

# REGISTRATION

## MULTIPLE CHOICE QUESTIONS

- Every supplier of services shall be liable to be registered under this Act in the State or Union territory, other than special category States of Manipur, Mizoram, Nagaland and Tripura from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds \_\_\_\_\_.
  - ₹ 10 lakhs
  - ₹ 1.5 crores
  - ₹ 40 lakhs
  - ₹ 20 lakhs
- Mr. Jeet Ram, an agriculturist, located in the State of Uttar Pradesh, is a re-seller of agricultural produce cultivated from land. The details of his turnover are as under —
  - For the period April, 2024 to March, 2025: ₹ 35,00,000/-
  - He has made occasional inter-State taxable supplies also of ₹ 10,00,000/- of handicraft goods to the State of Jammu and Kashmir during the month of March, 2025.

Compute the aggregate turnover of Mr. Jeet Ram for the financial year 2024-25 under the CGST Act, 2017, and also state whether he is liable for registration under the Act or not.

  - ₹ Nil; Not liable for registration
  - ₹10,00,000/-; Not liable for registration
  - ₹ 45,00,000/-; Liable for registration
  - ₹35,00,000/-; Not Liable for registration
- For the purpose of eligibility of registration, the aggregate turnover of is calculated on the basis of \_\_\_\_\_?

  - Aggregate value of all taxable supplies, exempt supplies, export of goods/ services and interstate supplies of a person having same PAN computed on all India basis and including taxes if any charged under CGST Act, SGST Act and IGST Act.
  - Aggregate value of all taxable supplies, exempt supplies, export of goods/ services and interstate supplies of a person computed for each state separately.
  - Aggregate value of all taxable intrastate supplies, export of goods/ services and exempt supplies of a person having same PAN computed for each state separately.
  - Aggregate value of all taxable supplies, exempt supplies, export of goods/ services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.

4. Mr. Champak, located in the State of Himachal Pradesh, a job worker, is engaged in providing job work services relating to silverware articles to his Principal, Mr. Mote Lal, in the State of Rajasthan. The details of his turnover are as under:

For the period July, 2024 to March, 2025: ₹ 19,00,000/-. Mr. Champak, has earned continuous rental income of ₹ 15,000/- per month from his residential flat in Delhi for nine months from July, 2024 to March, 2025. He has also made wholly exempt supplies of handicraft items of ₹ 50,000/- during the period, December, 2024 to March, 2025.

Compute the aggregate turnover of Mr. Champak for the financial year 2024-25 under the CGST Act, 2017, and also state whether he is liable for registration under the Act or not.

- (a) ₹ 20,85,000/-; Liable for registration.
- (b) ₹ 20,35,000/-; Liable for registration.
- (c) ₹ 19,00,000/-; Not liable for registration.
- (d) ₹ 19,50,000/-; Liable for registration.

5. Mishra Enterprises is engaged in supply of taxable goods in Maharashtra. It also supplies alcoholic liquor for human consumption from Nagaland. Its turnover in the current financial year is ₹ 34 lakh in Maharashtra and ₹ 8 lakh in Nagaland. The threshold limit of registration will be —

- (a) ₹ 40,00,000
- (b) ₹ 10,00,000
- (c) ₹ 20,00,000
- (d) ₹ 42,00,000

6. Krishna Enterprises is engaged in manufacture and supply of taxable goods being fly ash bricks in Maharashtra. The threshold limit of registration will be —

- (a) ₹ 40,00,000
- (b) ₹ 10,00,000
- (c) ₹ 20,00,000
- (d) ₹ 42,00,000

7. The suppliers who are not eligible for any threshold limit for registration under GST law are \_\_\_\_\_.

- (a) Casual taxable person and non-resident taxable persons
- (b) Input Service distributors and dealers making supply through Electronic Commerce Operator who is required to collect tax at source
- (c) Dealers making interstate supplies of goods
- (d) All of the Above

8. The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, \_\_\_\_\_

- (a) if his all India based aggregate turnover exceeds ₹ 20 lakh in a financial year.
- (b) if his all India based aggregate turnover exceeds ₹ 10 lakh in a financial year
- (c) irrespective of the amount of aggregate turnover in a financial year
- (d) in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year

9. Which of the following persons are not liable for registration?

- (i) Person engaged exclusively in supplying goods/services/both not liable to tax.



- (ii) Person engaged exclusively in supplying goods/ services/ both wholly exempt from tax.
- (iii) Persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both u/s 9(3) of the CGST Act, 2017.
- (iv) Every person supplying online information and data base access or retrieval (OIDAR) services from a place outside India to a person in India, other than a registered person.
- (a) (i), (iii) and (iv)
- (b) (ii), (iii) and (iv)
- (c) (i), (ii) and (iii)
- (d) (i) and (ii)
10. The supply of goods after the completion of the Job work from the place of business of a Job Worker by declaring it as an additional place of business by the registered Principal will be a taxable supply of :
- (a) the Job Worker
- (b) the Principal who dispatched the goods for job work
- (c) Principal as well as job-worker
- (d) Job-worker if the job worker is registered
11. Where a business carried on by a taxable person registered under this Act is transferred to another person as a going concern, \_\_\_\_\_.
- (a) the transferee shall be liable to be registered with effect from the date of such transfer
- (b) Transferor's registration shall be taken as transferee's registration
- (c) Both transferor and transferee are required to obtain fresh registration
- (d) None of the above
12. State which of the following statement is incorrect:
- (i) An agent, supplying goods on behalf of principal where invoice is issued in the name of principal, is required to get compulsorily registered under GST.
- (ii) Persons who are required to deduct tax u/s 51, whether or not separately registered under this Act are compulsory required to get registered under GST without any threshold.
- (iii) Every person supplying online information and database access or retrieval services from a place outside India to a registered person in India is compulsory required to get registered under GST without any threshold.
- (iv) Persons who supply services, other than supplies specified u/s 9(5), through such electronic commerce operator who is required to collect tax at source u/s 52 are compulsory required to get registered under GST without any threshold.
- (a) (i), (ii)
- (b) (iii), (iv)
- (c) (i), (iii), (iv)
- (d) None of the above
13. Mr. Natwarlal, a registered person under GST, was the proprietor of M/s. Spiceton Restaurant. He died and left behind his wife and son on 15-Aug-2024. His son wants to continue the business of the deceased father. The GST consultant of

M/s. Spiceton Restaurant gave the following advices to the son, how the son could continue the business of his deceased father. Which of the following option is correct in accordance with the provisions of GST law—

- (a) The son should get himself registered under the name and style M/s. Spiceton Restaurant, under his own PAN and file Form ITC-02.
- (b) The son can get the authorized signatory changed by approaching to the Proper Officer and can continue the same business.
- (c) The son should close the old firm and start new business under different name.
- (d) The son should do the business as his mother as the new proprietor of the M/s. Spiceton Restaurant, and son should act as a Manager.

14. **Threshold limit of registration is not applicable to the following persons :**

- (a) Non-resident taxable persons making taxable supply.
- (b) Input Service Distributor, whether or not separately registered under this Act.
- (c) Every electronic commerce operator who is required to collect tax at source u/s 52.
- (d) None of the above.

15. **A person not required to obtain registration if he is required to pay tax under reverse charge as recipient of goods or services and there are no taxable supplies made by him.**

- (a) Incorrect, if person who are required to pay tax under reverse charge, irrespective of threshold shall obtain registration.

- (b) Incorrect, if person who are required to pay tax under reverse charge obtain registration only if such value of supplies under reverse charge exceeds the threshold limit.

(c) Above statement is correct.

- (d) A person is required to obtain registration if he is required to pay tax under reverse charge and also he is also making taxable supplies irrespective of the threshold limit.

16. **An E-commerce operator should get registered who is required to collect tax at source u/s 52.**

(a) Yes

- (b) No, he is required to register only if his aggregate turnover exceeds the threshold limit.

(c) Yes, if he is located in North-Eastern states.

(d) Yes, if he is located in the state of Jammu and Kashmir.

17. **A Dealer 'D' has 2 offices - one in Rajasthan and the other in M.P. His turnover on account of intra-state taxable supplies of Rajasthan branch was ₹ 25 lakhs and that of MP branch was ₹ 20 lakhs. D contends that he is not liable for registration as the turnover of each branch does not exceed ₹ 40 lakhs. Is he right in his contention?**

(a) Yes, D is right, since the registrations under GST are state-wise hence the turnover of branches in both the states shall be considered individually and since the turnover does not exceed ₹ 40 lakhs (individually) in each branch, no registration is required.

(b) No, D is not right in his contention. The aggregate turnover of persons having the same permanent account number is to be computed on all India basis.



Hence, turnover of both the branches shall be taken into account and since it exceeds ₹ 40 lakhs, D is liable for registration.

- (c) If D desires to take a centralized registration then the aggregate turnover of both the branches will be considered to determine whether D is liable for registration. Here, since the aggregate turnover of both the branches exceeds ₹ 40 lakhs hence D will be liable for registration if he opts for centralized registration.
- (d) If D opts to take separate registrations in each state, then the turnover of both the states shall be considered individually and since the turnover does not exceed ₹ 40 lakhs (individually) in each branch, no registration is required.

