

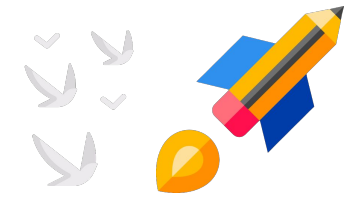


UDESHEREGULAR

FOR GROUP-1, MAY 2024

- Subject- GST
- Chapter- *Registration*
- Lecture No.- *2*

Recap of Previous Lecture

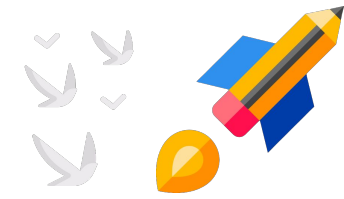


Topic

Registration Part 1

PHYSICS
WALLAH

Topics to be Covered



Topic

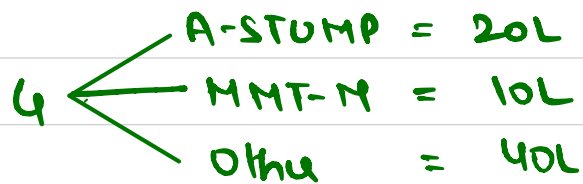
Registration - Part 2

PHYSICS
WALLAH

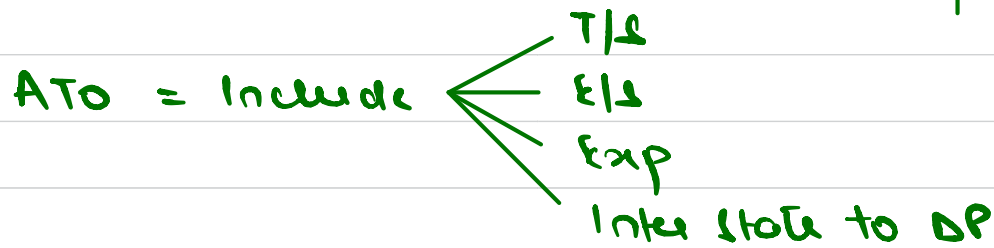
S:22/24 → liable for Reg.

↓

Threshold



£/Lts/M4 ← MMT-N - 10L
Other - 20L



Exclude ← GST Taxes
I/w Supply

• Reg - each state → T/S

state → E/S - Reg X

Sp. rate + other state ⇒ Lower threshold
if Sp. rate, state = T/S

Agent TO → Include → supply on behalf of P

Bus sold As going concern → Transfer new Reg if NOT already Reg.

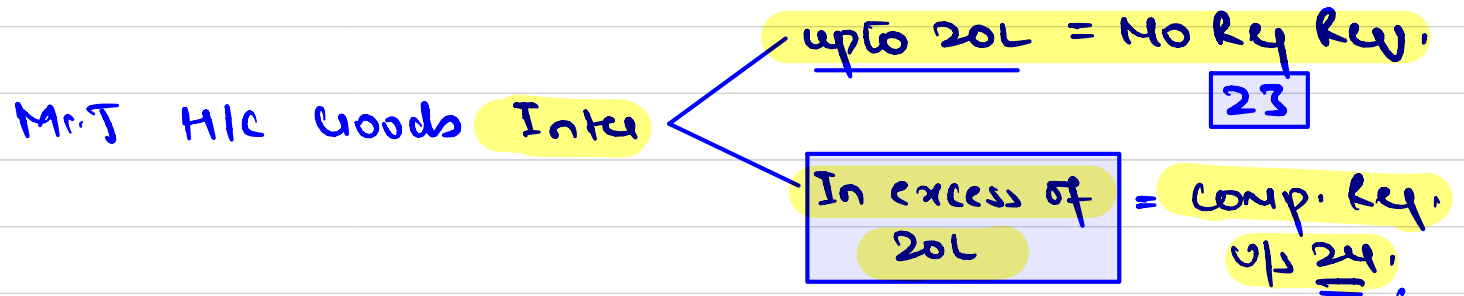
S.24

Comp. Rev.

