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Office of the Commissioner of State Goods and Services Tax  
Department, Government of Kerala, Thiruvananthapuram

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No. CT/1267/2019-C1

Dated 07/05/2019

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**Circular No...4.../2019**

Sub: Registration under State Goods and Services Tax Act,  
2017- verification of details furnished- instructions  
issued- reg.

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Registration is the most fundamental requirement for identification of taxpayers. It confers on the taxpayers certain rights and privileges which unregistered taxpayers do not possess. Registration of any business entity under the GST Law implies obtaining a unique number from the concerned tax authorities for the purpose of collecting tax on behalf of Government and to avail input tax credit for the taxes on his inward supplies. Without registration, a person can neither collect tax from his customers nor claim any input tax credit of tax paid by him. Hence registration under GST is an important and sensitive process. Therefore the Registering Authority has the added responsibility to confirm that taxpayers submitting applications to deal with goods or services, which are commercially important and prone to evasion, are carefully and faultlessly evaluated. Registration applications received in the GST Circle Offices need to be attended immediately. The Registering Authority shall go through the applications and enclosures carefully to see that the form is properly and completely filled up by the applicant. It should be ensured that the enclosures / documents are complete and are in the prescribed manner. Strict time lines have been stipulated for completion of different stages of the registration process.

Regarding registration in respect of evasion prone commodities such as

Lottery, Iron and Steel, Flooring materials, Glass, Timber, Hill produce, Plywood, Arecanut etc. utmost care should be taken. The assessing Authority shall conduct a spot enquiry to ascertain the veracity of the information furnished in the application and also in the accompanying documents. The enquiry shall be sufficiently exhaustive to come to the conclusion that the applicant is genuine in all respects and there shall not be any reason to suspect the genuineness. As part of the enquiry, assessing authority must prepare the check list accompanied with this circular. Standard-Operating Procedure for visit to the taxable person's premises for verification of registration particulars is given below:

**Standard Operating Procedure (SOP) for visit to taxable person's premises for verification of registration particulars**

In the VAT regime, there used to be an element of integrity in the registration data base due to pre-registration visit by the assessing authority. In GST, because of the three- day deadline, pre-registration visits by the proper officer may not always be practicable. Hence, for the purpose of providing adequate safeguards and to establish the bona fides of the tax payer, it is envisaged to conduct a post-registration visit to the premises of the tax payer based on certain risk parameters.

**In the first instance of this verification, the following risk criteria are to be selected**

**Categories of migrated tax payers to be visited for verification**

1. All migrated and new tax payers having transactions in plywood and areca nut.
2. All migrated tax payers who have not filed any return since migration.
3. Nil filers since migration.

**Categories of new tax payers to be visited for verification**

1. All tax payers who have defaulted in filing GSTR 3B for a period more than three return periods.
2. All tax payers who have filed 'NIL' returns in the case of GSTR 3B since the date of registration.
3. Those who have not filed returns since registration.



The list will be generated from the system centrally and will be forwarded to the districts. This first level of verification shall be done utilizing the intelligence squads. District Deputy Commissioners shall forward the list to the Inspecting Asst. Commissioners (Int.) concerned, who shall allocate the cases among the squads.

**Procedure to be adopted:**

1. Preparation - Verify the registration particulars filed by the taxable person in the GST back end. Verify the GSTR 3B returns. Verify GSTR 2A and e-Way Bill data, if any. Check the list of documents to be uploaded in GSTR REG-30 and whether the tax payer has uploaded the same. If uploaded, see whether it is legible.
2. Identify the business place.
3. Preferably, the visit should be conducted between 10 am and 5 pm.
4. Interview the tax payer / person in charge of the business place regarding the activities of the business.
5. Prepare the check list as detailed in Annexure- I. The remarks column in Annexure- I against each item should be filled up.
6. Take photographs of the business premises with an angle showing the extent of the business place, its approach, signs / boards etc.
7. After the visit, the details in the checklist shall be uploaded into the GST back end in form **REG-30 (appropriately in the "comments" section of REG-30)** which can be viewed by the proper officer.
8. The transactions conducted by 'NIL' return filers should be verified for the taxability of the transactions and issues in the matter should be reported to Deputy Commissioner (Int).
9. Tax payers who are suspected to be not genuine, should be red flagged and reported to the Deputy Commissioner and the proper officer for further verification and necessary action.
10. Tax payers should be advised to update registration particulars in both core field and non-core field amendments wherever necessary.

