

Various types of Persons under GST

Term	Source	Definition																												
Casual taxable person	Section 2(20) of the CGST Act 2017	“ 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;																												
Distinct persons	Section 25(4) of the CGST Act 2017	A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.																												
Non-resident taxable person	Section 2(77) of the CGST Act 2017	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;																												
Person	Section 2(84) of the CGST Act 2017	<p>“Person” includes -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: center;">(a)</td> <td>an individual;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>a Hindu Undivided Family;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>a company;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>a firm;</td> </tr> <tr> <td style="text-align: center;">(e)</td> <td>a Limited Liability Partnership;</td> </tr> <tr> <td style="text-align: center;">(f)</td> <td>an association of persons or a body of individuals, whether incorporated or not, in India or outside India;</td> </tr> <tr> <td style="text-align: center;">(g)</td> <td>any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;</td> </tr> <tr> <td style="text-align: center;">(h)</td> <td>any body corporate incorporated by or under the laws of a country outside India;</td> </tr> <tr> <td style="text-align: center;">(i)</td> <td>a co-operative society registered under any law relating to co-operative societies;</td> </tr> <tr> <td style="text-align: center;">(j)</td> <td>a local authority;</td> </tr> <tr> <td style="text-align: center;">(k)</td> <td>Central Government or a State Government;</td> </tr> <tr> <td style="text-align: center;">(l)</td> <td>society as defined under the Societies Registration Act, 1860;</td> </tr> <tr> <td style="text-align: center;">(m)</td> <td>trust; and</td> </tr> <tr> <td style="text-align: center;">(n)</td> <td>every artificial juridical person, not falling within any of the above;</td> </tr> </tbody> </table>	(a)	an individual;	(b)	a Hindu Undivided Family;	(c)	a company;	(d)	a firm;	(e)	a Limited Liability Partnership;	(f)	an association of persons or a body of individuals, whether incorporated or not, in India or outside India;	(g)	any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;	(h)	any body corporate incorporated by or under the laws of a country outside India;	(i)	a co-operative society registered under any law relating to co-operative societies;	(j)	a local authority;	(k)	Central Government or a State Government;	(l)	society as defined under the Societies Registration Act, 1860;	(m)	trust; and	(n)	every artificial juridical person, not falling within any of the above;
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Registered person	Section 2(94) of the CGST Act 2017	“ Registered person ” means a person who is registered under section 25 but does not include a person having a Unique Identity Number;																												

<p>Related persons</p>	<p>Explanation to Section 15 of CGST Act 2017</p>	<p>For the purposes of this Act,—</p> <p>(a) persons shall be deemed to be “Related persons” if—</p> <table border="1" data-bbox="507 327 1414 813"> <tr> <td data-bbox="507 327 603 398">(i)</td> <td data-bbox="603 327 1414 398">such persons are officers or directors of one another’s businesses;</td> </tr> <tr> <td data-bbox="507 398 603 448">(ii)</td> <td data-bbox="603 398 1414 448">such persons are legally recognised partners in business;</td> </tr> <tr> <td data-bbox="507 448 603 497">(iii)</td> <td data-bbox="603 448 1414 497">such persons are employer and employee;</td> </tr> <tr> <td data-bbox="507 497 603 600">(iv)</td> <td data-bbox="603 497 1414 600">any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;</td> </tr> <tr> <td data-bbox="507 600 603 649">(v)</td> <td data-bbox="603 600 1414 649">one of them directly or indirectly controls the other;</td> </tr> <tr> <td data-bbox="507 649 603 721">(vi)</td> <td data-bbox="603 649 1414 721">both of them are directly or indirectly controlled by a third person;</td> </tr> <tr> <td data-bbox="507 721 603 770">(vii)</td> <td data-bbox="603 721 1414 770">together they directly or indirectly control a third person; or</td> </tr> <tr> <td data-bbox="507 770 603 813">(viii)</td> <td data-bbox="603 770 1414 813">they are members of the same family;</td> </tr> </table> <p>(b) the term “person” also includes legal persons;</p> <p>(c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.</p>	(i)	such persons are officers or directors of one another’s businesses;	(ii)	such persons are legally recognised partners in business;	(iii)	such persons are employer and employee;	(iv)	any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;	(v)	one of them directly or indirectly controls the other;	(vi)	both of them are directly or indirectly controlled by a third person;	(vii)	together they directly or indirectly control a third person; or	(viii)	they are members of the same family;
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<p>Taxable person</p>	<p>Section 2(107) of the CGST Act 2017</p>	<p>“Taxable person” means a person who is registered or liable to be registered under section 22 or section 24;</p>																