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Sec-28(1)(a)

- exclusively supply of goods or both,
- that are not liable to tax or wholly exempt from tax. [Mid-2022 = ok]
- shall not be liable to registration!

eg sale of funds (ok) → Regm

charitable trust u/s 12AA (exempt) → Regm

DS. services (exempt - T10:60L)
Coaching class (188A) - T10:70L } Regm u/s 24/22

||
=

Sec-28(1)(b)

The agriculturist to the extent of supply of produce, out of cultivation of land is also not liable to registration!

• Agriculturist [Section-2(7)]

individual/HUF who undertakes cultivation of land

- By own.
- By family members.
- By employee. (By cash or kind @ by kind labour)

* It should be under personal supervision or the personal supervision of any member of the family!

The benefit of not being liable to regn is restricted to who are individuals / HUF !!!

It also to be noted, if an agriculturist is engaged in making any supply other than supply of produce out of cultivation of land, he shall be liable to regn based on applicable threshold limit.

Refer to
module page no. 9.21

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Section - 2B(2)

- [A] Persons making only reverse charge supply.
 - [B] Persons making inter-state supply of taxable goods up to ₹20 lakh*. [value of supply on all invoice basis]
- Note : such value shall not exceed ₹10 lakh in, Jammu & Kashmir, Manipur, Mizoram, Nagaland [IMORC]
- [C] Persons making inter-state taxable supply of notified manufactured goods up to ₹20,00,000 !!! [₹20 lakh]

Persons making inter-state supplies of goods of commonly useable to be registered irrespective of threshold limit!

However, persons making inter-state supplies of goods have been exempted from obtaining registration:

- (a) of notified handicraft goods
- (b) of notified products when made by craftsmen predominantly by hand even though some machinery may also be used in the process.

Provided,

- (i) Aggregated value of such supplies all inter-buys, not exceeds → 20 lakh,
- in case of turnover → 10 lakh.

(ii) Such persons have obtained a PAN & have generated E-way bill.

ID CTP making inter-state taxable supplies of notified handicraft goods upto ₹20 lakh.

[NOTE: same provide a condition as in point-© Above]

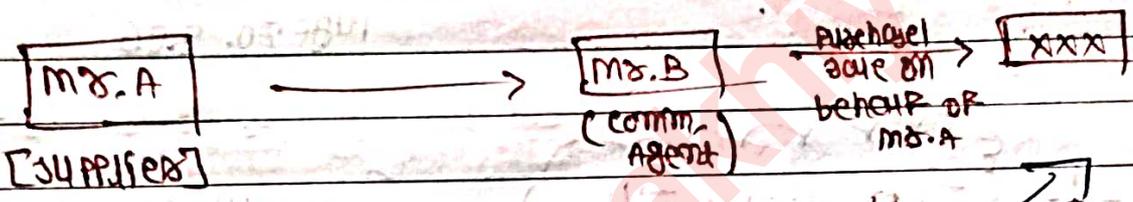
Note: Handicraft goods → handicraft consists, articles made of paper, jewellery box etc.
[Sec 9.23]

Notified Products → Sec 9.24

extra-point

→ Liability to register in respect of SR provided by Commission Agent!

[As per APME Act for sale/purchase of Agricultural produce]



SP Mr. A directly issue invoice to customers
 [In this case Mr. B is not an agent under] → It is not supply, [Schedule-1 - ch-supply]

→ If, invoice is issued by Mr. B, Mr. B is an agent covered under para-3 of schedule-1, (☹) SR supplied by Mr. B on behalf of principal who, consideration shall deemed to be a supply.

→ As per Sec-24,

A person is liable for mandatory Regn if he makes taxable supply of goods or SR or both on behalf of other taxable person.

- Therefore, Agent is required to get mandatory Regn if following both conditions are fulfilled =

- (a) Principal should be a taxable person
- (b) supply made by the commission agent should be taxable.

