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As per Sec 25(4), a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as “distinct persons” for the purposes of this Act. Further, as per Entry 2 of Schedule I reads “Supply of goods or services or both between related persons or between distinct persons as specified in section 25, shall be treated as supply even if made without consideration when made in the course or furtherance of business” On plain reading of the above provision, Supplies made between distinct person are treated as supplies by such distinct person. Thus, the liability to GST on the supplies made by a distinct person is to be discharged by the said distinct person as a registered person and, the liability cannot be shifted to another distinct person on the grounds.....