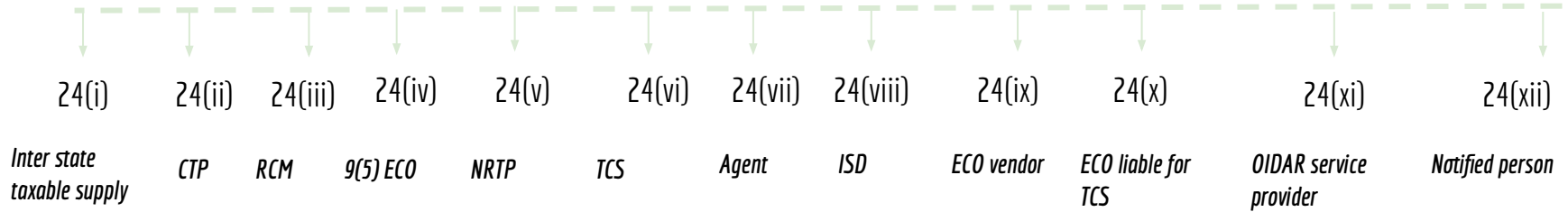




## Section 24 of CGST Act



## Section - 24

Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,--

- (i) ~~persons making any inter-State taxable supply;~~ [Notification No.10/2017 Integrated Tax Dated 13 th October, 2017] Only inter state supply of goods will make you liable for registration.
- (ii) casual taxable persons making taxable supply;
- (iii) persons who are required to pay tax under reverse charge;
- (iv) person who are required to pay tax under sub-section (5) of section 9;
- (v) non-resident taxable persons making taxable supply;
- (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
- (vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
- (viii) Input Service Distributor, whether or not separately registered under this Act;



~~(ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52; [Notification No. 65/2017 Central Tax Dated 15th November 2017] (Threshold limit is applied).~~

(x) every electronic commerce operator **who is required to collect tax at source under section 52;**

(xi) 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

(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

**[ Inserted vide Central Goods and Services Tax (Amendment) Act, 2018 w.e.f 01-02-2019 ]**



## Services notified under section 9(5) of the CGST Act

S.no.	Notification no.	Date	Services
1	17/2017 - CTR	28-06-2017	<p>i. services by way of transportation of passengers by a radio taxi, motorcab, maxicab and motor cycle;</p> <p>ii. services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub section (1) of section 22 of the said Central Goods and Services Tax Act.</p>
2	13/2017 - CTR	22-08-2017	<p>iii. services by way of house keeping, such as plumbing, carpentering etc , except where the person supplying such service through electronic commerce operator is liable for registration under sub section (1) of section 22 of the said Central Goods and Services Tax Act.</p>



## Person making the inter state taxable services

10/2017 Integrated Tax, dt . 13 10 2017

The persons making inter State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act.

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of “special category States” as specified in sub clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir



## Registration in some special cases

Casual Dealer/Non resident	Will have to apply 5 days prior to the commencement of business
Person supplying from territorial waters of India	Shall take registration in coastal state/UT where the nearest point of appropriate baseline is located