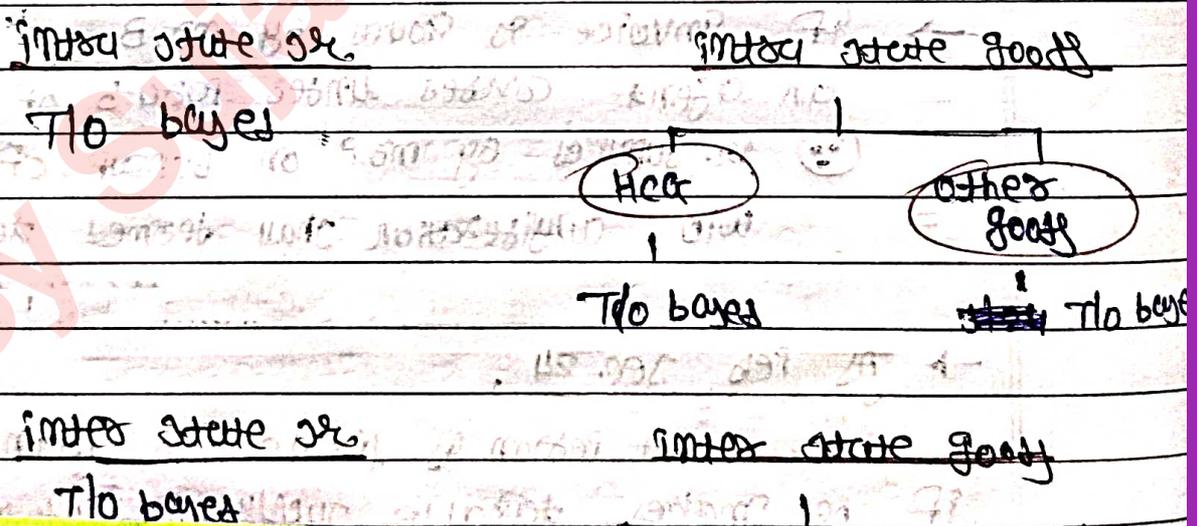
★ However, A Commission Agent under APMA Act makes supplies on behalf of an Agriculturist who is not a taxable person if he supplies produce out of cultivation of land.

* Co. Agent who supplies on behalf of a non-taxable person is not liable for compulsory Regm.

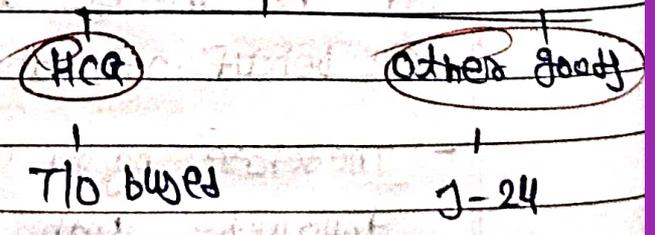
Refer Module
Page no. 9.26

Section - 24 - Compulsory Regm

(1) Normal TP



Note = i.e. i.e. (1) HCC always based on T/O
[20 lakhs, 10 lakhs in turnover]
→ inter state supply or goods other than HCC is liable for compulsory Regm 24-24!



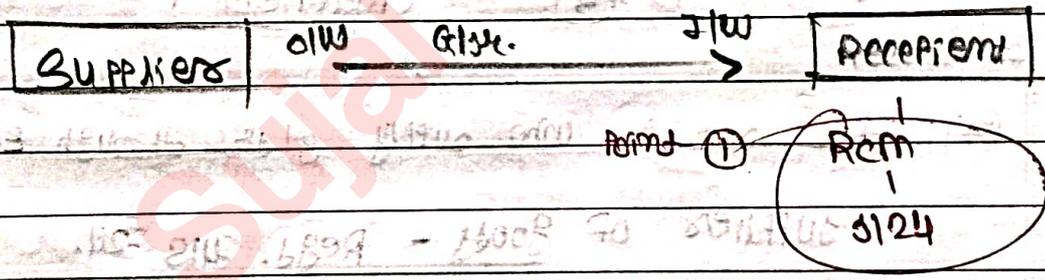
(2) Casual TP

- gives state HGT : T10 bases.
- otherwise section-24.

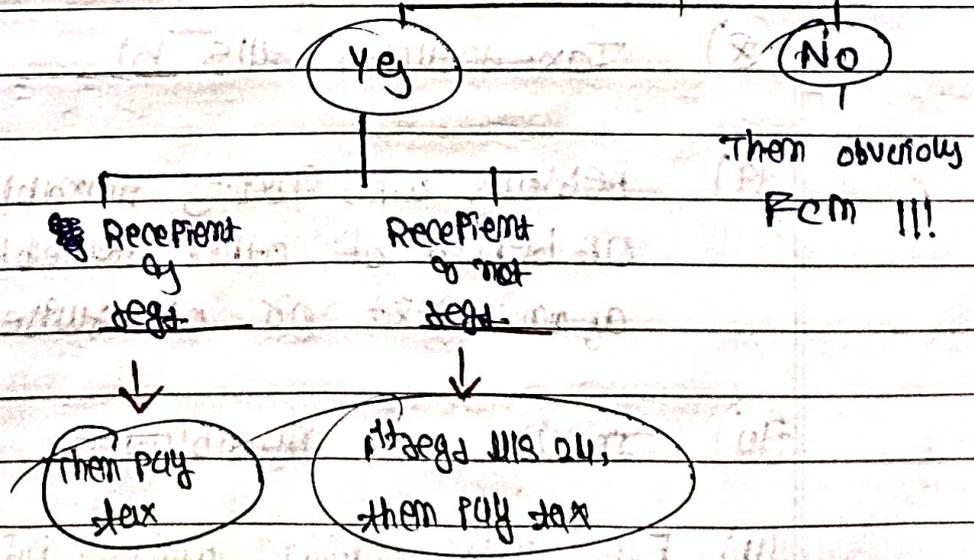
(3) NRTTP making taxable supply always at 24!
[ie. always compulsory Regⁿ 7]

