

## Persons Liable for Registration under GST

Under **Section 22 of the CGST Act, 2017**, every supplier is liable for registration if aggregate turnover exceeds the prescribed threshold limit.

### ◆ Persons Liable:

- ✓ Persons whose turnover exceeds threshold limit
  - ✓ Persons making inter-state taxable supply
  - ✓ Persons liable under Reverse Charge Mechanism (RCM)
  - ✓ E-commerce operators
  - ✓ Input Service Distributors (ISD)
  - ✓ Persons required to deduct TDS or collect TCS
  - ✓ Agents supplying on behalf of others
  - ✓ Non-resident taxable persons
  - ✓ Casual taxable persons
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### ◆ Aggregate Turnover Includes:

- Taxable supplies
- Exempt supplies
- Exports
- Inter-state supplies

(Computed on all-India basis, excluding GST)

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## Compulsory and Voluntary Registration

### ◆ A) Compulsory Registration (Section 24)

Registration is compulsory regardless of turnover in the following cases:

- ✓ Inter-state taxable supply
  - ✓ Casual taxable person
  - ✓ Non-resident taxable person
  - ✓ E-commerce operators
  - ✓ Persons liable to pay tax under RCM
  - ✓ TDS/TCS deductors
  - ✓ Online service providers supplying from outside India
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### ◆ B) Voluntary Registration (Section 25)

A person whose turnover is below threshold may apply voluntarily.

**Effects:**

- ✓ Must comply with all GST provisions
  - ✓ Eligible to claim Input Tax Credit
  - ✓ Must file returns regularly
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## **GSTIN & Unique Identification Number (UIN)**

### ◆ **GSTIN (Goods and Services Tax Identification Number)**

GSTIN is a **15-digit unique registration number** given to every registered taxpayer.

#### **Structure of GSTIN:**

- First 2 digits → State code
- Next 10 digits → PAN
- 13th digit → Entity number
- 14th digit → Default "Z"
- 15th digit → Check code

Example: 27ABCDE1234F1Z5

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### ◆ **Unique Identification Number (UIN)**

UIN is granted to:

- ✓ Foreign diplomatic missions
- ✓ UN bodies
- ✓ Multilateral financial institutions

Purpose:

- To claim refund of GST paid on purchases
- They are not regular taxpayers

Q1) Explain persons liable for registration under GST.

Q2) Explain GSTIN and UIN in detail.

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