***FAQs On Goods & Services Tax***

 ***3. Registration***

Q 4. Who are the persons liable to take a Registration under the Model GST Law?

Ans. Any supplier who carries on any business at any place in India and whose aggregate turnover exceeds threshold limit as prescribed in a year is liable to get himself registered. However, certain categories of persons mentioned in Schedule III of MGL are liable to be registered irrespective of this threshold. An agriculturist shall not be considered as a taxable person and shall not be liable to take registration. (As per section 9 (1)).

Q 5. What is aggregate turnover?

Ans. As per section 2 (6) of the MGL, aggregate turnover includes the aggregate value of: (i) all taxable and non-taxable supplies, (ii) exempt supplies, and (iii) exports of goods and/or service of a person having the same PAN. The above shall be computed on all India basis and excludes taxes charged under the CGST Act, SGST Act and the IGST Act. Aggregate turnover does not include value of supplies on which tax is levied on reverse charge basis, and value of inward supplies.

Q 6. Which are the cases in which registration is compulsory?

Ans. As per paragraph 5 in Schedule III of MGL, the following categories of persons shall be required to be registered compulsorily irrespective of the threshold limit:

a) persons making any inter-State taxable supply;

b) casual taxable persons;

c) persons who are required to pay tax under reverse charge;

d) non-resident taxable persons;

e) persons who are required to deduct tax under section 37;

f) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise;

g) input service distributor;

h) persons who supply goods and/or services, other than branded services, through electronic commerce operator;

i) every electronic commerce operator;

j) an aggregator who supplies services under his brand name or his trade name; and

k) such other person or class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council

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

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