

HC - The consent of one co-owner is sufficient to obtain GST registration when a property is jointly owned by two.

CA Prakash Chandra Jain

P.O. Brajrajnagar

Odisha- 768216

Cell: 94375-41690 / 70087-12242

Email: prakashchjain@yahoo.co.in



REFER THE DECISION OF THE HON'BLE ALLAHABAD HIGH COURT IN THE CASE OF

Satya Dev Singh V/s Union of India, decided on 17-12-2024

Issue:

Is the consent of one co-owner sufficient to obtain GST registration when a property is jointly owned by two individuals?

The Hon'ble High Court Judgement:

When a property is jointly owned by two individuals, the consent of one co-owner is sufficient for obtaining GST registration.

Section 22 of Central Goods and Services Tax Act, 2017