

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

.....

**LOK SABHA**

**UNSTARRED QUESTION No.1873**

**TO BE ANSWERED ON FRIDAY, DECEMBER 29<sup>th</sup>, 2017/PAUSHA 08, 1939  
(SAKA)**

**MULTIPLE REGISTRATIONS UNDER GST**

**1873. SHRI K. ASHOK KUMAR:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the firms with multiple business verticals can choose to apply for multiple registrations on the Goods and Services Tax (GST) Network and if so, the details thereof;
- (b) whether if the businesses are big to have several verticals, then they can request for different registration and if so, the details thereof; and
- (c) whether in such cases, the verticals will be treated as completely different entities for taxation purpose and details would need to be maintained separately for each of the verticals and if so, the details thereof?

**MINISTER OF STATE FOR FINANCE**

**(SHRI SHIV PRATAP SHUKLA)**

- (a) & (b) Yes Sir. As per the provisions of sub-section (2) of section 25 of the CGST Act, 2017, a person may take separate registration for each business vertical in a State or Union territory. The term 'business vertical' has been defined in clause (18) of section 2 of the CGST Act, 2017.
- (c) Yes Sir. Business verticals having separate registrations shall be treated as different entities for taxation and comply with the provisions of the law and the rules made thereunder separately.

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