



UDESHEREGULAR

FOR GROUP-1, MAY 2024

- Subject- GST
- Chapter- *Registration*
- Lecture No.- 1

Recap of Previous Lecture



Topic

Place of supply Part 3

PHYSICS
WALLAH

Topics to be Covered



Topic

Registration

PHYSICS
WALLAH

Registration (Procedure Chapter)

Imp

* liable for Reg
S. 22/24

* Exempt from Reg

* Reg. Procedure •
S. 25

* Cancellation of Reg

Imp

AT	Mumbai = Shirts = 30L	T/S - Reg.
	Delhi = Petrol Pump = 50L	E/S - No Reg.
	Jasper = Chicken cloth = 15L	T/S - Reg.
	<u>ATO</u>	<u>95L</u>

Threshold Exceed
↓
liable for Reg

Chandu ← Mumbai - MH
Konpur - UP

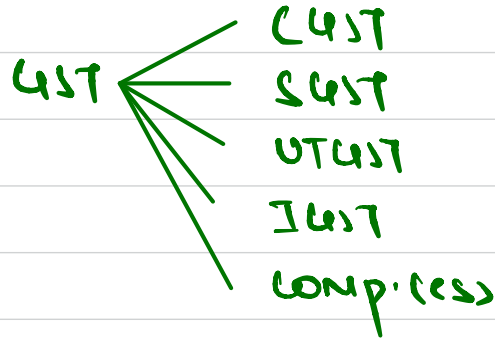
↓
2 Sep. Reg each in MH & UP

Chandu ← Pune - MH - Furniture
Mumbai - MH - Paint

Normally - Single Reg Req. for Pune & Mumbai.

option to Chandu - @ his own will
can opt sep. Reg.

for Pune & Mumbai

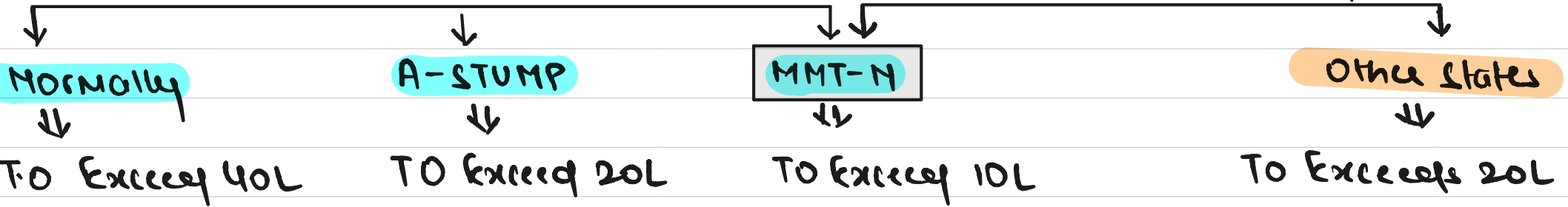


Single Reg - state wise

S.22 Liable for Reg → TO > Threshold

Goods Supplier
Other than Notified Goods

Services / Goods & Service both
Notified Goods



A-STUMP → Arunachal Pradesh, SIKKIM, Telangana, Uttarakhand, Meghalaya & Jharkhand

MMT-N → Mizoram, Manipur, Tripura & Nagaland

Non-Picay Goods \Rightarrow Pan Masala / Tobacco / Ice-cream / Bricks.

\rightarrow Same As Comp. Scheme.

\rightarrow Threshold = 40L



Aroked Kloter Non-Picay Goods for Reg Mein Included
Nahi hai



Non-Picay Goods Ka Trade & Manufacturer Dono cover hai.

\rightarrow Normally \rightarrow 20L
 \rightarrow MMT-N \rightarrow 10L

Agg. Turnover \rightarrow Computered on India Basis.