18. **AB Publication are the publishers of a renowned magazine on wild life. They have entered into an agreement with various wild life photographers who provide them with the pictures on wild life granting them the permission to use these photographs in their magazines. The turnover of AB publications during the financial year was ₹ 11 lakh from sale of magazines. Is AB publication liable for registration?**

- (a) No, as the turnover does not exceed ₹ 20 lakh
- (b) No as publication of magazines is exempted from GST
- (c) Yes, as AB publication is required to pay tax under reverse charge on services supplied by the photographers. Therefore, they are liable for registration irrespective of the turnover limit.

- (d) Yes, as publishers of magazine is compulsorily required to obtain registration.

19. **AB Pvt. Ltd. Pune provides house-keeping services. The company supplies its services exclusively through an e-commerce website owned and managed by Hi-Tech Indya Pvt. Ltd. Pune. The turnover of AB Pvt. Ltd in the current financial year is ₹ 18 lakh. Advise whether AB Pvt. Ltd. is liable for registration under the CGST Act, 2017.**

- (a) Yes, AB Pvt. Ltd. is required to obtain registration as it is supplying services through an e-commerce operator.
- (b) No, the e-commerce operator i.e. Hi Tech Indya Pvt. Ltd., is liable for mandatory registration as per section 24 of the CGST Act, 2017, irrespective of its turnover and AB Pvt. Ltd. need not obtain the same.
- (c) House-keeping services are exempt from GST. Hence, AB Pvt. Ltd. is not required
- (d) House Keeping services supplied through ECO have been notified vide notification issued u/s 9(5) hence, since AB Pvt. Ltd. has an aggregate turnover not exceeding the threshold exemption of ₹ 20 lakh, it is not liable for registration.

20. **ABC Ltd. of Jaipur, Rajasthan has effected intra-State supplies of taxable goods amounting to ₹ 38,00,000 till 31-12-2024. On 01-01-2025 it has effected inter-state supply of taxable goods amounting to ₹ 1,00,000. ABC Pvt. Ltd. is of the opinion that it is not required to get registered under GST law since the aggregate turnover is not likely to exceed ₹ 40 lakh during the F.Y. 2024-25. As a consultant of the company, you are required to advise**



the company relating to registration requirements.

- (a) ABC Ltd. is not required to obtain registration as its turnover during the financial year is not likely to exceed the threshold exemption of ₹ 40 lakh
- (b) Persons effecting inter-state supplies of goods are mandatorily required to be registered irrespective of their turnover. Hence, ABC Ltd. is liable for registration immediately on effecting inter-State taxable supply of goods.
- (c) In case of inter-State taxable supplies the threshold limit is ₹ 20,00,000 and since ABC Ltd. has exceeded this limit it is liable for registration.
- (d) ABC Ltd. shall be liable for registration only if its turnover on account of inter-State supplies exceeds ₹ 40 lakh during the financial year.

21. Mr. A of Jaipur, trading in goods, has other place of business in Ajmer and Jodhpur as well. He wishes to obtain separate registrations for each place of business. He seeks your advice whether he can get separate registrations for each place of business?

- (a) No, a person seeking registration under this Act shall be granted a single registration in a State. Therefore, Mr. A would have single registration wherein he would have to declare one place as principal place of business and other branches as additional place of business.
- (b) No, Mr. A will be granted a single centralized registration applicable to all the businesses all over India.
- (c) Yes, a person having multiple place of business in a State or Union Territory may be granted a separate registration

for each place of business, subject to such conditions as may be prescribed.

- (d) Yes, it is at the option of Mr. A to have as many registrations as he pleases.

22. The outward supplies taxed on reverse charge basis is —

- (a) to be included in the 'aggregate turnover' of the supplier.
- (b) to be included in the 'aggregate turnover' of the recipient.
- (c) to be included in the 'aggregate turnover' of either the supplier or the recipient.
- (d) is not to be included in computing the aggregate turnover.

23. M/s. Kamal and Associates is an agent of M/s. Ragini Enterprises. The turnover of M/s. Kamal and Associates on its own account for the half year ended September 2024 was ₹ 38 lakh. During the same period, it made taxable supplies on behalf of the principal M/s. Ragini Enterprises to the tune of ₹ 10 lakhs. The Chartered Accountant of M/s. Kamal and Associates advises it to obtain registration under CGST Act, 2017. M/s. Kamal and Associates contends that the turnover achieved by it on own account is ₹ 38 lakh which is less than the threshold exemption, hence it is not liable to get registered. What is your advice on this matter?

- (a) M/s. Kamal and Associates is not liable for registration as the turnover achieved by it during the said period on its own account is only ₹ 38 lakh which does not exceed the threshold exemption.
- (b) M/s. Kamal and Associates, being an agent is not liable for registration as the Principal is required to be registered.



- (c) The agent is always liable to get registered irrespective of its turnover.
- (d) None of the above.

24. M/s. Kailash Vahan Udyog, manufacturers of car bodies, sends the goods outside its premises for painting and finishing to a registered job worker M/s. ABC. The job worker, after completion of the job-work returns the goods to M/s. Kailash Vahan Udyog and also makes supplies to customers as per instructions of Kailash Vahan Udyog. During the month of August 2024, the job worker made supplies to the tune of ₹ 33 lakh on instructions of Kailash Vahan Udyog. The turnover effected by M/s. Kailash Vahan Udyog during this period was ₹ 8 lakh. Is M/s. Kailash Vahan Udyog liable for registration under CGST Act, 2017?

- (a) M/s. Kailash Vahan Udyog is not liable for registration as the supplies effected by it during the period did not exceed the threshold exemption limit of ₹ 40 lakh.
- (b) M/s. Kailash Vahan Udyog is not liable for registration as the goods can be sent on job work only by an unregistered principal.
- (c) The supply of goods by the registered job worker shall not be included in the aggregate turnover of the principal and hence the turnover of M/s. Kailash Vahan Udyog being less than ₹ 40 lakh, registration is not required.
- (d) The supply of goods, after completion of the job work, by a registered job worker shall be treated as supply of goods by the principal. Hence the turnover effected by the job worker to the tune of ₹ 33 lakh shall be included in the aggregate turnover of M/s. Kailash Vahan Udyog thereby taking the turnover beyond the threshold

limit, hence it is liable for registration.

25. Central Government has exempt the person making interstate supplies of \_\_\_\_\_ having aggregate turnover not exceeding ₹ 20 lakh (₹ 10 lakh in special category states) in a financial year from obtaining registration.

- (a) Taxable goods
- (b) Taxable services
- (c) Taxable goods or services or both
- (d) Exempted goods

26. Mahadev Enterprises, a sole proprietorship firm, opened a shopping complex dealing in supply of goods at multiple locations, i.e. in Himachal Pradesh, Uttarakhand and Tripura in the month of June.

It has furnished the following details relating to the sale made at such multiple locations for the month of June :-

Particulars (Excluding GST)	Himachal Pradesh (₹)	Uttarakhand (₹)	Tripura (₹)
Intra- State sale of taxable goods	22,50,000	-	7,00,000
Intra-State sale of exempted goods	-	-	6,00,000
Interest received from banks on the fixed deposits	-	-	60,000
Intra-State sale of non-taxable	-	21,00,000	40,000

goods			
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Determine whether Mahadev Enterprises is liable to be registered under GST, if it is dealing in taxable supply of goods only from Himachal Pradesh?

- (a) Yes, as aggregate turnover is ₹ 22,50,000 which is more than the threshold exemption limit of ₹ 20 lakh.
- (b) No. as his aggregate turnover is ₹ 22,50,000 which is less than the threshold exemption limit of ₹ 40 lakh
- (c) Yes, as aggregate turnover is ₹ 22,50,000 which is more than the threshold exemption of ₹ 10 lakh.
- (d) Yes, as aggregate turnover is ₹ 57,50,000 which is more than the threshold exemption limit of ₹ 40 lakh.

27. Exemption has been granted to suppliers of \_\_\_\_\_ through an e-commerce platform from obtaining compulsory registration if their aggregate turnover does not exceed threshold exemption.

- (a) Goods
- (b) Services
- (c) Both goods or services
- (d) None of the above

28. M/s. XYZ transfers its business as a going concern to M/s. PQR. M/s. PQR seeks your advice as to whether it is liable to obtain fresh registration?

- (a) On transfer of the business, the transferee is liable to be registered with effect from the date of such transfer.
- (b) New registration is not required as the business is transferred as a going concern.
- (c) New registration is required only if the assessee belongs to a separate state.

- (d) If the assessee is a partnership firm then new registration is not required, in case of other assessees, new registration is required.

29. Mr. A, an agriculturist of Bihar, is engaged in the cultivation of paddy. He is also engaged in trading of goods. His turnover of paddy during the month of August 2024 was to the tune of ₹ 29 lakhs while the turnover of his trading business for the same period was ₹ 12 lakhs. His friend advises him to obtain registration under GST Act. Mr. A, contends that he being an agriculturist is not liable to be registered under GST. Advise him on this matter.

