST REG-01** form with PAN, email, and mobile details.
  - 📌 **Step 3:** Receive an **OTP verification** and **Temporary Reference Number (TRN)**.
  - 📌 **Step 4:** Log in and upload necessary **documents**.
  - 📌 **Step 5:** Receive **Application Reference Number (ARN)**.
  - 📌 **Step 6:** GST Officer verifies details and **issues GSTIN within 7 days**.
- 📌 **Example:**
- A new software company in Bangalore applies for GST on the portal and receives their GSTIN in 5 days.
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## CHAPTER 5: PENALTY FOR NOT REGISTERING UNDER GST

- 📌 **What Happens If You Fail to Register?**
  - ✗ **Late Fees & Interest** – ₹10,000 or 10% of unpaid tax.
  - ✗ **Business Restrictions** – Cannot issue tax invoices.
  - ✗ **No Input Tax Credit (ITC)** – Loss of ITC benefits.
- 📌 **Example:**
- A business with ₹50 lakh turnover not registering for GST is fined ₹5 lakh (10% of unpaid tax).

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## Case Study: GST Registration for a Startup

### Scenario:

A small bakery in Delhi starts selling online via Swiggy & Amazon.

- ✓ Initially, turnover is ₹8 lakh, so **no GST required**.
- ✓ By the second year, turnover crosses ₹20 lakh, so **mandatory GST registration applies**.
- ✓ They **register for GST, claim ITC, and expand to inter-state delivery**.

### Key Learnings:

- Understanding GST rules** helps businesses comply with tax laws.
  - Small businesses should track turnover** to avoid penalties.
  - E-commerce sales require GST registration** regardless of turnover.
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### Exercise: Test Your Understanding

- ◆ Which businesses need mandatory GST registration?
  - ◆ What is the turnover threshold for GST registration in India?
  - ◆ Which businesses are exempt from GST?
  - ◆ What are the benefits of registering for GST?
  - ◆ What penalties apply for failing to register under GST?
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### Conclusion

GST registration is **mandatory for businesses meeting specific criteria**, ensuring **tax compliance and transparency**.

- ◆ Businesses with high turnover, inter-state sales, and e-commerce sellers must register.
- ◆ Small businesses, farmers, and exempt service providers do not require GST.
- ◆ Non-compliance results in penalties, loss of ITC, and legal issues.

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# STEP-BY-STEP GST REGISTRATION PROCESS

## CHAPTER 1: INTRODUCTION TO GST REGISTRATION

### 1.1 What is GST Registration?

GST Registration is the process by which businesses register themselves under the Goods and Services Tax (GST) law to legally collect and pay GST to the government. Businesses that meet the turnover criteria must obtain a **GST Identification Number (GSTIN)** from the government.

- ◆ **Why is GST Registration Important?**
  - Legal compliance – **Mandatory for businesses exceeding turnover limits.**
  - Enables businesses to **collect and claim Input Tax Credit (ITC).**
  - Helps businesses **expand inter-state without restrictions.**
  - Avoids penalties for non-compliance.
- ◆ **Who Needs to Register for GST?**
  - Businesses with annual turnover **exceeding ₹40 lakh (₹20 lakh for special category states).**
  - Inter-state suppliers**, e-commerce sellers, and service providers.
  - Casual taxable persons and **non-resident taxable persons.**
  - Agents of **supplier & input service distributors (ISD).**
- ◆ **Example:**
  - A retail shop with **₹50 lakh annual turnover** must register under GST.
  - A freelancer earning **₹10 lakh in Delhi, working with clients across India**, must register as **an inter-state service provider.**

## CHAPTER 2: DOCUMENTS REQUIRED FOR GST REGISTRATION

### 2.1 Essential Documents for GST Registration

- ◆ **For Sole Proprietorship/Firms:**

- PAN Card of the owner/business.
- Aadhaar Card of the proprietor.
- Business address proof (Electricity bill, Rent Agreement, Property Tax receipt).
- Bank account details (Cancelled cheque/Bank Statement).
- Digital Signature (for companies & LLPs).

- ◆ **For Private Limited Companies & LLPs:**

- PAN Card of the company/LLP.
- Certificate of Incorporation (COI).
- Memorandum of Association (MOA) & Articles of Association (AOA).
- Identity proof & address proof of directors.
- Board resolution authorizing GST registration.

- ◆ **For Partnership Firms:**

- Partnership deed.
- PAN Card of partners.
- Identity proof & address proof of partners.
- Bank details of the firm.

- ◆ **For Foreign Businesses:**

- Passport copy & business registration proof.
- Authorized representative details in India.

- ◆ **Example:**

- A partnership firm must submit its partnership deed & PAN details of all partners.
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## CHAPTER 3: STEP-BY-STEP GST REGISTRATION PROCESS

### 3.1 Step 1: Visit the GST Portal

- ◆ Go to the official **GST registration website:**
-  <https://www.gst.gov.in/>
- ◆ Click on 'Services' → 'Registration' → 'New Registration'.

