

A casual taxable person has to make an advance deposit of tax of an amount equivalent to his estimated tax liability for the period for which the registration is sought. Such advance tax should be paid to the extent of the net tax liability i.e. after considering the due eligible ITC. [Ministry of Finance Circular No. 71/45/2018-GST dated 26.10.2018].

#### 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 is validated online by the common portal from the database maintained by the Central Board of Direct Taxes. The mobile number declared is verified through a one-time password sent to the said mobile number; and the e-mail address is 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 is 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 is issued electronically only after the said deposit appears in his electronic cash ledger. The amount deposited is credited to the electronic cash ledger of casual taxable person. On depositing the amount, an acknowledgement is 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 is 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 been deposited.

#### Long running exhibitions:

In case of long running exhibitions (i.e. beyond 180 days), the taxable person must obtain normal registration and should not obtain registration as a casual taxable person. Copy of the allotment letter granting him permission to use the premises for exhibition is considered as proof of Place of Business. Once the exhibition is over, the registration can be surrendered. [Ministry of Finance Circular No. 71/45/2018-GST dated 26.10.2018].

#### 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 .
- (b) **FORM GSTR-3B** giving the summary of supplies along with payment of tax.

However, a casual taxable 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.

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## GST Casual taxable person



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# GST

GOODS AND SERVICES TAX

## Casual Taxable Person

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CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS  
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# Casual taxable person

## 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 ₹ 20 Lakh (₹ 10 Lakh 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:

7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/ chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]
8.	4823	Articles made of paper mache
9.	5607, 5609	Coir articles
10.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps
11.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)
12.	5804 30 00	Handmade lace
13.	5805	Hand-woven tapestries
14.	5808 10	Hand-made braids and ornamental trimming in the piece
15.	5810	Hand embroidered articles
16.	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding ₹ 1000 per piece
17.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding ₹ 1000 per piece
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
19.	6815 99 90	Stone art ware, stone inlay work
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles
21.	6913 90 00	Statuettes & other ornamental ceramic articles (including blue potteries)
22.	7009 92 00	Ornamental framed mirrors
23.	7018 10	Bangles, beads and small ware
24.	7018 90 10	Glass statues [other than those of crystal]
25.	7020 00 90	Glass art ware [ including pots, jars, votive, cask, cake cover, tulip bottle, vase ]
26.	7113 11 10	Silver filigree work

27.	7117	Handmade imitation jewellery (including natural seeds, beads jewelry, cardamom garland)
28.	7326 90 99	Art ware of iron
29.	7419 80	Art ware of brass, copper/ copper alloys, electroplated with nickel/silver
30.	7616 99 90	Aluminium art ware
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)
32.	9405 10	Handcrafted lamps (including panchloga lamp)
33.	9401 50, 9403 80	Furniture of bamboo, rattan and cane
34.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll]
35.	9504	Ganjifa card
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material
37.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc., (including articles of lac, shellac)
38.	9701	Hand paintings drawings and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basoli etc.)
39.	9703	Original sculptures and statuary, in metal, stone or any other material

TABLE B: Specified products as per Notification No. 56/2018-Central Tax dated 23.10.2018		
SI No.	HSN Code	Products
1.	4201, 4202, 4203	Leather articles (including bags, purses, saddlery, harness, garments)
2.	4415, 4416	Carved wood products (including boxes, inlay work, cases, casks)
3.	4419	Carved wood products (including table and kitchenware)

4.	4420	Carved wood products
5.	4421	Wood turning and lacquer ware
6.	46	Bamboo products [decorative and utility items]
7.	4601, 4602	Grass, leaf and reed and fibre products, mats, pouches, wallets
8.	4823	Paper mache articles
9.	including 50, 58, 62, 63	Textile (handloom products)
10.	50, 52, 54	Textiles hand printing
11.	5605	Zari thread
12.	57	Carpet, rugs and durries
13.	58	Textiles hand embroidery
14.	61, 62, 63	Theatre costumes
15.	5705, 9404	Coir products (including mats, mattresses)
16.	6403, 6405	Leather footwear
17.	6802	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)
18.	68	Stones inlay work
19.	6901, 6909, 6911, 6912, 6913, 6914	Pottery and clay products, including terracotta
20.	7418	Metal table and kitchen ware (copper, brass ware)
21.	8306	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74
22.	8306	Metal bidriware
23.	92	Musical instruments
24.	96	Horn and bone products
25.	96	Conch shell crafts
26.	94	Bamboo furniture, cane/Rattan furniture
27.	9503	Dolls and toys
28.	97	Folk paintings, madhubani, patchitra, Rajsthani miniature