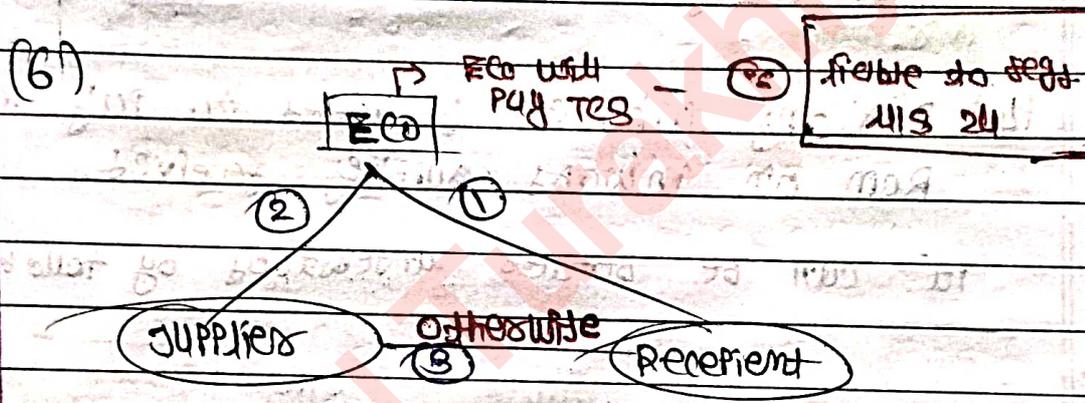
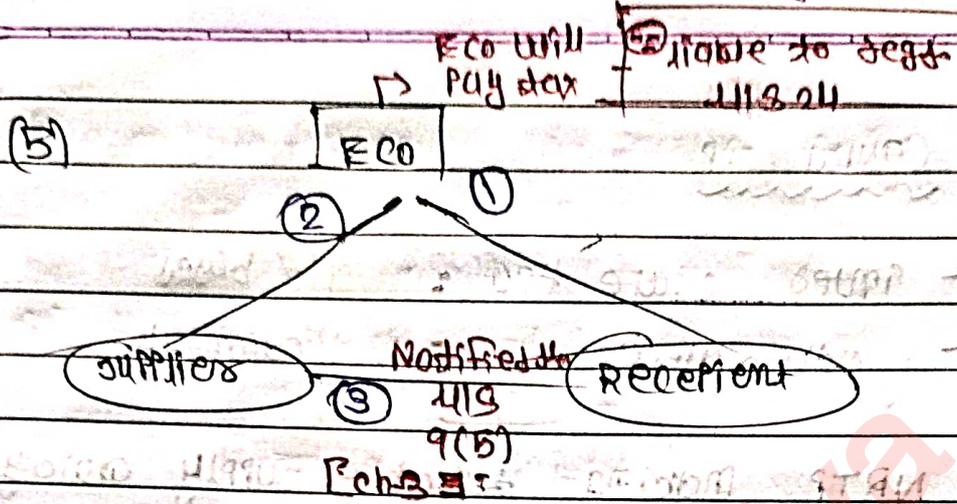
(4) Persons who are required to pay tax under Rem on inward supply received.

It can be better understood by following



Form ② of Rem applicable





(7) For suppliers who supply goods through ECO,
 Supplier of goods - Regd. u/s 24.
 Supplier of tax - T10 based.