### 3.2 Step 2: Fill Part-A of the Registration Form (GST REG-01)

- ◆ Enter the following details:
-  Business **Legal Name** (As per PAN).
-  Type of Business (Sole Proprietor, Partnership, Company, etc.).
-  PAN of Business/Individual.
-  Email ID & Mobile Number (For OTP Verification).
-  State & District of Business.
- ◆ After submitting, an **OTP (One-Time Password)** will be sent to your registered email & phone number.
  - ◆ Example:
    - A small business in Maharashtra selects '**Sole Proprietorship**', enters PAN & verifies via OTP.

### 3.3 Step 3: Fill Part-B of the Registration Form

- ◆ Once OTP verification is done, **log in again using the Temporary Reference Number (TRN)** received via email.
  - ◆ Fill in **Part B of GST REG-01**, which includes:
-  **Business Details:** Nature of business, principal place of business.

- ✓ **Authorized Signatory:** Owner or partner responsible for compliance.
- ✓ **Bank Details:** Bank account number, IFSC code.
- ✓ **Goods/Services Provided:** Select relevant **HSN (Harmonized System Nomenclature) Code** for goods and **SAC (Service Accounting Code)** for services.
- ✓ **Upload Required Documents:** PAN, Aadhaar, Business Proof, etc.

◆ **Example:**

- A wholesaler of garments enters the **HSN code for textiles**, selects '**Manufacturer**' as business type, and uploads business proof.

### 3.4 Step 4: Verification & Submission

- ◆ Once all details are entered, submit the application using **Digital Signature (DSC)** or **e-Signature (Aadhaar OTP verification)**.
- ◆ After submission, you will receive an **Application Reference Number (ARN)** for tracking.

◆ **Example:**

- A company **uploads DSC and submits the form**, receiving an ARN instantly.

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## CHAPTER 4: GST REGISTRATION APPROVAL & GSTIN GENERATION

### 4.1 GST Application Processing

- ◆ The GST officer **verifies the application & documents** within **3-7 working days**.
- ◆ If required, the officer may **request additional information (GST REG-03 notice)**.

## 4.2 Receiving GSTIN (GST Identification Number)

- ◆ If all details are correct, GSTIN is issued within 7-10 days.
- ◆ The GSTIN consists of 15 digits:

GSTIN Format	Example
First 2 Digits	State Code (e.g., 27 for Maharashtra)
Next 10 Digits	PAN of Business
13th Digit	Entity Code (1,2,3 based on registrations)
14th Digit	Default 'Z'
15th Digit	Checksum Character

- ◆ Example:

- A GSTIN for a Delhi-based firm with PAN ABCDE1234F will be:  
**07ABCDE1234F1Z2.**

## 4.3 Downloading GST Registration Certificate

- ◆ Once approved, login to the GST portal, go to Services → User Services → View/Download Certificates.

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## CHAPTER 5: POST-REGISTRATION COMPLIANCE & GST RETURN FILING

### 5.1 Displaying GSTIN on Invoices & Premises

- Businesses must display GSTIN on invoices & business premises.
- Issue GST-compliant invoices with GST breakup (CGST, SGST, IGST).

### 5.2 Filing GST Returns

Businesses must file **monthly/quarterly GST returns (GSTR-1, GSTR-3B, etc.).**

**Composition Scheme businesses file quarterly GSTR-4.**

◆ **Example:**

- A business with ₹50 lakh turnover files **GSTR-1 (sales report)** monthly.

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### Case Study: GST Registration for a Small Business

#### Scenario:

A startup bakery in Bengaluru wants to sell cakes online & offline.

◆ **Pre-GST Issues:**

- Needed VAT registration & service tax separately.
- Couldn't sell inter-state without CST compliance.

◆ **After GST:**

- Single GST registration allows selling across India.
- No need for multiple tax filings (VAT, Service Tax, CST).
- Can claim Input Tax Credit (ITC) on bakery ingredients.

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### Exercise: Test Your Understanding

- ◆ **What are the turnover limits for GST registration?**
- ◆ **What documents are required for a sole proprietorship to register under GST?**
- ◆ **What is the purpose of the Temporary Reference Number (TRN)?**

- ◆ How is the GSTIN structured?
  - ◆ Why is filing GST returns necessary after registration?
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## Conclusion

GST registration is a crucial step for businesses in India, enabling them to legally collect tax, claim ITC, and expand inter-state trade.

- ◆ Step-by-step registration ensures compliance & smooth business operations.
- ◆ GST has replaced complex tax laws with a simplified digital system.
- ◆ Despite initial challenges, GST ensures long-term benefits for businesses.

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# GST INVOICING & E-WAY BILLS

## CHAPTER 1: INTRODUCTION TO GST INVOICING & E-WAY BILLS

### 1.1 What is GST Invoicing?

GST invoicing is the process of generating **tax-compliant invoices** under the Goods and Services Tax (GST) system in India. Every registered taxpayer **must issue a GST invoice** when supplying goods or services to another registered business or customer.

