

GST REGISTRATION



Registration when crossing the **Threshold Limit**

GOODS

- Supply of Intra State Goods
- Aggregate turnover exceeds ₹40 Lakhs
(or ₹20 Lakhs in special category states)

SERVICES

- Aggregate turnover exceeds ₹20 Lakhs
(or ₹10 Lakhs for NE / Hilly states)

MIXED SUPPLIES

- Supply of both goods and services
- Threshold Limit applies to ₹20 Lakhs



Compulsory Registration

- **Inter State Supply**

Anyone making interstate supply of goods (i.e., from one state to another) must register for GST — even if turnover is below the threshold limit

- **Casual Taxable Person**

A person occasionally supplying goods or services in a taxable territory where they don't have a fixed place of business (e.g., exhibition sellers, fair stall holders) must register.

- **Non Resident Taxable Person**

A person occasionally supplying goods or services in a taxable territory where they don't have a fixed place of business (e.g., exhibition sellers, fair stall holders) must register.

- **E Commerce Operators**

Entities like Amazon, Flipkart, etc., which operate an electronic commerce platform, must register under GST.

- **Suppliers selling through E Commerce Operators**

If you're selling goods via an e-commerce operator, you must register, even if your turnover is below the threshold.

- **Reverse Charge Mechanism(RCM) Liability**

If a person is required to pay GST under reverse charge, they must register — even if they are not otherwise liable.

- **TDS / TCS Deductors**

Government departments or others required to deduct or collect tax at source must register compulsorily.



Voluntary Registration

● Small Business Below Threshold Limit

- A business with turnover below ₹40 lakhs (goods) or ₹20/10 lakhs (services) chooses to register voluntarily.
- Why? To avail Input Tax Credit (ITC) and appear more credible to larger clients.

● Startups or New Businesses

- New entities may register early even before reaching the threshold.
- Why? To establish compliance from the start and claim input tax on initial expenses.

● Businesses Supplying Exempt Goods/Services

A person supplying exempted goods or services might opt for registration to eventually expand their offerings into taxable goods/services.

● Freelancers or Professionals

Professionals like graphic designers, content creators, or consultants might voluntarily register to:

- Work with registered companies,
- Claim input tax on business tools,
- Appear professional.

● Exporters Without Turnover Threshold

Since exports are **zero-rated**, many small exporters voluntarily register to:

- Claim refund of ITC, and
- Avoid tax burden on inputs.



Goods & Services Not Covered Under GST

● Petroleum Products

- Petrol
- Diesel
- Crude Oil
- Aviation Fuels
- Natural Gas

● Alcohol For Human Consumption

Still taxed by State Excise and VA

● Electricity

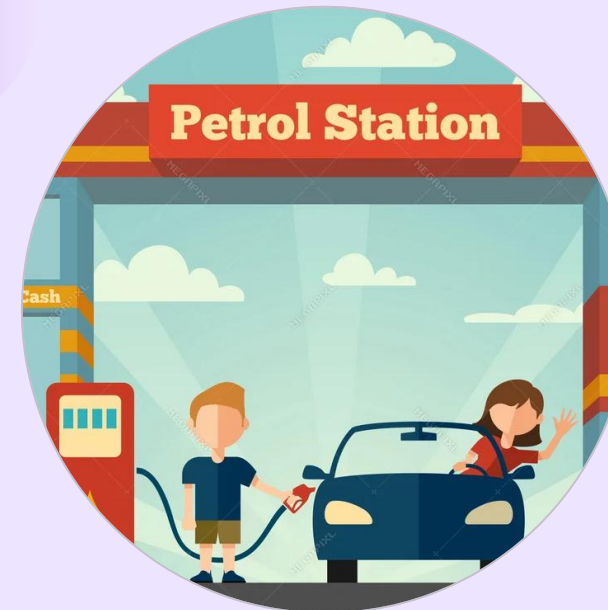
Controlled and taxed by State Electricity Boards / Acts

● Certain Agricultural Products and Activities

- Unprocessed food grains, fresh fruits, vegetables, and milk
- Supply by farmers of agricultural produce is exempt
- Example: Sale of paddy, wheat, pulses, raw cotton, etc.

