**FAQs On Goods & Services Tax**

 **3. Registration**

**Q 19. Who is a Non-resident Taxable Person?**

Ans. A taxable person residing outside India and coming to India to occasionally undertake transaction in the country but has no fixed place of business in India is a non-resident taxable person in terms of Section 2 (69) of the MGL.

**Q 20. What is the validity period of the Registration certificate issued to a Casual Taxable Person and non-Resident Taxable person?**

Ans. The certificate of registration issued to a “casual taxable person” or a “non-resident taxable person” shall be valid for a period of ninety days from the effective date of registration. However, the proper officer, at the request of the said taxable person, may extend the validity of the aforesaid period of ninety days by a further period not exceeding ninety days.

**Q 21. Is there any Advance tax to be paid by a Casual Taxable Person and Non-resident Taxable Person at the time of obtaining registration under this Special Category?**

Ans. Yes. While a normal taxable person does not have to make any deposit of money to obtain registration, a casual taxable person or a non-resident taxable person shall, at the time of submission of application for registration under sub-section (1) of section 19, make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. If registration is to be extended beyond the initial period of ninety days, an advance additional amount of tax equivalent to the estimated tax liability is to be deposited for the period for which the extension beyond ninety days is being sought.

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