

LIABILITY OF REGISTRATION UNDER CGST ACT, 2017

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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

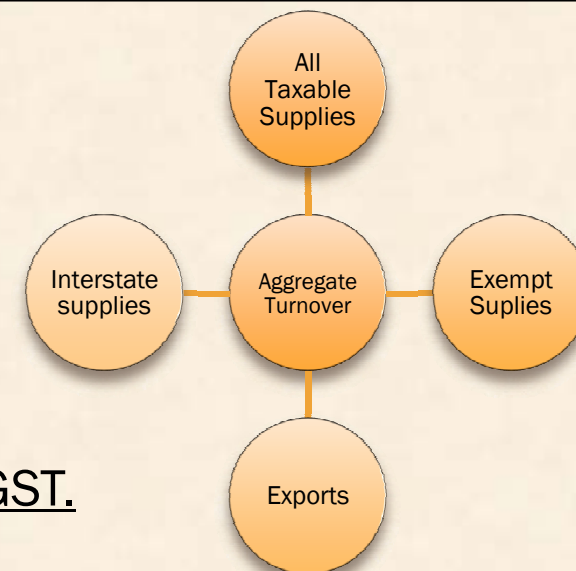
-exceeds **TWENTY LAKH RUPEES**.



“Aggregate Turnover” means the aggregate value of-

- All Taxable Supplies (excluding reverse charge supplies),
- Exempt supplies,
- Exports of goods or services or both and
- Inter-State supplies,

to be computed on ALL INDIA BASIS but excludes amount of GST.



Practical cases for Registration Liability for a Supplier

Figures in Lacs

Taxable Turnover from Delhi	<u>Exempt</u> Turnover from Delhi	Taxable Turnover from Haryana	<u>Exempt</u> Turnover from Haryana	Registration required or Not
10	15	NIL	NIL	Yes (Delhi Only)
10	NIL	11	NIL	Yes (Delhi & Haryana)
20	NIL	NIL	NIL	No
NIL	150	NIL	100	No
1	150	NIL	NIL	Yes (Delhi Only)
19	NIL	NIL	150	Yes (Delhi Only)
5	4	8	2	No

REGISTRATION UNDER CGST ACT, 2017

- A. In Case of Special Category States, registration limit is Rs. 10 Lacs instead of Rs. 20 Lacs.

Special Category States:- Assam, Meghalaya, Mijoram, Nagaland, Sikkim, Tripura, Manipur, Arunachal Pradesh, Uttrakhand, Himachal Pradesh, Jammu and Kashmir.



Turnover 10 Lacs



Turnover 4 Lacs



Registration is required only in Himachal Pradesh, not In Delhi, as turnover in Delhi not crossed Rs. 20 Lacs

- B. Turnover of Alcoholic Liquor and ATF, Petroleum etc.



