Important Issues in GST one must know

Already registered under State Vat / Central Excise or Service Tax

Not registered Pre-GST and taking registration in GST regime

Migrated to GST

Supplying goods or services in various states of India

Turnover/Receipts were below INR 20 Lakhs in Financial Year 2016-2017 & expects will remain less than the same (INR 10 Lakh for special states) in 2017-2018 & will make within state supply only

Goods or services supplied by you were taxable in Pre-GST regime but became exempted or not liable to tax Post-GST & will exclusively supply such goods or services.

From a registered place of business in one state without having any branch/office in other states?

Apply for cancellation on or before 30th July 2017 (within 30 days of appointed day) in form GST REG-29 electronically- See rule 24(4)

YES

NO NEED TO TAKE SEPARATE REGISTRATION ANYWHERE

NO

Take separate registration in each state where office/branch is located to supply taxable services.

THERE IS A HUGE COMPLIANCE COST IN GST OF 3 MONTHLY RETURNS FILING AND KEEPING GST COMPLIED RECORDS. SO IT WILL BE A BIG RELIEF FOR YOU.