

## CHAPTER III- REGISTRATION

### 8. Application for registration

(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

~~Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone~~

**Provided** that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

*In sub rule (1),—*

*(a) the first proviso **omitted**;*

*(b) in the second proviso, for the words "**Provided further**", the word "**Provided**" **substituted** by the Central Goods & Services Tax (Amendment) Rule, 2017, **w.e.f. 1.02.2019** vide Not. No. 03/2019-CT, dt. 29.01.2019.*

(2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.

(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and

(c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.

(3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

~~(4A) **\*\*Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the**~~

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~~Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.”.~~

\*\*\*Every application made under rule (4) shall be followed by-

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this subrule.

\*\*\**Substituted* vide NOTIFICATION NO. 94/2020-Central Tax dated 22-12-2020

\*\**Substituted* vide NOTIFICATION NO. 62/2020–Central Tax dated 20-08-2020

\*Sub-rule (4A) *inserted* by the Central Goods & Services Tax (Third Amendment) Rule, 2017, vide Not. No. 16/2020-CT, dt. 23.03.2020.read as:

~~The applicant shall, while submitting an application under sub-rule (4), with effect from 01.04.2020, undergo authentication of Aadhaar number for grant of registration.~~

(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.

(6) A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit.

### 9. Verification of the application and approval

(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of

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registration to the applicant within a period of ~~three~~ seven working days from the date of submission of the application.

*Substituted after the words “applicant within a period of”, for the word “three”, the word “seven” vide notification no. 94/2020-CT, dt. 22.12.2020*

~~Provided that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.~~

**\*\*Provided that where-**

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the registration shall be granted within thirty days of submission of application, after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.

*\*\*Following proviso substituted by the Central Goods & Services Tax (Fourteenth Amendment) Rule, 2020, vide Not. No. 94/2020-CT, dt. 22.12.2020*

*The proviso **inserted** by the Central Goods & Services Tax (Third Amendment) Rule, 2017, vide Not. No. 16/2020-CT, dt. 23.03.2020.*

(2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of ~~three~~ seven working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice.

*for the word “three”, the word “seven” shall be substituted vide notification no. 94/2020-CT, dt.*

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22.12.2020

~~“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in FORM GST REG-03 may be issued not later than twenty one days from the date of submission of the application.”;~~

**\*\*Provided that where-**

(a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or

(b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

the notice in FORM GST REG-03 may be issued not later than thirty days from the date of submission of the application.”;

*\*\*Following proviso **substituted** by the Central Goods & Services Tax (Fourteenth Amendment) Rule, 2020, vide Not. No. 94/2020-CT, dt. 22.12.2020*

*following proviso shall be **inserted** by the Central Goods & Services Tax (Fourteenth Amendment) Rule, 2020, vide Not. No. 62/2020-CT, dt. 20.08.2020*

Explanation.—For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in Part A of FORM GST REG-01.

(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.

(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.

(5) If the proper officer fails to take any action, —

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~~(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or~~

~~(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or~~

~~(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or~~

~~(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),~~

~~the application for grant of registration shall be deemed to have been approved.”.~~

**\*\***(a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

(b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or

(c) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”.

*\*\*Following the following sub-rule shall be **substituted** by the Central Goods & Services Tax (Fourteenth Amendment) Rule, 2020, vide Not. No. 94/2020-CT, dt. 22.12.2020*

*following sub-rule shall be substituted by the Central Goods & Services Tax (Fourteenth Amendment) Rule, 2020, vide Not. No. 62/2020-CT, dt. 20.08.2020*

*Vide Notification no. 3/2017 Earlier it was read as :*

*the proper officer fails to take any action, -*

*(a) within a period of three working days from the date of submission of the application; or*

*(b) within a period of seven working days from the*

### 10. Issue of registration certificate

1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-

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- a) two characters for the State code;
- b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;
- c) two characters for the entity code; and
- d) one checksum character.

(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.

(3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.

(4) Every certificate of registration shall be ~~digitally signed~~ duly signed or verified through electronic verification code by the proper officer under the Act.

*The words “digitally signed”, the words “duly signed or verified through electronic verification code” substituted by the Central Goods & Services Tax(Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.*

(5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.

### 10A. Furnishing of Bank Account Details.

After a certificate of registration in **FORM GST REG-06** has been made available on the common portal and a Goods and Services Tax Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.

