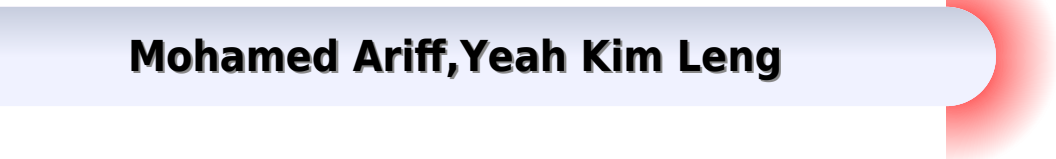


MINIMUM TURNOVER LIMIT FOR GST REGISTRATION

Turnover	Registration Requirements	Deadline
Earlier Limits – Sale of goods/provision of services		
Exceeding Rs.20 lakh	Yes – Normal Category States	Up to 31st March 2019
Exceeding Rs.10 lakh	Yes – Special Category States	Up to 31st March 2019
New Limits – Sale of goods		
Exceeding Rs.40 lakh	Yes – Normal Category States	From 1st April 2019
Exceeding Rs.20 lakh	Yes – Special Category States	From 1st April 2019
New Limits – Provision of services		
No change has been recommended in the GST threshold limits for service providers. They still need to register if their aggregate turnover is over Rs.20 lakh for normal category states and Rs.10 lakh (for special category states).		

Minimum Limit For Service Tax Registration

Mohamed Ariff, Yeah Kim Leng



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