



Goods & Services Tax

Educational Series

PD & PP : GST : 349

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Clarifications of Issues under GST related to Casual Taxable Person (Part-I)

Issue

Whether the amount required to be deposited as advance tax while taking registration as a casual taxable person (CTP) should be 100% of the estimated gross tax liability or the estimated tax liability payable in cash should be calculated after deducting the due eligible ITC which might be available to CTP?

Clarification

1. It has been noted that while applying for registration as a casual taxable person, the **FORM GST REG-1** (S. No. 11) seeks information regarding the “**estimated net tax liability**” only and not the gross tax liability.

2. It is accordingly clarified that the amount of advance tax which a casual taxable person is required to deposit while obtaining registration should be calculated after considering the due eligible ITC which might be available to such taxable person.

Source: Circular No. 71/2018

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