- * Inter-state S.O.Y - except H/C - Interstate Supply - S.22
 - PAN
 - E-way bill.
- * Agent + T/S + On behalf of other Taxable Person
- * CTP / MRTP
- * Receipt - list under RCM
- * E-com operator
- * Goods Supplier - Supply through ecom.

* I.S.D + O.D.A.R
↓
CA FINAL.

Service Supplier ⇒ Always S.22



S. 23 Person exempted from Taking Registration

1) * Person engaged in supply of
 Non Taxable G/S
 wholly exempt G/S

2) * Agriculturist (farmer) → provided he is only engaged in supply of Agricultural produce

Sayoli ji - farm → Potato TO = 80L = Not liable for Reg.

NO GST

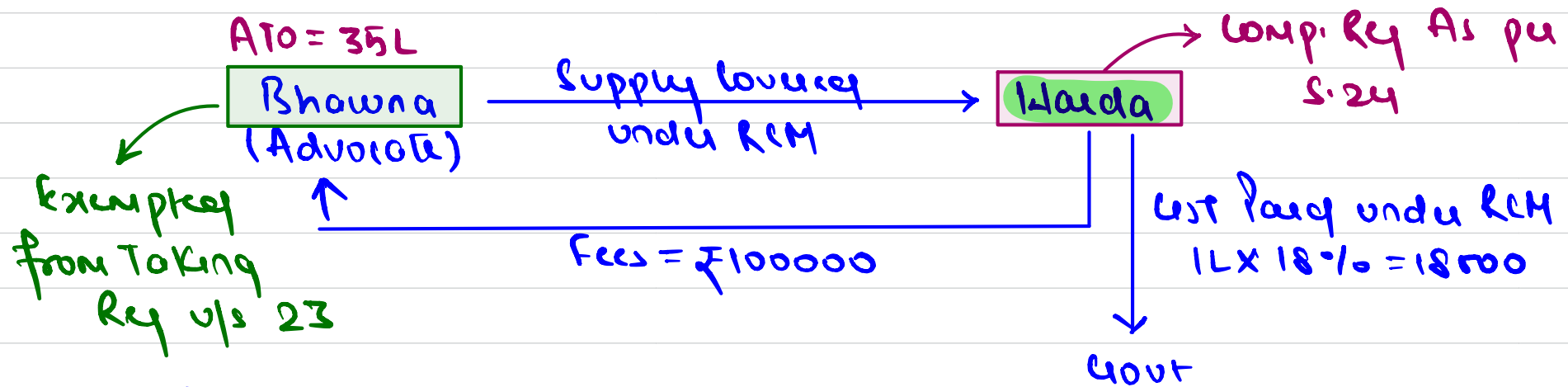
	TO	TO
Farming →	80L	25L
Dept. store →	20L	15L
ATO	100L	40L

↓
 Exceed 40L
 ↓
 liable for Reg

↳ TO upto Threshold limit
 ↓
 Not liable for Reg

3) Govt on Reconn. of CST Council \rightarrow Notify Person Not liable for Reg. Following Person Is Notified In this Regay.

(a) Person exclusively engaged in supply on which REM is applicable



(b) Person engaged in **Inter-state supply** of H/C goods **upto ₹20L** provided such person must have PAN & generate e-way bill

(c) CTP engaged in Inter-state supply of H/C goods upto ₹20L provided CTP must have PAN & generate e-way bill.

H/C Goods → only Intra ⇒ S.22 = 40L

Intra & Inter

↳ TO up to 20L = No Req (PAN + E-way)

