**FAQs On Goods & Services Tax**

 **3. Registration**

**Q 16. What is the responsibility of the taxable person supplying to UN bodies?**

Ans. The taxable supplier supplying to these organizationsis expected to mention the UIN on the invoices and treatsuch supplies as supplies to another registered person (B2B) and the invoices of the same will be uploaded by thesupplier.

**Q 17. Is it necessary for the Govt. organization to get registration?**

Ans. A unique identification number (ID) would be given by the respective state tax authorities through GST portal to Government authorities /PSUs not making outwards supplies of GST goods (and thus not liable to obtain GST registration) but are making inter-state purchases.

**Q 18. Who is a Casual Taxable Person?**

Ans. Casual Taxable Person has been defined in Section 2 (21) of MGL. It means a person who occasionally undertakes transactions in a taxable territory where he has no fixed place of business.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

===============