Persons LIABLE for registration.
Section 22 of CGST Act, 2017

(1) **Every** supplier **shall be** liable to be registered under this Act **in the State or Union territory**, other than special category States, **from where he makes a taxable supply** of goods or services or both, if his aggregate turnover in a financial year **exceeds twenty lakh rupees**:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees.

["Provided further that the Government may, at the request of a special category State and on the recommendations of the Council, enhance the aggregate turnover referred to in the first proviso from ten lakh rupees to such amount, not exceeding twenty lakh rupees and subject to such conditions and limitations, as may be so notified."].*

**[*"Provided also that the Government may, at the request of a State and on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.*

Explanation. —For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount."].

(2) ++++++
(3) ++++++
(4) ++++++

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* *Inserted by CGST (Amendment) Act, 2018 effective from 01/02/2019*

** *Inserted by the Finance (No. 2) Act, 2019 effective from 01/01/2020*

Persons <u>NOT LIABLE</u> for registration.
Section 23 of CGST Act, 2017

(1) The following persons <u>shall not be liable to registration</u>, namely: —
(a) <u>any person</u> engaged <u>**exclusively**</u> in the business of supplying goods or services or both that are <u>***not liable to tax***</u> or <u>***wholly exempt from tax***</u> under this Act or under the Integrated Goods and Services Tax Act;
(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, <u>***by notification***</u>, specify the category of persons who may be exempted from obtaining registration under this Act.

<u>(a) Summary of Notifications issued by Government using powers under section 23(2) of CGST Act.</u>

Serial No.	Notification details- Central Tax		Matter
	Date	Number	
1	19/06/2017	5	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.
2	15/09/2017	32	Casual taxable persons making taxable supplies of handicraft goods exempted from obtaining registration provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year and subject to other conditions as in notifications.
3	13/10/2017	38	
4	23/10/2018	56	
5	15/11/2017	65	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 tax at source under section 52 of the said Act, 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.
6	29/01/2019	6	
7	07/03/2019	10	Persons exempt from obtaining registration under the said Act who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakhs rupees subject to few exceptions as in the notification.

(b) Summary of Notifications issued by Government using powers under section 20 of IGST Act read with Section 23(2) of CGST Act

Serial No.	Notification details- Integrated Tax		Matter
	Date	Number	
1	14/09/2017	7	Job workers engaged in making **inter-State supply of services** to a registered person as the category of persons exempted from obtaining registration subject to conditions in notification.
2	29/01/2019	2	
3	14/09/2017	8	Persons making **inter-State taxable supplies of handicraft goods** as the category of persons exempted from obtaining registration provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year and subject to conditions in notification.
4	13/10/2017	9	
5	22/10/2018	3	
6	13/10/2017	10	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.
7	29/01/2019	3	

COMPULSORY REGISTRATION in certain cases.
Section 24 of CGST Act, 2017.

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; ***(See exemptions as per above notifications)***
(ii) casual taxable persons making taxable supply; ***(See exemptions as per above notifications)***
(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;
(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.

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****Inserted by CGST (Amendment) Act, 2018 effective from 01/02/2019*