

Mohammad Salim

1. Introduction Under GST Law a threshold exemption in respect of 'aggregate turnover' has been prescribed and persons (barring few exceptions) who do not transgress such limit are neither required to obtain registration nor need to pay the GST. The basic intent of a threshold exemption is to keep the small ticket suppliers away from the compliance rigors of the GST law. Since launch of GST, there has been changes in the exemption limits, further certain exemptions from mandatory registration have also been issued. The current law in respect of threshold exemption along with meaning / importance of aggregate turnover in the perspective of obtaining of GST registration have been explained in the succeeding paras. 2.0 Requirement for GST registration is determined from threshold limit of aggregate turnover Section 22(1) of the CG.....