



RAHUL & CO
CHARTERED ACCOUNTANTS

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Ref.-Dec/GST/01

Date: 05/12/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)


Subject: Regarding eligibility for GST registration.
Ref :- WCR.M.G.01-906 dated 05.12.2018

Dear Sir,

As per section 22 sub section 1 of CGST Act, 2017 "Every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees".

In the case presented before us, if the aggregate turnover of service provider is more than twenty lakhs rupees, such service provider shall be required to register under GST act. However supplier having aggregate turnover of less than or equal to twenty lakhs rupees, may opt to get voluntarily registered under GST act.

Thanks and regards
For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorised Signatory)