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Provision regarding Casual Taxable Person

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A B Kundu (Professional) 22 October 2019

Assessee is in the Garment business and all its showrooms are in West Bengal. Now, it is participating in a Fair that will be held in Delhi. Therefore, it is clear that it has to obtain separate GST Registration as Casual Taxable Person.

Now, the queries are:

- 1) After obtaining CTP registration, 2 GSTR-1 and 2 GSTR-3B to be filed; one for the sales made in WB (i.e., under Normal Registration) and one under CTP. Am I correct?
- 2) Is it possible to report the sales made in Delhi Fair under GSTR-1 and 3B which are to be filed under Normal Registration?
- 3) At Delhi Fair, whether CGST and SGST to be charged or IGST?
- 4) Whether any ITC available in case of CTP?
- 5) Any other important provision regarding CTP which need to be considered?

Thanks

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1. Yes
2. No
3. CGST/SGST
4. Yes ITC is available on Inward supply
- 5 Need to Surrender After completed all the compliances

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•• [A B Kundu](#) (Professional) [🕒 23 October 2019](#)

Regarding taking of ITC, have another query-

the garments which are to be sold at Delhi Fair are purchased in WB or finally become ready to sell after Job work process carried on in WB, hence while purchasing or paying Job Work charges, the assessee is paying CGST and SGST of WB. Then how is it possible to claim ITC on these in GSTR 3B which shall be filed under CTP registration?

Hope I am clear what I tried to ask.



•• [Pankaj Rawat](#) (GST Practitioner) [🕒 23 October 2019](#)

Dear AB Kundu


1. The purchases made under CTP only once you got the registration.
2. Any Stock Transfer/sold or can say brought to Delhi will be Taxable , It's Inward supply for CTP
3. So the Garment purchase By CTP registered in Delhi from WB , the IGST is applicable.

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Note : You cannot purchase or cannot avail credit for those stock which is purchased before you got Registration for CTP


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••• [A B Kundu](#) (Professional)  [23 October 2019](#)

Thank you sir for your opinion.



••• [A B Kundu](#) (Professional)  [07 November 2019](#)

Originally posted by : [Pankaj Rawat](#)

Dear AB Kundu1. The purchases made under CTP only once you got the registration.2. Any Stock Transfer/sold or can say brought to Delhi will be Taxable , It's Inward supply for CTP3. So the Garment purchase By CTP registered in Delhi from WB , the IGST is applicable.Note : You cannot purchase or cannot avail credit for those stock which is purchased before you got Registration for CTP

Dear Sir,

As you told that "Any Stock Transfer/sold or can say brought to Delhi will be Taxable , It's Inward supply for CTP" - that means while taking the goods to another state, the entity shall issue a tax invoice from its normal GSTIN and the recipient shall be the CTP registration number of that same entity. So, of the same entity, under Normal Registration there will be IGST liability, while under CTP registration there will be IGST Input. And, later unsold stocks can be returned from CTP to Normal in the same way.

Am I correct?



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