

India Trade Promotion Organisation
(A Govt. of India Enterprise)
Gate No. 3, PragatiBhawan, PragatiMaidan
New Delhi – 110001

Date:

ADVISORY FOR CASUAL TAXABLE PERSONS

The Fair organised in India at Registered persons under GST shall continue to use their GSTIN for making taxable supplies at fairs and follow the provisions of CGST Act, 2017, SGST/UTGST Act, 2017, IGST Act, 2017 and the rules framed there under for conducting business. Persons including those from outside India making taxable supplies from the State/Union- territory in which he is not having a fixed place of business are required to get themselves registered as Casual Taxable Person/s 24(ii) of the CGST Act, 2017.

As per **Section 2(20) of CGST Act, 2017**: “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.

All such taxpayers (casual) are advised to follow the under mentioned Do's and Dont's:-

Do's

- Get registered with the Department of Goods and Service Tax under the CGST Act, 2017 on the common portal atleast 5 days prior to the commencement of the business.
- At the time of registration, specify the period for which registration is sought. However, the maximum duration for which registration would be valid is 90 days.
- Deposit an amount by way of tax in advance equivalent to the estimated liability for the period for which the registration is sought.
- In case of non-resident not having PAN, the registration can be obtained on the basis of Passport and Tax Identification number (or unique number on the basis of which entity is identified by the Government of that Country).
- Also, the non-resident need to appoint an authorized signatory in India having a valid PAN with an e-mail id and mobile number so as to represent him on his behalf for due compliance of the provisions of the act and the rules made thereunder.

India Trade Promotion Organisation
(A Govt. of India Enterprise)
Gate No. 3, PragatiBhawan, PragatiMaidan
New Delhi – 110001

- Furnish all the returns required in accordance with the provisions of Section 39 of CGST Act, 2017.
- Maintain proper accounts and records in accordance with the provision of Section 35 of CGST Act, 2017.
- Issue a tax invoice for each and every supply made by the casual taxable person.
- Collect GST on supply made by the casual taxable person at the applicable rate of tax.

Dont's

- At the time of cancellation, do not apply for refund of any amount in the nature of excess deposit, unless all the returns have been furnished in accordance with the provisions of section 39 of the act.
- In case of Non-resident taxable person, do not apply for registration in normal application being filed by other taxpayers.
- Do not furnish Annual return under GST.