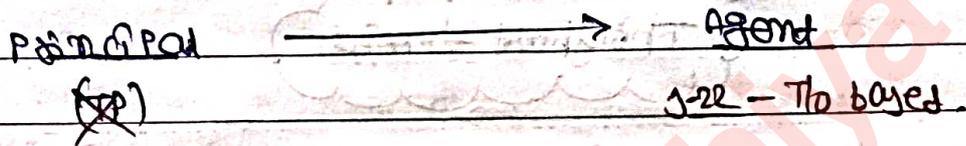
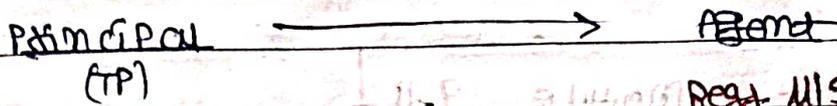
(8) Tax-deductors u/s 51.

(9) Persons who make taxable supply of goods on behalf of other taxable persons whether as an agent or otherwise.

(10) Input tax distributors.

(11) Every person supplying online information a database access OFDAR etc.

(12) Agent of Principal = Taxable Person (TP)



It is to be noted that above are the cases where supplier is compulsorily required to obtain Regd. even though his turnover not exceeds the threshold limits. Provided where exemption of Tlo based is mentioned, should be applied accordingly.

Section - 22 - Tlo based Regd.

Aggregate - Turnover (sec-2(61))



include

(i) Taxable supply

(ii) Exempt-supply

(iii) exports

(iv) inter-state supply

exclude:

(i) [CGST/SGST/IGST/UTGST] GST, GST lev

(ii) ITO supply (RCM)

on all inter buyers

Note: that merely o/w supply taxable under Regd as Prod of Aggregate - Turnover !!!

(*) zero rated (os), 5/12/18/28,

exempt [Here (ii)]

Then, later pg-11

Aggregate turnover to compute total TIO of all branches having same PAN,

⊗ Refer module 9.11

Threshold-Limit

- Whose Aggregate TIO in a FY exceeds ₹ 20 lakh is liable to be registered under GST in the state/U.T from where he makes taxable supply.

- However, the limit of ₹ 20 lakh will be reduced to ₹ 10 lakh if person carrying business in special category states!!!

→ These are "Special category states" namely

As per Article 271A

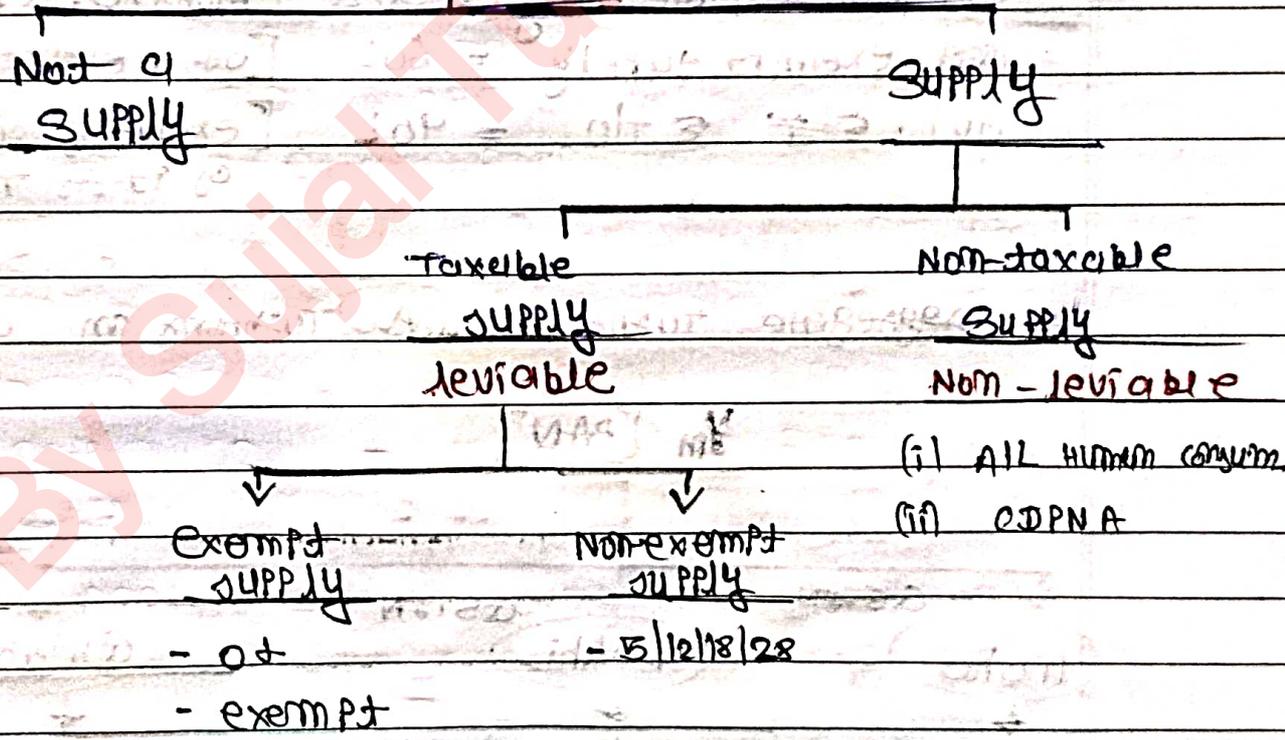
- Assam
- J & K
- Meghalaya
- Jharkhand
- Himachal Pradesh
- Uttarakhand
- Manipur
- Mizoram
- Nagaland
- Tripura