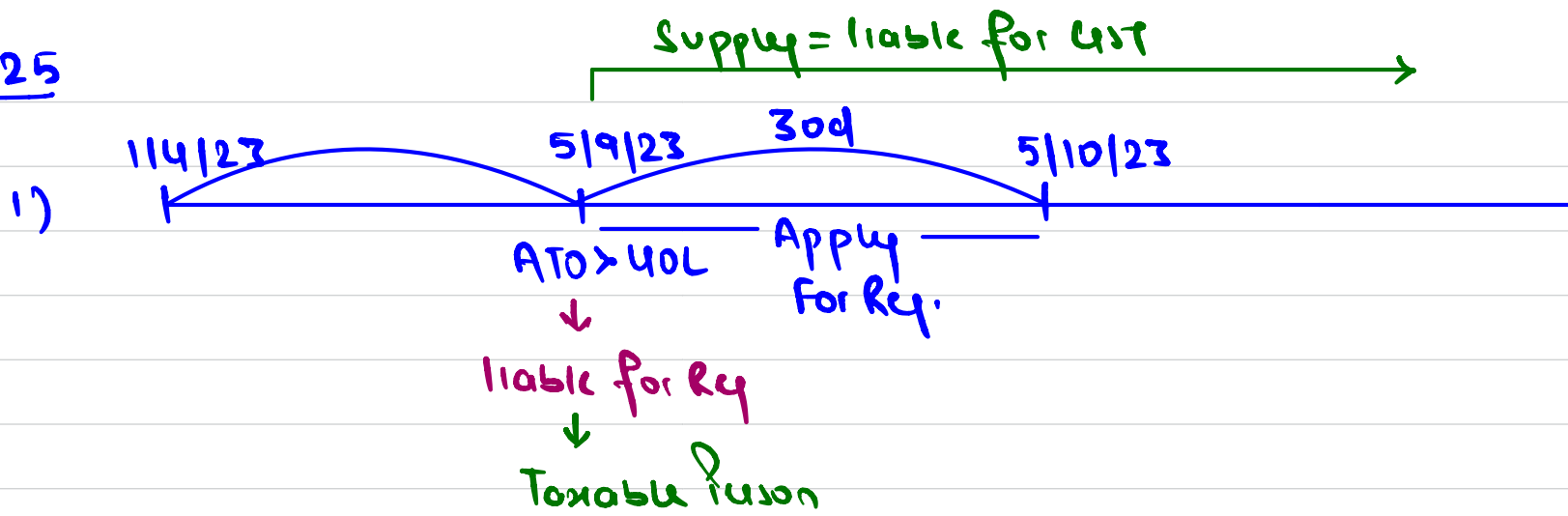
↳ TO > 20L = Req up to 24.

Analysis of H/C Goods

Intra TO	Intra IO	Total TO	Req Req.
15L	15L	30L	Not Req.
15L	20L	35L	Not Req.
25L	16L	41L	Req As per S.22
16L	22L	38L	Req. Req As per S.24.