Inclusion

* Taxable o/w supply (FCM/RCM)

* Exempt supply $\left\{ \begin{array}{l} \text{Non T/S (Alch. liquor / HP-MAN)} \\ \text{NIL Rated supply} \\ \text{wholly Exempt supply} \end{array} \right.$

* Export

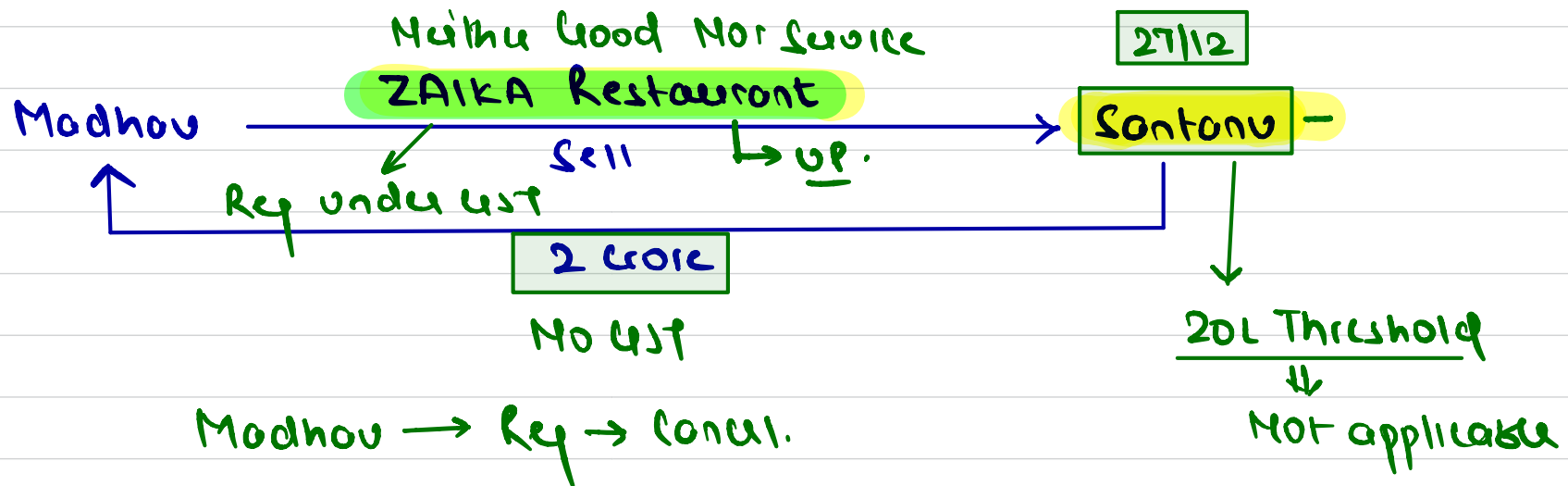
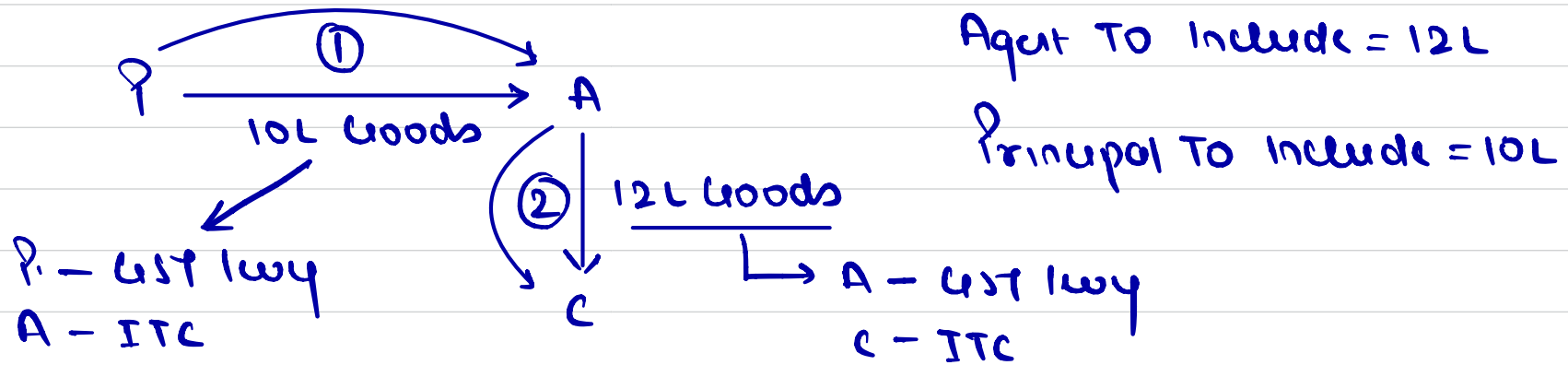
* Inter-state supply to DP

