

Persons not liable for registration

23.^[1] **Persons not liable for registration**^[2]

(1) The following persons shall not be liable to registration, namely:—

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification^[3], specify the category of persons who may be exempted from obtaining registration under this Act.

^[1] Enforced with effect from 22.6.2017.

^[2] Refer Not. No. 32/2017-CT, dt.15.9.2017,

^[3] Refer Not. No. 5/2017- CT, dt. 19.6.2017, amended Not. No. 38/2017-CT, dt.13.10.2017; Not. No. 65/2017- CT, dt. 15.11.2017 & Not. No. 56/2018- CT, dt. 23.10.2018; Not. No. 6/2019-CT, dt. 29.1.2019; Not. No. 10/2019- CT, dt. 7.3.2019.