

**Central Goods & Services Tax Act, 2017**

**Section 24 : Compulsory registration in certain cases**

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) 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>1</sup>[who is required to collect tax at source under section 52];
- (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; <sup>2</sup>[\*\*\*\*]
- <sup>3</sup>[(xia) every person supplying online money gaming from a place outside India to a person in India; and]
- (xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

**Relevant Rule: Rule 13, 14**

**Relevant Form: Form GST REG-06, GST REG-09, GST REG-10**

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<sup>1</sup> Inserted by CGST (Amendment) Act, 2018 (No. 31 of 2018). It is made effective from 01-02-2019 by Noti. No. 02/2019–Central Tax, dt. 29-01-2019.

<sup>2</sup> The word “and” omitted by CGST Amendment Act, 2023 (No. 30 of 2023), dt. 18-08-2023 w.e.f. 01-10-2023 by Noti. No. 48/2023–Central Tax, dt. 29-09-2023.

<sup>3</sup> Clause (xia) inserted by CGST Amendment Act, 2023 (No. 30 of 2023), dt. 18-08-2023 w.e.f. 01-10-2023 by Noti. No. 48/2023–Central Tax, dt. 29-09-2023.