Exclusion

* Taxes under GST

* I/w supply coverd under RCM/FCM

Note:- Agent ATO Includes All Supplies Made by AGENT On behalf of PRINCIPAL



Santonu - fresh Reg seek but if Santonu is already Reg then he will apply for Amendment of Reg. Certificate, i.e. Restaurant business will be added to Reg. Certificate

* Business Run from More than one state Including Special category State (A-STUMP / MMT-M)

Lower Threshold will be Applicable if T/S is made from Special category state

SHIRTS SUPPLIER

Maharashtra = 15L	T/S
Magalony = 9L	T/S
ATO	<u>24L</u>

Req Req → ATO exceed Threshold of 10L.

Maharashtra = 40L

Magalony = 10L = T/S

lower limit Applicable

Maharashtra (Shirts) = 15L	T/S
Magalony (AL) = 10L	E/S
ATO	= 25L

Req NOT Req. ATO doesn't Exceed Threshold of 40L

MH T/S = 40L

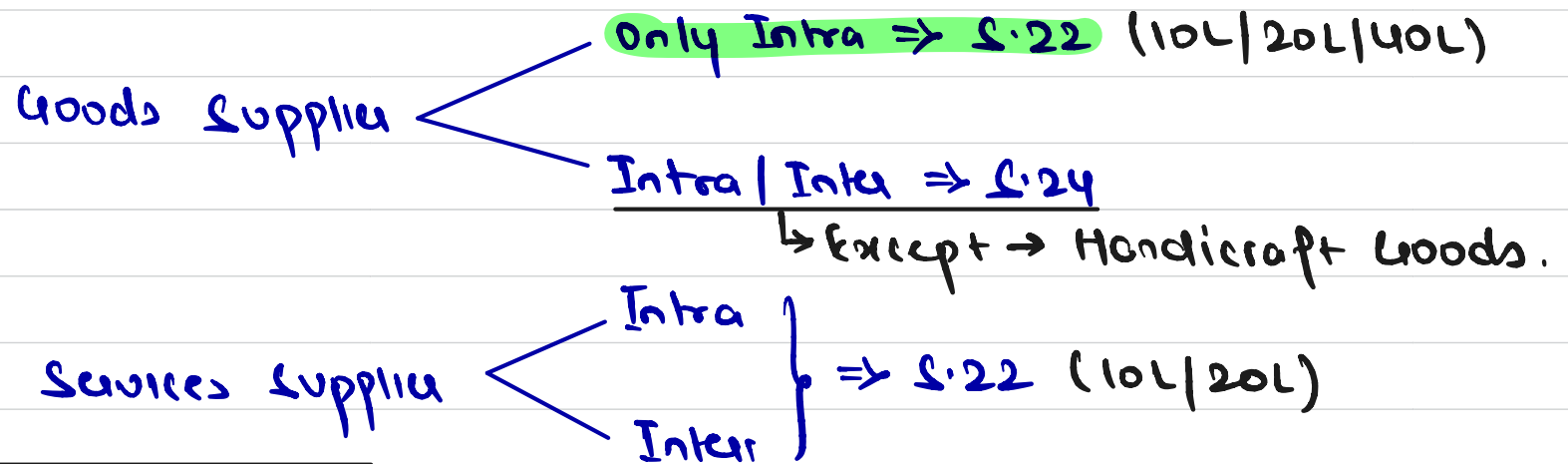
Mag E/S = 10L

Threshold = Higher Applicable

S.24 Compulsory Registration (No Threshold Applicable)

