



Amit Lulla

The Central Goods and Services Tax (CGST) Act, 2017, necessitates compulsory registration for specific categories of individuals, including agents and brokers, under Section 24(vii). This provision encompasses a broad range of agents and intermediaries facilitating transactions between suppliers and buyers. Despite its extensive scope, numerous agents and brokers remain unregistered due to a lack of awareness about their obligations under the GST regime. Types of Agents and Brokers Section 24(vii) applies to: Commission agents operating in market yards, providing services for goods like agricultural produce, pulses, spices, jaggery, current, and resins, turmeric, oil seeds, maize, etc. Real estate agents facilitating buying and selling of immovable property, including agricultural land, plots, and buildings.

.....