→ For purpose of 22(1), only these states are special category states i.e. threshold limit of ₹ 10 lakh is applicable to these 4-states only!!!

Note: If a person with place of business in diff state has one branch in "operational category state" then threshold limit for GST Regn will be reduced to 50 lakhs!!!

ET/O	0/5/18/18/28/
	leviable / Non-leviable
	supply / inter exports

Activity

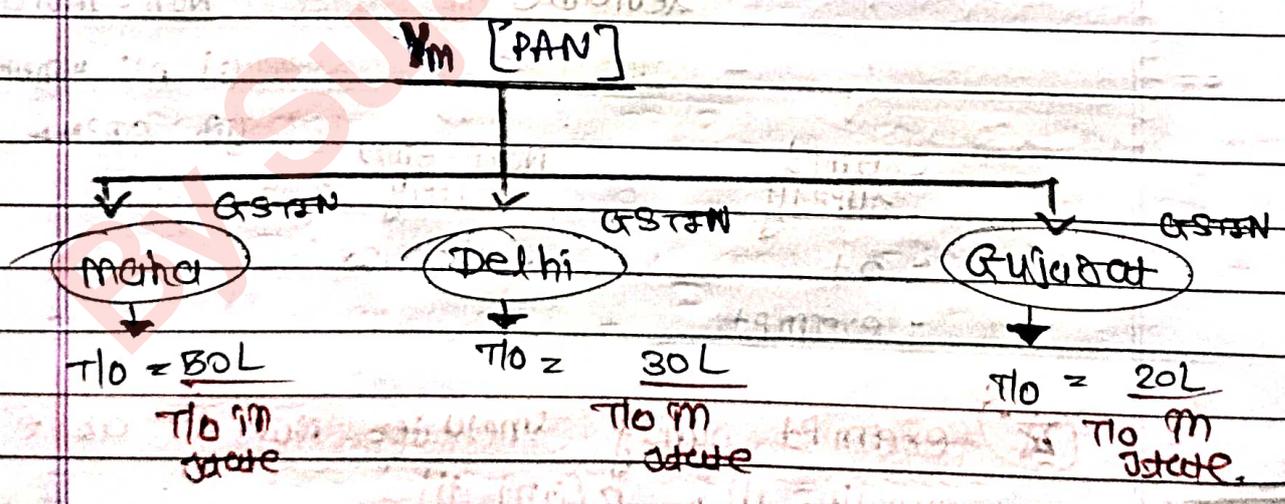


Exempt supply summary Non-taxable supply u/s 2(47)!!!

- E.g.
- (1) sale of land = 20L
 - (2) sale of petrol = 90L
 - (3) sale of fluids (oil) = 10L
 - (4) forssam (Est.) = 20L
 - (5) Coaching (18+) = 10L
 - (6) sale of wine = 20L

- (i) taxable-supply = 40L [exempt supply + Non-exempt supply]
- (ii) Non-taxable-supply = 50L [Alcohol, OPNA]
- (iii) exempt-supply = 60L [od + exempt + non-taxable]
- (iv) ~~est~~ TLO = 90L [excluding sale of land & by it to not a supply]