* S.24 Override S.22

1. Person Making Inter-state Supply of "Goods"



Exception

Handicraft Goods

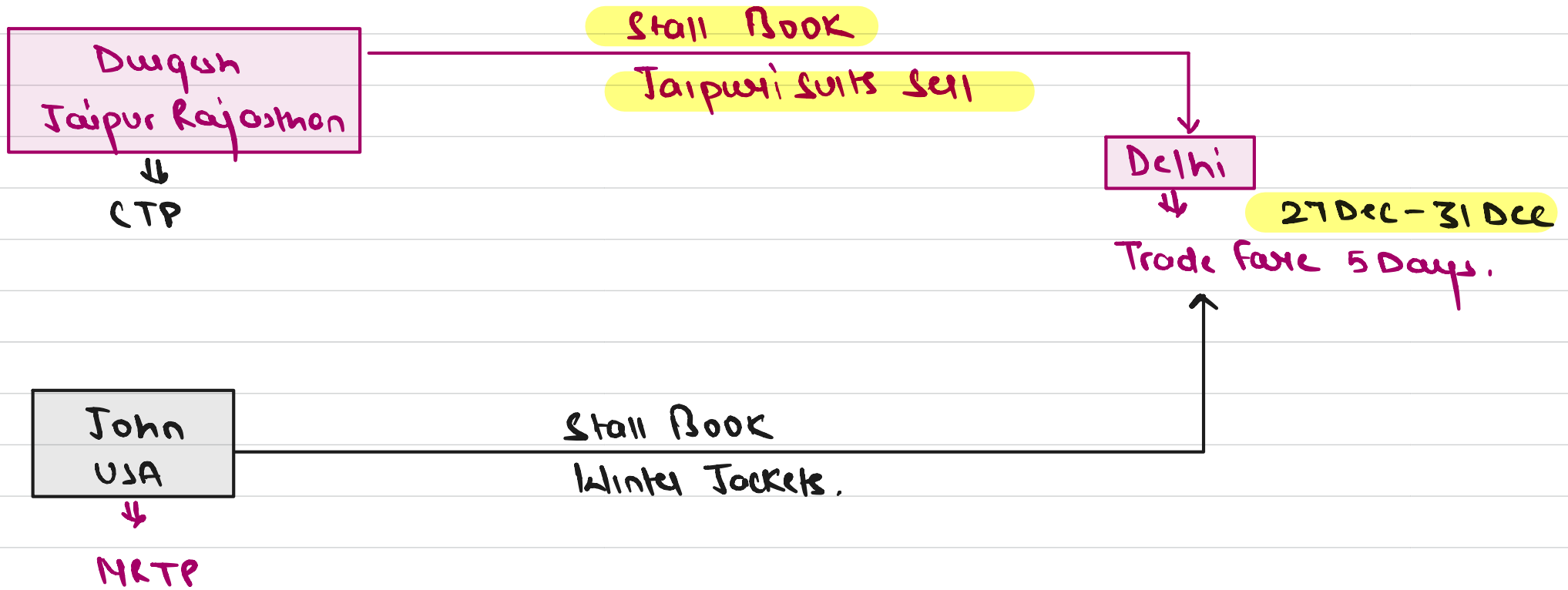
Inter-state supply - S.22 Applicable
& Not S.24 if following cond. are satisfied :-

