

C. B. Thakar

Q1. A Professional Service provider having receipts up to 20 lacs. He provides services out of state also. Still he is liable for GST registration? Local in Maharashtra Receipts ? 19 lacs Out of Maharashtra ? 50,000/? Reply 1: There is inter-state supply. Section 24(1) provides as under: “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;” In view of above, regardless as to whether the aggregate turnover exceeds Rs.20 lakhs or not, the registration is required to be obtained. Q2. I have a query regarding the eligibility of ITC refund after conversion to the Composition Scheme. Our client was registered as a.....