- (a) Mr. A is not liable for registration as he has been provided special exemption in this regard.
- (b) Mr. A is liable for registration as he is not only an agriculturist but also trader and his aggregate turnover exceeds threshold exemption limit of ₹ 40 lakhs
- (c) Mr. A is not liable to be registered as predominantly he is an agriculturist.
- (d) The aggregate turnover shall exclude the produce out of cultivation of land. Since the turnover of trading business does not exceed the threshold exemption limit, Mr. A is not liable for registration.

30. M/s. XYZ, a partnership firm of Rajasthan, has acquired many acres of land and is engaged in cultivation of various crops on commercial lines. Its turnover during the financial year out of own's cultivation was ₹ 41 lakh. Two out of the three partners opine that the firm need not be registered as it comes under the ambit of 'agriculturist'. While the third partner is of the view that since the turnover during the financial year exceeds ₹ 40 lakh, the firm is liable to be registered. Advise.



- (a) Since the firm is engaged in cultivation of land, hence it is covered under the definition of 'agriculturist' and is exempted from registration as per section 23 of the CGST Act, 2017.
- (b) The scope of definition of 'agriculturist' as given u/s 23 of the CGST Act, 2017 is restricted to an individual or a HUF. Since XYZ is a partnership firm, it shall not be exempted from registration liability beyond the exemption limit. Hence, M/s. XYZ needs to be registered as the turnover exceeds ₹ 40 lakh during the financial year.
- (c) The firm is an agriculturist and hence it is not liable for registration. However, had the firm engaged in business other than cultivation (along with the cultivation), it would be compulsorily liable for registration irrespective of the turnover.
- (d) In case of partnership firm the threshold exemption is ₹ 10 lakh and hence the firm is liable for registration.

31. Mr. A of Rajasthan has branches in Madhya Pradesh and Manipur as well. During the financial year 2024-25 he has effect following taxable supplies – turnover in Rajasthan - ₹ 5 lakhs, turnover from Madhya Pradesh branch - ₹ 4 lakh, turnover from Manipur branch is ₹ 2 lakh. Determine whether he is required to obtain registration under GST law.

- (a) Mr. A does not require to obtain registration as his aggregate turnover in different states does not exceed ₹ 40 lakh
- (b) Mr. A is liable for registration as he has branches in more than one state
- (c) If a person having place of business in different states across India has one branch in any of the special category

states being Manipur, Mizoram, Nagaland, and Tripura, the threshold limit for GST registration will be reduced to ₹ 10 lakh. Since the aggregate turnover of Mr. A from various branches exceeds ₹ 10 lakh during the financial year, hence he is liable for registration.

- (d) Mr. A does not require registration as one of his branches is located in Uttarakhand which is a special category state and hence is exempted from registration requirement.

32. Mr. A of Rajasthan has effected following supplies within the State of Rajasthan. You are required to determine whether he is required to obtain registration under GST law and what is his aggregate value of supplies?

- (i) Intra-State supply of goods agricultural produce grown out of cultivation of land by family members ₹ 15,00,000
- (ii) Intra-State supply of goods ₹ 16,00,000 which are wholly exempt from GST u/s 11 of CGST Act, 2017
- (iii) Intra-State supply of goods ₹ 18,50,000 chargeable with GST @ 5%.
  - (a) His aggregate value of supplies is ₹ 34,50,000. Since the aggregate turnover does not exceed ₹ 40 lakh, hence, Mr. A is not liable for registration.
  - (b) His aggregate value of supplies is ₹ 18,50,000. Since the aggregate turnover does not exceed ₹ 20 lakh, hence, Mr. A is not liable for registration.
  - (c) His aggregate value of supplies is ₹ 16,00,000. Since the aggregate turnover does not exceed ₹ 20 lakh,



hence, Mr. A is not liable for registration

- (d) His aggregate value of supplies is ₹ 49,50,000 and since it exceeds the threshold exemption of ₹ 40 lakh, Mr. A is liable for registration.

**33. Is Mr. A of Delhi liable to be registered under GST Law, if he has made—**

- (1) Intra-State supply of goods chargeable with nil rate – ₹ 18,00,000
  - (2) Intra-State supply of goods chargeable with GST @ 18% - ₹ 17,00,000
  - (3) Intra-State supply of exempted goods of ₹ 6,00,000.
- (a) No, as aggregate turnover is ₹ 24,00,000 which is more than the threshold exemption limit of ₹ 40 lakh.
  - (b) No. as his aggregate turnover is ₹ 17,00,000 which is less than the threshold exemption limit of ₹ 20 lakh
  - (c) Yes, as aggregate turnover is ₹ 41,00,000 which is more than the threshold exemption limit of ₹ 40 lakh
  - (d) No. as his aggregate turnover is ₹ 35,00,000 which is less than the threshold exemption limit of ₹ 40 lakh

**34. SNP Pvt. Ltd., Coimbatore is engaged in exclusive manufacturing and selling of product 'X' which is exempt from GST vide a notification. This product is sold by the company only in the state of Tamil Nadu. Effective from 01-11-2024, exemption available on X was withdrawn by the Central Government and GST @ 12% was imposed thereon. The turnover of the company for the half year ended on 30-09-2024 was ₹ 45 lakh. The Board of Directors of SNP Pvt. Ltd. wants to know whether they have to register under GST?**

- (a) No, SNP Pvt. Ltd. need not register under GST as a person exclusively engaged in the business of supplying goods or services that are not liable to tax or are wholly exempt from tax is not liable to registration in terms of section 23(1)(a) of the CGST Act, 2017.
- (b) Since the turnover of the company for the half year ended 30-09-2024 is ₹ 45 lakh which is more than the threshold limit of ₹ 40 lakh hence it is liable for registration.
- (c) Till 30-09-2024 the company is not liable to be registered as the company is engaged in manufacture and supply of wholly exempted goods. The company shall be liable to be registered after 01-11-2024 only when its turnover from this period (after 30-09-2024) exceeds the threshold limit of 40 lakh.
- (d) Till 30-09-2024 the company is not liable to be registered as the company is engaged in manufacture and supply of wholly exempted goods. However, after 01-11-2024 since the supply of goods become taxable and the turnover of the company is above ₹ 40 lakh [the aggregate turnover limit of ₹ 40 lakh includes the exempt turnover also), the company is liable for registration.

**35. Rishabh Enterprises, a sole proprietorship firm started an air conditioned restaurant in Virar, Maharashtra in the month of February wherein the customers are served food and non-alcoholic beverages. In March, the firm opened a liquor shop in Kohima, Nagaland for trading of alcoholic liquor for human consumption. The following information was provided:**



Particulars	February (₹)	March (₹)
Serving of food and non-alcoholic beverages in the restaurant	5,50,000	5,50,000
Sales of alcoholic liquor for human consumption in Kohima	-	6,00,000
Interest received from the banks on fixed deposits	1,00,000	1,00,000
Export of packed food items from restaurant in Maharashtra	50,000	1,00,000

Determine whether Rishabh Enterprises is liable to be registered under then GST Laws.

- Since the aggregate turnover of Rishabh Enterprises of taxable supplies is only ₹ 11 lakh during the financial year (₹ 5,50,000 + ₹ 5,50,000), hence it is not liable for registration.
- As there are supplies effected from Nagaland as well, therefore the threshold exemption is reduced to ₹ 10 lakh. Since Rishabh Enterprises has exceeded this limit in the financial year, it shall be liable for registration.
- The sale of alcoholic liquor for human consumption (at Nagaland - a special category state) is non-taxable supplies, and the aggregate turnover of Rishabh Enterprises for taxable supplies is ₹ 14,50,000 which is within the threshold limit of ₹ 20,00,000, hence no registration is required.
- As per section 2(6) of the CGST Act, 2017, the aggregate turnover shall also include all the exempt supplies and

exports of goods and services along with the taxable supplies. The threshold limit is not reduced to ₹ 10 lakh in this case, as sale of alcoholic liquor for human consumption from Nagaland (one of the specified Special Category States) are non-taxable supplies in terms of Section 9(1) of CGST Act, 2017. Hence, the aggregate turnover of Rishabh Enterprises for the financial year is ₹ 20,50,000 which exceeds the threshold limit of ₹ 20 lakh and hence it is liable for registration.

- Suppose, a dealer who is a resident of Kerala has business places both at Tamil Nadu and Kerala. From where he has to take GST Registration?
  - From Kerala Only
  - From Tamil Nadu Only
  - He has to take separate GST Registration both at Tamil Nadu and Kerala with the same PAN.
  - From either of the states at the option of the dealer.
- Mr. A is making supplies of goods from territorial waters of India. The said territorial waters is located at a distance of 11 nautical miles from the baseline of State of Kerala and 12 nautical miles from the baseline of State of Tamilnadu. Is Mr. A is required to obtain registration and if yes in which state.
  - Mr. A does not require to obtain registration as he is making supplies from territorial waters of India.
  - Mr. A is liable for registration but he can obtain registration in any coastal state as per his choice
  - Mr. A is liable for registration but he has to obtain registration in the coastal State where the nearest point of the

appropriate baseline is located i.e. Kerala.

