

## **2.1 Threshold for registration-**

<https://taxguru.in/goods-and-service-tax/threshold-limit-registration-gst.html>

## **2.3 Who is the person not liable for registration under GST?**

Section 23 of the CGST act 2017 provides the detailed list of persons not liable for GST registration. As per the said section the following are the persons not liable for registration under GST:

1. Person engaged exclusively in supplying goods or services or both not liable to tax.
2. Person engaged exclusively in supplying goods or services or both exempt from tax.
3. Agriculturist engaged in supply of produce cultivated out of land.
4. Any other person as may be notified by the government.

### **Till date the government has notified the following persons who are not liable for registration under GST:**

1. Person making interstate supply of service and having an aggregate turnover not exceeding Rs. 20 Lakhs on all India basis (Rs. 10 lakhs in case of Mizoram, Nagaland, Manipur and Tripura).
2. Persons who are engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both as per section 9(3) of the CGST act, 2017.
3. Persons making interstate supply of notified handicraft goods and having turnover not exceeding Rs. 20 Lakhs on all India basis (Rs. 10 lakhs in case of Mizoram, Nagaland, Manipur and Tripura).
4. Casual taxable person making interstate taxable supply of handicraft goods and other notified handicraft goods not exceeding Rs. 20 Lakhs on all India basis (Rs. 10 lakhs in case of Mizoram, Nagaland, Manipur and Tripura).
5. Job workers engaged in interstate supply of services to a registered person except person who is liable to get registered as per section 22 of the CGST act, 2017 i.e. he is liable for registration after the threshold limit is crossed.
6. Person supplying goods through e commerce operator and whose aggregate turnover does not exceed Rs. 20 lakhs (Rs. 10 lakhs in case of special category states of Mizoram, Tripura, Manipur and Nagaland).

7. Person engaged in exclusive supply of goods and whose aggregate turnover in the previous financial year exceed Rs. 40 Lakhs except:

a. Person who are requires to get compulsory registered under law as per section 24 (discussed further below)

b. Person engaged exclusively in supply of goods being:

i. Ice cream and other edible ice, whether or not containing cocoa

ii. Pan masala

iii. Tobacco and manufactured tobacco substitutes

c. Persons engaged in making intra state supply in the state of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura and Uttarakhand.

d. Person registered under the previous laws i.e. Service tax act or VAT or CST etc.

## **2.4 Who is the person compulsorily required to register under the GST act?**

As per section 24, the following category of person are compulsorily required to get registered under the GST act irrespective whether the turnover has crossed the threshold limit or not:

1. Person making interstate taxable supply except person who is engaged exclusively in interstate supply of service having aggregate turnover up to RS. 20 lakhs and Rs. 10 lakhs in case of special category states
2. Casual taxable person who does not have a fixed place of business in the state or union territory from where he wants to make supply. However, threshold limit of Rs, 20 lakh/ Rs. 10 lakhs in case of special category states of Mizoram, Tripura, Manipur and Nagaland is available in case of person who is engaged in exclusive supply of notified handicraft goods.
3. Persons who are required to pay tax under reverse charge mechanism
4. E commerce operator who are required to pay tax on specified services
5. Persons who are required to deduct TDS under section 51
6. Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
7. Non resident taxable person making taxable supply
8. Input service distributor whether or not separately registered under the act
9. Person who is supplying goods or service through e commerce operator and whose aggregate turnover exceed Rs. 20 lakhs (10 Lakhs in case of special category states of Mizoram, Tripura, Manipur and Nagaland.
10. Every e commerce operator who is required to collect tax at source as per section 52
11. Every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person and any other person as may be notified by the government on the recommendation of the GST council.

## 2.5 GST registration procedure in India: A Complete Guide

<https://www.bajajfinserv.in/insights/gst-registration-procedure-in-india-a-complete-guide>

## 2.6 Unique Identification Number (UIN) under GST

A UIN or Unique Identification Number is a GST Exempt class under GST regime for specified person/organizations such as foreign diplomatic missions and embassies, who do not carry any outward transaction and thus are entitled to the refund of the tax paid on inward supplies.