- ◆ **Key Features of a GST Invoice:**

- ✓ A GST invoice serves as **proof of sale**.
- ✓ It allows businesses to **claim Input Tax Credit (ITC)**.
- ✓ It ensures **compliance with GST laws**.
- ✓ The invoice must contain **all required details like GSTIN, taxable value, and tax amount**.

- ◆ **Types of GST Invoices:**

- ✓ **Tax Invoice** – Issued when taxable goods/services are supplied.
- ✓ **Bill of Supply** – Issued when **exempt goods/services** are supplied.
- ✓ **Debit Note** – Issued when **extra tax needs to be charged**.
- ✓ **Credit Note** – Issued when a refund or discount is provided.

- ◆ **Example:**

- A wholesaler sells 100 mobile phones to a retailer. They issue a **GST tax invoice**, mentioning the **tax amount, GSTIN, and total value**.

GST invoicing **ensures tax transparency** and allows businesses to claim **Input Tax Credit (ITC)**.

## CHAPTER 2: COMPONENTS OF A GST INVOICE

### 2.1 Mandatory Fields in a GST Invoice

A valid GST invoice must include the following:

Field	Description
<b>Invoice Number</b>	A unique sequential number.
<b>Date of Issue</b>	The date when the invoice is generated.
<b>Supplier's Details</b>	Name, GSTIN, and address of the seller.
<b>Recipient's Details</b>	Name, GSTIN, and address of the buyer (if registered).
<b>HSN Code / SAC Code</b>	Classification of goods/services.
<b>Description of Goods/Services</b>	Quantity, unit price, and total value.
<b>Taxable Value</b>	Value before tax is applied.
<b>GST Rates &amp; Amounts</b>	CGST, SGST, or IGST applied to the supply.
<b>Total Invoice Amount</b>	Sum of taxable value and GST.
<b>Payment Terms</b>	Mode of payment (cash, credit, UPI, etc.).

- ◆ Example of a GST Invoice Format:

Inv oic e	Dat e	Buyer GSTIN	Desc ripti on	H S N C	Qu an tity	Ra te	Tax abl e	G S T (	C G ST	S G ST	Tot al	Am

No.				o d e			Val ue	% )			oun t
10 01	10/0 3/20 24	27AAAAA A1234A 1Z5	Mobi le Pho nes	8 51 7	10	₹1 0,0 00	₹1,0 0,0 00	1 8 %	₹9 ,0 00	₹9 ,0 00	₹1,1 8,0 00

A GST invoice **must be issued within 30 days for services and before delivery for goods.**

## 2.2 When to Issue GST Invoices?

- ✓ **For Goods:** Before or at the time of supply.
- ✓ **For Services:** Within **30 days** from the date of service completion.
- ✓ **For Exports:** Invoice must state "**Export under LUT**" or "**Export with IGST**".

◆ **Example:**

- A software company issues an **invoice within 30 days** of completing the service to the client.

GST invoices must be **kept for 6 years for audit and tax purposes.**

## CHAPTER 3: UNDERSTANDING E-WAY BILLS

### 3.1 What is an E-Way Bill?

An **E-Way Bill (Electronic Way Bill)** is a **mandatory document** for transporting goods worth **₹50,000 or more** under GST. It ensures that **goods are moved legally across state and national borders.**

◆ **Purpose of E-Way Bills:**

- ✓ Prevent **tax evasion** by tracking the movement of goods.
- ✓ Ensure proper **GST compliance** during transportation.
- ✓ Reduce **checkpost delays** and improve logistics efficiency.

◆ **Who Must Generate an E-Way Bill?**

- ✓ **Registered Suppliers** – When sending goods worth ₹50,000+.
- ✓ **Transporters** – If moving goods for an unregistered dealer.
- ✓ **E-Commerce Operators** – If facilitating inter-state supply.

◆ **When is an E-Way Bill NOT Required?**

- ✗ If the goods value is **less than ₹50,000**.
- ✗ When goods are transported **within 10 km in the same state**.
- ✗ For **non-motorized vehicles** (like cycle rickshaws).
- ✗ For **customs-cleared imported goods**.

◆ **Example:**

- A wholesaler in **Delhi** transports electronics worth ₹2 lakh to a retailer in **Mumbai**.
  - They must **generate an E-Way Bill** before transport.
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## CHAPTER 4: PROCESS OF GENERATING AN E-WAY BILL

### 4.1 Steps to Generate an E-Way Bill Online

- ◆ **Step 1:** Login to the **E-Way Bill Portal** (<https://ewaybillgst.gov.in>).
- ◆ **Step 2:** Click on '**Generate E-Way Bill**'.
- ◆ **Step 3:** Enter **Invoice Number, GSTIN of buyer & seller, item details, vehicle number**.
- ◆ **Step 4:** Choose **CGST, SGST, or IGST** based on the **transaction**.

