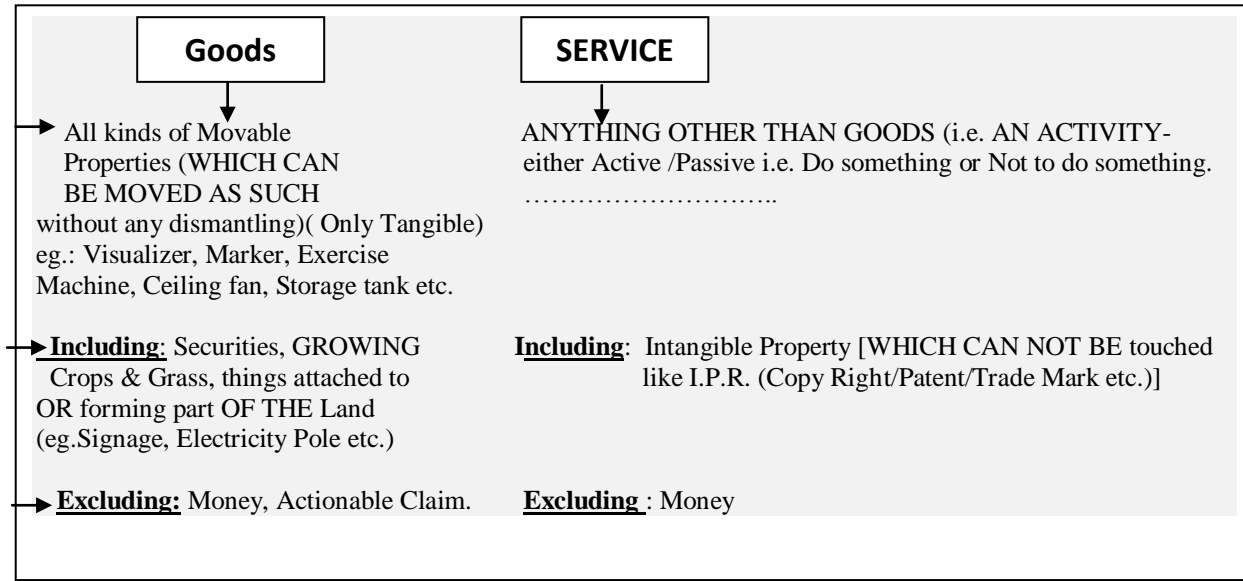
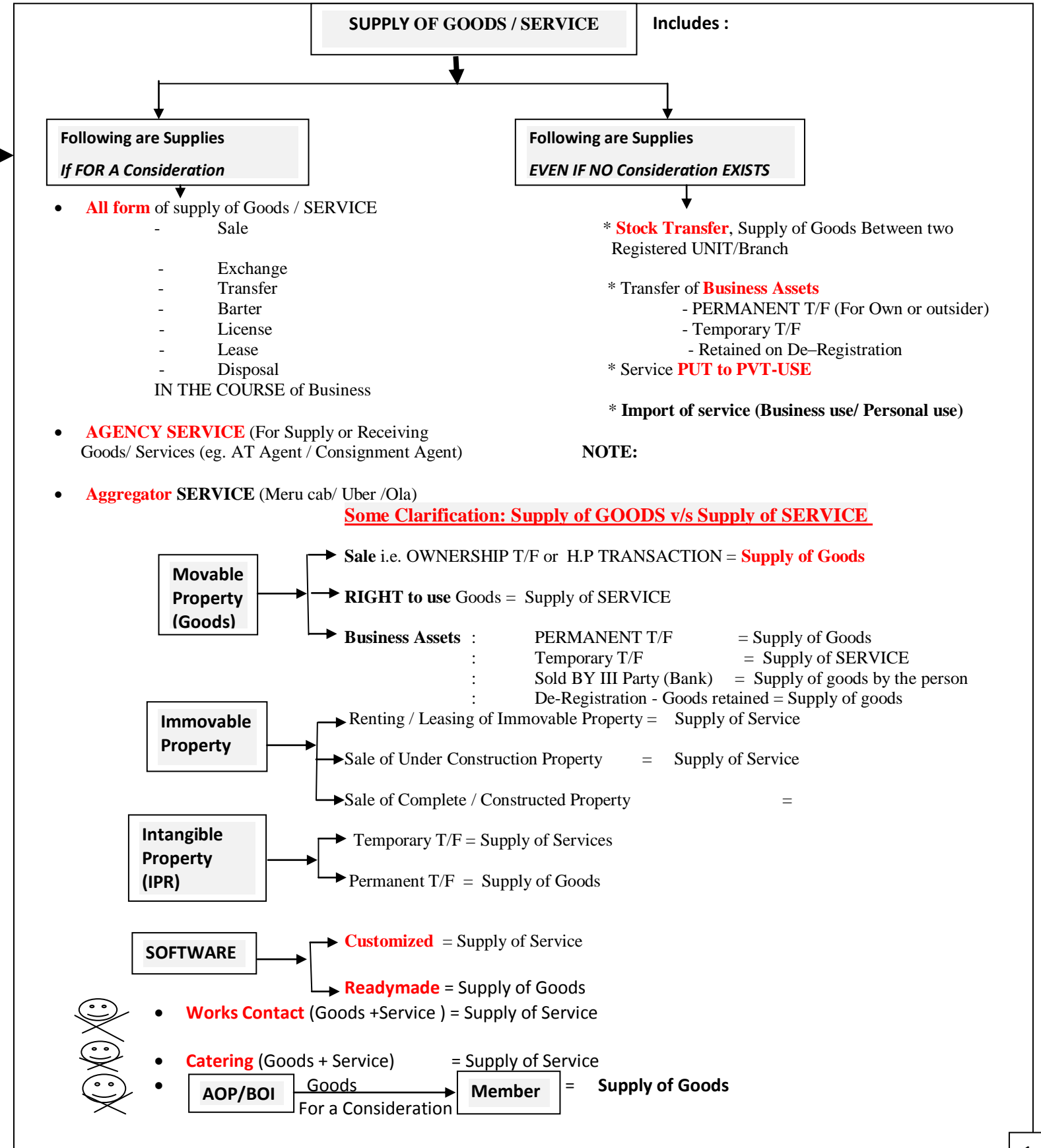


