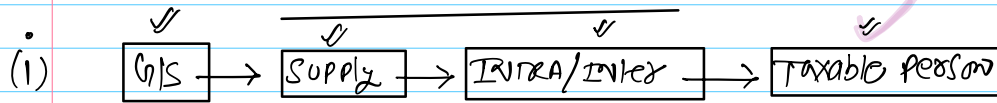


Taxable Person



(ii) Taxable Person : Registered OR Required to be Registered
U/s: 22, 24.

(iii) How many Registrations :
 # ONE State — ONE Registration : MANDATE
 # ONE State — multiple Registrations
 (opt) @ Business premises wise
 # Many State — ONE Registration
 @ OLDAR, OMG.

(iv) Threshold limit Available Every year as a fresh,
Till the year of Registration.

Use of Section : SEC: 22 ⇒ Limit Based REG., Vol. REG., Others.
 SEC: 23 ⇒ NO REGISTRATION
 SEC: 24 ⇒ mandatory Registration

Step: 1 : Section: 23 : NO REGISTRATION

(i) Persons + EXCLUSIVELY Engaged in + Agriculture + as IND/HUF.

(ii) Persons + EXCLUSIVELY Engaged in + EXEMPTED Supplies

(iii) Other Non Fied

ep Persons + EXCLUSIVELY Engaged in + Rem supplies.

~~Inter State~~

~~CTP~~ ~~NRTP~~

~~TDS~~ ~~TCES~~ ~~TD~~

~~Eco/ Vendor Govt~~
~~Vendor-serv.~~

~~OMAR, OMG.~~

~~REM~~

~~Agent~~

STEP 2: SECTION 24: MANDATORY REGISTRATION

(i) Interstate + Taxable + Supply of + Goods [EXCEPT Handicrafts]

(ii) Recipient under Rom.

(iii) Agent fall under schedule I

xxx

(iv) C.T.P. [EXCEPT: Handicrafts]

(v) N.R.T.P.

(vi) TDS Deductor

(vii) TCS collector

(viii) I.S.D. (Input service Distributor)

(ix) O.D.A.R

(x) O.M.G (Online money Gaming)

(xi) ECO.

(xii) VENDOR: - who supply goods through ECO.

However he may choose for limit based registration subject to condition →

Optional

-
- # For this PRE-REG. period - Need to obtain ENR NO.
 - # After REG. - ENR Cancelled.
 - # NO GST in this period

For this Facility - Condition to follow: -

- T/O in FY limited to threshold limit
- No interstate supply is allowed
- CAN DO Business only in ONE state @ ONE Business Premises

STEP 3: Limit Based Registration

Agg T/o $\leq$ Applicable limit = Kisi Bhi state/UT ME REGISTRATION NAHI KARANA.

Agg T/o $>$ Applicable limit = REGISTRATION IS REQUIRED in those state/UT Jaha - Jaha - SE Taxable supply - DE Raha Hai

Means:

- i) Agg (Outward) Supply
- ii) PAID BASED @ AGG INDTA CLUBBING
- iii) Value = A.V. i.e. INC. OTHER TAXES

LEVEL: A

IF DOING Taxable Supply FROM ANY OF THE 4 SPECIFIED STATE

- 1 • MANIPUR
- 2 • MIZORAM
- 3 • NAGALAND
- 4 • TRIPURA

THEN Limit will be 10 LAKH

LEVEL: B

IF DOING Taxable Supply FROM ANY OF THE 6 SPECIFIED STATE

- 5 • UTTARAKHAND
- 6 • ARUNACHAL PRADESH
- 7 • SIKKIM
- 8 • MEGHALAYA
- 9 • TELANGANA
- 10 • PUDUCHERRY

THEN Limit will be Rs 20 Lakh

LEVEL: C

IF DOING BUSINESS in other state/UT

Limit will be as follows.

Deals in Goods ONLY

IN General
Rs 40 Lakh

- # T-I-P.
 - # AERATED WATER
 - # BRICKS & BLOCKS
- 20 LAKH

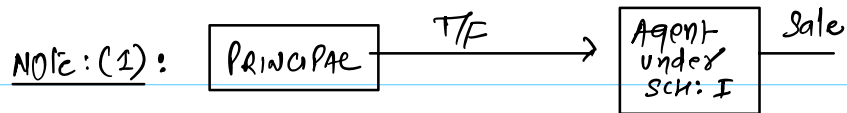
Deals in Services

Rs 20 Lakh

Deals in goods & service

IN General
Rs 20 Lakh

Goods + Intert-
Wali service
Rs 40 Lakh



"to be clubbed in the hands of Agent"



After J/W Goods Sold By R/M/S

To be clubbed in the hands of R/M/S.

NOTE: (3): Effective Date of Registration:

Applied for Registration within prescribed time
RC will be effective from the date of crossing the limit

not applied within prescribed time! RC will be effective from the date of grant of RC.

NOTE: 4

Where PAN change - case: Old RC - surrendered & New RC needs to be obtained.