

## GST Related Mandatory Statutory Compliance – IITF 2021

1. **The India International Trade Fair (IITF) shall be held from 14-11-2021 to 27-11-2021 at Pragati Maidan, New Delhi.** Tax-payers who are already registered under GST in the state of Delhi shall continue to use their GSTIN by adding such place as an additional place of their business for making supplies at IITF and follow the provisions of Central Goods & Services Tax, 2017 and Rules framed there under. Persons who are registered outside Delhi and are unregistered in the State of Delhi including those who pertain from outside Delhi and are unregistered in GST may be required to get themselves registered as “Casual taxable person” or “Non-resident Taxable Person under Section 24(ii) or 24(v) respectively of the said Act so as to discharge taxable supplies.
2. As per section 2(6) of the said Act, “**Casual taxable person**” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

As per Section 2(77) of the said Act, “**Non-resident taxable person**” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;

3. A casual taxable person (other than those making supply of specified handicraft goods) making taxable supply in India has to compulsorily take registration. There is no threshold limit for registration. **Casual Taxable persons making supply of specified handicraft goods need to register only if their aggregate turnover crosses Rs. 20 Lakhs** (Rs. 10 lakhs for in case of Special Category States (i.e. Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh, Uttarakhand, other than the State of Jammu and Kashmir). A casual taxable person cannot exercise the option to pay tax under composition levy. He has to apply for registration at least five days prior to commencing his business in India.
4. Central Government vide Notification No. 32/2017-Central Tax dated 15.09.2017 has exempted the casual taxable persons making taxable supplies of **Specified handicraft goods** as the category of persons exempted from obtaining registration, where the aggregate value of such supplies, to be computed on all India basis, does not exceed Rs. 20 Lakhs (Rs. 10 Lakhs in case of special category states).
5. **Applicability of Custom Provisions on Import of Goods for the purpose of Exhibition Cum Sale** With respect to import of goods in India for the purpose of payment of Custom duty, if the goods specified in schedule-I of Notification No. 8/2016 Customs dated 05-02-2016(Read with Earlier Notification 157/90-Customs dated 28-03-1990 and Custom Procedure dated 07.06.2012) are imported in India for the purpose of **display** in the event specified in Schedule II and is sponsored or approved by the Government of the same shall be exempted from payment of custom duty subject to conditions as prescribed in the notification.
6. ITPO has made arrangement for professional to facilitate in GST related compliance by participant during IITF 2021. The Contact detail of the professional is as given below:-

**Name : CA Shrey Gupta**  
**Number : 9818088316**  
**Email : [Shrey@rajhargopal.com](mailto:Shrey@rajhargopal.com)**

It may be noted that **No fees or remuneration** will be paid by ITPO to the consultant; however consultant may charge a reasonable fee from the exhibitors on the basis of quantum of work involved. ITPO will have no interference in the fee being charged by the consultant. It will be on mutually agreed terms between the exhibitor and the consultant.

7. As per Notifications no. 61/2018 - Central Tax of Govt of India provisions of GST-TDS shall not be applicable between organisations if both are subject to registration of GST-TDS.  
**Therefore as per legal provisions, Government Organisations /Ministries / PSUs should not deduct any GST - TDS on payments made to ITPO.**