Central Processing Cell for GST Registration

In the GST regime, all application for Registration has to be filed on line through the Common portal "GSTN". Supporting documents are also scanned and uploaded through the Common Portal. The physical interface between Taxpayer and Tax officials is fully eliminated. Further as per GST law the verification and approval process by the Tax Officials has to be completed in time bound manner. Any queries raised by officers has to be transmitted through Common Portal and are to be viewed on the common portal, and response to such queries also submitted through the common portal. The final order is also digitally signed and made available on the Common Portal. In view of the above to effectively handle registration applications and accord final approval within in the time limit as per law, it is proposed to create a **"Central Processing Cell"** at a **Zonal level**.

Advantages of CPC:

1.   Taxpayers are not burdened with having to select the correct jurisdiction of Commissionerate-Division-Range. The processing of application is done first, and jurisdiction allotment is done subsequently by the CPC officers.

2.   Given the rigorous timeline of 3 days for approval, no time should be wasted in re-assigning jurisdiction and bouncing the application from one range office to another. This can be achieved only if the application is processed first and jurisdiction assigned later.

3.   As the Registration process is heavily reliant on Information Technology, the building which houses the CPC can be provided sufficient hardware, power backup, alternate fiber optic connectivity etc. A Resident Engineer would be located in the premises to assist with any IT Infrastructural issues.

Processing of registration applications at CPC:

- ❖ A Central Processing Cell (CPC) consisting of few officers of the zone is formed.

- ❖ The registration applications filed at the GST common portal are forwarded to the Central and State tax authorities as per GST Law and defined algorithms. The applications will be routed to the concerned CPC zone based on the address of the principal place of business.

❖ At the CPC, the applications are made available to individual officers for processing in a round robin basis. (For example, if there are 20 applications allotted to say Bengaluru CPC zone and there are 5 CPC officers to process the registration applications, the 5 officers will be allotted applications based on the logic built in the system.

❖ The Officers posed at CPC **will process only all new registration applications ie., Normal registration, Non Resident Taxpayer, TDS/TCS, OIDAR, Application for allotment of UIN.**

❖ W.r.t. Application by **migrated taxpayers** (Form-GST REG-26), the CPC officer shall assign only the CDR and then push the applications to the jurisdictional officer for approval/query/cancellation of provisional registration. The role of CPC officer ends here.

❖ The CPC officer views the application and the attached documents and can either approve or raise query (within 3 days); if no response to query is received within 7 days or the response to query is not satisfactory, the officer can reject the application.

❖ The CPC officer assigns jurisdiction (CDR) at the time of approval/rejection of the application and the same is communicated both to GSTN and the jurisdictional officer

❖ Once the application is allotted to the officer, the task is tagged to the same officer till approval/rejection of the application, unless he intimates leave/transfer, in which case the task will be redistributed to the remaining officers. When the CPC officer resumes duty, only fresh tasks will be allotted to him.

❖ A provision for delegation of the task of verification of the registration application is also built in the system.

❖ Based on the sample risk score available for each application, the CPC officer can also mark the application for Physical verification. But the assignment of Physical verification is to be done by the jurisdictional officer at any later point in time. The risk parameters are configurable by the authorized officer (to be decided) in future.

❖ Post approval, the registration certificate is made available to the taxpayer at the common portal. The RC/application is also available for view by the officers with necessary permissions.

❖ Once the registration application is assigned the CDR, the jurisdictional officer of the CDR shall be able to view the Registration certificate and the application.

❖ All further processes pertaining to the taxpayers such as requests for amendment of core fields, request for cancellation, initiation of cancellation etc. will be handled by the jurisdictional officer.

❖ The jurisdictional officer can reassign the registration to a proper CDR, if he is of the opinion that the taxpayer does not fall under his jurisdiction.

Important Note:

1)   The CPC officer will have to register his "Aadhaar" for the first time and thereafter he has to e-sign every approval/query/rejection with OTP.

2)   The CPC officer shall not reassign the application as this will delay the processing of the application; if there is a delay beyond three days, the application would be deemed to have been approved and Registration Certificate will be generated automatically by the common portal (Generally such scenario may not arise as the applications will land in the relevant zone only for processing)

3)   To handle registration, at zone level a Central Processing Cell (CPC) work flow will be created by India Admin. CCO will be required to send mapping request to SI and also inform India Admin (Hqadmin.Prime@icegate.gov.in) about nomination of officers for CPC.

4)   Initially, India Admin on receipt of information from CCO will provide access to all the nominated CPC officers with designation based permission to handle New / Existing Registration processes. Subsequently, the Zonal Admin can handle future mapping/unmapping of CPC officers.

For Workflows for Approval of new and migrated taxpayers' registration applications see Annexures below.