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Registration - MANDATORY - Section 24

Clause	Abbreviation	Content
(i)	Inter-state supplier	Person making Inter-state taxable supply

Notifications u/s 23(2) used here for interlinking

10/2017 dated 13.10.17	Inter-state supply of ANY service
3/2018 dated 22.10.18	Inter-state supply of Handicraft goods or goods of craftsmen till threshold

Person making Inter-state taxable supply
- Of Services → Registration based on threshold [20L/10L]
- Of Goods
  - ❖ Handicraft goods ❖ Notified products of craftsmen → Nov. 2020: Registration based on threshold [40L/20L/10L] — Condition :- obtained PAN & Generate e-Way Bill
  - Other goods → Mandatory registration

Clause	Abbreviation	Content
(ii)	CTP	Casual taxable person [CTP] making taxable supply

Notifications u/s 23(2) used here for interlinking

56/2018 dated 23.10.18	Inter-state supply of Handicraft goods or goods of craftsmen upto threshold

Casual taxable person [CTP] making taxable supply
- Intra-state supply → Mandatory registration
- Inter-state supply
  - ❖ Handicraft goods ❖ Notified products of craftsmen → Nov. 2020: Registration based on threshold [40L/20L/10L] — Condition :- obtained PAN & Generate e-Way Bill
  - Other goods → Mandatory registration

Clause	Abbreviation	Content
(iii)	Recipient under RCM	Persons who are REQUIRED to pay tax under RCM

Notifications u/s 23(2) used here for interlinking

5/2017 dated 19.6.17	ALL outward taxable supply covered under RCM

Persons who are REQUIRED to pay tax under RCM
- Supplier → Supply under RCM → Recipien
- Supplier → Exempted from REG. if ALL his outward supplies are under RCM
- Recipien → Mandatory registration if supply is not exempted.
- No Separate registration for payment of RCM liability if already regd. as tax payer

Clause	Abbreviation	Content
(v)	NRTP	Non-resident taxable person making taxable supply.
(vi)	TDS deductor [Separate Reg.]	Persons who are required to deduct tax under section 51, whether or not separately registered under this Act.
(vii)	Supplying on behalf of another taxable person	Persons who make taxable supply of goods or services or both on behalf of other taxable person whether as an agent or otherwise. [Circular No. 57/31/2018 dated 4.9.2018]

LOGIC: To continue seamless flow of ITC

Principal	Agent	Registration of Agent
Taxable person = NO	Covered in Sch. I	Not mandatory u/s 24(vii)
	Not covered in Sch. I	24(vii)
Taxable Person = YES	Covered in Sch. I	Mandatory u/s 24(vii)
	Not covered in Sch. I	Not mandatory u/s 24(vii)

Clause	Abbreviation	Content
(viii)	ISD [Separate Reg. As ISD]	Input service distributor, whether or not separately registered under this Act.
(xi)	Overseas supplier of OIDAR services to other than RP	Overseas supplier of OIDAR services

Overseas supplier of OIDAR services

Supplier	Recipient	Charge	Pymt. by	Registration	Clause
outside India	RP	RCM	Recipient	Compulsory	24(iii)
	URP	FCM	Supplier	Compulsory	24(xi)

❖ Special provisions for their Reg. - Sec. 14 of IGST Act

Clause	Abbreviation	Content
(xii)	Other persons or class of persons, if notified [no notification till date]	
(iv) + (ix) + (x)	Electronic Commerce Operator [ECO]	Electronic Commerce Operator [ECO] [Separate reg. as TCS]

Notifications u/s 23(2) used here for interlinking

65/2017 dated 15.11.17	Supplier making Intra-state supply of SERVICES through ECO upto 20L/10L

If TCS Applies, supplier can't opt for composition scheme - Sec. 10(2)(d)

Electronic Commerce Operator [ECO] [Separate reg. as TCS]
- Of Services
  - Specified in Sec. 9(5) = ECO is Deemed → Mandatory registration Sec. 24(iv)
  - Other
- Of Goods
  - ECO Reqd. to collect TCS → Mandatory Reg. Sec. 24(x)
  - ECO Not reqd. to collect TCS → Mandatory registration = NO

Registration of their supplier is also mandatory = Section 24(ix) — EXCEPTION