- ◆ **Step 5:** Click Submit and generate a unique **E-Way Bill Number (EBN)**.
- ◆ **Step 6:** Print or share the **E-Way Bill with the transporter**.
- ◆ **Validity of E-Way Bills:**
- ✓ **Less than 100 km → Valid for 1 day.**
- ✓ **100-500 km → Valid for 3 days.**
- ✓ **500+ km → Valid for 5 days or more.**

## 4.2 Penalties for Not Using E-Way Bills

- ✗ **Fine of ₹10,000 or equivalent tax amount, whichever is higher.**
- ✗ **Goods can be confiscated by GST officers.**
- ✗ **Vehicle detention until E-Way Bill is provided.**

### ◆ Example:

- A truck carrying goods worth ₹1 lakh **without an E-Way Bill** is stopped at a state border.
- The **vehicle is detained** until a valid bill is generated.

## CHAPTER 5: BENEFITS & CHALLENGES OF GST INVOICING & E-WAY BILLS

### 5.1 Benefits of GST Invoicing

- ✓ **Standardized Tax Invoices** – Same format across India.
- ✓ **Ensures Compliance** – Mandatory for claiming **Input Tax Credit (ITC)**.
- ✓ **Transparency in Taxation** – Reduces fraud and tax evasion.
- ✓ **Ease of Business Audits** – Digital record-keeping simplifies compliance.

## 5.2 Benefits of E-Way Bills

- ✓ **Faster Goods Movement** – No waiting at state borders.
- ✓ **Reduces Paperwork** – Digital bills reduce manual errors.
- ✓ **Improves Tax Compliance** – Reduces tax leakage & fraudulent transport.
- ✓ **Online Tracking of Goods** – Government can track shipments in real time.

## 5.3 Challenges of GST Invoicing & E-Way Bills

- ✗ **Technical Issues on GST Portal** – Slow system response during peak times.
- ✗ **High Compliance Burden** – Small businesses struggle with filing invoices.
- ✗ **E-Way Bill Generation Errors** – Incorrect details lead to delays.
- ✗ **Lack of Awareness Among Small Businesses** – Need for training and education.

### Case Study: How E-Way Bills Improved Logistics in India

#### Scenario:

Before GST, a transport company faced **border delays of 6-8 hours** due to state entry taxes and paperwork.

#### ✓ After E-Way Bill Implementation:

- Trucks **move without delays**, reducing transport time by **20-30%**.
- Businesses **save on fuel costs** and improve delivery efficiency.
- **Tax compliance has increased**, ensuring fair trade practices.

#### Key Learnings:

- E-Way Bills reduced corruption and tax evasion.
  - Faster movement of goods boosted business profitability.
  - Better tracking system ensures compliance and security.
- 

### Exercise: Test Your Understanding

- ◆ What are the mandatory details in a GST invoice?
  - ◆ When is an E-Way Bill required?
  - ◆ How does the Input Tax Credit (ITC) system work in GST invoicing?
  - ◆ What are the benefits of E-Way Bills for logistics companies?
  - ◆ What penalties are imposed for non-compliance with E-Way Bills?
- 

### Conclusion

GST invoicing and E-Way Bills have revolutionized taxation and logistics in India. While there are **compliance challenges**, they bring **transparency, efficiency, and reduced costs** for businesses.

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# INPUT TAX CREDIT (ITC) & REVERSE CHARGE MECHANISM (RCM)

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## CHAPTER 1: INTRODUCTION TO ITC & RCM IN GST

### 1.1 Understanding Input Tax Credit (ITC) & Reverse Charge Mechanism (RCM)

In the Goods and Services Tax (GST) system, the **Input Tax Credit (ITC)** and **Reverse Charge Mechanism (RCM)** play an essential role in ensuring a **seamless tax flow** and preventing **tax evasion**.

- **Input Tax Credit (ITC)** allows businesses to **claim a refund on the GST paid on purchases**, reducing their overall tax liability.
- **Reverse Charge Mechanism (RCM)** is a tax payment system where the **buyer, instead of the seller, pays GST directly to the government**.

#### ◆ Why ITC & RCM Are Important?

- ✓ ITC helps businesses avoid tax cascading, ensuring tax is paid only on value addition.
- ✓ RCM ensures tax compliance, especially in cases where suppliers are unregistered or tax evasion is possible.

#### ◆ Who Benefits from ITC & RCM?

- ✓ Businesses registered under GST can use ITC to lower tax costs.
- ✓ Government & tax authorities use RCM to ensure tax is collected in cases where suppliers are unregistered.

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## CHAPTER 2: UNDERSTANDING INPUT TAX CREDIT (ITC)

### 2.1 What is Input Tax Credit (ITC)?

- ◆ ITC is a mechanism that allows businesses to deduct the tax paid on purchases from the tax payable on sales.
- ◆ It helps avoid double taxation and ensures that only the final consumer bears the tax burden.

#### ◆ How ITC Works?

- When a business buys raw materials or services, it pays GST on those purchases.
- When the business sells goods/services, it collects GST from customers.
- The business can deduct the GST already paid on purchases (input tax) from the GST collected (output tax).
- The remaining net GST amount is paid to the government.

