Registration by Casual Taxable Person

1. I want to take a Registration as a Casual Taxable Person but I can't find the option.

The option to register is in the New Registration Application for a normal taxpayer.

In PART A of the New Registration Application, select Taxpayer (Reference screenshot (highlighted in red)):

2. In PART B of the New Registration Application in the Business Details section, select Yes under 'Are you applying for registration as a casual taxable person?' as shown in the screenshot below:

3. **Enter the estimated values of supplies and estimated net tax liability as CGST + SGST / IGST and cess for the period for which registration is applied and click the GENERATE CHALLAN button. This option is also available after all tabs of Part B of the Registration application is filled up.**
4. **Make the advance tax payment using the payment modes available on the GST Portal and then complete Part B of the registration application and submit it.**
5. **Your registration will be granted after due processing by the concerned Tax Official.**

➤ Can a Casual Taxable Person opt for Composition?

Casual Taxable Person cannot opt for composition.

➤ When should I apply for a Registration as a Casual Taxable Person?

You should apply for Registration as a Casual Taxable Person at least 5 days prior to the commencement of business.

➤ How long is the Registration as a Casual Taxable Person valid?

The certificate of registration issued to a casual taxable person shall be valid for the period specified in the application for Registration or ninety days from the effective date of registration, whichever is earlier.

➤ Can I extend my Registration as a Casual Taxable Person?

Yes, you can extend your Registration as a Casual Taxable Person once for an additional period of 90 days, if you apply for extension of registration before the expiry of the initial period for which registration was granted.

➤ I have already extended my initial registration once and cannot extend it a second time as per prevailing laws. What do I do if my extension is about to expire and my business has not concluded?

In such a case, you are required to obtain registration as a normal taxpayer in the concerned state.

➤ The moment I select Registration as a Casual Taxable Person option, the New Registration Application prompts me to fill a GST Challan. Why?

In case of Registration as a Casual Taxable Person, you are required by law to deposit the tax in advance equivalent to the estimated tax liability based on the estimated turnover for the period for

which the casual registration has been obtained. A provisional GSTIN will also be generated and prefilled in the challan. The status of this GSTIN will be provisional until your application is approved by the tax authority and the casual registration is officially granted.

➢ **Is there a fixed amount I must deposit with the GST authorities before taking a Registration as a Casual Taxable Person?**

No, you are required by law to deposit the tax in advance equivalent to the estimated tax liability based on the estimated turnover for the period for which the casual registration is being obtained by you.

➢ **Can a Casual Taxable Person take multiple registrations in a State?**

In case a Casual taxable person has multiple business verticals within one state, the Casual taxable person can apply for multiple registrations within the state.

➢ **I have deposited advance tax but do not want to continue the business. How shall I get my money back?**

You can apply for refund of advance tax deposited at the time of filing of application for surrender of registration.