

Casual Taxable Persons

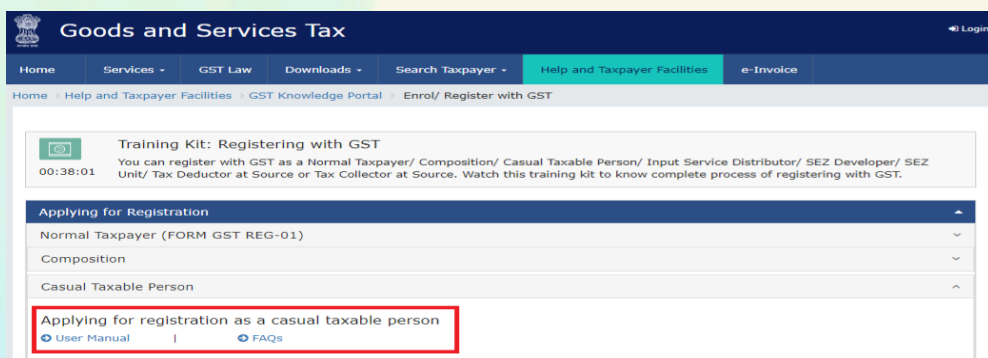
Q. Who is a casual taxable person under GST?

Casual Taxable Person means a person who **occasionally** undertakes transaction, 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**.

Therefore, all such business concerns are required to register themselves at GST portal irrespective of threshold limit of turnover and apply for registration at least 5 days prior to the date of commencement of business.

Their registration will be valid for the period of business, as indicated by them in the registration application or 90 days **whichever is more**.

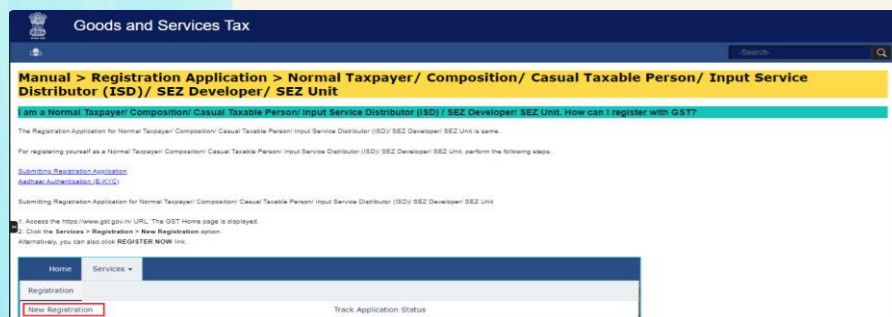
You can **extend** your Registration as a Casual Taxable Person **once** for an additional period of 90 days, if you apply for extension of registration, before the expiry of the initial period for which registration was granted.



Registration

Q. What is the procedure to register as a casual taxpayer person?

Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.

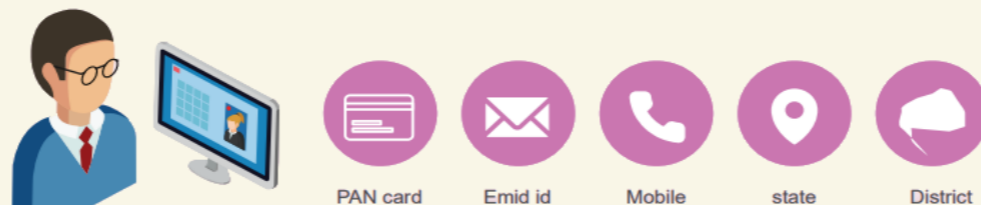


Click the **Services > Registration > New Registration** option. Alternatively,

you can also click **REGISTER NOW** link.

Q. What Performa are to be filled for registration as a casual taxpayer person?

While registering as Casual Taxable persons, you must fill Part A of the Registration Form, which consists of: **Legal Name, PAN, email id, mobile number and Select State and District**.



Taxable Person

Once, the PAN, email and mobile number are validated, a Temporary Reference Number (TRN) is generated and communicated via SMS and email. Based on the generated TRN, applicant can retrieve the application and fill in Part B of the application form.

In PART B of the New Registration Application, in the Business Details section, select Yes under 'Are you applying for registration as a casual taxable person?'. Please enter relevant details by clicking on tabs namely **Business Details, Promoter/ Partners, Authorized Signatory, Authorized Representative, Principal Place of Business, Additional Places of Business, Goods and Services, Bank Accounts, State Specific Information and Verification**.

