



GST (GOODS AND SERVICES TAX)

Casual taxable person in GST

Introduction

Casual taxable person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

A casual taxable person (other than those making supply of specified handicraft goods) making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. Casual Taxable persons making supply of specified handicraft goods need to register if their aggregate turnover crosses Rs. 20 Lacs (Rs. 10 lacs for in case of Special Category States, other than the State of Jammu and Kashmir.). A casual taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India. The specified handicraft goods are as under:

Sr. No.	Products	HSN Code
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3	Carved wood products (including table and kitchenware)	4419
4	Carved Wood Products	4420
5	Wood turning and lacquer ware	4421

Sr. No.	Products	HSN Code
6	Bamboo products [decorative and utility items]	46
7	Grass, leaf and reed and fiber products, mats, pouches, wallets	4601, 4602
8	Paper Mache articles	4823
9	Textile (handloom products), Handmade shawls, Including 50, 58, 61,62, 63	
10	Textiles hand printing	50,52,54
11	Zari thread	5605
12	Carpet, rugs and durries	57
13	Textiles hand embroidery	58
14	Theatre costumes	61,62,63
15	Coir products (including mats, mattresses)	5705, 9404
16	Leather footwear	6403, 6405
17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18	Stones inlay work	68
19	Pottery and clay products, including terracotta	6901,6909, 6911, 6912, 6913, 6914
20	Metal table and kitchen ware (copper, brass ware)	7418



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Sr. No.	Products	HSN Code
21	Metal statues, images/statuses vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22	Metal bidriware	8306
23	Musical instruments	92
24	Horn and bone products	96
25	Conch shell crafts	96
26	Bamboo furniture, cane/ Rattan furniture	
27	Dolls and toys	9503
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97
29	Chain switch	Any chapter
30	Crewel, Namda, Gabba	Any chapter
31	Wicker willow products	Any chapter
32	Toran	Any chapter
33	Articles made of shoal	Any chapter

A casual taxable person has to make an advance deposit of tax in an amount equivalent to his estimated tax liability for the period for which the registration is sought.

Registration:

A casual taxable person has to apply for registration at least five days prior to the commencement of business. There is no special form to register as a casual taxable person. The normal FORM GST REG-01 which is used by other taxable persons can be used for obtaining registration by casual taxable person also. A casual taxable person, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes. The mobile number declared shall be verified through a one-time password sent to the said mobile number; and the e-mail address shall be verified through a separate one-time password sent to the said e-mail address. On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address. Using this reference number generated, the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

The applicant will be given a temporary reference number by the Common Portal for making the mandatory advance deposit of tax for an amount equivalent to the estimated tax liability of such person for the period for which the registration is sought. The registration certificate shall be issued electronically only after the said deposit appears in his electronic cash ledger. The amount deposited shall be credited to the electronic cash ledger of casual taxable person. On depositing the amount, an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.

The casual taxable person can make taxable supplies only after the issuance of the certificate of registration. The certificate of registration shall be valid for the period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier.

In case the casual taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11 shall be submitted electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, before the end of the validity of registration granted to him. The validity period of ninety days can be extended by a further period not exceeding ninety days. The extension will be allowed only on payment of the amount of an additional amount of tax equivalent to the estimated tax liability for the period for which the extension is sought has to be deposited.

Prepared by: National Academy of Customs, Indirect Taxes & Narcotics

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Returns:

The casual taxable person is required to furnish the following returns electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

a) FORM GSTR-1 giving the details of outward supplies of goods or services to be filed on or before the tenth day of the following month.

b) FORM GSTR-2, giving the details of inward supplies to be filed after tenth but before before the fifteenth day of the following month.

c) FORM GSTR-3 to be filed after fifteenth day but before the twentieth day of the following month.

However, a casual tax person shall not be required to file any annual return as required by a normal registered taxpayer.

d) FORM GSTR-3B to be filed but before the twentieth day of the following month.

It may be mentioned that presently only FORM GSTR-1 and FORM GSTR-3B is required to be filed.

Special Returns procedure for registered persons with turnover up to Rs. 1.5 Crore:

The government has notified that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely

Sr.No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
01.	July - September, 2017	10th January, 2018
02.	October - December, 2017	15th February, 2018
03.	January - March, 2018	30th April, 2018

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 (GSTR-2) and sub-section (1) of section 39 (GSTR-3) of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

Special Returns procedure for registered persons with turnover exceeding Rs. 1.5 Crore:

The government has notified that the registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely

Sr. No.	Month for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
01.	July - November, 2017	10th January, 2018
02.	December, 2017	10th February, 2018
03.	January, 2018	10th March, 2018
04.	February, 2018	10th April, 2018
05.	March, 2018	10th May, 2018

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 (GSTR-2) and sub-section (1) of section 39 (GSTR-3) of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

However, a casual tax person shall not be required to file any annual return as required by a normal registered taxpayer.

Refund by Casual taxable person:

The casual taxable person is eligible for the refund of any balance of the advance tax deposited by him after adjusting his tax liability. The balance advance tax deposit can be refunded only after all the returns have been furnished, in respect of the entire period for which the certificate of registration was granted to him had remained in force. The refund relating to balance in the electronic cash ledger has to be made in serial no. 14 of the last FORM GSTR-3 return required to be furnished by him (instead of FORM GST RFD 01).

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