- (d) Mr. A is liable for registration but he has to obtain registration in the coastal State where the farthest point of the appropriate baseline is located i.e. Tamilnadu.

38. Casual taxable persons making taxable supplies of \_\_\_\_\_ are exempt from obtaining registration subject to fulfillment of certain conditions.

- (a) Handmade goods  
(b) Handmade shawls  
(c) Handmade stoles  
(d) All of the above

39. Suppose one Multi National Company (MNC) has places of business all over India. Can such an MNC take a single Centralized GST Registration?

- (a) Yes  
(b) No (it has to take Registration in all the states from where it makes taxable supplies of goods or services)  
(c) No, Registration is required only in the State in which its principal office in India is situated  
(d) Either (a) or (c)

40. Within how many days a person should apply for registration?

- (a) Within 60 days from the date he becomes liable for registration.  
(b) Within 30 days from the date he becomes liable for registration.  
(c) No time limit  
(d) Within 90 days from the date he becomes liable for registration.

41. Determine the effective date of registration in following case : The aggregate turnover of Dhampur Industries of Delhi has exceeded ₹ 40 lakh on 1<sup>st</sup> September. It submits the application for registration on 20<sup>th</sup> September. Registration certificate is granted to it on 25<sup>th</sup> September.

- (a) 1<sup>st</sup> September  
(b) 20<sup>th</sup> September  
(c) 25<sup>th</sup> September  
(d) 1<sup>st</sup> October

42. Determine the effective date of registration in following case: Mehta Teleservices is an internet service provider in Lucknow. Its aggregate turnover exceeded ₹ 20 lakh on 25<sup>th</sup> October. It submits the application for registration on 27<sup>th</sup> November. Registration certificate is granted to it on 5<sup>th</sup> December.

- (a) 25<sup>th</sup> October  
(b) 27<sup>th</sup> November  
(c) 25<sup>th</sup> November  
(d) 5<sup>th</sup> December

43. A person having \_\_\_\_\_ place of business in a State \_\_\_\_\_ obtain a separate registration for each place of business.

- (a) Single, shall  
(b) Multiple, shall  
(c) Multiple, may  
(d) Single, may

44. Which one of following statement is correct?

- (a) Voluntary registered person can collect tax as per his wish.  
(b) Voluntarily registered person is not liable to comply with all the provisions of the GST.



- (c) A person may get himself registered voluntarily and shall comply with all the provisions of GST.
- (d) Voluntary registered person is not required to file his periodical returns.

45. Any particular of the application for registration shall not stand amended with effect from a date earlier than date of submission of application for amendment on common portal except with order of \_\_\_\_\_ for reasons to be recorded in writing and subject to conditions specified by him in the said order.

- (a) Commissioner
- (b) Joint Commissioner
- (c) Additional Commissioner
- (d) Assistant Commissioner

46. What is the validity of the registration certificate?

- (a) One year
- (b) No validity
- (c) Valid till it is cancelled.
- (d) Five years.

47. What is the validity of the registration certificate issued to casual taxable person and non-resident taxable person?

- (a) 90 days from the effective date of registration
- (b) Period specified in the application for registration
- (c) Earliest of (a) or (b) above
- (d) 180 days from the effective date of registration.

48. A casual taxable person or a non-resident taxable person shall apply for registration at least \_\_\_\_\_ prior to the commencement of business.

- (a) 5 days
- (b) 10 days
- (c) 15 days
- (d) 30 days

Chp Sep 25

49. Rohan Toys is a registered supplier of goods in Delhi. It intends to attend a 7 days' Business Fair organised in Mumbai (next month) where it does not have a fixed place of business. Examine which of the following statements are true for Rohan Toys :

- (a) Rohan Toys is not required to obtain registration in Mumbai Maharashtra for attending a 7 days' Business Fair.
- (b) Rohan Toys has to obtain registration as a casual taxable person in Mumbai Maharashtra for attending the Business Fair.
- (c) Rohan Toys has to obtain a Unique Identification Number in Mumbai Maharashtra for attending the Business Fair.
- (d) Rohan Toys has to surrender registration in Delhi and has to obtain registration in Mumbai Maharashtra

50. The time limit for approving the grant of registration to the applicant by the proper officer if the application and accompanying documents are found to be in order is \_\_\_\_\_ from the date of submission of application for registration.

- (a) four working days
- (b) five working days
- (c) three working days
- (d) seven working days

51. If the proper officer fails to take any action, within a period of \_\_\_\_\_ from the date of submission of the application in cases where a person is in cases where a person



fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the application for grant of registration shall be deemed to have been approved.

- (a) 7 working days
- (b) 3 working days
- (c) 21 working days
- (d) 30 working days

52. If one of the place of business of a taxable person is paying tax under normal levy. Whether another place of business can be granted registration to pay tax under composition levy.

- (a) Yes
- (b) No
- (c) Yes, at the discretion of the proper officer
- (d) Yes, if the turnover of business vertical opting for composition levy do not exceed ₹ 1 crore.

53. XYZ Ltd. has two manufacturing units (separate place of business) located in Rajasthan. One unit located in Bhilwara is engaged in manufacture of yarn and another unit located in Banswara is engaged in manufacture of fabric. Can separate registration be granted for its two units though located in same State.

- (a) Yes
- (b) No
- (c) Yes, if the aggregate turnover of each place of business exceeds ₹ 40 lakhs.
- (d) Only at the discretion of proper officer

54. The time limit for issuance of notice in prescribed form in case where the application is found to be deficient is \_\_\_\_\_ from the date of submission of application for registration.

- (a) 3 working days
- (b) 30 working days
- (c) 21 working days
- (d) 7 working days

55. On successful verification of the PAN, mobile number and email address, a \_\_\_\_\_ shall be generated and communicated to the applicant on the said mobile number and e-mail address.

- (a) Unique Identity number
- (b) Temporary reference number
- (c) E-acknowledgment
- (d) Registration number

56. On verification of the application for registration, if deficiency found in application, E-notice shall be given to the applicant in \_\_\_\_\_.

- (a) 5 working days
- (b) 3 working days
- (c) 2 working days
- (d) 7 working days

57. In case of deficiency found in application, proper officer issue a notice to the applicant electronically in FORM \_\_\_\_\_ within a period of \_\_\_\_\_ from the date of submission of application.

- (a) GST REG-01, 3 working days
- (b) GST REG-02, 7 working days
- (c) GST REG-03, 7 working days
- (d) GST REG-04, 3 working days

58. In case of deficiency found in application or where proper officer issue a notice to the applicant. The applicant shall furnish E-clarification, information etc. to proper officer within a period of \_\_\_\_\_.

- (a) 5 working days



- (b) 7 working days
- (c) 2 working days
- (d) 3 working days

59. Application for registration shall be deemed to be approved, if proper officer fails to take any action,—

- (a) Within a period of 7 working days from the date of submission of the application.
- (b) Within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant.
- (c) within 30 days from the date of submission of application in cases where a person fails to undergo authentication of Aadhaar number or does not opt for Aadhaar based authentication ; or
- (d) All of the above

60. Where the proper officer is satisfied that the physical verification of the place of business of a person is required AFTER the grant of registration: he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in \_\_\_\_\_ form on the common portal within a period of \_\_\_\_\_ working days following the date of such verification.

- (a) GST REG-03, 7
- (b) GST REG-30, 15
- (c) GST REG-06, 3
- (d) GST REG-29, 15

61. Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to

Rule 9(1), the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM \_\_\_\_\_ on the common portal at least \_\_\_\_\_ working days prior to the completion of the time period specified in the said proviso.

- (a) GST REG-03, 7
- (b) GST REG-30, 5
- (c) GST REG-06, 3
- (d) GST REG-29, 15

62. The registered person is required to furnish bank account details \_\_\_\_\_

- (a) Within a period of 30 days from the date of grant of registration.
- (b) before furnishing the details of outward supplies of goods or services or both u/s 37 in FORM GSTR-1 or using invoice furnishing facility.
- (c) Within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both u/s 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier.
- (d) Within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both u/s 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is later,

63. Goods and Service Tax Identification Number is a \_\_\_\_\_ digit registration number.

- (a) 10
- (b) 11

- (c) 15  
(d) 12
64. First two character of Goods and Service Tax Identification Number represents —
- (a) Area code  
(b) State code  
(c) Entity code  
(d) Unique numbers
65. Last character of Goods and Service Tax Identification Number represents —
- (a) Unique number  
(b) State code  
(c) Entity code  
(d) Checksum character
66. After first two character, next ten character of Goods and Service Tax Identification Number represents —
- (a) Tax Identification Number  
(b) Tax Deduction & Collection Account Number  
(c) Permanent Account Number  
(d) Goods & Service Tax Number
67. After first twelve character, next two character of Goods and Service Tax Identification Number represents —
- (a) Area code  
(b) Entity code  
(c) State code  
(d) Unique numbers
68. If application for registration not made within 30 days, registration shall be effective from the—
- (a) date on which person become liable to registration.  
(b) date of submission of application of registration.  
(c) date of grant of registration.  
(d) date after the expiry of said period of 30 days.
69. Every person to whom a temporary registration has been granted shall, within a period of \_\_\_\_\_ from the date of the grant of such registration, submit an application for registration in the form and manner provided.
- (a) 30 days  
(b) 90 days  
(c) One month  
(d) 60 days
70. Which of the following requires amendment in the registration certificate?
- (a) Change of legal name of business of the registered person  
(b) Change in constitution of the registered person  
(c) Change in address of the principal place of business or any additional place(s) of business  
(d) All of the above
71. When can a registered person's registration be cancelled?
- (a) If the person who has taken voluntary registration does not start business within six months from the date of registration.  
(b) Business has been discontinued or transferred for any reason.  
(c) Non-filing of returns for a continuous period of six months.  
(d) All of the above.