## 2.2 Example of ITC Calculation

Transaction Details	Amount (₹)
GST Paid on Purchases (Input Tax)	10,000
GST Collected on Sales (Output Tax)	18,000
Input Tax Credit (ITC)	-10,000
Final GST Payable to Government	8,000

#### ◆ Where ITC Applies?

- Manufacturers, traders, and service providers who purchase goods/services for business use.
- Businesses registered under GST that file regular GST returns.

#### ◆ Key Benefit:

- ITC reduces the tax liability of businesses, lowering costs and making goods/services cheaper for consumers.

## 2.3 Conditions for Claiming ITC

To claim ITC, businesses must meet the following **eligibility conditions**:

- The taxpayer must be registered under GST.**
- The GST-paid purchase must be for business purposes (not personal use).**
- The supplier must have paid the tax to the government.**
- The invoice for the purchase must be available in GST returns (GSTR-2A/GSTR-3B).**
- Goods/services must have been received by the buyer.**

◆ **Example:**

- A restaurant buys raw materials worth ₹50,000, paying ₹9,000 GST.
- The restaurant sells food worth ₹1,00,000 and collects ₹18,000 GST.
- ITC of ₹9,000 is deducted from ₹18,000, making final GST payable = ₹9,000.

- ITC lowers the tax burden and prevents cascading taxes, leading to cost savings for businesses.**

## 2.4 ITC Restrictions & Exemptions

◆ **ITC Cannot Be Claimed on:**

- Personal expenses (e.g., food, personal travel).**
- Motor vehicles (except for commercial transport businesses).**
- Health insurance & club memberships.**
- Goods & services used for personal consumption.**

◆ **ITC Blocked Categories (Under Section 17(5) of GST Act):**

- ✓ Life & health insurance (unless required by law).
- ✓ Construction services for personal use.
- ✓ Goods given as **free samples or gifts**.

 **Businesses must carefully track ITC eligibility to maximize savings while complying with GST laws.**

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## CHAPTER 3: UNDERSTANDING REVERSE CHARGE MECHANISM (RCM)

### 3.1 What is Reverse Charge Mechanism (RCM)?

- ◆ Under **Reverse Charge Mechanism (RCM)**, the **buyer (recipient of goods/services) is responsible for paying GST**, instead of the supplier.
- ◆ This applies in cases where the supplier is unregistered, or for specific transactions notified by the government.
- ◆ **Why RCM is Used?**
-  To ensure tax compliance when dealing with unregistered suppliers.
-  To prevent tax evasion, ensuring that all transactions are taxed.
-  To shift GST liability to the buyer, ensuring tax is paid correctly.

### 3.2 When is RCM Applicable?

RCM is applied in **two cases**:

#### (A) When Purchasing from Unregistered Suppliers

- ◆ If a registered business buys from an **unregistered supplier**, it must **pay GST under RCM**.
- ◆ This ensures that tax is **collected on every transaction**, preventing tax evasion.

**Example:**

- A registered restaurant buys vegetables worth ₹20,000 from a local farmer (who is unregistered for GST).
- The restaurant must pay GST (5%) under RCM and file GST returns accordingly.

**(B) On Certain Goods & Services Notified by the Government**

- ◆ The government has specified categories of goods & services where RCM applies, even if the supplier is registered.

**List of Goods Under RCM:**

- Raw cotton purchases from farmers.
- Supply of unregistered goods/services to e-commerce operators.
- Import of services from foreign service providers.
- Security services (if provided by unregistered persons).

**◆ Who Pays the GST in RCM?**

- The recipient (buyer) of goods/services pays GST instead of the supplier.

**3.3 Example of RCM Calculation**

Transaction Details	Amount (₹)
Cost of Goods from Unregistered Supplier	50,000
GST Rate	18%
GST Payable by Recipient (Under RCM)	9,000

Total Payment Including RCM	59,000
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- ◆ **How RCM Affects Businesses?**
- ✓ Businesses must track RCM payments separately and report them in GST returns (GSTR-3B & GSTR-1).
- ✓ They can claim ITC on GST paid under RCM in the next tax cycle.
- ✓ RCM ensures compliance and prevents tax evasion, but businesses must maintain proper documentation.

#### CHAPTER 4: DIFFERENCE BETWEEN ITC & RCM

Feature	Input Tax Credit (ITC)	Reverse Charge Mechanism (RCM)
Who Pays GST?	Supplier collects GST from buyer	Buyer directly pays GST to the government
Purpose	To reduce tax burden and avoid double taxation	To ensure tax compliance for unregistered suppliers
Claiming ITC	Businesses can claim ITC to reduce tax liability	GST paid under RCM can be claimed as ITC in the next cycle
Example	A manufacturer buys raw materials, pays GST, and claims ITC	A business hires a freelancer (unregistered), so it pays GST under RCM

- ✓ Both ITC and RCM play crucial roles in ensuring GST compliance and reducing tax burdens.