Turnover 20 Lacs

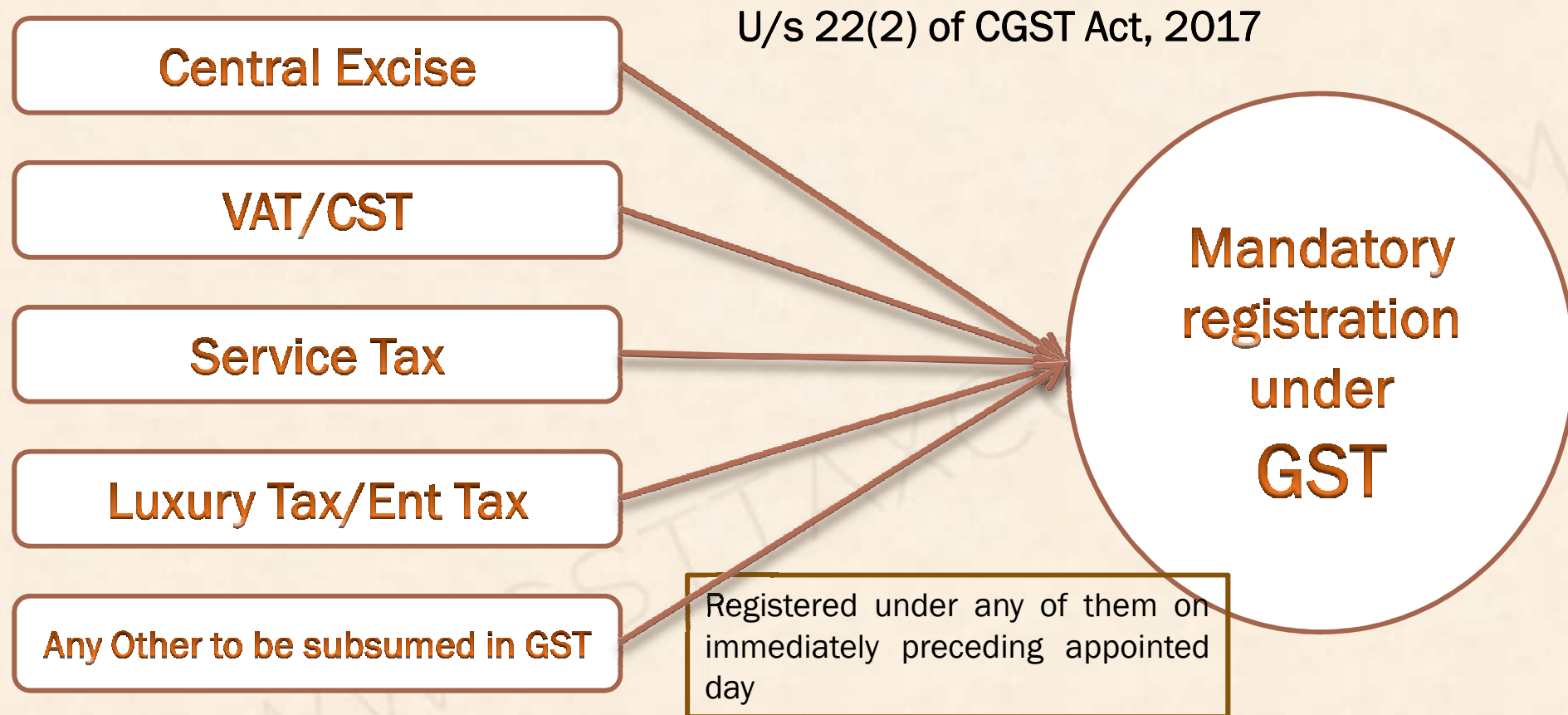


Turnover 150 Lacs



Registration required, Inspite Alcohol is not covered under CGST Act, 2017, but covered under definition of Aggregate Turnover.

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Case:- In case of a Service Sector firm having turnover of 12 Lacs in previous year, whether it needs to register under GST or not?

In this case, in author's opinion you need to first get registered under GST as per this section and then file surrender application on or after appointed day at the earliest date.

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Section 22(3) of CGST Act, 2017

Business of Taxable
Person transferred by

Transferred To as a
going concern

Father

Through Inheritance

Son

Seller

Through sale purchase

Buyer

In both cases transferee needs to registered from the date of transfer.

Section 22(4) of CGST Act, 2017

Business
transferred by

Transferred To

A Co & B co.

Through Amalgamation

C Co.

A Co.

Through Demerger

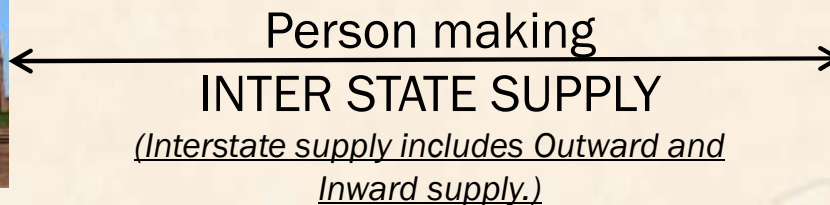
B Co.& C Co.

In both cases transferee needs to registered from the date on which ROC gives Certificate of Incorporation.

REGISTRATION UNDER CGST ACT, 2017

Section 24 – Compulsary Registration

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- 2 A trader of Delhi going in Odisha trade fair will need to registered under CASUAL TAXABLE PERSON.
“casual taxable person” means a person who occasionally undertakes transactions (Sec 2(20))



- 3 Non-Resident Taxable persons making taxable supply

- 4 Persons who are required to pay tax under REVERSE CHARGE;
(Supply on which RCM be payable are yet to be notified as per sec 9(3) of CGST Act, 2017)

- 5 Person who are required to pay tax under sub-section (5) of section 9; *(Notified E – Commerce operator for SERVICES)*

Section 24 – Compulsary Registration Contd..

- 6 Persons who are required to deduct TDS u/s 51 of CGST. (TDS is equivalent to WCT as per VAT.)



- 7 Person who make taxable supply on behalf of other taxable persons whether as an agent or otherwise.



(Mainly there are two types of agents -

1. *Who are maintaining Stock at their end
(Will already get registered u/s 22(1) of CGST Act, 2017)*
2. *Who are not maintaining stock at their end, inspite acting as commission agent between buyer and seller
(Needs to get registered under this clause)*

- 8 Input Service Distributor - *means an office of the supplier which receives tax invoices towards the receipt of input services and issues a prescribed document distributing the credit.*

Section 24 – Compulsary Registration Contd..

9



Person making supply
Through E – Com Operator
*Other than notified E- Commerce
operator as per point 5.*



10

Every E – Commerce Operator

means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;



11



Supplier outside
India

Providing services to
(Google needs to register in this case)

*If services are provided to
Registered person, then it is
covered under Reverse Charge.*



Non Registered
recepient in India

REGISTRATION UNDER CGST ACT, 2017



Contact Us at:-
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