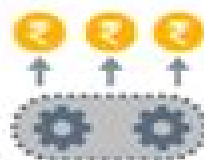


GOODS AND SERVICE TAX REGISTRATION



SERVICE TAX

Individuals registered under the Pre-GST laws



Businesses with **aggregate turnover** above certain threshold limits*



Casual taxable person / **Non Resident** taxable Person



Inter state supplier of goods / services and **Input Service Distributor**



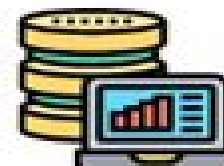
Those paying tax under **Reverse Charge Mechanism**



Persons who supplies via **e-commerce aggregator**



TDS/TCS deductor



Person supplying **OIDAR** services

Businesses with aggregate turnover, in case of goods of above the threshold limit of Rs. 40 Lakhs (Rs. 10 Lakhs for North-Eastern States, J&K, Himachal Pradesh and Uttarakhand) and Rs. 20 lacs, in case of services.

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