#### Exercise: Test Your Understanding

- ◆ What is the primary benefit of ITC?
- ◆ When does RCM apply to transactions?
- ◆ How does ITC prevent double taxation?
- ◆ What are the conditions for claiming ITC?
- ◆ Which industries commonly use RCM for tax compliance?

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## Conclusion

GST's **Input Tax Credit (ITC) & Reverse Charge Mechanism (RCM)** are essential for a transparent and compliant taxation system.

- ◆ ITC reduces tax burdens, making businesses more competitive.
- ◆ RCM ensures tax compliance, preventing evasion from unregistered suppliers.
- ◆ Proper ITC & RCM tracking improves financial efficiency and regulatory adherence.

# PENALTIES FOR NON-COMPLIANCE & LATE FEES UNDER GST

## CHAPTER 1: INTRODUCTION TO GST NON-COMPLIANCE & LATE FEES

### 1.1 What is GST Non-Compliance?

GST non-compliance refers to any violation of the GST Act, such as failure to register, delayed return filing, incorrect tax payments, or fraudulent activities. The government imposes penalties, fines, and late fees on businesses that do not comply with GST regulations.

- ◆ Why is Compliance Important?
  - ✓ Avoids heavy penalties & legal consequences.
  - ✓ Ensures smooth business operations and eligibility for Input Tax Credit (ITC).
  - ✓ Prevents tax evasion and improves transparency.
- ◆ Who Monitors GST Compliance?
  - ✓ GST Officers & Tax Authorities – Inspect business transactions.
  - ✓ GSTN (GST Network Portal) – Tracks filings & detects fraud.
- ◆ Example:
  - A business with ₹60 lakh turnover does not register for GST.
  - The business is liable to pay a fine of ₹6 lakh (10% of unpaid tax) for non-registration.

GST compliance is mandatory, and failing to follow the rules results in penalties, interest charges, and even prosecution.

## CHAPTER 2: TYPES OF GST NON-COMPLIANCE & PENALTIES

### 2.1 Common GST Non-Compliance Cases

#### ◆ (A) Failure to Obtain GST Registration

✓ If a business is required to register for GST but fails to do so, penalties apply.

✓ **Penalty:** 10% of unpaid tax or ₹10,000, whichever is higher.

#### ◆ (B) Late Filing of GST Returns

✓ GSTR-1, GSTR-3B, or GSTR-9 not filed on time.

✓ Late Fees + Interest at 18% per annum.

#### ◆ (C) Incorrect or Fraudulent Invoicing

✓ Issuing invoices without supplying goods/services or inflating tax amounts.

✓ **Penalty:** ₹10,000 or tax evaded, whichever is higher.

#### ◆ (D) Incorrect ITC (Input Tax Credit) Claims

✓ Claiming ITC on fake invoices or non-existent purchases.

✓ **Penalty:** 100% of the wrongly claimed ITC + interest.

#### ◆ (E) Non-Payment of GST or Short Payment

✓ Businesses must collect GST from customers and pay it to the government.

✓ **Penalty:** 10% of the unpaid tax (minimum ₹10,000).

#### ◆ (F) Failure to Issue GST-Compliant Invoices

✓ Invoices must have GSTIN, HSN Code, tax rates, and other details.

✓ **Penalty:** ₹25,000 per incorrect invoice.

#### ◆ (G) Not Displaying GSTIN at Business Premises

✓ Every registered business must display its GSTIN at its place of

work.

✓ **Penalty: ₹50,000 for non-compliance.**

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## CHAPTER 3: LATE FEES FOR GST RETURN FILING

### 3.1 Late Fees for Different GST Returns

◆ **(A) GSTR-3B (Monthly Summary Return)**

✓ ₹50 per day (₹25 for CGST + ₹25 for SGST).

✓ ₹20 per day for NIL returns.

◆ **(B) GSTR-1 (Sales Return Statement)**

✓ ₹200 per day (₹100 for CGST + ₹100 for SGST).

✓ Maximum cap of ₹10,000 per return.

◆ **(C) GSTR-9 (Annual Return)**

✓ ₹200 per day (₹100 CGST + ₹100 SGST).

✓ Maximum cap of 0.25% of turnover.

◆ **Example:**

- A company files GSTR-3B after 30 days.
- The late fee is ₹50 × 30 = ₹1,500, plus 18% interest on unpaid tax.

### 3.2 Interest Charges on Late GST Payments

✓ If GST is not paid on time, interest at 18% per annum is applicable.

✓ **Calculation Formula:**

$$\text{Interest} = (\text{Tax Amount} \times 18\% \times \text{Delay Days}) / 365$$

◆ **Example:**

- If ₹1,00,000 GST is unpaid for 45 days:

- 
- Interest =  $(1,00,000 \times 18\% \times 45) \div 365 = ₹2,219.$
- 

## CHAPTER 4: MAJOR GST OFFENSES & THEIR PENALTIES

### 4.1 Offenses That Attract Heavy Penalties

#### 📌 (A) Suppressing Sales or Tax Evasion (Fraud Cases)

✓ Penalty: 100% of the tax evaded.