Aggregate turnover (vs) Turnover in a state



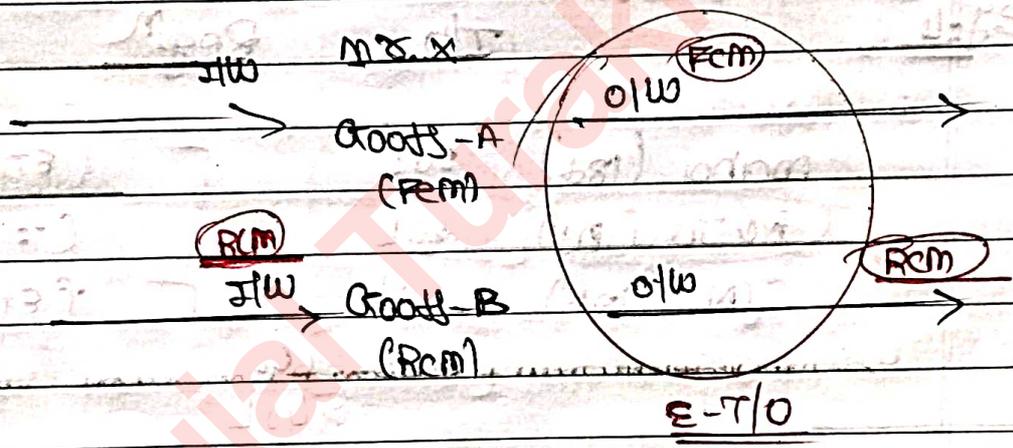
$$E-TLO \rightarrow 50L + 30L + 20L$$

$$= 100L$$

is used for determining the threshold-limit for Regn @ eligibility for composition-scheme.

→ Govt. is empowered to enhance the limit of ₹ 20 lakh upto ₹ 40 lakh for a supplier engaged exclusively in the supply of goods, on the recommendation of the council!

* Important Points :



Eg-1

	T/O	Reg ⁿ
Maha.	10L	} by $\epsilon T/O > 40L$
Delhi	10L	
Rajst.	10L	
TN	10L	
Kerala	10L	

$\epsilon T/O = 50L > 40L$

Eg-2

	T/O	Reg ⁿ
Maha.	10L	} by $\epsilon T/O > 10L$
Delhi	10L	
Tripura	10L	

$\epsilon T/O = 30L > 10L$

eg 3

Tlo

Regⁿ

Maha. (184)

10L

X

Delhi (184)

10L

X

Tamil Nadu (Person)

10L

N.A.

Not-taxable

ETlo = 30L

→ < 40L

eg 4

Tlo

Regⁿ

Maha (184)

20L

✓

(ETlo > 40L)

Raja (184)

20L

X

(= Sec-23(1)(c))

TN (184)

20L

✓

(ETlo > 40L)

ETlo = 60L

> 40L

*

Person who is engaged in exclusive supply of goods & whose aggregate turnovers in the F.Y. do not exceed ₹40 lakh, from Regⁿ debarment!

↳

Exceptions to this exemption = (Is applicable threshold limit of ₹20L)

(i) Person debarred to take compulsory Regⁿ itself.

(ii) Person in making supply of,

- Ice-cream, edible ice
- Pan-meyaler
- Tobacco & many factories to beco sub structure
- Fly ash bricks, building bricks, fly ash blocks

- person or roofing tile.

(ii) person who has opted voluntary Regn.



States with
threshold limit of
₹10 lakh for
Goods & Svc.



Mizoram
Mizoram
Nagaland
Assam

[TMOU]

States with
threshold limit of
₹20 lakh for
Goods & Svc.



Andhra Pradesh
Meghalaya
Sikkim
Uttarakhand
Puducherry
Telangana

[AUJM PT]

States/U.T. with
₹20L → supply of Svc. &
both g. & Svc.
₹40L → supply of goods
(central states)
limited - states



Jammu & Kashmir
Assam
Himachal Pradesh
All other states

Registration

By Person
By P/O

- ↓

 - ① s-23, s-24, s-22(1)
 - ② Voluntary Regn [s-25(3)]
 - ③ Succession [s-22(8)]
 - ④ Amalgamation [s-22(4)]
 - ⑤ old system → GST Regⁿ [s-22(2)]

↓

 - ① s-25(8)

Section-25 - Procedure for Regⁿ

Sec-25(1)

Every person who is liable to be registered under sec-22 or 24 shall apply for regⁿ in every such state/UT in which he is liable within thirty days from the date on which he becomes liable to regⁿ.

PROVIDED CTP or NRTP shall

Apply for regⁿ at least five days prior to the commencement of business.

Person having a unit of SEZ [Special Economic Zone] or being a SEZ developer shall have to apply for a separate Regⁿ of distinct from his place of business located outside SEZ in some state or U.T. !

Note: every person who makes a supply from the territorial waters of India shall obtain Regⁿ in the Coastal state / U.T. where the nearest point of the appropriate baseline is located !!

Sec 2B (2) A person shall be granted a single Regⁿ in a state / U.T.
[i.e. state / U.T. wise separate Regⁿ]

Sec 2B (3)

→ A person though not liable to be registered, as he or she may get himself registered voluntarily, **AND** all provisions of this Act, as are applicable to a Regd. person, shall apply to such person.

