

GST REGISTRATION

1. Who needs to register?

- Every supplier is liable to be registered under GST in a state from where such supplier makes a taxable supply of goods or services or both, if aggregate turnover in a financial year exceeds threshold.

2. Threshold [S. 22]

- For special category States Aggregate turnover Rs. 10 lakh
- For Others Aggregate turnover Rs. 20 lakh

3. Mandatory Registration [S. 24]

- Persons making inter-state supplies
- Casual Taxable persons making taxable supply
- Persons required to pay tax under RCM
- E-Comm. Operators liable to pay GST u/s. 9(5) as services notified by the Government
- Persons supplying through e-Comm. operator who is required to collect tax at source, other than under cl. (iv)
- Every e-Comm. Operator
- Nonresident Taxable Persons
- Persons required to deduct tax at source
- Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise
- Input Service Distributor
- Person supplying OIDAR from a place outside India to an unregistered person in India
- Notified Persons

4. Persons not liable to register [S. 23]

- Any person engaged exclusively supplying goods or services that are not liable to or wholly exempt
- An agriculturist, to the extent of supply of produce out of cultivation of land
- Notified Categories:
 - Persons who are only engaged in making supplies which are liable for payment under RCM by the recipient
 - Casual taxable persons making inter-state taxable supplies of handicraft goods
 - Job-workers making inter-state supply of services to a registered person
 - Persons supplying through e-Commerce operator not having turnover exceeding threshold
 - Persons making inter-state suppliers of taxable services and having an aggregate turnover, not exceeding threshold in a financial year

5. Time Limit for Registration [S. 25]

- Within 30 days of becoming liable to registration
- In case of non-resident and casual taxable persons 5 days prior to commencement of business.