(a) Must have PAN

(b) Must generate E-way bill

\downarrow
Information of Movement of Goods to GST Dept

2) (ITP / NRTP) → Mandatory Reg
→ No C/S Available up to

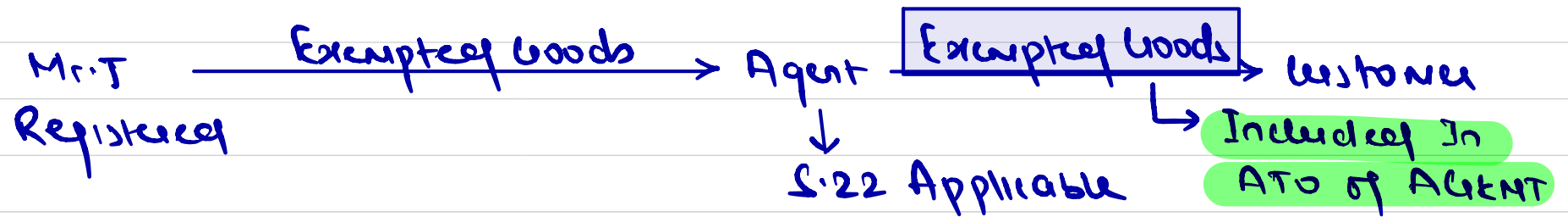
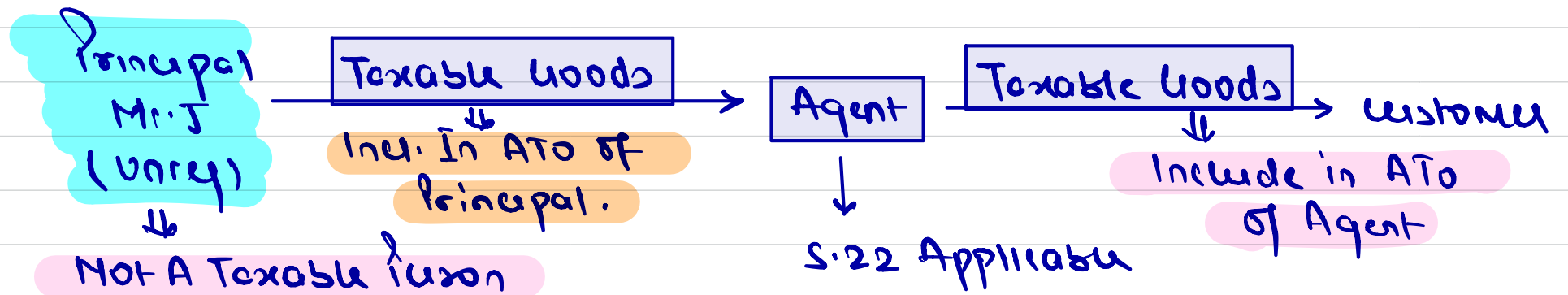
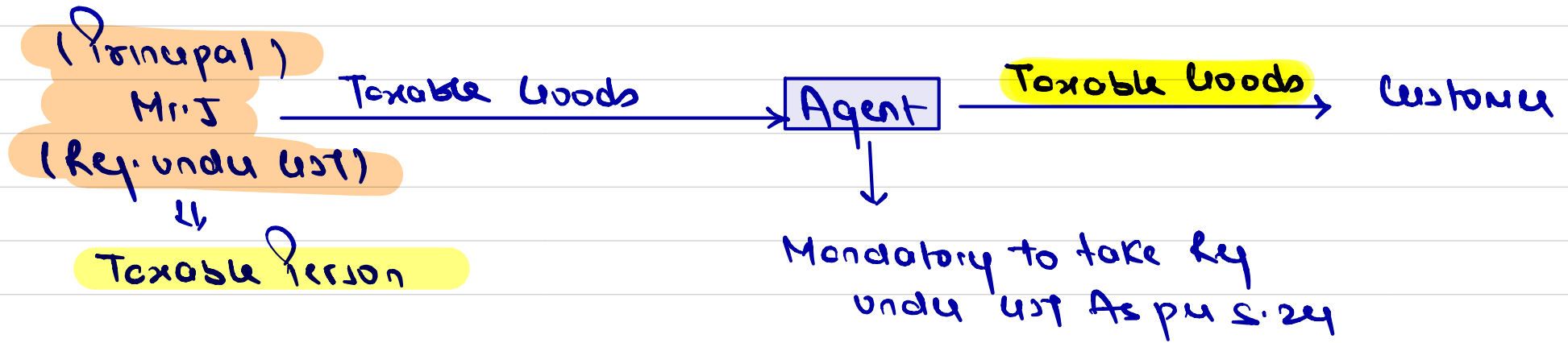