★ Sec-25 (8)

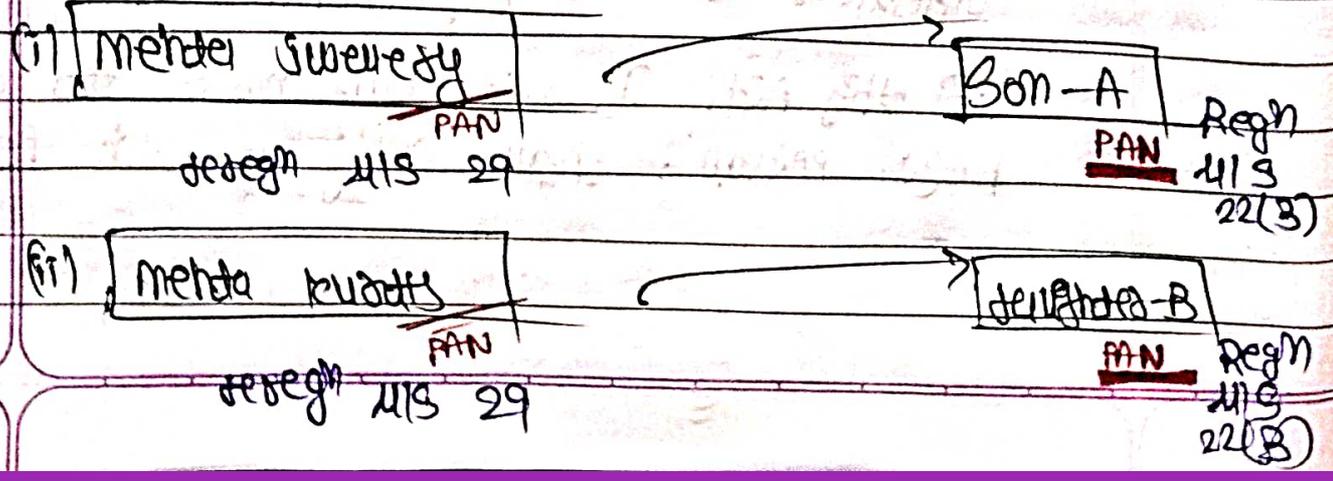
→ Where a person who is liable to be registered under this Act fails to obtain Regn, the Proforma-officers may, who abstain to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.

Sec-25 (9)

• Specifies agency of the UNO, or multilateral financial institution notified under UN Act, 1947, Embassy of foreign country, any other person(s) as may be notified by the Commissioner.

↓
 Shall be granted a unique identity number (UIN)!

* Con (Pt) of Sec-22 (3) = [Succession]



E.g

अबेदी कुवतस्य स ~~ATP~~

[APPN for Regn.]

	T10	€/T0
5-9-23	2L	2L
11-9-23	3L	3L
17-9-23	7L	

Exposed

inter-state

liable for Regn 418-24

17-9-23

→ 30

APPN → 17-10-23

↓

Re-visit

can be granted 7 days

==

Section - 27

Provision for CTP & NRTP

→ CTP & NRTP have to apply for Regn at least 5-days in advance before making any supply (irrespective of T10 limit)

→ Certificate of Regn issued to CTP or NRTP shall be valid for the period, earlier of the following,

(i) period specify in APPN for Regn

or

(ii) ninety days from the effective date of Regn

} w.e by earlier

→ Profer officers may, on sufficient cause, extend the self period of ministry days by a further period not exceeding 90 days!

[i.e. extension may given for further 90-days]

- CTP & NRTP shall make an advance deposit of tax (on estimation basis) at the time of submission of Application or Registration !!

Author Authentication (AA)

AA Required

AA Not required

[S-25(6D)]

existing
Regd. Person

new
Applicant

① Not a Citizen of India

Sec-25(6A)

