



Q 1. What is GST Registration ?

Ans: Registered taxable person will be allotted for each State/ UT having business places a PAN-based 15-digit GST Identification Number (GSTIN) as per the following structure

State Code		PAN										Entity Code	BLANK	Check Digit
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Q 2. Whether GST registration is mandatory for all person(s)?

Ans. Any supplier who carries on any business at any place in India & whose aggregate turnover exceeds Rs.20 lakhs in a financial year is liable to get himself registered and obtain GSTIN. However, the said limit is reduced to Rs 10 lakhs to the states specified in Article 279A (4)(g) of the constitution viz. Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand.

Q 3. What is Aggregate Turnover for GST Registration purposes?

Ans. The “Aggregate Turnover” means total turnover of a person having the same PAN in respect of the following:

- (i) All taxable supplies including interstate supplies
- (ii) Exempt supplies
- (iii) Exports of goods and/or service

The above shall be computed on all India basis and excludes taxes charged under the CGST Act, SGST Act and the IGST Act.

Q 4. A person is having turnover of GST goods/services of Rs 2 Lakhs & Non GST goods of Rs 19 Lakhs. Whether is he required to obtain GST registration ?

Ans. Yes, he will be required to obtain GST registration as for the purpose of GST registration, “Aggregate Turnover” means total turnover of a person having the same PAN in respect of the following:

- ✓ All taxable supplies under GST including interstate supplies
- ✓ Exempt supplies including Non GST supply
- ✓ Exports of goods and/or service

Q 5. Whether GST Registration is required even if a person is having aggregate turnover lesser than threshold limit?

Ans. Yes, it is mandatory to obtain GSTIN in case of certain category of persons. The major categories are given below:

- (i) Persons making any Inter-State taxable supply of Goods / Services
- (ii) Persons who are required to pay tax under Reverse Charge Mechanism (RCM) or Persons who are required to deduct tax under GST (TDS)
- (iii) Persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise
- (iv) Input service distributor
- (v) Casual taxable persons or Non-resident taxable persons

Q 6. Whether a transporter registered as GTA is required to obtain GST registration ?

Ans. No, transporter registered as GTA will not be required to obtain GST registration since the liability to pay tax on transportation is under reverse charge i.e. upon the recipient of the services.

However, if he has another line of business which is not under reverse charge, then he will be required to obtain the GST registration.

Q 7. A person is operating from multiple States, whether such a person can take single registration for business operations in multiple States or is required to take registration for each State separately?

Ans. Under GST regime, there is no option for getting single registration for business operations in multiple States, hence, every person will be required to get separate GST Registration for each of the states where he has a business operation and is liable to pay GST e.g. Tokheim Maharashtra unit & Tokheim Delhi Unit needs to obtain separate GST registration for Maharashtra & Delhi.

Q 8. Whether present registration number under existing tax laws (Excise/Service Tax/VAT) will continue under GST or a fresh registration under GST is required?

Ans. Registration number under present tax laws (Excise, Service Tax, VAT, CST etc) cannot be used under GST and every person would be required to obtain a fresh GST registration number and the same will be required to mention on all Tax invoices for supply of Goods / Supplies.

Q 9. A person is having multiple business verticals in a State, whether he will be required to obtain separate registrations for each vertical mandatorily?

Ans. A person can use single registration for all business verticals in a State. GST law provides an option to person for obtaining separate GST registration for different business verticals in a State.

Q 10. What is Business vertical under GST laws?

Ans. Business vertical is defined as distinguishable component of an enterprise that is engaged in supplying an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business verticals;

Explanation: Factors that should be considered in determining whether products or services are related include:

- i. The nature of the products or services
- ii. The nature of the production processes
- iii. The type or class of customers for the products or services
- iv. The methods used to distribute the products or provide the services
- v. If applicable, the nature of the regulatory environment, for example, banking, Insurance, or public utilities.

Q 11. Can an unregistered vendor charge GST on invoice?

Ans. No. A vendor without valid GST registration cannot charge GST on invoice.

Q 12. What are advantages of taking registration in GST?

Ans. Registration under Goods and Service Tax (GST) regime will confer following advantages to the business:

- (i) Legally recognized as supplier of goods or services.
- (ii) Proper accounting of taxes paid on the input goods or services which can be utilized for payment of GST due on supply of goods or services or both by the business.
- (iii) Legally authorized to collect tax from his purchasers and pass on the credit of the taxes paid on the goods or services supplied to purchasers or recipients.

Q 13. Can a person without GST registration claim ITC and collect tax?

Ans. No. A person without GST registration can neither collect GST from his customers nor claim any input tax credit of GST paid by him.