72. Which of the statements is correct?

- (a) Person making any inter-State taxable supply of goods is required to obtain registration compulsorily.
- (b) A person to whom a UIN has been granted cannot apply for cancellation of registration.
- (c) The cancellation of registration under either SGST Act/UTGST Act shall be deemed to be a cancellation of registration under CGST Act.
- (d) All of the above

73. Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?

- (a) Cancellation of registration will immune his liability under CGST only.
- (b) Cancellation of registration will immune his liability under IGST only.
- (c) Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
- (d) Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

74. The proper officer may cancel the registration of a person where a person paying tax under section 10 i.e. composite levy has not furnished returns for \_\_\_\_\_.

- (a) financial year beyond three months from the due date of furnishing the said return.
- (b) 6 consecutive tax periods
- (c) 9 consecutive tax periods
- (d) 12 consecutive tax periods

75. The proper officer may cancel the registration of a person who has taken voluntary registration u/s 25(3) has not commenced business within \_\_\_\_\_ from the date of registration.

- (a) 6 months
- (b) 12 months
- (c) 9 months
- (d) 5 months

76. Within how many days an application for revocation of cancellation of registration can be made?

- (a) Within 7 days from the date of service of the cancellation order.
- (b) Within 15 days from the date of issue of the cancellation order.
- (c) Within 45 days from the date of issue of the cancellation order.
- (d) Within 90 days from the date of service of the cancellation order.

77. How much extension can be granted if the application for revocation of registration is not made within time limit.

- (a) Further 90 days
- (b) Further 30 days
- (c) Further 60 days
- (d) Further 180 days

78. Which of the following statements are correct?

- (a) Revocation of cancellation of registration under CGST Act shall be deemed to be a revocation of cancellation of registration under SGST/UTGST Act.
- (b) Revocation of cancellation of registration under CGST Act shall not be deemed to be a revocation of



cancellation of registration under SGST/UTGST Act.

- (c) Both (a) and (b)
- (d) None of (a) and (b)

79. A Unique Identity Number will be allotted to the following persons upon submitting an application.

- (a) All the taxable persons.
- (b) Only unregistered persons.
- (c) Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries.
- (d) No such concept of Unique Identification number under CGST/SGST Act.

80. Under the GST Laws, an unregistered person—

- (a) Cannot collect tax from his customers but is entitled to avail the benefit of credit of input tax paid by him.
- (b) Can collect the tax from customers but cannot avail the benefit of credit of input tax paid by him.
- (c) Can neither collect the tax from his customers nor claim any credit of tax paid by him.
- (d) Can collect the tax from his customers and also can claim the credit of the tax paid by him.

81. Penalty for failure to obtain registration under CGST Act, 2017 is —

- (a) ₹ 10,000
- (b) the amount of tax sought to be evaded
- (c) (a) or (b) whichever is more
- (d) (a) or (b) whichever is less

82. What are the of core field of information, in case of amendment of registration?

- (a) Legal name of business.
- (b) Address of the principal place of business or any additional place(s) of business.
- (c) Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer.
- (d) All of the above

83. Within how many days, the proper officer, after due verification, approve the amendment in registration?

- (a) 7
- (b) 15
- (c) 3
- (d) 30

84. Amendment in registration shall take effect from \_\_\_\_\_ .

- (a) The date of submission of application for amendment of registration.
- (b) The date of issuing a order of approval of amendment of registration.
- (c) The date of the occurrence of the event warranting such amendment.
- (d) After the expiry of 15 days from the date of submission of application for amendment of registration.

85. Registration shall be deemed to be amended, if the proper officer fails to take any action,—

- (a) Within a period of 15 working days from the date of submission of the application.



- (b) Within a period of 7 working days from the date of the receipt of the reply to the notice to show cause.
- (c) Both (a) or (b)
- (d) Within a period of 30 working days from the date of submission of the application.
- 86. In which circumstances registration can be cancelled?**
- (a) The business has been discontinued, transferred fully, amalgamated with other entity, demerged or disposed of.
- (b) The taxable person, other than the person registered under section 25(3) i.e. Voluntary Registration, is no longer liable to be registered under section 22 or Section 24.
- (c) There is any change in constitution of business.
- (d) All of the above
- 87. Describe the contravention of provision of Act or the rules, where the proper officer can cancel the registration of registered person.**
- (a) A registered person required to file return u/s 39(1) for each month or part thereof, has not furnished returns for a continuous period of six months;
- (b) He furnishes the details of outward supplies in FORM GSTR-1 u/s 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return u/s 39 for the said tax periods
- (c) He violates the provision of rule 86B i.e. utilises ITC in excess of 99% of output tax liability
- (d) All of the above.
- 88. The proper officer may cancel the registration of registered person not opted for composition scheme, if he has not furnished return for—**
- (a) Continuous period of 6 months
- (b) A period of 6 months
- (c) Continuous period of 3 months
- (d) The period of 3 months
- 89. A person whose registration is cancelled shall pay by way of debit in electronic credit ledger or electronic cash ledger an amount equivalent to the, —**
- (a) Higher of—
- credit of input tax in respect of inputs held in stock, input contained in semi-finished goods and finished goods held in stock.
  - the output tax payable on such goods.
- (b) Lower of—
- credit of input tax in respect of inputs held in stock, input contained in semi-finished goods and finished goods held in stock.
  - The output tax payable on such goods.
- (c) Higher of—
- credit of input tax in respect of inputs held in stock, input contained in semi-finished goods and finished goods held in stock or capital goods or plant & machinery.
  - The output tax payable on such goods.
- (d) Lower of—
- credit of input tax in respect of inputs held in stock, input contained in semi-finished goods

and finished goods held in stock or capital goods or plant & machinery.

- The output tax payable on such goods.

90. In case of capital goods or plant and machinery on which ITC has been taken on account of cancellation of registration, registered person shall pay —

(a) Higher of—

- an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by 5% points.
- The tax on transaction of such capital goods or plant and machinery.

(b) Lower of—

- an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by 5% points.
- The tax on transaction of such capital goods or plant and machinery.

(c) Higher of—

- an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by 5% points.
- The output tax payable on capital goods.

(d) Lower of—

- an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by 5% points.
- The output tax payable on capital goods.

91. Application for cancellation of registration shall be made by a person electronically along with relevant documents in support thereof, within a period of \_\_\_\_\_ of the event warranting the cancellation.

- (a) 30 days
- (b) 15 days
- (c) 7 days
- (d) 20 days

92. Where the proper officer issues a Show cause Notice to a person whose registration is liable to be cancelled, such person shall furnish reply to the SCN within \_\_\_\_\_.

- (a) 3 working days
- (b) 7 working days
- (c) 2 working days
- (d) 15 working days

93. Where the proper officer is satisfied, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order within a period of \_\_\_\_\_.

- (a) 30 days
- (b) 15 days
- (c) 7 days
- (d) 3 days

94. The applicant shall furnish the reply to a SCN requiring the applicant to show cause as to why the application submitted for revocation should not be rejected within a period of \_\_\_\_\_ working days.

- (a) 7
- (b) 15
- (c) 30
- (d) 3



95. The proper officer on receipt of the information or clarification from the applicant shall proceed to dispose of the application of revocation or cancellation of registration with in a period of \_\_\_\_\_.

- (a) 30 days
- (b) 15 days
- (c) 7 days
- (d) 3 days

96. ✓ Where there is any change in any of the particulars furnished in the application for registration or for UIN, the registered person shall, within a period of \_\_\_\_\_ such change, submit an application, duly signed or verified through EVC on the common portal.