Sec-25(6B) = individual

② Govt

Sec-25(6C) = others

③ Local Authority

④ statutory body

⑤ PSU

Author

ANM I

Author

ANM I

⑥ UIN Holders

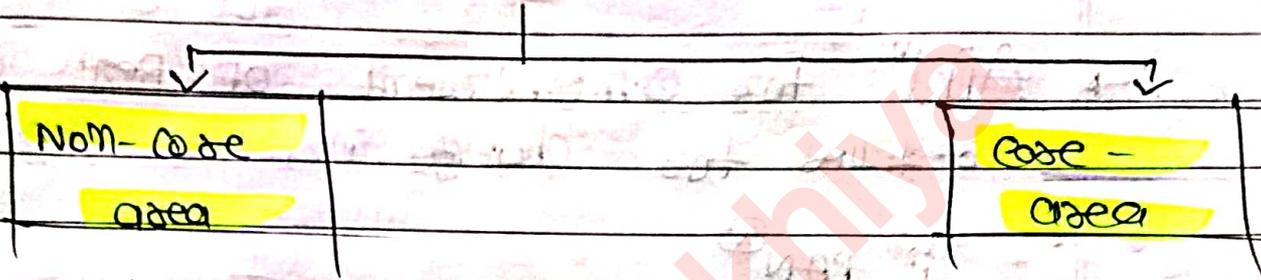
Authentication

Authentication

UIS 25(9)

Section-28 & Amendment of Registration

Amendment of Re



Otherwise

than as specified in case-area

- 1. Such change
- 2. does not
- 3. necessitate
- 4. cancellation
- 5. of Regn
- 6. 41B-29

- 1 Name change
- 2 Address change
- 3 Addition / deletion of MD, CEO or equivalent that position

File REG-14

Re stands amended immediately

Amendment Procedure

→ Any change (as specified above case, non-case) shall ~~be~~ submit an application within 15 days of such change along with documents relating to such change!

→ **APPⁿ for amendment of Regn. Comm.** be filed for change in,

(i) PAN^{*}

(ii) Place of business from ~~one~~ one state to another state

By GST Regn. of PAN Buyer,

• one needs to make fresh APPⁿ for Regn. in case there is change in PAN!

(eg. sale of business, where all partners except one ~~are~~ died)

~~***~~ GST Regn. of any state bye [Sec-25(1)]

If one wish to relocate business, he should voluntarily cancel his current Regn. &

Apply for a fresh Regn. in the state

where he wants to relocate his business!

Section 29: Cancellation of Regm (DeRegm)

DeRegm

by person to

by B

when, the Reg. Person

① Business discontinued

② Business transferred

③ Change in constitution of bus.

④ Voluntary dereg.

⑤ Person is no longer liable to be Reg. u/s 22, 24!

① does not conduct bus. from declared place of bus.

② Issue invoices w/o making supply (fake-invoices)

③ Violation of Sec-171

④ Violation of Rule-10A

⑤ Violation of Rule-86B

⑥ Violation of Sec-16

⑦ Actual tax paid by Reg. Person is lesser than what he actually liable to pay
[i.e. $GSTR-1 > GSTR-SB$]

⑧ Notional dealers

(i) does not file return for continuous 6m.

[Who has opt QRMP] (ii) does not file return for continuous period of 20.



(i) Composition dates :

delay > 3m from the date
for a fy

(ii) Person of the vol^m Regn & not
Commence - but within
6m from date of Regn

(iii) Regn is obtained by
fraud, willful misstatements,
suppression of facts!

*

Other points about cancellation

- A person to whom a VAT has been granted cannot apply for cancellation of Regn.
- Cancellation of Regn will no effect liability of Regn person to pay tax & other dues for any period prior to the date of cancellation !!

Section-30 : Revocation or Cancellation of Regn

Where the Regn of a
Person is Cancelled suo-moto by the P.O.

→ Such Regn. Person may apply for revocation
or the cancellation of Regn within
30-days from the date of order of
Cancellation of Regn!

→ If P.O. satisfied that there are sufficient
grounds for revocation or cancellation
Regn, he may revoke the same within
30 days or receipt of such
Appn.

* Where Regn only Cancelled for failure of
Regn. Person to furnish security:

In this case Regn. Person before applying
for revocation, the person ~~is~~ must file
such security & pay any and due of tax
along with interest, penalty & late fee. Regn
may have been cancelled by P.O. either from

(a) date of cancellation of Regn or

(b) from retrospective date

Regn has been cancelled w.e.f.

(i) date of order of Cancellation

Return for this period to be filed before applying for Revocation or Cancellation

Date from which return not furnished

Date of order or Cancellation or Regn

Date of order or Revocation or Cancellation or Regn

Effective date of cancellation of Regn

Return for this period to be filed within 30 days of the order or Revocation or Cancellation

(ii) Retrospective effect

Return for this period to be filed within 30 days of the order or Revocation or Cancellation

Date from which return not furnished

Date of order or Cancellation or Regn

Date of order or Revocation or Cancellation or Regn

Effective date of Cancellation or Regn by retrospective effect

Refer mathe - 9.12, 9.13, 9.14, 9.15, 9.16
(eg)