In case of Registration as a casual Taxable Person, you are required by law, to **deposit the tax in advance**, equivalent to the **estimated tax liability**, based on the estimated value of taxable supply for the period for which the registration has been obtained by you. This deposit can be used later on to pay the tax liability while filing Form GSTR 3B. You can claim refund of un-utilized cash amount after filing Form GSTR 3B, if needed by applying in Form GST RFD 01 (**Services > Refunds > Application for Refund & Select the reason as Refund of Excess Balance in Electronic Cash Ledger option**).

A provisional GSTIN will also be generated and prefilled in the challan. The status of this GSTIN will be provisional until your application is approved by the tax authority and the registration is officially granted.

On successful submission of the application with authentication, Application Reference Number (ARN) will be generated and intimated to you via email and SMS. You can track status of the application using this ARN.

Once the application for registration is approved, the GSTIN and temporary password is generated and communicated via e-mail and SMS to you.

Status of the GSTIN changes from "Provisional" to "Active".

Registration Certificate (RC) is generated and is available at your Dashboard to view, print and download.

You can surrender your registration later on (after completion of business) by filing Form GST REG 16, on the GST Portal (**Services > Registration > Application for Cancellation of Registration**).

Paying Taxes and Filing Returns

Q. Do I need to pay any tax while registering as a casual taxpayer person?

In case of Registration as a casual Taxable Person, you are required by law, to **deposit the tax in advance**, equivalent to the **estimated tax liability**, based on the estimated value of taxable supply for the period for which the registration has been obtained by you.

This deposit can be used later on to pay the tax liability while filing Form GSTR 3B.

You can claim refund of un-utilized cash amount after filing Form GSTR 3B, if needed by applying in Form GST RFD 01 (**Services > Refunds > Application for Refund & Select the reason as Refund of Excess Balance in Electronic Cash Ledger option**).

Q. What Return (s) need to be filed by a casual taxable person?

Every registered casual taxable persons is required to furnish returns in Form GSTR 3B and Form GSTR 1 on GST Portal. Form GSTR 3B and GSTR 1 are due every 20th & 11th of the next month respectively (**Services > Returns > Returns Dashboard**).

The returns are to be filed till the date of registration.

If there is any delay in return filing, you are liable to pay late fee for the period of delay.

You are also required to file Form GSTR 10 (Final Return) after surrender of registration certificate (**Services > Returns > Final Return**).



Help

Q. Where can I access Help related to registration or return filing?

For more details help section of GST portal may be accessed at

https://tutorial.gst.gov.in/userguide/registration/index.htm#Apply_for_Registration_Normal_Taxpayer.htm for registration,

https://tutorial.gst.gov.in/userguide/returns/index.htm#Create_and_Submit_GSTR3B.htm for GSTR 3B return filing and



https://tutorial.gst.gov.in/userguide/returns/index.htm#Creation_of_Outward_Supplies_Return_in_GSTR-1.htm for GSTR 1 Return filing.



https://tutorial.gst.gov.in/userguide/returns/index.htm#Creation_of_Outward_Supplies_Return_in_GSTR-1.htm for GSTR 1 Return filing.



Logging Complaint

Q. Where can I log a complaint related to GST Portal?

For any assistance, please contact GST Helpdesk on 1800-103-4786 or click on the log/Track Your Issue link (Grievance Redressal Portal for GST

<https://selfservice.gstsystem.in/>) at the bottom of GST Portal home page.

Grievance Redressal Portal (GRP)

(<https://selfservice.gstsystem.in/>)

Advantages of GRP

1

Provides all required information through relevant FAQs/User Manuals

2

Reduces 'to and fro' communication with the help desk

3

Enables you to lodge complaint at any time as per your convenience

4

Enables you to check the progress in resolution of complaint through unique reference number

Steps to Lodge Complaint

1

Access GRP from www.gst.gov.in or directly at <https://selfservice.gstsystem.in/>

2

Find out the functionality with which you are facing the issue from the Drop Down List

3

Get the User Manual / FAQ most relevant to your query

4

In case you do not find the answer, lodge a grievance with screenshot

For any assistance, please contact :

Toll free Helpdesk Number: 1800-103-4786

www.gst.gov.in

<https://selfservice.gstsystem.in/>

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A Handbook by GSTN