- (a) 15 Days
- (b) One month
- (c) 10 days
- (d) 7 days

### ANSWERS TO MCQ'S

Question No.	Answer
1.	<p><b>(d)</b> According to Section 22, Every supplier of services shall be liable to be registered under this Act in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds ₹ 20 lakhs.</p> <p>However, where such person makes taxable supplies of goods or services or both from any of the special category States i.e. Manipur, Mizoram, Nagaland, and Tripura, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ₹ 10 lakh.</p>
2.	<p><b>(c)</b> Though Mr. Jeet Ram is an agriculturist, located in the State of Uttar Pradesh, but since he is a re-seller of agricultural produce cultivated from land therefore supply of the same will be included in computing the aggregate turnover. The occasional inter-State taxable supplies also of handicraft goods to the State of Jammu and Kashmir though exempt from tax will be included for determination of aggregate turnover.</p> <p>Section 22(1) of the CGST Act, 2017 read with Notification No. 10/2023-CT dated 07-03-2023 <i>inter alia</i> provides that every supplier who is engaged in intra-State exclusive supply of goods is liable to be registered under GST in the State/ Union territory from where he makes the taxable supply of goods only when aggregate turnover in a financial year exceeds ₹ 40,00,000. Since his aggregate turnover (₹ 45,00,000) has exceeded the threshold limit of ₹ 40,00,000, he will be liable for registration.</p>
3.	<p><b>(d)</b> According to Section 2(6), "<b>Aggregate turnover</b>" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a</p>

		person on reverse charge basis), exempt supplies, exports of goods or services or both, and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis, but excludes Central tax, State tax, Union territory tax, Integrated tax, and Cess.
4.	(a)	His aggregate turnover is ₹ 19,00,000 + ₹ 1,35,000 (Rental Income) + Exempt supplies of handicraft items = ₹ 50,000 = ₹ 20,85,000. Since his aggregate turnover exceeds ₹ 20,00,000, he is liable for registration.
5.	(a)	Since Mishra Enterprises is exclusively engaged in making taxable supplies of goods from Maharashtra, the applicable threshold limit for obtaining registration is ₹ 40 lakh. However, the threshold limit will not be reduced to ₹ 10 lakh in this case, as supply of alcoholic liquor for human consumption from Nagaland (one of the Special Category States) are non-taxable supplies.
6.	(c)	Persons engaged in making intra-State supplies of the goods being – (i) Ice cream and other edible ice, whether or not containing cocoa, (ii) Pan masala, (iii) Tobacco and manufactured tobacco substitutes, (iv) Fly ash bricks (v) Fly ash blocks, (vi) Bricks of fossil meals or similar siliceous earths, (vii) Building bricks and (viii) Earthen or roofing tiles shall not be eligible for enhanced threshold limit of ₹ 40,00,000. Hence, threshold limit of registration in case of Krishna enterprises will be ₹ 20,00,000.
7.	(d)	According to Section 24, the following category of persons are mandatorily required to obtain the registration under GST irrespective of their turnover: (i) persons making any inter-State taxable supply [It must be noted that Central Government has granted exemption from Registration to person making interstate supplies of taxable services having aggregate turnover not exceeding ₹ 20 lakh (₹ 10 lakhs in case of specified States Mizoram, Tripura, Manipur and Nagaland) (Notification No. 10/2017-IT dated 13-10-2017 w.e.f. 13-10-2017)]; (ii) Casual taxable person who does not have a fixed place of business in the State or Union Territory from where he wants to make supply [However, threshold limit of ₹ 20 lakh (₹ 10 lakh in case of Special Category States of Mizoram, Tripura, Manipur and Nagaland) is available in case of CTP who is making inter-State taxable supplies of notified handicraft goods and availing the benefit of exemption from registration as mentioned in point (i) above.]; (iii) persons who are required to pay tax under reverse charge i.e. recipient of supply is liable to pay tax; (iv) person who are required to pay tax u/s 9(5) i.e. E-Commerce operator who is required to pay tax on specified services;

		<p>(v) non-resident taxable persons making taxable supply;</p> <p>(vi) persons who are required to deduct tax u/s 51, whether or not separately registered under this Act;</p> <p>(vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;</p> <p>(viii) Input Service Distributor, whether or not separately registered under this Act;</p> <p>(ix) persons who supply goods or services or both, other than supplies specified u/s 9(5), through such electronic commerce operator who is required to collect tax at source u/s 52 [Persons who are suppliers of service and supplying services through e-commerce operator are not required to register under GST if their aggregate turnover is less than ₹ 20 lakhs per annum (₹ 10 lakhs in case of specified States) - Notification No. 65/2017-CT dated 15-11-2017.</p> <p>(x) every electronic commerce operator who is required to collect tax at source under section 52;</p> <p>(xi) every person supplying online information and database access or retrieval (OIDAR) services from a place outside India to a person in India, other than a registered person;</p> <p>(xii) every person supplying online money gaming from a place outside India to a person in India; and</p> <p>(xiii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.</p>
8.	(d)	The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year.
9.	(c)	All the persons are exempt from registration except person supplying online information and data base access or retrieval (OIDAR) services from a place outside India to a person in India, other than a registered person.
10.	(b)	The supply of goods, after completion of job-work, by a registered job-worker shall be treated as the supply of goods by the principal, and the value of such goods shall not be included in the aggregate turnover of the registered job-worker.
11.	(a)	According to Section 22(3), where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.
12.	(c)	<p>(i) An agent, supplying goods on behalf of principal where invoice is issued in the name of principal, is required to get compulsorily registered under GST – This statement is incorrect.</p> <p>(ii) Persons who are required to deduct tax under section 51, whether or not separately registered under this Act are compulsory required to get registered under GST without any threshold. The said statement is correct.</p>

		<p>(iii) Every person supplying online information and database access or retrieval services from a place outside India to a registered person in India is compulsory required to get registered under GST without any threshold. – This statement is incorrect.</p> <p>(iv) Persons who supply services, other than supplies specified under section 9(5), through such electronic commerce operator who is required to collect tax at source under section 52 are compulsory required to get registered under GST without any threshold. - This statement is in-correct.</p>
13.	(a)	Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession. Succession of business by legal heir on death of predecessor is covered u/s 22.
14.	(d)	All the persons referred above are compulsorily required to get themselves registered.
15.	(a)	A person is required to obtain registration if he is required to pay tax under reverse charge as recipient of goods or services and there are no taxable supplies made by him.
16.	(a)	As per Section 24(x), every electronic commerce operator who is required to collect tax at source u/s 52 shall be required to compulsory get registration.
17.	(b)	The aggregate turnover of persons having the same permanent account number is to be computed on all India basis. Hence, turnover of both the branches shall be taken into account and since it exceeds ₹ 40 lakhs, D is liable for registration.
18.	(c)	AB publication is required to pay tax under reverse charge on services supplied by the photographers. Therefore, they are liable for registration irrespective of the turnover limit in accordance with the provisions of Section 24 of the CGST Act, 2017.
19.	(d)	Section 24 of the said Act enlists certain categories of persons who are mandatorily required to obtain registration, irrespective of their turnover. Persons who supply goods or services or both through such electronic commerce operator (ECO), who is required to collect tax at source u/s 52, is one such person specified u/s 24(ix). However, where the ECO is liable to pay tax on behalf of the suppliers of services under a notification issued under Section 9(5), the suppliers of such services are entitled for threshold exemption. Besides this vide Notification No. 65/2017-CT dated 15-11-2017, it has been provided that persons who are suppliers of service and supplying services through e-commerce operator are not required to register under GST if their aggregate turnover is less than ₹ 20 lakhs per annum (₹ 10 lakh in case of Special Category States of Mizoram, Tripura, Manipur and Nagaland)
20.	(b)	Persons effecting inter-State supplies of goods are mandatorily required to be registered irrespective of their turnover as per provisions of Section 24 of the CGST

		Act, 2017. Hence, ABC Ltd. is liable for registration immediately on effecting inter-State taxable supply of goods.
21.	(c)	A person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.
22.	(a)	Outward Supplies taxable under reverse charge would continue to be part of the 'aggregate turnover' of the supplier of such supplies.
23.	(c)	<b>"Aggregate turnover"</b> shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his Principals. Person who makes taxable supply of goods or services or both on behalf of other taxable person whether as an agent or otherwise is compulsorily required to obtain registration.
24.	(d)	The supply of goods, after completion of job-work, by a registered job-worker shall be treated as the supply of goods by the principal, and the value of such goods shall not be included in the aggregate turnover of the registered job-worker.
25.	(b)	As per Notification No. 10/2017-IT dated 13-10-2017 w.e.f. 13-10-2017, the Central Government has specified the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding ₹ 20 lakh in a financial year as the category of persons exempted from obtaining registration. However, aggregate value of such supplies, to be computed on all India basis, should not exceed ₹ 10 lakh in case of Special category State of Mizoram, Tripura, Manipur and Nagaland as specified in Section 22.
26.	(b)	As per section 22 of the CGST Act, 2017 read with Notification No. 10/2023-CT dated 07-03-2023, a supplier is liable to be registered in the State/Union territory from where he makes a taxable supply of goods and/or services, if his aggregate turnover in a financial year exceeds the threshold limit. The threshold limit for a person making exclusive intra-State taxable supplies of goods is as under:- (i) ₹ 10 lakh for the States of Mizoram, Tripura, Manipur and Nagaland. (ii) ₹ 20 lakh for the States of States of Arunachal Pradesh, Meghalaya, Puducherry, Sikkim, Telangana and Uttarakhand. (iii) ₹ 40 lakh for rest of India. The threshold limit for a person making exclusive taxable supply of services or supply of both goods and services is as under:- (i) ₹ 10 lakh for the States of Mizoram, Tripura, Manipur and Nagaland. (ii) ₹ 20 lakh for the rest of India. Hence, If Mahadev Enterprises is dealing in supply of goods only from Himachal Pradesh, the applicable threshold limit of registration would be ₹ 40 lakh. Thus, Mahadev Enterprises will not be liable for registration as its aggregate turnover would be ₹ 22,50,000.