### Application for UIN

For a Person/ Organization seeking to apply for a UIN is required to file form GST REG-13, wherein the given person/organization is a part of at least one of the categories given below:

- A specialized agency of the United Nations Organization
- A Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947,
- Consulate or Embassy of foreign countries
- Any other person or class of persons as notified by the Commissioner

Upon successful filling, a proper officer, if satisfied, shall assign a UIN for the organization and issue the certification for the same in form GST REG-06.

### GST Returns

Every UIN holder is required to file form GSTR-11 by 28<sup>th</sup> day of the following month in order to claim a refund of the taxes paid on his inward supplies. Form GSTR 11 consists of auto-populated information, as updated by the supplier and thus, the UIN holder is not allowed to add or modify any details in GSTR-11.

However, it should be noted that the UIN holder is required to file his returns within 6 months from the last day of the quarter in which supply was received. For example, if the supply was purchased in the month of May 2019, for which the last day of the quarter is June 2019, the refund should be claimed before December 2019. If the UIN holder fails to claim his refund within 6 months deadline, the refund shall lapse.

### Supply from Regular Taxpayer

A regular taxpayer registered under GST is assigned a GSTIN (Goods and Service Tax Identification Number) and is required to mention recipients GSTIN for every transaction in

account books, invoices and GST returns. However, how can a regular taxpayer maintain the records while supplying goods to the UIN holder?

The regular taxpayer can upload invoices in a similar manner to that for a normal B2B sales, wherein the GSTIN shall be replaced by recipients 15 digit UIN number.

## 2.7 GST Number Format

As known to all, GSTIN (Goods and Services Tax Identification Number) is a 15 digit ID.

Knowing the structure of the GSTIN is important for a business for the following reasons:

1. To ensure that one's suppliers have quoted the correct [GSTIN](#) in their invoices
2. To ensure that one mentions their own GSTIN correctly in invoices to customers – as input tax credit is dependent on this
3. To ensure that appropriate tax (whether IGST or CGST and SGST) are charged .e.g. If Supplier state code and "[Place of supply](#)" state code are different, then IGST will be charged

GST Number assigned to registered businesses/individuals follow a specific structure. Key facts about the GST Number Format are as follows:

- The [GSTIN](#) consists of 15 digits
- The first 2 digits can range from 01-35 and indicate the state code for the registration as per the Indian Census of 2011
- The next 10 digits are the [PAN](#) number of the GST registered entity
- The 13th digit of the GST Number is the entity code. It refers to the order in which registrations was made by a legal entity that has multiple registrations within the same state. In case a single legal entity has 2 business verticals registered within the same state, the first registration will have 1 as the 13th digit while the second registration will have 2 as the 13th digit.
- The 14th digit for current registrations is "Z" by default according to the current GST number format however this digit is essentially being retained for future use.
- The last digit (15th) is currently used as a check code and may be a number or alphabet that has been assigned randomly.

Table given below have state code list under GST and States.

01	Jammu & Kashmir	19	West Bengal
02	Himachal Pradesh	20	Jharkhand
03	Punjab	21	Orissa
04	Chandigarh	22	Chhattisgarh
05	Uttarakhand	23	Madhya Pradesh
06	Haryana	24	Gujarat
07	Delhi	25	Daman & Diu
08	Rajasthan	26	Dadra & Nagar Haveli
09	Uttar Pradesh	27	Maharashtra
10	Bihar	28	Andhra Pradesh
11	Sikkim	29	Karnataka
12	Arunachal Pradesh	30	Goa
13	Nagaland	31	Lakshadweep
14	Manipur	32	Kerala
15	Mizoram	33	Tamil Nadu
16	Tripura	34	Puducherry
17	Meghalaya	35	Andaman & Nicobar Islands
18	Assam	36	Telengana
		37	Andrapradesh(New)