

Date: 17/10/2017

Registration under GST

1. We refer to the Note on domestic players 'GST & TDS implications', dated 25th September, 2017, as uploaded on BCCI website. Wherein we had advised to all players, umpire, trainer, analyst etc, making inter-state supply / services to take registration even if their turnover / receipts are less than Rs. 20 lacs. This was informed as the GST provisions made it mandatory for a person making **inter-state supplies**(i.e. he/she is located in one state and the place of supply is in another state) to take registration irrespective of their turnover. This was present prevailing legal position as per law.
2. The said provisions have been now amended vide '**Notification no. 38/2017**' dated **13th Oct. 2017, -Integrated tax** (copy attached). Thus, now any player, umpire, trainer, analyst etc. need not take registration if:
 - **his turnover / receipts is less than Rs. 20 lacs** even if he is making an inter-state supply.

Further, as provisions relating to RCM (provided in Section 9(4) of the CGST Act) have also been amended, BCCI will also not be liable to pay GST for such supplies received (valid up to 31st March 2018).
3. It is advised that all players, umpire, trainer, analyst etc. who :
 - have **turnover / receipts less than 20 lacs**; and
 - had **taken registration only because** they were making an **inter-state** supply / services rendered

- may cancel their registration.

After successfully surrendering their registration, they will not have to charge GST, file returns or issue a GST invoice.
4. Please note that the Board will not be responsible to identify whether a person has to take registration or not because they might have other income which when taken into consideration may push their aggregate turnover above 20 lacs.
5. Henceforth, BCCI may not insist on GST invoice if the player, umpire etc. is not recovering GST amount from BCCI.