

Compulsory registration in certain cases

24. ^[1] **Compulsory registration in certain cases** ^[2]
- Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—
- (i) persons making any inter-State taxable supply;
 - (ii) casual taxable persons making taxable supply;
 - (iii) persons who are required to pay tax under reverse charge;
 - (iv) person who are required to pay tax under sub-section (5) of section 9;
 - (v) non-resident taxable persons making taxable supply;
 - (vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;
 - (vii) ^[3] persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;
 - (viii) Input Service Distributor, whether or not separately registered under this Act;
 - (ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;
 - (x) every electronic commerce operator ["who is required to collect tax at source under section 52"]^[4];
 - (xi) every person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person; and
 - (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council ^[5].

^[1] Enforced with effect from 22.6.2017.

^[2] Refer Not. No.30/2019, dt. 28.6.2019.

^[3] Refer Cir. No. 57/2018- GST; Not. No. 73/2018- GST, dt. 5.11.2017,

^[4] Inserted vide CGST Amendment Act, 2018 with effect from 01.02.2019 vide CGST Not. No. 02/2019 dt. 29.01.2019.

^[5] Refer Not. No. 11/2017-CT, dt. 28.6.2017 & Not. No. 2/2019-CT, dt. 29.1.2019.