

S. No.	Query	Reply
REGISTRATION		
1.	If I buy raw material from a supplier unregistered under GST, do I have to pay GST in RCM and can I avail ITC of the same?	Yes, you have to pay GST via Reverse Charge Mechanism (RCM). You can avail ITC of the GST so paid if you are otherwise eligible.
2.	Can an unregistered dealer supply goods to other States if his turnover is below Rs. 20 lakh?	No. The supplier would be liable to obtain registration in case of Inter-State supplies irrespective of his turnover.
3.	Existing taxpayer registering a branch office in another state comes under fresh registration or under existing tax payer registration?	For every State, a fresh registration is needed.
4.	Is registration necessary if only Inter-State supply of Nil rated goods is being made?	If exclusively making supplies of Nil rated goods, registration is not compulsory. Kindly refer Section 23 of CGST Act.
5.	Whether franchisor company will have to take registration in each State where outlets are located?	No, a franchisor company need not take registration in a State where only its franchisee is located.
6.	If I'm starting a new business today, do I still need to get TIN and then apply for GST? Or can I directly register with GST?	You may directly take GST registration on www.gst.gov.in
7.	A firm dealing exclusively in exempted products has GST registration. Does it need to file return?	If registered, then you need to file returns. You may choose to cancel your registration since you are dealing only in exempted products.
8.	My all outward supplies are export services. In such case is it compulsory to register under GST?	Yes. Since exports are zero-rated, one needs to register under GST to claim refunds.
9.	Can a person operating two different companies with different names but with same PAN get two GST registrations?	One PAN holder gets one registration in every State, but he has the option of getting different registrations for different business verticals.
10.	Is a job-worker required to register? Whether composition scheme is available to a job-worker?	Job-workers making taxable supplies above the threshold aggregate turnover need to register. Composition scheme is not available to job-workers. They can, however, avail benefit of Section 143 of the CGST Act.
11.	I am a service provider with turnover of Rs. 50 lakh in one State only. Am I eligible for the composition scheme?	Service providers, except restaurants/ caterers, are not eligible for composition scheme.
12.	I am an ice-cream manufacturer with sales in one State only. Can I avail the option of composition?	No. The manufacturers of following goods, namely- <ul style="list-style-type: none"> • Ice-cream and other edible ice, whether or not containing cocoa, • Pan-masala, • Tobacco and manufactured tobacco substitutes, are not eligible for benefit of composition scheme.
13.	If I register under the composition scheme, can I opt out of it later? What happens to my stock if I do so?	Those availing composition can exit and opt for normal tax scheme anytime. They would be eligible for ITC on stocks available on the date of switch over in terms of Section 18(1)(c) of CGST Act, 2017.
14.	Can I register as a normal taxable person now and avail of the composition scheme later?	You can opt for composition scheme from the beginning of the next financial year on submitting the option to avail composition scheme before beginning of the financial year. It may please be noted that composition scheme cannot be availed from the middle of a financial year.
15.	I have registered as a composition dealer. If my turnover crosses Rs. 75 lakh, can I continue in the scheme for the remaining part of the financial year?	No, a taxpayer becomes ineligible for composition scheme on the day his turnover crosses Rs. 75 lakh.

