PERSONS NOT LIABLIE FOR REGISTRATION- Section 23 of CGST Act, 2017

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WHO ?

- **ANY PERSON engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax.**
  - _Alcoholic liquor for human consumption
  - 5 Petroleum products
  - _Exempted wholly by exemption notification
- **An agriculturist, to the extent of supply of produce out of cultivation of land.**
- **Notified persons.**

Exempted from registration even if Aggregate Turnover exceeds threshold limit A

Exempted from registration even if supply inter-state within threshold limit B

Notified Persons

A

(NOT REQUIRED TO TAKE REGISTRATION EVEN IF AGGREGATE TURNOVER EXCEEDS THRESHOLD LIMIT OF RS. 20 LACS (RS. 10 LACS IN SPECIFIED STATES)

Notifications under Central Tax [Non Tariff]

- 05/2017 dated 19.06.2017
- 32/2017 dated 15.09.2017
- 38/2017 dated 13.10.2017
- 65/2017 dated 15.11.2017

- 56/2018 dated 23.10.2018
- 06/2019 dated 29.01.2019
- 10/2019 dated 07.03.2019

Let’s discuss Notifications-Central tax

NN-5/2017-CT dated 19.06.2017

Persons who are only 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 under sub-section (3) of section 9 of the said Act

NN-32/2017-CT dated 15.09.2017

Casual taxable persons making taxable supplies of handicraft goods

- **Handicraft goods list amended by NN-38/2017-CT dated 13.10.2017**
- **Amended by NN-56/2018-CT dated 13.10.2017**

NN-65/2017-CT dated 15.11.2017- [amended by NN 06/2019-CT 29.01.2019

persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect TCS under section 52, and having an aggregate turnover, NOT exceeding an amount of 20 Lacs rupees in a financial year

Let’s discuss Notifications-Central tax

NN-10/2019- CT dated 7th March, 2019

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees,

Except-

- Persons required to take compulsory registration under section 24 of the said Act;
- Persons engaged in making supplies of Ice cream and other edible ice, whether or not containing cocoa, Pan masala, All goods, i.e. Tobacco and manufactured tobacco substitutes
- Persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- Persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Notified Persons

B

(NOT REQUIRED TO TAKE REGISTRATION EVEN IF MAKING INTER-STATE TAXABLE SUPPLIES)

Notifications under Integrated Tax [Non Tariff]

- 07/2017 dated 14.09.2017
- 08/2017 dated 14.09.2017
- 09/2017 dated 13.10.2017
- 10/2017 dated 13.10.2017

- 03/2018 dated 22.10.2018
- 02/2019 dated 29.01.2019
- 03/2019 dated 29.01.2019

Let's discuss Notifications-Integrated tax

NN-7/2017-Integrated Tax dated 14.09.2017 amended by NN 02/2019 dated 29th January, 2019

Job workers engaged in making inter-State supply of services to a registered person <u>except</u>

involved in making supply of services in relation to Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)

NN 8/2017–Integrated Tax dated 14th September, 2017, amended by NN 9/2017–Integrated Tax dated 13th October, 2017 and superseded by NN 3/2018 – Integrated Tax dated 22nd October, 2018

Supplies of handicraft goods

NN 10/2017 – Integrated Tax dated 13th October, 2017 amended by NN 03/2019 – Integrated Tax dated 29th January, 2019

Supplies of taxable services

“In vain have you acquired knowledge if you have not imparted it to others”
- Pradeep Goyal