**FAQs on Goods & Services Tax**

**9. Job Work**

**Q 3. Can a registered taxable person send goods without payment of tax to his job-worker?**

Ans. Yes. Section 43A of the MGL provides that the registered taxable person (principal) can send the taxable goods to a job-worker for job-work without payment of tax. He can further send the goods from one job-worker to another job-worker and so on subject to certain condition. It may be noted that provisions of Section 43A are not applicable if non-taxable or exempted goods are proposed to be sent for job-work.

**Q 4. Is a job-worker required to take registration?**

Ans. Yes, as a Job-worker would be a supplier of services, he would be required to obtain registration if his aggregate turnover exceeds the prescribed threshold.

**Q 5. Whether the goods of principal directly supplied from the job-worker’s premises will be included in the aggregate turnover of the job worker?**

Ans. No. It will be included in the aggregate turnover of the principal.

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