S.22/23/24

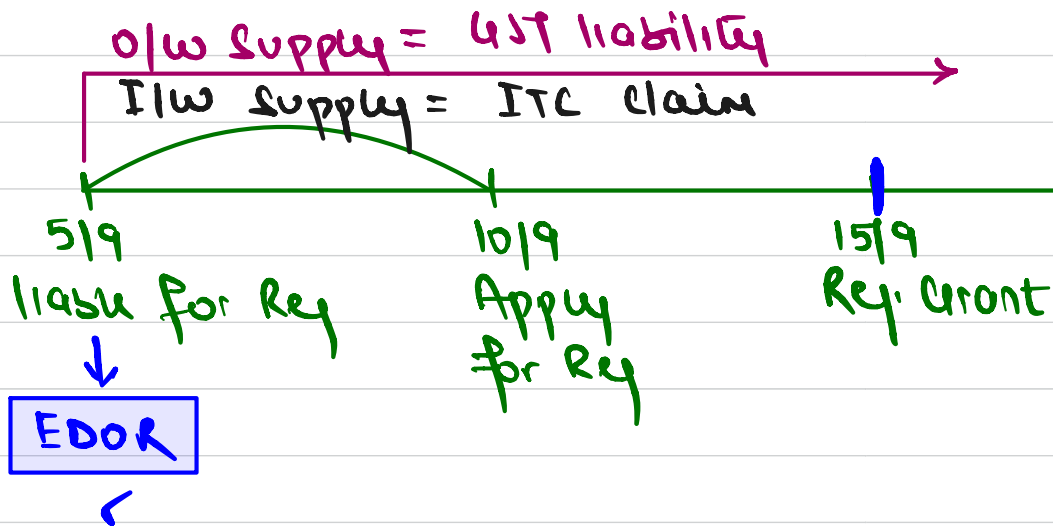
S.25



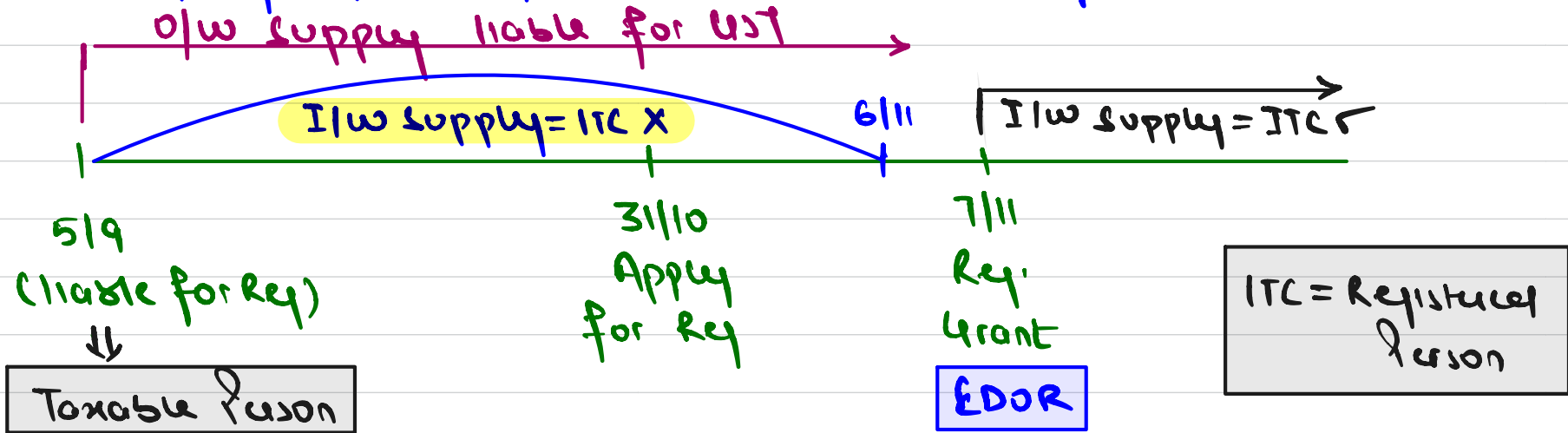
Apply within 30d → Effective date of Reg = Date on which Person becomes liable for Reg

↓
Implication

Eligible for claiming ITC from date of Reg.