27.		<p>The Central Government has exempted the persons making supplies of services, other than supplies specified u/s 9(5) of the said Act through an electronic commerce operator who is required to collect tax at source u/s 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of ₹ 20 lakh in a financial year, as the category of persons exempted from obtaining registration under the said Act.</p> <p>However, the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ₹ 10 lakh in case of special category States of Mizoram, Tripura, Manipur and Nagaland as specified in the first proviso to section 22(1) of the said Act, read with clause (iii) of the Explanation to the said section.</p>										
28.	(a)	According to Section 22(3), where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.										
29.	(b)	An agriculturalist is not liable to obtain registration under the Act to the extent of supply of produce out of cultivation of land. Since Mr. A is engaged in supply of other goods also, he is not covered under section 23. In such a case the aggregate turnover will include all supplies made by him including supply of agricultural produce.										
30.	(b)	The scope of definition of 'agriculturalist' as given u/s 23 of the CGST Act, 2017 is restricted to an individual or a HUF. Since XYZ is a partnership firm, it shall not be exempted from registration liability beyond the exemption limit. Hence, M/s. XYZ needs to be registered as the turnover exceeds ₹ 20 lakh during the financial year.										
31.	(c)	It must be noted that if a person having place of business in different States across India has one branch in any of the States being Manipur, Mizoram, Nagaland, and Tripura, the threshold limit for GST registration will be reduced to ₹ 10 lakh.										
32.	(d)	<p>Section 22(1) of the CGST Act, 2017 read with Notification No. 10/2023-CT dated 07-03-2023 <i>inter alia</i> provides that every supplier who is engaged in intra-State exclusive supply of goods is liable to be registered under GST in the State/ Union territory from where he makes the taxable supply of goods only when aggregate turnover in a financial year exceeds ₹ 40,00,000.</p> <p><b>Computation of Aggregate value of taxable supplies—</b></p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Intra-State supply of goods agricultural produce grown out of cultivation of land by family members</td> <td>15,00,000</td> </tr> <tr> <td>Intra-State supply of goods which are wholly exempt from GST u/s of CGST Act, 2017</td> <td>16,00,000</td> </tr> <tr> <td>Intra-State supply of goods chargeable with GST @ 5%</td> <td>18,50,000</td> </tr> <tr> <td><b>Total Value of supplies</b></td> <td><b>49,50,000</b></td> </tr> </tbody> </table>	Particulars	₹	Intra-State supply of goods agricultural produce grown out of cultivation of land by family members	15,00,000	Intra-State supply of goods which are wholly exempt from GST u/s of CGST Act, 2017	16,00,000	Intra-State supply of goods chargeable with GST @ 5%	18,50,000	<b>Total Value of supplies</b>	<b>49,50,000</b>
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33.	(c)	<p>Section 22(1) of the CGST Act, 2017 read with Notification No. 10/2023-CT dated 07-03-2023 <i>inter alia</i> provides that every supplier who is engaged in intra-State exclusive supply of goods is liable to be registered under GST in the State/ Union territory from where he makes the taxable supply of goods only when aggregate turnover in a financial year exceeds ₹ 40,00,000.</p> <p><b>Computation of Aggregate Turnover —</b></p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>Intra-State supply of goods chargeable with nil rate</td> <td>18,00,000</td> </tr> <tr> <td>Intra-State supply of goods which are wholly exempt from GST u/s of CGST Act, 2017</td> <td>6,00,000</td> </tr> <tr> <td>Intra-State supply of goods chargeable with GST @ 18%</td> <td>17,00,000</td> </tr> <tr> <td><b>Aggregate turnover</b></td> <td><b>41,00,000</b></td> </tr> </tbody> </table> <p>Since the aggregate turnover exceeds ₹ 40,00,000, hence Mr. A is required to obtain registration under GST law.</p>	Particulars	₹	Intra-State supply of goods chargeable with nil rate	18,00,000	Intra-State supply of goods which are wholly exempt from GST u/s of CGST Act, 2017	6,00,000	Intra-State supply of goods chargeable with GST @ 18%	17,00,000	<b>Aggregate turnover</b>	<b>41,00,000</b>
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35.	<b>(d)</b>	<p>Section 22(1) of the CGST Act, 2017 read with Notification No. 10/2023-CT dated 07-03-2023 <i>inter alia</i> provides that every supplier who is engaged in intra-State exclusive supply of goods is liable to be registered under GST in the State/Union territory from where he makes the taxable supply of goods only when aggregate turnover in a financial year exceeds ₹ 40,00,000.</p> <p>However, the above provisions are not applicable to few specified States, i.e. States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand.</p> <p>Further, a person exclusively engaged in the business of supplying goods and/or services that are not liable to tax or are wholly exempt from tax is not liable to registration in terms of section 23(1)(a) of CGST Act, 2017.</p> <p>In the given case, the turnover of the company for the half year ended on 30-09-2024 is ₹ 45 lakh which is more than the applicable threshold limit of ₹ 40 lakh. Therefore, as per above mentioned provisions, the company should be liable to registration. However, since SNP Pvt. Ltd. supplied exempted goods till 31-10-2024, it was not required to be registered till that day; though voluntary registration was allowed under section 25(3) of the CGST Act, 2017.</p> <p>However, the position will change from 01-11-2024 as the supply of goods become taxable from that day and the turnover of company is above ₹ 40 lakh. It is important to note here that in terms of section 2(6) of the CGST Act, 2017, the aggregate turnover limit of ₹ 40 lakh includes exempt turnover also.</p> <p>Therefore, turnover of 'X' will be considered for determining the limit of ₹ 40 lakh even though the same was exempt from GST. Therefore, the company needs to register within 30 days from 01-11-2024 (the date on which it becomes liable to registration) in terms of section 25(1) of the CGST Act, 2017.</p>
36.	<b>(c)</b>	<p>According to Section 25(1), every person who is liable to be registered shall apply for registration in every such State or Union territory in which he is so liable within 30 days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed. In this case he has to take separate GST Registration both at Tamil Nadu and Kerala with the same PAN.</p>
37.	<b>(c)</b>	<p>Every person who makes a supply from the territorial waters of India shall obtain registration in the coastal State or Union territory where the nearest point of the appropriate baseline is located.</p>
38.	<b>(d)</b>	<p>Casual taxable persons making taxable supplies of handicraft goods and Handmade shawls, stoles are Exempt from obtaining registration vide Notification No. 32/2017-CT dated 15-09-2017 as amended by Notification No. 38/2017-CT dated 13-10-2017.</p>
39.	<b>(b)</b>	<p>According to Section 25(1), every person who is liable to be registered shall apply for registration in every such State or Union territory in which he is so liable within 30 days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed. In this case MNC has to take separate registration and cannot take a single centralized registration.</p>

40.	(b)	According to Section 25(1), every person who is liable to be registered shall apply for registration in every such State or Union territory in which he is so liable within 30 days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed.
41.	(a)	According to Rule 10(2) of the CGST Rules, 2017, the registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of 30 days from such date. Hence, in this case registration shall be effective from 1st September.
42.	(d)	According to Rule 10(3), where an application for registration has been submitted by the applicant after the expiry of 30 days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration. Hence, in this case registration shall be effective from 5th December.
43.	(c)	A person having multiple places of business in a State or Union territory may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.
44.	(c)	The statement that a person may get himself registered voluntarily and shall comply with all the provisions of GST is correct. All other statements are false.
45.	(a)	Any particular of the application for registration shall not stand amended with effect from a date earlier than date of submission of application for amendment on common portal except with order of Commissioner for reasons to be recorded in writing and subject to conditions specified by him in the said order.
46.	(c)	The registration certificate is valid until the same is cancelled.
47.	(c)	The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for the period specified in the application for registration; or 90 days from the effective date of registration, whichever is earlier.
48.	(a)	According to proviso to Section 25(1), a casual taxable person or a non-resident taxable person shall apply for registration at least 5 days prior to the commencement of business.
49.	(b)	According to Section 2(20), "Casual taxable person" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business. Thus, in this case Rohan Toys has to obtain registration as a casual taxable person in Mumbai Maharashtra for attending the Business Fair.
50.	(d)	If the proper officer fails to take any action, within a period of 7 working days from the date of submission of the application, the application for grant of registration shall be deemed to have been approved.

