

FREQUENTLY ASKED QUESTIONS (FAQs)

Queries Relating to GST received from various Sectors have been scrutinised and developed into short FAQs.

Q1. Can one start using provisional GSTIN till new one is issued?

Reply Provisional GSTIN (PID) should be converted into final GSTIN within 90 days. Yes, provisional GSTIN can be used till final GSTIN is issued. PID & final GSTIN would be same.

Q 2. A taxable entity's business is in many states. All supplies are below 10 Lakhs. Entity makes an Inter State supply from one state. Is the entity liable for registration?

Reply: Entity is liable to register if the aggregate turn over (all India) is more than Rs. 20 lacs (Rs. 10 lacs in Special Category States) or if the entity is engaged in inter-State supplies.

Q3. Whether civil contractor doing projects in various states require separate registration for all states or a single registration at state of head office will suffice?

Reply A supplier of service will have to register at the location from where he is supplying services.

Q4. Is an advocate providing interstate supply chargeable under Reverse Charge liable for registration?

Reply Exemption from registration has been provided to such suppliers who are making only those supplies on which recipient is liable to discharge GST under RCM.

Q5. When is registration in other state required? Will giving service from Nasik to other state require registration in other state?

Reply If services are being provided from Nasik then registration is required to be taken only in Maharashtra and IGST to be paid on inter-state supplies.

Q6. Please tell if rental income upto 20 lacs attracts GST or attracts any other charge?

Reply GST is to be levied only if aggregate turnover is more than 20 LACS. (Rs. 10 lacs in 11 special category states). For computing aggregate supplies turnover, all supplies made by entity would be added.

Q7. Is separate registration required for trading and manufacturing by same entity in one state?

Reply There will be only one registration per state for all activities.

Q8. Is there any concept of area based exemption under GST?

Reply There will be no area based exemptions in GST.

Q 09. How long can one wait to register in GST?

Reply An unregistered person has 30 days to complete its registration formalities from its date of liability to obtain registration.

Q.10 If an entity wish to newly register under GST, when can it do so?

Reply Entity should be able to apply for new registration at the GST Portal gst.gov.in from 0800 hrs. on 25th June, 2017.

Input Tax Credit

Q.11. Is SGST of Rajasthan charged by supplier on purchase from Rajasthan can be utilized for payment of SGST in Madhya Pradesh?

Reply SGST of one State cannot be utilized for discharging of output tax liability of another state.

Q12. How one can use SGST credit for the payment of IGST on another state?

Reply SGST Credit can be used for payment of IGST liability under the same GSTIN only.

Q13. Can one State CGST be used to pay another state CGST?

Reply The CGST and SGST Credit for a State can be utilized for payment of their respective CGST/SGST liabilities within that State for the same GSTIN only.

Q14. Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?

Reply There is no requirement to take Aadhaar/PAN details of the customer under the GST Act.

Q15.. All Expenses like freight/transport/packing which are charged in Sales invoice are taxable in GST? How to charge in bill?

Reply All expenses will have to be included in the value and invoice needs to be issued accordingly. Please refer to Section 15 of CGST Act and Invoice Rules.