*Sub rule 10A inserted, by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 31/2019-CT, dt. 28.06.2019.*

~~**11. Separate registration for multiple business verticals within a State or a Union territory.**—(1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section~~

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~~25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-~~

~~(a) such person has more than one business vertical as defined in clause (18) of section 2;~~

~~(b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9;~~

~~(c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.~~

~~Explanation. For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.~~

~~(2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in FORM GST REG-01 in respect of each such vertical.~~

~~(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.~~

### 11. Separate registration for multiple places of business within a State or a Union territory.

(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:-

a) such person has more than one place of business as defined in clause (85) of section 2;

b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;

c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation. - For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.

<p>Rule 11 <i>substituted</i> by the Central Goods &amp; Services Tax (Amendment) Rules, 2017, <i>w.e.f.</i> 1.02.2019, vide Not. No. 3/2019-CT, dt. 29.01.2019.</p>
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### 12. Grant of registration to persons required to deduct tax at source or to collect tax at source

(1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(1A) A person applying for registration to **\*\*deduct or** collect tax in accordance with the provisions of **\*\*section 51, or, as the case may be,** section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.

*\*\* Sub-rule (1A) inserted by the Central Goods & Services Tax (Fifth Amendment) Rules, 2017, vide Not. No. 33/2019-CT, dt. 18.07.2019 read as:*

*(a) after the words "A person applying for registration to", the words "**deduct or**" inserted;*  
*(b) after the words "in accordance with the provisions of", the words and figures "**section 51, or, as the case may be,**" inserted.*

*\*Prior to this Sub Rule 12(1)(1A) **inserted**, by the Central Goods & Services Tax (Fourteenth Amendment) Rules, 2017, vide Not. No. 74/2018-CT, dt. 31.12.2018 read as:*

*"(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A."*

(2) The proper officer may grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within a period of three working days from the date of submission of the application.

(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in FORM GST REG-08:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

### 13. Grant of registration to non-resident taxable person



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(1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in FORM GST REG-09, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be **signed duly signed or verified through electronic verification code** by his authorized signatory who shall be a person resident in India having a valid Permanent Account Number.

For the Word “**signed**”, the words “**duly signed or verified through electronic verification code**” substituted by the Central Goods & Services Tax (Amendment) Rules, 2017, **w.e.f. 22.06.2017**, vide Not. No. 7/2017-CT, dt. 27.06.2017.

### **14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient**

(1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in FORM GST REG-10, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(2) The applicant referred to in sub-rule (1) shall be granted registration, in FORM GST REG-06, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.

### **15. Extension in period of operation by casual taxable person and non-resident taxable person**

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11 shall be submitted electronically through the common portal, either directly or

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through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

### 16. Suo motu registration

(1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG-12.

(2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

**Provided** that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

(4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, mutatis mutandis, apply to an application submitted under sub-rule (3).

(5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

### 17. Assignment of Unique Identity Number to certain special entities

(1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in FORM GST REG- 13, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(1A) The Unique Identity Number granted under sub-rule (1) to a person under clause (a) of sub-section (9) of section 25 shall be applicable to the territory of India.

<i>Sub-rule 1A inserted, by the Central Goods &amp; Services Tax (Fourteenth Amendment) Rules, 2017, vide Not. No. 75/2017-CT, dt. 29.12.2017.</i>
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(2) The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form or after receiving a recommendation from the Ministry of External

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Affairs, Government of India, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of three working days from the date of the submission of the application.

*Sub-rule (2), after the words, "said form", the words "or after receiving a recommendation from the Ministry of External Affairs, Government of India" inserted by the Central Goods & Services Tax (Fifth Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 22/2017-CT, dt. 17.08.2017.*

### **18. Display of registration certificate and Goods and Services Tax Identification Number on the name board**

(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

(2) Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

### **19. Amendment of registration**

(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-10 or for Unique Identity Number in FORM GST REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that—

a) where the change relates to,—

- I. legal name of business;
- II. address of the principal place of business or any additional place(s) of business; or
- III. addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14 and issue an order in FORM GST REG-15 electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

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- b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;
- c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG-14 on the common portal;
- d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in FORM GST REG-01:

**Provided further** that any change in the mobile number or e-mail address of the authorized signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under ~~the said rule~~ **sub-rule (2) of rule 8**.

