

## Compulsory registration in certain cases

24. <sup>[1]</sup> **Compulsory registration in certain cases** <sup>[2]</sup>
- 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) <sup>[3]</sup> 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 [<sup>[4]</sup>“who is required to collect tax at source under section 52”];
  - (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 <sup>[5]</sup>.

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<sup>[1]</sup> Enforced with effect from 22.6.2017.

<sup>[2]</sup> Refer Not. No.30/2019, dt. 28.6.2019.

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

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

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