**CHECK LIST FOR VERIFICATION OF BUSINESS  
PREMISES**

Name of the Officer visiting:

Date and Time of visit:

GSTN :

Address of place visited: Principal place of business /  
Additional Place of Business

Geo-coordinate of the place visited:

Sl. No	Refer Sl. No. in Part B	Item	Verification points	Remarks
<b>1. Verifying the correctness / adequacy of information furnished in REG-01</b>				
1	2	Constitution of Business	Check whether the tick box selected as appropriate	
2	6	Composition levy	Verify the eligibility for composition. Ensure there is no tax collection in invoice	
3	15	Indicate existing registrations wherever applicable	Verify the registration number furnished. List under column 15 prescribes, VAT, CST, Entry Tax, Entertainment Tax, Luxury Tax, Central Excise, Service Tax, registration numbers etc. If the tax payer is an LLP or Company, the unique number from Registrar of Companies like CIN has to be essentially captured. Export, Import codes, in such cases needs to be obtained. Registration under Shop and Establishment Act, FSSAI, other Govt. registrations need to be obtained with copies.	



4	16 a, b & c	Address and principal place of business	Verify building numbers, address, e-mail address, mobile numbers etc. and ensure it is current. It should be of the taxable person and not of others.	
5	16 d	Nature of business activities carried out in the above mentioned premises	Verify the selected item with the actual business activities.	
6	17	Bank account details	Verify the bank account details furnished. Ask/enquire whether the business is done through other accounts, which has not been furnished. Obtain proof.	
7	18	Details of top five goods	Verify whether the selected items match	
8	19	Details of top five services	Verify whether the selected items match	
9	20	Details of additional place of business	Verify the documents relating to building numbers, address, etc.	
10	21	Details of proprietors, partners, directors etc.	Verify correctness of the details furnished	
<b>2. Verifying the correctness / sufficiency of uploaded documents (refer REG-01)</b>				
11	1	Photographs	As described in REG-01	
12	2	Constitution of Business	Verify the uploaded documents with original.	
13	3	Proof of principal place	See if it is legible. Verify the uploaded documents with original. Check for other documents also. Obtain copy.	
14	4	Bank account related proof	See if it is legible. Verify the uploaded documents with original.	
15	5	Authorization form	Verify.	



3. Other details to be verified			
16	a	Whether invoicing is done from the premises. Which all additional place of business has invoicing facility.	
17	b	Whether accounts maintained at the premises.	
18	c	(a) How accounts are maintained - computerized or manual. (b) See whether POS machines are used for accepting payments- get number- see if the bank account linked to POS Machine is declared in registration form	
19	d	Last sale bill No. and date at the time of visit.	
20	e	Whether invoice is done as per the invoice rules.	
21	f	Whether bill is issued as per the category of taxable person registered	
22	g	Whether the building premises is classified as Residential / Commercial by the local authority.	
23	h	Local authority license number / receipt.	Obtain copy.
24	i	Whether notice board is exhibited in the premises along with GST number, whether registration certificate is available.	

25	j	Name, complete address with identity proof of the person supplying the information along with relationship with the tax payer.	
26	k	Land mark of the business place	
27	4	<b>Remarks and recommendations</b>	

The scope of this enquiry will be to find out and enlist the correctness of the information furnished in the registration application. All officers shall strictly follow these instructions to avoid bogus registration.

  
**COMMISSIONER OF STATE TAX**