

CHAPTER - VI

REGISTRATION

Section 22 : Persons liable for registration

- (1) Every supplier making a taxable supply of goods or services or both in the state shall be liable to be registered under this Act, if his aggregate turnover in a financial year exceeds twenty lakh rupees:

Provided that where such person makes taxable supplies of goods or services or both from any of the special category States, he shall be liable to be register if his aggregate turnover in a financial year exceeds ten lakh rupees.

¹**Provided** further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover.]

- (2) Every person who, on the day immediately preceding the appointed day, is registered or holds a license under an existing law, shall be liable to be registered under this Act with effect from the appointed day.
- (3) Where a business carried on by a taxable person registered under this Act is transferred, whether on account of succession or otherwise, to another person as a going concern, the transferee or the successor, as the case may be, shall be liable to be registered with effect from the date of such transfer or succession.
- (4) Notwithstanding anything contained in sub-sections (1) and (3), in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court or Tribunal.

Explanation. – For the purposes of this section, –

- (i) the expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals;
- (ii) the supply of goods, after completion of job-work, by a registered job worker shall be treated as the supply of goods by the principal referred

1 Inserted new “proviso” vide The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018 (No. 25 of 2018) dt. 05/10/2018 w.e.f. 01/02/2019.

Chhattisgarh Goods & Services Tax Act, 2017

to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

- (iii) the expression “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution ²[except the State of Jammu and Kashmir, and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand].
-

² Inserted vide The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018 (No. 25 of 2018) dt. 05/10/2018 w.e.f. 01/02/2019.