**FAQs On Goods & Services Tax**

**3. Registration**

**Q 33. Whether all assessees/dealers who are already registered under existing central excise/service tax/ vat laws will have to obtain fresh registration?**

Ans. No. GSTN shall migrate all such assessees/dealers to the GSTN network and shall issue GSTIN number and password. They will be asked to submit all requisite documents and information required for registration in a prescribed period of time. Failure to do so will result in cancellation of GSTIN number. The service tax assessees having centralized registration will have to apply afresh in the respective states wherever they have their businesses.

**Q 34. Whether the job worker will have to be compulsorily registered?**

Ans. No. Section 43A of MGL does not prescribe any such condition.

**Q 35. Whether the goods will be permitted to be supplied from the place of business of a job worker?**

Ans. Yes. But only in cases where the job worker is registered or the principal declares the place of business of the job worker as his additional place of business.

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

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