

# 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)):

The screenshot shows the 'New Registration' form. At the top, there are two steps: '1 User Credentials' and '2 OTP Verification'. Below this, the title 'New Registration' is followed by a note: '\* indicates mandatory fields'. There are two radio buttons: 'New Registration' (selected) and 'Temporary Reference Number (TRN)'. Below this is the label 'I am a' followed by a dropdown menu. The dropdown menu is open, showing options: 'Select', 'Taxpayer' (highlighted with a red border), 'Tax Deductor', 'Tax Collector (e-Commerce)', 'GST Practitioner', 'Non Resident Taxable Person', and 'Other Notified Person'.

## 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:

The screenshot shows the 'Business Details' section of the New Registration application. It includes a question: 'Are you applying for registration as a casual taxable person?' with a 'Yes' radio button selected. To the right, there is a field for 'Period for which registration is required' with 'From' and 'To' date pickers. Below this is a table for 'Estimated supplies and Estimated Net Tax Liability'. The table has three columns: 'Type of Tax', 'Turnover (Rs.)', and 'Net Tax Liability (Rs.)'. The rows are: 'Integrated Tax', 'Central Tax', 'UT Tax/ State Tax', and 'Cess'. Each row has input fields for both 'Turnover' and 'Net Tax Liability'. At the bottom, there is a 'Warning!' box and a 'GENERATE CHALLAN' button.

| Type of Tax       | Turnover (Rs.)          | Net Tax Liability (Rs.) |
|-------------------|-------------------------|-------------------------|
| Integrated Tax    | Enter Integrated Tax    | Enter Integrated Tax    |
| Central Tax       | Enter Central Tax       | Enter Central Tax       |
| UT Tax/ State Tax | Enter UT Tax/ State Tax | Enter UT Tax/ State Tax |
| Cess              | Enter CESS              | Enter CESS              |

**Warning!** As a casual taxable person, period of registration and Net Tax Liability (IGST, CGST, SGST and Cess) values are non-editable once generate the Challan.

**GENERATE CHALLAN**

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.

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#### ➤ **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 pre-filled 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.