✓ Jail Term: Up to 5 years if tax evaded exceeds ₹5 crore.

#### 📌 (B) Generating Fake GST Invoices

✓ Penalty: ₹10,000 or tax amount, whichever is higher.

✓ Example: Issuing invoices without actual sales to claim ITC.

#### 📌 (C) Not Cooperating with GST Authorities

✓ Penalty: ₹50,000 for not responding to GST audit notices.

#### 📌 (D) Not Maintaining Proper GST Records

✓ Penalty: ₹25,000 per incorrect record.

#### 📌 (E) Transporting Goods Without Proper GST E-Way Bill

✓ Penalty: ₹10,000 or the tax amount, whichever is higher.

✓ Goods can be seized until tax is paid.

#### 📌 (F) Obstructing a GST Officer During an Investigation

✓ Penalty: ₹25,000

✓ Jail Term: Up to 6 months in serious cases.

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## CHAPTER 5: PROSECUTION & ARREST UNDER GST

### 5.1 When Can a Person Be Arrested Under GST?

- ✓ Tax evasion above ₹5 crore – Jail term of up to 5 years.
- ✓ Fraudulent ITC claims using fake invoices.
- ✓ Repeated non-compliance with GST laws.

◆ Example:

- A company wrongly claims ₹10 crore ITC using fake invoices.
- GST officers conduct an investigation, and owners face imprisonment.

## 5.2 Compounding of Offenses

- ✓ Some GST offenses can be settled without prosecution.
- ✓ The compounding fee ranges from ₹10,000 to ₹30 lakh.

### Case Study: GST Penalty for Non-Compliance

#### Scenario:

A retail business in Mumbai with ₹1.5 crore annual turnover failed to file GST returns for 3 months.

#### ✓ Penalties & Fees:

- Late Fee for GSTR-3B = ₹50 × 90 days = ₹4,500
- Interest on Unpaid Tax (₹50,000 GST) = ₹1,110
- Total Penalty Paid = ₹5,610

#### Key Learnings:

- ✓ Regular GST filing avoids penalties and late fees.
- ✓ Interest on unpaid tax can accumulate quickly.
- ✓ Proper record-keeping ensures compliance.

## Exercise: Test Your Understanding

- ◆ What is the penalty for not registering under GST?
- ◆ What are the late fees for GSTR-3B and GSTR-1?
- ◆ When does a business attract a jail term under GST?
- ◆ How is GST interest calculated for delayed tax payments?
- ◆ What is the penalty for issuing fake GST invoices?

## Conclusion

GST compliance is **critical for businesses** to avoid **penalties, fines, and legal action**.

- ◆ Common penalties include fines for late filing, wrong ITC claims, and non-payment of GST.
- ◆ Businesses must maintain proper records, file timely returns, and pay taxes to avoid interest and legal consequences.
- ◆ Serious offenses like tax fraud or ITC fraud can lead to prosecution and imprisonment.

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## ASSIGNMENT:

 **PRACTICAL TASK – SIMULATE A GST  
REGISTRATION PROCESS FOR A FICTIONAL  
BUSINESS USING MOCK DATA.**

ISDM-NXT



# SOLUTION GUIDE: SIMULATING A GST REGISTRATION PROCESS FOR A FICTIONAL BUSINESS USING MOCK DATA

## 📌 Step 1: Define the Fictional Business

To begin, we will create a **mock business** with fictional details.

### 📄 Mock Business Details

Business Attribute	Mock Data
Business Name	SunFresh Organic Foods Pvt. Ltd.
Type of Business	Private Limited Company
Industry	Food & Beverage
Annual Turnover	₹90,00,000
State of Registration	Maharashtra
Nature of Supply	Goods & Services
GST Registration Type	Regular
Business PAN	AABFS1234K
Registered Address	125, Greenway Road, Pune, Maharashtra – 411001
Bank Account Number	987654321012

<b>IFSC Code</b>	ICIC0001234
<b>Authorized Signatory</b>	Mr. Rohan Sharma
<b>Mobile Number</b>	+91 98765 43210
<b>Email ID</b>	<a href="mailto:contact@sunfreshfoods.com">contact@sunfreshfoods.com</a>

### 📌 Step 2: Collect Required Documents (Mock Data)

Before applying for GST registration, businesses must submit **supporting documents**. Below is a list of **required documents** and their mock versions:

<b>Document</b>	<b>Mock Data Description</b>
<b>PAN Card of Business Owner</b>	Mock PAN (AABFS1234K)
<b>Business Address Proof</b>	Mock electricity bill or rental agreement
<b>Bank Account Proof</b>	Mock canceled cheque or bank statement
<b>Identity Proof of Proprietor/Director</b>	Mock Aadhaar Card
<b>Incorporation Certificate</b>	Mock Private Limited Company COI
<b>HSN/SAC Code for Business</b>	HSN Code: 2106 (Food Products)

- ◆ **Task: Create sample versions of these documents using editing tools (Word, Excel, or Photoshop).**

### 📌 Step 3: Visit the GST Registration Portal

- 1 Go to the official GST website – <https://www.gst.gov.in/>
  - 2 Click on 'Services' → 'Registration' → 'New Registration'
  - 3 Select 'New User' and enter business details
-  Task: Take screenshots of the GST portal or create a mock screenshot of the registration page using PowerPoint.