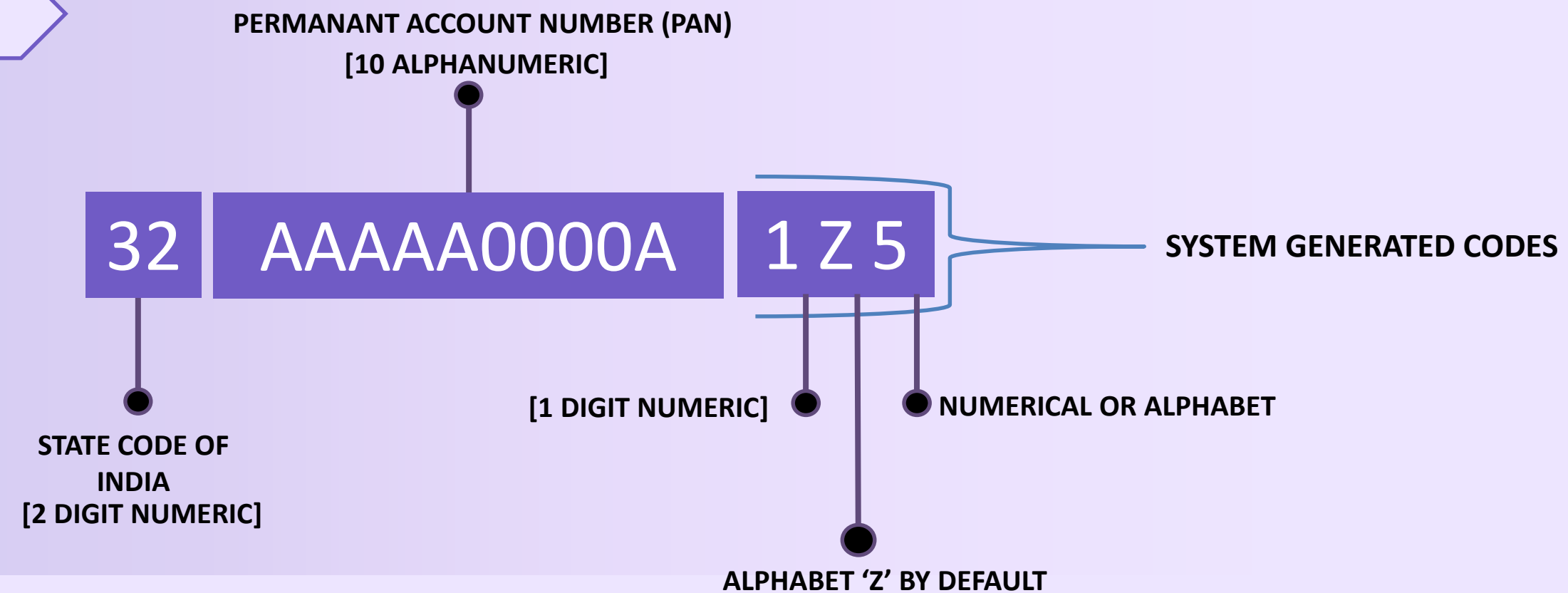
● Certain Educational Services

● Certain Health Care Services



A GSTIN number is a 15-digit code that identifies a GST registered business in India.

FORMAT OF GSTIN



Examples

- 32ABCPA1234J1Z1
- 29AACCA9999K1ZF
- 27AAACM1234D1ZC



GST

CGST

- Central GST
- Tax collected by central government
- Applicable on Intra State supplies (within the state)

Kerala – Kerala
Karnataka - Karnataka

SGST

- State GST
- Tax collected by state government
- Applicable on supplies within the state

Kerala – Kerala
Karnataka - Karnataka

IGST

- Integrated GST
- Tax is shared between Central & State
- Applicable on interstate & import transactions

Kerala – Karnataka
Kerala – Tamil Nadu

UTGST

- Union Territory GST
- Tax collected by Union Territory
- Applicable on supplies within the Union Territory

Lakshadweep –
Lakshadweep

