# **GOODS AND SERVICE TAX** REGISTRATION





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, 34K. Himachal Pradesh and Utarakhand) and Rs. 20 lacs, in case of services,













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# **How To Register Service Tax Registration**

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