



Goods & Services Tax

Educational Series

PD & PP : GST : 350

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

Issue	Clarification
As per section 27 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the said Act), period of operation by causal taxable person is ninety days with provision for extension of same by the proper officer for a further period not exceeding ninety days. Various representations have been received for further extension of the said period beyond the period of 180 days, as mandated in law.	<ol style="list-style-type: none">1. It is clarified that in case of long running exhibitions (for a period more than 180 days), the taxable person cannot be treated as a CTP and thus such person would be required to obtain registration as a normal taxable person.2. While applying for normal registration the said person should upload a copy of the allotment letter granting him permission to use the premises for the exhibition and the allotment letter/consent letter shall be treated as the proper document as a proof for his place of business.3. In such cases he would not be required to pay advance tax for the purpose of registration.4. He can surrender such registration once the exhibition is over.

Source: Circular No. 71/2018

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