

Earlier law - Aggregate Turnover in preceding fy

↓
Goods / services / Both

↓
20 L - for normal states

↓
10 L [10 special category states]

↓
*1 HUMAN ST

Special Category states

↓
Constitution

↓
Sec 22.

↓
11

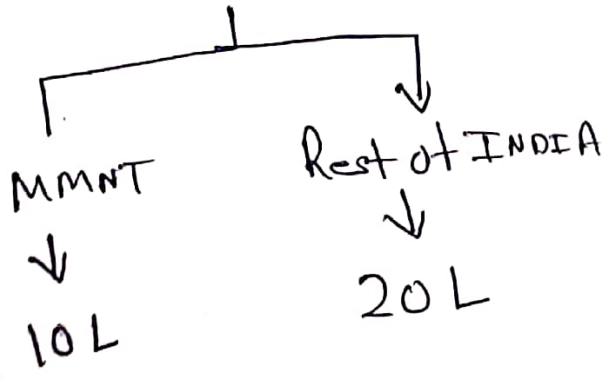
↓
11 - J & K
↓
10

Now

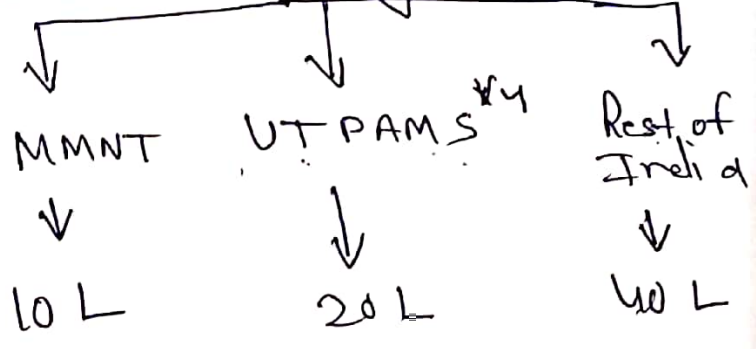
4 [MMNT] *2
[MAMI] *3

Revised Limits

Services ^① or Mixed



Exclusively or Only Goods ^②



*1 HUMAN ST

H → Himachal Pradesh, U → Uttarakhand, M → Manipur, Mizoram, Meghalaya
A → Assam, Arunachal Pradesh, N → Nagaland, S → Sikkim, T → Tripura

*2 MMNT

M → Mizoram, N → Nagaland, T → Tripura
MA → Manipur, MI → Mizoram

UTPAMS*4

U → Uttarakhand, T → Telangana, P → Puducherry
A → Arunachal Pradesh, M → Meghalaya, S → Sikkim

(1)

For Supplier Engaged in Supply of services or both goods and services
Limits

(a) Manipur, Mizoram, Nagaland, Tripura → ₹ 10 Lakh
(Special Category states)

(b) Rest states of India → ₹ 20 Lakh

(2)

For Supplier Engaged Exclusively in Supply of Goods (only)

(a) Manipur, Mizoram, Nagaland, Tripura → ₹ 10 Lakh

(b) Uttarakhand, Telangana, Puducherry, Arunachal Pradesh, Meghalaya, Sikkim

(UTPAMS)

(c) Rest states of India → ₹ 40 Lakh

However, the above limit of ₹40 lakhs in case of Exclusive Supplier of goods does not apply to following:

- (a) Persons Required to take Compulsory registration Under Section 24 of the CGST Act.
- (b) Persons engaged in Making Supplies of goods, namely - Ice cream and other edible ice, whether or not containing Cocoa, Pan Masala and Tobacco and manufactured tobacco substitutes.
- (c) Persons engaged in making intra-state supplies in the states of MMNT and UTPAMS
- (d) Persons exercising option under the provisions of 25(3), i.e who have voluntarily obtained GST registration or such registered persons who intend to continue with their registration under the CGST Act.