Issue 09

Goods & Services Tax

Educational Series

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Liability for Registration

Section 22 of the Central Goods & Services Tax (CGST) Act, 2017 specifies persons who are liable for registration under GST whereas section 24 of CGST Act, 2017 specifically provides list of persons who are compulsorily required to take registration. A list of such persons liable to obtain registration under CGST Act, 2017 has been summarised as under:

1.	**Supplier**	*Supplier of taxable goods and services exceeding the specified threshold limit*
2.	**Licensee**	*Holder of licence under the existing law*
3.	**Transferee**	*Transfer of business as a going concern which is carried on by a taxable person*
4.	**Transferee under a scheme**	*Transfer pursuant to sanction of a scheme or an arrangement for amalgamation or demerger of two or more companies*
5.	**Interstate supplier**	*Persons making any inter-State taxable supply*
6.	**Casual Taxable person**	*Casual taxable persons making taxable supply*
7.	**Payer of Reverse charge**	*Persons who are required to pay tax under reverse charge*
8.	**Specific Categories**	*Persons who are required to pay tax under sub-section (5) of section 9*
9.	**Non-resident**	*Non-resident taxable persons making taxable supply*
10.	**Deductor of Tax at Source**	*Persons who are required to deduct tax under section 51, whether or not separately registered under this Act*
11.	**Supplier on behalf of another person**	*Persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise*
12.	**Input Service Distributor**	*Whether or not separately registered under this Act*
13.	**Supplier through Electronic Commerce Operator**	*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*
14.	**Electronic Commerce Operator**	*Who owns, operates or manages digital or electronic facility or platform for electronic commerce*
15.	**Supplier of online information**	*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*
16.	**Government notified**	*Such other person or class of persons as may be notified by the Government on the recommendations of the Council*

"***casual taxable person***" *means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business*

"**non-resident taxable person**" *means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India*