 **Step 4: Fill in Part A of GST REG-01 Form (Mock Data Entry)**

**Steps to Complete Part A:**

- 1 Select 'New Registration'
- 2 Enter Business PAN, Email ID, and Mobile Number
- 3 Verify via OTP (One-Time Password)
- 4 Generate Temporary Reference Number (TRN)

 **Mock Example: Part A Data Entry**

Field	Data Entered
Legal Name of Business	SunFresh Organic Foods Pvt. Ltd.
PAN Number	AABFS1234K
Mobile Number	+91 98765 43210
Email ID	<a href="mailto:contact@sunfreshfoods.com">contact@sunfreshfoods.com</a>
State of Registration	Maharashtra
Business Type	Private Limited Company

✓ TRN Generated: T12345678M (Mock TRN for tracking application status).

 Task: Describe the TRN generation process and create a mock screenshot of TRN received via email.

### 📌 Step 5: Fill in Part B of GST REG-01 Form (Mock Data Entry)

After TRN verification, log in again and complete **Part B** of GST REG-01 form.

#### 📄 Mock Example: Part B Data Entry

Section	Data Entered
Principal Place of Business	125, Greenway Road, Pune, Maharashtra – 411001
Goods & Services Provided	Organic Packaged Foods (HSN: 2106)
Bank Account Details	ICICI Bank, A/C: 987654321012, IFSC: ICIC0001234
Authorized Signatory	Mr. Rohan Sharma (Director)
Upload Documents	PAN, Aadhaar, Address Proof, Bank Statement

📌 Task: Create a mock screenshot of Part B form filled with these details.

### 📌 Step 6: Submission & ARN Generation

Steps to Complete Submission:

- Review details and ensure accuracy.
- Use DSC (Digital Signature) or Aadhaar OTP to submit.
- Application Reference Number (ARN) is generated for tracking.

✓ Mock ARN Generated: ARN-98765432GST

#### 📌 Task:

- Explain ARN generation and tracking.
  - Create a mock screenshot of ARN confirmation.
- 

### 📌 Step 7: GSTIN Allocation & Registration Certificate Download

Once the application is approved by GST authorities (in 7-10 days):

- Mock GSTIN Issued: 27AABFS1234K1Z5
- Download GST Registration Certificate from the GST portal.

#### GSTIN Format Breakdown:

- First 2 Digits – State Code (27 for Maharashtra)
- Next 10 Digits – PAN (AABFS1234K)
- 13th Digit – Business Code (1 for first registration)
- 14th Digit – Always 'Z'
- 15th Digit – Checksum Character

📌 Task: Create a GSTIN format breakdown chart and show a sample registration certificate screenshot.

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### 📌 Step 8: Post-Registration Compliance

After receiving GSTIN, businesses must:

- Display GSTIN on invoices and business premises.
- File GST Returns:
  - GSTR-1 (Monthly/Quarterly Sales Report)
  - GSTR-3B (Tax Summary & Payment)
  - Annual Return (GSTR-9)

### 📌 Task:

- Create a sample GST invoice showing CGST, SGST, and IGST.
- List GST return due dates and formats.

### 📌 Submission Guidelines

#### 📌 Format:

- Submit your report in **Word (DOCX)** or **PDF** format.
- Include **screenshots, tables, and explanations** for each step.
- Attach mock documents (**PAN, Aadhaar, Bank Proof, etc.**) in an **appendix section**.

📌 **Word Limit:** 2000-2500 words

📌 **Deadline:** (To be provided by the instructor)

📌 **Plagiarism Check:** Maximum **10% similarity allowed**

### 📌 Evaluation Criteria (100 Marks)

Criteria	Marks Allocation
Accuracy of Business Details	20 Marks
Completeness of GST Registration Steps	25 Marks
Clarity in Document Presentation	15 Marks
Use of Mock Data & Screenshots	20 Marks
Post-Registration Compliance Explanation	10 Marks
Formatting, Research, and Presentation	10 Marks

### 📌 Bonus Challenge (Optional for Extra Marks💡)

- ◆ **Interview a Business Owner** – Get real-world insights on GST registration.
- ◆ **Create a Video Demonstration** – Record a screen tutorial explaining GST registration.
- ◆ **Develop an Infographic** – Summarize the GST registration process visually.

### 📌 Final Thoughts💡

GST registration is a **crucial process for businesses** in India. By following this **step-by-step guide**, students will gain **practical knowledge of taxation, compliance, and business operations**.

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