51.	<b>(d)</b>	If the proper officer fails to take any action, within a period of 30 days from the date of submission of the application in cases where a person is in cases where a person fails to undergo Aadhaar authentication or does not opt for Aadhaar authentication, the application for grant of registration shall be deemed to have been approved.
52.	<b>(b)</b>	<p>According to Rule 11(1), any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business u/s 25(2) shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-</p> <p>(a) such person has more than one place of business as defined in section 2(85);</p> <p>(b) such person shall not pay tax u/s 10 for any of his places of business if he is paying tax under section 9 for any other place of business;</p> <p>(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.</p> <p>Thus, if one place of business pays tax under normal levy, other place of business cannot pay tax under composition levy.</p>
53.	<b>(a)</b>	<p>According to Rule 11(1), any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business u/s 25(2) shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-</p> <p>(a) such person has more than one place of business as defined in section 2(85);</p> <p>(b) such person shall not pay tax u/s 10 for any of his places of business if he is paying tax under section 9 for any other place of business;</p> <p>(c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.</p>
54.	<b>(d)</b>	The time limit for issuance of notice in prescribed form in case where the application is found to be deficient, either in terms of any information/document required to be furnished, or where the proper officer requires any clarification, is 7 working days from the date of submission of application for registration.
55.	<b>(b)</b>	According to Rule 8(3), on successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.
56.	<b>(d)</b>	According to Rule 9(2), where the application submitted is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of 7 working days from the date of submission of the application.



57.	(c)	According to Rule 9(2), where the application submitted is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of 7 working days from the date of submission of the application.
58.	(b)	The applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of 7 working days from the date of the receipt of such notice.
59.	(d)	If the proper officer fails to take any action,- (a) within a period of 7 working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified u/s 25(6D); or (b) within 30 days from the date of submission of application in cases where a person, other than a person notified u/s 25(6D), fails to undergo authentication of Aadhaar number; or (c) within a period of 30 days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or (d) within a period of 7 working days from the date of the receipt of the clarification, information or documents furnished by the applicant, the application for grant of registration shall be deemed to have been approved.
60.	(b)	Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of 15 working days following the date of such verification.
61.	(b)	Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to Rule 9(1), the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least 5 working days prior to the completion of the time period specified in the said proviso.
62.	(c)	Amended rule 10A provides that the registered person (except TDS deductor/TCS collector), after obtaining certificate of registration and a GSTIN, is allowed to furnish information with respect to details of bank account on the common portal, within a period of 30 days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in Form GSTR-1 or using IFF (Invoice Furnishing Facility), whichever is earlier.

63.	(c)	Where the application for grant of registration has been approved, a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number (GSTIN) shall be assigned subject to the following characters, namely:- (a) two characters for the State code; (b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Ac-count Number; (c) two characters for the entity code; and (d) one checksum character.
64.	(b)	First two characters of Goods and Service Tax Identification Number represents State code.
65.	(d)	Last character of Goods and Service Tax Identification Number represents Checksum character.
66.	(c)	After first two characters, next ten character of Goods and Service Tax Identification Number represents Permanent Account Number.
67.	(b)	After first twelve characters, next two character of Goods and Service Tax Identification Number represents Entity code.
68.	(c)	If application for registration not made within 30 days, registration shall be effective from the Date of grant of registration.
69.	(b)	Every person to whom a temporary registration has been granted shall, within a period of 90 days from the date of the grant of such registration, submit an application for registration in the form and manner provided.
70.	(d)	Where the change relates to core field of information i.e.,— (i) legal name of business; (ii) address of the principal place of business (PPoB) or any additional place(s) of business (APoB); or (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business, which does not warrant cancellation of registration u/s 29, the proper officer shall, after due verification, approve the amendment within a period of 15 working days from the date of the receipt of the application in FORM GST REG-14 and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment.
71.	(d)	Person registration can be cancelled in following cases— ➤ If the person who has taken voluntary registration does not start business within six months from the date of registration.

		<ul style="list-style-type: none"> <li>➤ Business has been discontinued or transferred for any reason.</li> <li>➤ Non-filing of returns for a continuous period of 6 months.</li> </ul>
72.	<b>(d)</b>	All of the statements specified above are correct.
73.	<b>(d)</b>	According to Section 29(3), the cancellation of registration under this Section shall not affect the liability of the person to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.
74.	<b>(a)</b>	The proper officer may cancel the registration of a person where a person paying tax u/s 10 (i.e. composition supplier) has not furnished the return for a financial year beyond three months from the due date of furnishing the said return.
75.	<b>(a)</b>	The proper officer may cancel the registration of a person who has taken voluntary registration u/s 25(3) has not commenced business within 6 months from the date of registration.
76.	<b>(d)</b>	A registered person, whose registration is cancelled by the proper officer on his own motion, may, subject to the provisions of rule 10B, submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of 90 days from the date of the service of the order of cancellation of registration, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
77.	<b>(d)</b>	If application for revocation of cancellation of registration is not made within 90 days, such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding 180 days.
78.	<b>(a)</b>	According to Section 30(3) of the CGST Act, 2017, the revocation of cancellation of registration under the SGST Act or the UTGST Act, as the case may be, shall be deemed to be a revocation of cancellation of registration under this Act.
79.	<b>(c)</b>	According to Section 25(9) of the CGST Act, 2017, any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries; and any other person or class of persons, as may be notified by the Commissioner, shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.
80.	<b>(c)</b>	An unregistered person can neither collect the tax from his customers nor claim any credit of tax paid by him.

81.	(c)	According to Section 122(1)(xi). Penalty for failure to obtain registration under CGST Act, 2017 is ₹ 10,000 or the amount of tax sought to be evaded, whichever is higher.
82.	(d)	The core field of information requiring amendment are— (i) legal name of business; (ii) address of the principal place of business (PPoB) or any additional place(s) of business (APoB); or (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business.
83.	(b)	Where the change relates to core field of information which does not warrant cancellation of registration under Section 29, the proper officer shall, after due verification, approve the amendment within a period of 15 working days from the date of the receipt of the application.
84.	(c)	Amendment in registration shall take effect from the date of the occurrence of the event warranting such amendment.
85.	(c)	If the proper officer fails to take any action,— (a) within a period of 15 working days from the date of submission of the application, or (b) within a period of 7 working days from the date of the receipt of the reply to the notice to show cause, the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.
86.	(d)	The registration can be cancelled having regard to the following circumstances where,— (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged, or otherwise disposed of; or (b) there is any change in the constitution of the business; or (c) the taxable person, other than the person registered u/s 25(3) i.e. Voluntary Registration, is no longer liable to be registered u/s 22 or Section 24.
87.	(d)	The proper officer may cancel the registration of a person from such date, including any retrospective date, as he may deem fit, where, a registered person has contravened such provisions of the Act or the rules made thereunder i.e.- (i) he does not conduct any business from the declared place of business; or (ii) he issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder. (iii) he violates the provisions of Section 171 of the Act or the rules made thereunder and

		<p>(iv) violates the provision of rule 10A (i.e. Furnishing of Bank Account Details)</p> <p>(v) avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or</p> <p>(vi) furnishes the details of outward supplies in FORM GSTR-1 u/s 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or</p> <p>(vii) violates the provision of rule 86B i.e. utilises ITC in excess of 99% of output tax liability</p> <p>(viii) being a registered person required to file return u/s 39(1) for each month or part thereof, has not furnished returns for a continuous period of six months;</p> <p>(ix) being a registered person required to file return u/s 39(1) under QRMP scheme for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.</p>
88.	(a)	The proper officer may cancel the registration of registered person not opted for composition scheme, if he has not furnished return for continuous period of 6 months.
89.	(c)	Every registered person whose registration is cancelled shall pay an amount calculated in such manner as may be prescribed, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock, or inputs contained in semi-finished goods, or finished goods held in stock, or capital goods or plant and machinery on the day immediately preceding the date of such cancellation, or the output tax payable on such goods, whichever is higher.
90.	(a)	In case of capital goods or plant and machinery on which ITC has been taken on account of cancellation of registration, registered person shall pay Higher of an amount equal to the input tax credit taken on the said capital goods or plant and machinery, reduced by 5% points or the tax on transaction of such capital goods or plant and machinery.
91.	(a)	A registered person seeking cancellation of his registration shall electronically submit an application in FORM GST REG-16 may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of 30 days of the occurrence of the event warranting the cancellation.
92.	(b)	As per Rule 22(1), where the proper officer has reasons to believe that the registration of a person is liable to be cancelled, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of 7 working days from the date of the service of such notice, as to why his registration shall not be cancelled.
93.	(a)	Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of

		30 days from the date of the receipt of the application and communicate the same to the applicant.
94.	(a)	According to Rule 23(3), the Proper Officer shall, before passing the rejection order, issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation should not be rejected and the applicant shall furnish the reply within a period of 7 working days from the date of the service of the notice in FORM GST REG-24.
95.	(a)	Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of 30 days from the date of the receipt of the application and communicate the same to the applicant.
96.	(a)	Where there is any change in any of the particulars furnished in the application for registration or for UIN, either at the time of obtaining registration or UIN or as amended from time to time, the registered person shall, within a period of 15 days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

