

6. Registration Under GST Law.

- (1) A person has to compulsorily register under GST if his aggregate turnover exceeds the threshold limit during the financial year.
- (2) GST registration taken from place of supply.
- (3) A person can voluntarily register under GST.
- (4) Aggregate turnover is calculated on all India basis.
- (5) Separate registration for each state.
- (6) A person must apply within 30 days of becoming liable for GST registration.

* Mandatory / Compulsory Registration

- (1) Persons making any inter-state taxable supply.
- (2) Casual taxable persons (who occasionally supplies goods / services / both & no fixed place of business. e.g. selling mangoes during season from Rajasthan to Chennai).
- (3) Persons who are required to pay tax under reverse charge.
- (4) Non-resident taxable persons.
- (5) Persons who are required to deduct tax / collect tax at source.
- (6) Electronic commerce operators e.g. Amazon.
- (7) Input service distributors.
- (8) Persons who supply goods and / or services on behalf of other registered taxable persons whether as an agent or otherwise.
- (9) Persons who supply goods and / or services through electronic commerce operator.
- (10) Person supply services of online information and database access or retrieval from outside India to a unregistered person in India.

*** Persons not liable for GST registration**

- (1) Exclusive supplier
- (2) Nagaland
- (3) Notified by Govt.

(1) Exclusive supplier (exempt or non-taxable)

Persons who engage exclusively in supply of goods.

Manipur, Mizoram, Nagaland - ₹ 1000000

Uttarakhand, Meghalaya, Sikkim, Arunachal Pradesh, Jharkhand,

Telangana - ₹ 2000000

For others - 4000000

For suppliers of services / supplier engaged in supply of goods as well as services

1. Manipur, Mizoram, Nagaland, Tripura - 10 lakhs

2. All others 20 lakhs

Aggregate turnover under section 2(6) of CGST Act.

Aggregate turnover mean aggregate value of all taxable supplies (excluding value of forward supplies on which tax is paid on reverse charge basis).

exempt supplies, export of goods or services or both and interstate supplies of persons having same PAN number.

Aggregate turnover is computed on all India basis but excludes central tax, State tax, Union Territory tax, Integrate tax & cess.

Example:-

Mr. Das and Company is located in Meghalaya having a turnover of goods of ₹ 21 lakhs. State whether he is liable for registration.

Ans:- Meghalaya is a special category state. The turnover limit for registration is ₹ 200000. As turnover of Das & Company exceeds ₹ 200000 it is liable for registration under CGST.

Example:

Mrs Akbar and company has a shop in Delhi selling goods of ₹ 2400000 and a shop in Mumbai selling goods of ₹ 1800000. Both shops are under same PAN number state whether Akbar & Co. is liable for registration.

Ans: Aggregate turnover for registration is to be computed on All India basis of the person having same PAN number.

Aggregate turnover of Akbar & company will be turnover of Delhi as turnover of Mumbai.

$$\text{Aggregate turnover} = 2400000 + 1800000$$

$$= ₹ 4200000$$

The turnover limit for registration is ₹ 40 lakh. As Akbar & Co. turnover of goods exceeds ₹ 40 lakh. It is liable for registration.