GATE NO.1



GATE NO. 2



Miscellaneous

REGISTRATION | INVOICE, RETURN, MANNER of PAYMENT | BOOKS OF ACCOUNT | SPECIAL | MANNER TO PAY GST, INPUT TAX CREDIT etc. -----xx-----

REGISTRATION: TIME LIMIT: 30 DAYS From : Crossing Rs. 9 Lakhs /Rs. 4 Lakh (NER)
 However limit Not Applicable - For INTER STATE TAXABLE Person / RCM cases/ Non-Resident Taxable Person / Casual Taxable Person / E-Commerce/Aggregator etc.

RETURN:

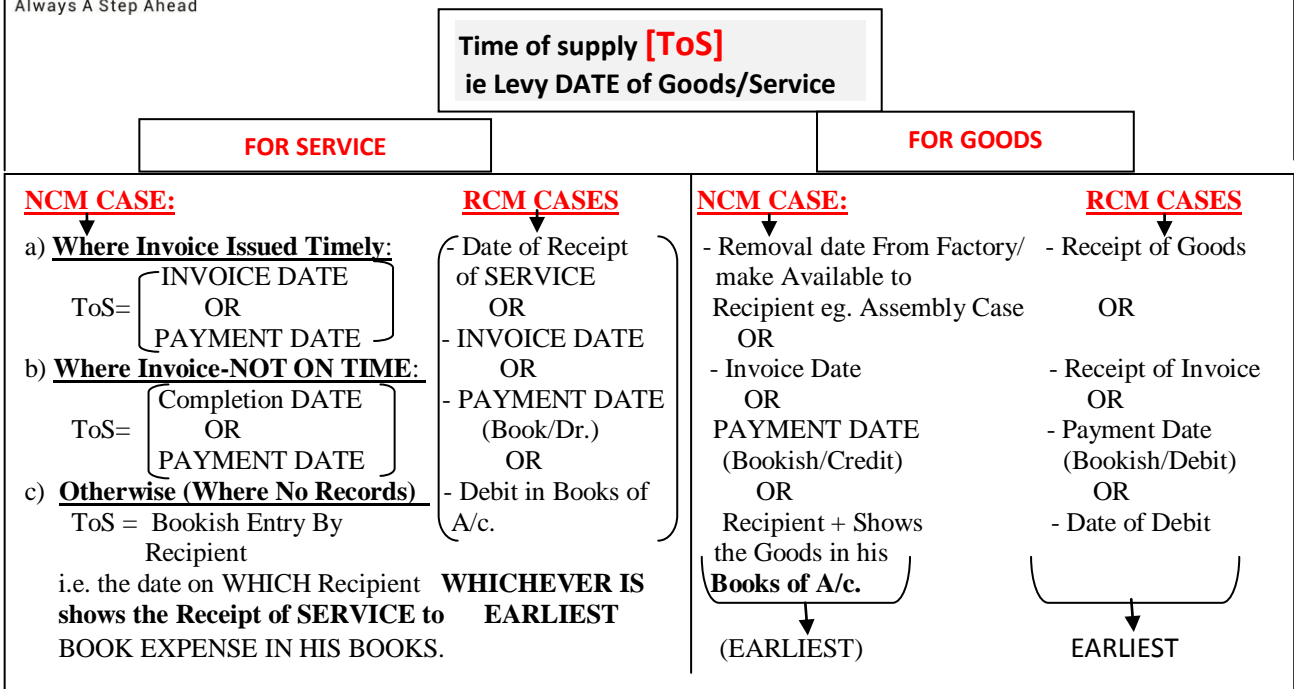
INVOICE: * TAX INVOICE : BY TAXABLE PERSON : At the time of Supply of Goods and for SERVICE – WITHIN PRESCRIBED TIME limit.
 • Bill of Supply : By Non-Taxable Person & Person Availing Composition Scheme.

PAYMENT OF GST: - By using ITC &Cash / Bank.
 - By using GST PORTAL: E-CASH Ledger & E-Credit Ledger @ Specified Frequency.

BOOKS OF A/C: * AT PRINCIPAL PLACE OF BUSINESS as mention in RC (If more than one Registered Address In R.C., then concerned record at concerned place.
 * **Preservation Period:** 60 Months – From the Last Date of Filing of ANNUAL RETURN for the year pertaining to such Accounts & Records.

ASSESSMENT: SELF ASSESSMENT.

Always A Step Ahead



NCM/RCM

Generally : TAXABLE PERSON Liable to PAY GST to Govt.
However on Notified Supplies Recipient liable to PAY GST (May be: Works Contract service, Service of supply of manpower, Renting of Motor vehicle etc.)