3) Person liable to pay GST under REM

↓
Supplier liable to pay GST under FCM → 40L/20L/10L
S.22 Applicable

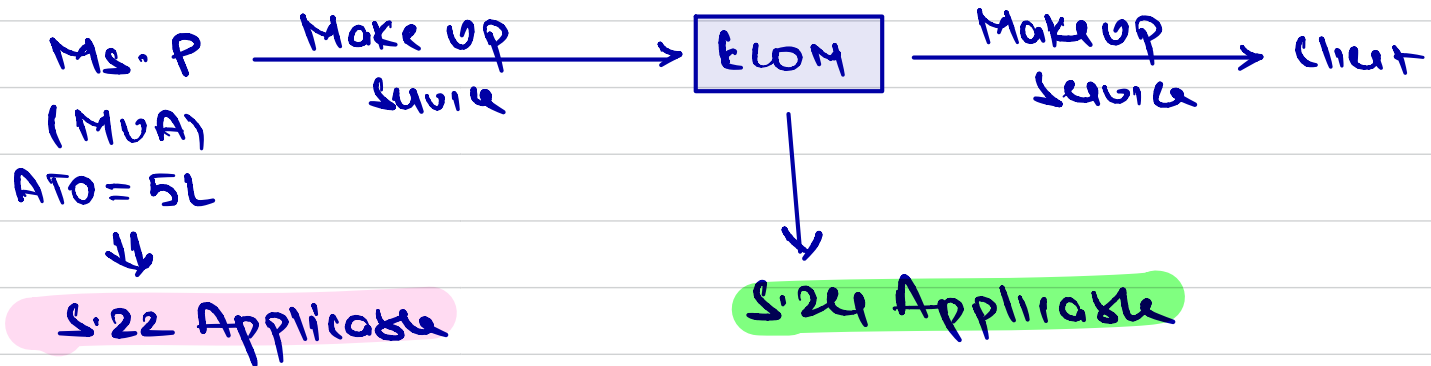
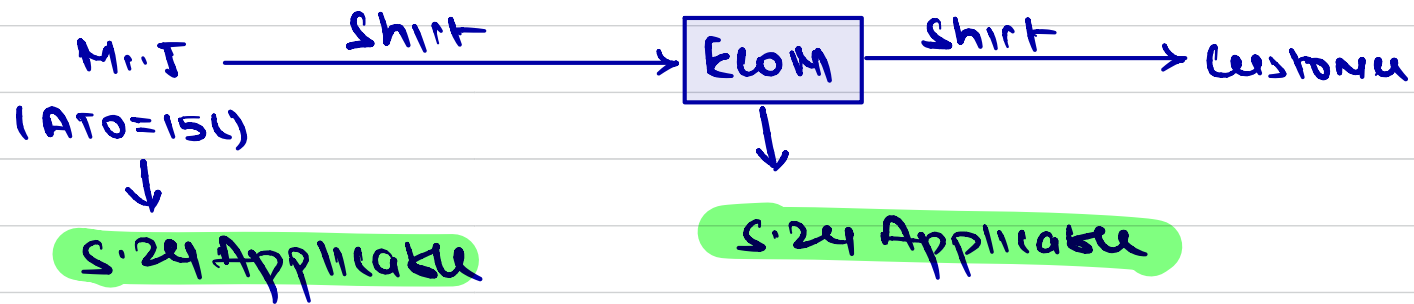
Receipt holder to pay GST under REM → S.24 Applicable

4) Person engaged in **Making T/S** on behalf of **other Taxable Person**



5) **E-commerce operator** (Flipkart/Amazon/Meesho/ojo/OLA/UBER/zomato etc)

6.) Every Goods Supplier who makes Supply through ECOM



S.24 → I.S.D / O.D.A.R - Comp. Reg
↳ CA FINAL ⇒ No Quotation in CA-Inter.

OIDAR - Online Information and **Dotabox** Access or Retrieval Service



- Netflix
- Disney Hotstar
- Website ⇒ Research Paper
- MLA

Google Drive

JOIN OUR OFFICIAL TELEGRAM CHANNEL

CA WALLAH INTERMEDIATE

- ✓ Important Notifications & Updates
- ✓ Class Notes of YT Sessions
- ✓ Weekly Mentorship Live Sessions
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Thank You

