

Bureau of Indian Standards

Frequently Asked Question

E-mail and Phone Calls queries received by the Nodal Officer- GST from Branch Offices & Labs of BIS and Licensee & Applicants were replied and developed into short FAQs

Q 1. What is the threshold for registration in GST?

Ans As per Section 22(1) of CGST Act, 2017, every supplier shall be liable to be registered under this Act in the State or Union territory, other than special category States as mentioned in Section 24 of the Act, from where he makes a taxable supply of goods or services or both, if his aggregate turnover as defined in Section 2(6) of the Act in a financial year is more than ` 20 lakhs.

Q 2. Can an unregistered dealer supply goods to other States, if its turnover is below threshold limit of Registration i.e., ` 20 Lakhs?

Ans As per Section 24 of the CGST Act, 2017, A business entity availing threshold exemption of ` 20 lakhs (aggregate turnover) should not make any inter-State supply whatsoever, though it may receive supply from other States.

Q 3. Existing taxpayer registered a Branch Office in another State comes under fresh registration or under existing tax payer registration?

Ans For every State, a fresh registration is needed.

Q 4. If a person is engaged in the business of supplying goods or services which are NIL rated. Is it required to be registered under GST.

Ans No.

Q 5. How can an application for fresh registration be made under GST? Within what time will registration be granted?

Ans Application for fresh registration is to be made electronically on the GST common portal (www.gst.gov.in) in FORM GST REG-01. If the details and documents are in order, registration will be granted within 3 working days, except in cases where an objection has been raised within this period in which case registration will be granted within a maximum period of 17 days.

Q 6. If I have obtained provisional GSTIN (PID), can I use the same on the invoice to make supply without waiting for final GSTIN?

Ans Provisional GSTIN (PID) would eventually be your final GSTIN. You can supply goods or services or both specifying PID on invoice.

Q 7. I have not received ARN or have received ARN but not GSTIN, how do I supply goods or services or both?

Ans You can supply goods or services or both on bill of supply without mentioning GSTIN and/ or ARN. On receipt of GSTIN, you will need to issue revised invoice mentioning GSTIN. You are required to reflect this supply in your return and also pay tax thereon.

Q 8. If I register voluntarily though my turnover is less than ₹ 20 lakhs, am I required to pay tax on supplies made post registration?

Ans Yes. If you obtain voluntary registration despite the turnover being below ₹ 20 lakhs, you would be treated as a normal taxable person and would need to pay tax on supplies even if they are below the threshold for registration. You will also be entitled to take input tax credit.

Q 9. How will taxpayer get the certificate of registration?

Ans The taxpayer can himself download the certificate of registration online from the GST common portal (www.gst.gov.in).

Q 10. How many copies of Tax Invoice are required to be issued?

Ans Tax Invoice should be issued in duplicate in case of supply of service. The original copy is meant for buyer and duplicate copy for record of BIS.

Q 11. Is it necessary to issue tax invoices even if the value of transaction is very low?

Ans. A registered person may not issue a tax invoice if the value of the goods/services supplied is less than ` 200/-, subject to the condition that the recipient is not a registered person and the recipient does not ask for such invoice (if the recipient asks for the invoice then the same must be issued, irrespective of the value). In such cases, the registered person shall issue a consolidated invoice at the end of the day in respect of all such supplies.

Q 12. What will be the implications in case of receipt of supply from unregistered persons

Ans In case of receipt of supply from an unregistered person, the registered person who is receiving goods or services shall be liable to pay tax under reverse charge mechanism.