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Name of Paper: Goods And Services Tax

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Name of Chapter – REGISTERING UNDER GST

Need for registration: Registration under GST law provides the following benefits:

- If turnover of the person exceeds the threshold limit, registration is the mandatory requirement.
- It legally recognizes a person as supplier of goods and/or services.
- It authorizes collection of GST from customers.

- It allows claim of input tax credit of GST paid on purchases of goods and services and utilizing the same for payment of taxes due on supply of goods and services.
- It allows us seamless credit of the input tax from the manufacturer/imported to the last supplier in the claim.
- Proper accounting of taxes paid on the input goods and services.

Registration is mandatory for:

- Casual taxable person.
- Non-resident taxable person.
- Agents of a supplier.
- Text pairs paying tax under reverse charge mechanism.
- Input service distributor.
- E-commerce operator for aggregator and their suppliers.
- Person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person

Who is not liable to take registration?

The person is not liable for registration if he is:

1. Engage exclusively, in the business of supplying goods and services that are either not liable to tax; or are wholly exempt from tax under GST laws.
2. An agriculturalist, to the extent of supply of produce out of cultivation of land. Therefore, if the agriculturist is engaged in the business of goods, which are not produce out of cultivation of land e.g. dairy farming, sericulture, stock breeding etc., he shall be required to register under the GST laws.
3. The government may, by notification specify the category of persons who may be exempted from obtaining the registration.

Mandatory registration: Every supplier shall be liable to be registered in the state/UT from where he made a taxable supply of

goods or services or both if his aggregate turnover in a financial year exceeds the threshold limit of rupees 20 lakh.

Aggregate turnover

“aggregate turnover” for a person having the same PAN, to be computed on all India basis, is aggregate value of:

I - All taxable supplies

II - Exempt supplies including non- taxable supplies

III - Exports of goods and/or services

IV - Inter- State supplies

V - supply of goods, after completion of job work, by a registered job worker to be treated as a supply of goods by the “principal”, and the value of such goods not to be included in the aggregate turnover of the registered job worker.

Registration in each state: Person having same PAN is operating

Every person, who is liable to take a registration, shall obtain registration separately for each of the states, wherever he has place of business and is liable to pay GST.

Deemed registration

Registration under GST is not text specific, which means that there is a single registration for all the taxes i.e. CGST, SGST/UTGST, IGST and cesses.

Voluntary registration

1. Any person, who is not liable to obtain registration mandatorily, may register voluntarily. All provisions of GST law as are applicable to the registered person shall be applicable after registration.
2. The proper officer may, in the prescribed manner cancel the registration of taxable person who has taken voluntary

registration and has not commenced business within six months from the date of registration.

3. However, no application for cancellation of registration shall be considered in case of taxable person who has been registered voluntarily before the expiry of a period of one year from the effective date of registration.

Who is a casual taxable person?

if you occasionally make supply of goods or services as a principal or agent or any other capacity in taxable territory, where GST applies but where you don't have a fixed place of business. As per GST, you will be treated as a casual taxable person.

Who is a non - resident taxable person?

Non - resident is a taxable person residing outside India and coming to India to officially undertake transaction whether as principal, agent or in any other capacity, but has no fixed place of business in India. He shall apply for registration at least 5 days prior to the commencement of business.

For job worker: GST law does not prescribe any search condition for compulsory registration for job worker. However, since she is also a service provider, he shall require registration at the time when his aggregate turnover exceeds the threshold limit.

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Long answer type questions:

1. What are the benefits of registration under GST? What are the types of registration under GST? Explain in details.
2. Under what circumstances registration under GST not required?

Short answer type questions:

Write short notes on:

- a- Need of Registration under GST

- b- Aggregate turnover for registration
- c- Voluntary registration
- d- Casual and non - resident taxable person.

References:

- 1. Goods And Services Tax: Dr. H. C Mehrotra and Prof. V. P. Agrawal
(Sahitya Bhawan Publication, Agra)***
- 2. GST and Customs Law: CA Anup Modi and CA Mahesh Gupta
(SBPD Publication, Agra)***
- 3. CGST Act 2017***
- 4. GST: Sudhir Halakhandi (PDF)***

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