(b) Apply after 30q = EDOR \Rightarrow date on Reg. is Granted



Taxable Person
ATO > Threshold
+
S.24

CTP/NRTP

Req

22/12/23

Delhi Trade Fair

27/12/23

5 days prior

TO < Threshold - $\frac{S.22 \times}{\uparrow}$ & $\frac{S.24 \times}{\uparrow}$

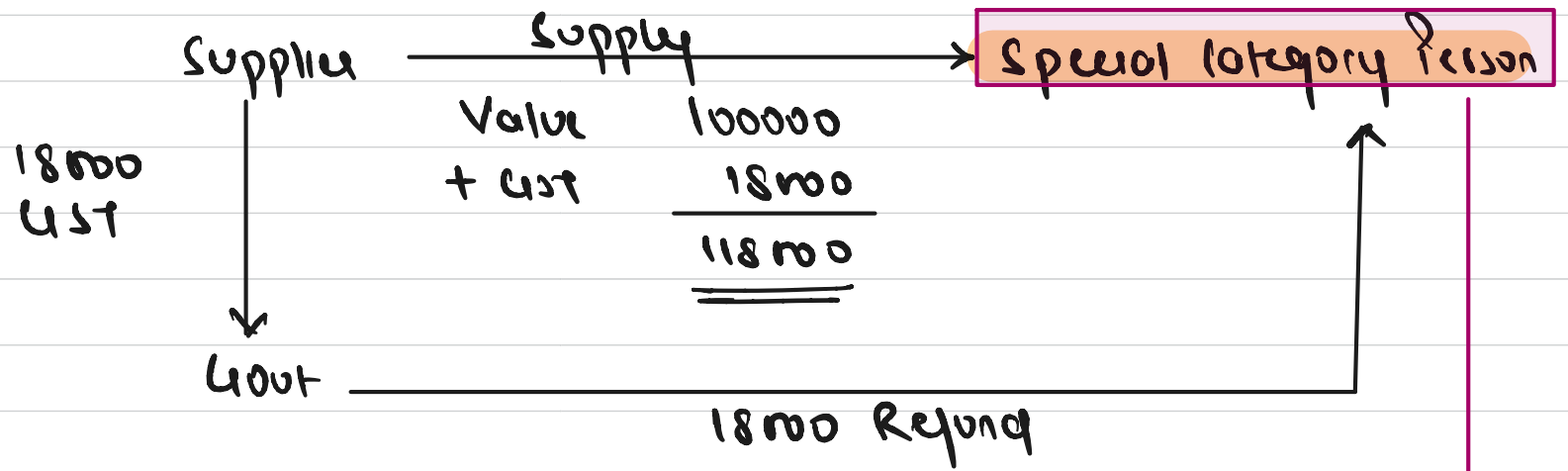
Monn Kar Raha hai
GST Registration

Voluntarily Reg Seek
S.25(3)

GST \rightarrow IDT \rightarrow GST Collect - | B2B \Rightarrow GST Reg x
(-) ITC (-)
Govt -

VIN

- * NOT a Registration under GST
- * Issue to special category person
- * Purpose → To provide refund of GST paid on I/w supply



- * VIN → Centralised
↳ SINGLE VIN for all states/UT
Not State Based

- UNO
- Multilateral Fin Institution or Org. Notified by UN
- Embassy of Foreign Country

* VIN Grant within 3 working days from date of submission of Application.

* Supplier supply up to Person holding VIN, shall treat such Person like Any other Reg. person & Issue Tax Invoice

Sou Moto Registration by Proper officer

After search / inspection / enquiry / investigation -> P.O come to know that person is liable for Reg & has not applied for Reg

P.O Grant Temporary Reg & pass order for Application of Reg

Option 1

Apply for Reg within 90 days from date of grant of Temporary Reg

Option 2

File Appeal Again Temp. Registration to Appellate Authority

upheld order of Proper officer

EDOR * Shall be date on which Temp. Reg. was granted

Apply for Reg within 30d from date of order of Appellate Authority

Not liable for Reg.

Temp. Req = 15/12/23

Apply for Req within 90d ie 15/2/24
Req Grant ie 20/2/24

EDOR = 15/12
ie date of Temp. Req.

Temp Req = 15/12/23

Apply for Req After 90d = 15/6/24
Req Grant = 20/6/24

EDOR = 20/6
ie date of Grant
of Req.

• Temp Req = 15/12/23

• Appeal file = 20/12/23

• Order of App. Tribunal = 15/6/24
Uphud po ordu

Apply for Req = 25/6/24
Grant = 30/6/24
EDOR = 15/12/23
ie date of temp Req

Apply for Req = 31/7/24
Grant = 5/8/24
EDOR = 5/8/24.

liable for Req v/s 22/24

within 30d Apply → EDOR = date on which Person become liable for Req.

After 30d Apply → EDOR = date of Grant of Req.

Voluntarily Req v/s 25(3) → EDOR = date of Grant of Req.



JOIN OUR OFFICIAL TELEGRAM CHANNEL

CA WALLAH INTERMEDIATE

- ✓ Important Notifications & Updates
- ✓ Class Notes of YT Sessions
- ✓ Weekly Mentorship Live Sessions
- ✓ Important PDFs
- ✓ Polls & Quizzes



JOIN NOW



2 mins Summary

Topic

Section 23

Topic

Section 25



PHYSICS
WALLAH



Thank You