*Words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” substituted by the Central Goods & Services Tax (Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.*

(1A). Notwithstanding anything contained in sub-rule (1), any particular of the application for registration shall not stand amended with effect from a date earlier than the date of submission of the application in **FORM GST REG-14** on the common portal except with the order of the Commissioner for reasons to be recorded in writing and subject to such conditions as the Commissioner may, in the said order, specify.

*Sub rule 1(A) inserted by the Central Goods & Services Tax (Fourteenth Amendment) Rules, 2017, vide Not. No. 75/2017-CT, dt. 29.12.2017.*

(2) Where the proper officer is of the opinion that the amendment sought under sub-rule (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in FORM GST REG-14, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.

(3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in FORM GST REG-04, within a period of seven working days from the date of the service of the said notice.

(4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in FORM GST REG-05.

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(5) If the proper officer fails to take any action,—

- a) within a period of fifteen working days from the date of submission of the application, or
- b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

### 20. Application for cancellation of registration

A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in FORM GST REG-16, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

~~Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.~~

*The proviso omitted by the Central Goods & Services Tax (Amendment) Rules, 2017, vide Not. No. 03/2018-CT, dt. 23.01.2018.*

### 21.Registration to be cancelled in certain cases

The registration granted to a person is liable to be cancelled, if the said person,—

- a) does not conduct any business from the declared place of business; or
- b) issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder; or

*in clause (b), after the words “goods or services”, the words “or both” shall be inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020*

- c) violates the provisions of section 171 of the Act or the rules made thereunder.
- d) violates the provision of rule 10A.
- e) **avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or**

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- f) furnishes the details of outward supplies in FORM GSTR-1 under section 37 for one or more tax periods which is in excess of the outward supplies declared by him in his valid return under section 39 for the said tax periods; or
- g) violates the provision of rule 86B.

following clauses shall be *inserted* by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.

Clause(d) *inserted* by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 31/2019-CT, dt. 28.06.2019.

Clause (b) be *substituted*, namely:-

“(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

(c) violates the provisions of section 171 of the Act or the rules made thereunder, by the Central Goods & Services Tax (Amendment) Rules, 2017, *w.e.f.* 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.

### Rule 21A. Suspension of registration.

1.Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

2.Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may ~~after affording the said person a reasonable opportunity of being heard,~~ suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

in sub-rule (2), the words “,after affording the said person a reasonable opportunity of being heard,” shall be *omitted* by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.

(2A) Where, a comparison of the returns furnished by a registered person under section 39 with

- (a) the details of outward supplies furnished in FORM GSTR-1; or

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(b) the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,

or such other analysis, as may be carried out on the recommendations of the Council, show that there are significant differences or anomalies indicating contravention of the provisions of the Act or the rules made thereunder, leading to cancellation of registration of the said person, his registration shall be suspended and the said person shall be intimated in FORM GST REG-31, electronically, on the common portal, or by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said differences and anomalies and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.

*after sub-rule (2), the following sub-rule inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.*

3. A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) or sub-rule (2A), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

*in sub-rule (3), after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.*

(3A) A registered person, whose registration has been suspended under sub-rule (2) or sub-rule (2A), shall not be granted any refund under section 54, during the period of suspension of his registration.

*following sub-rule inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.*

Explanation.-For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;

*The following explanation inserted by the Central Goods & Services Tax (Sixth Amendment) Rules, 2017, w.e.f. 9.10.2019, vide Not. No. 49/2019-CT, dt. 9.10.2019.*

4. The suspension of registration under sub-rule (1) or sub-rule (2) or sub-rule (2A) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.

*after the words, brackets and figure “or sub-rule (2)”, the words, brackets, figure and letter “or sub-rule (2A)” inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not.*



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No. 94/2020-CT, dt. 22.12.2020.

Provided that the suspension of registration under this rule may be revoked by the proper officer, anytime during the pendency of the proceedings for cancellation, if he deems fit.

following proviso *inserted* by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.

5. Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.

Sub Rule(5) *inserted* by the Central Goods & Services Tax (Sixth Amendment) Rules, 2017, vide Not. No. 49/2019-CT, dt. 9.10.2019.

Rule 21(A) *inserted* by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, **w.e.f. 1.02.2019** vide Not. No. 3/2019-CT, dt. 29.01.2019.

### 22. Cancellation of registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.

(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM REG-18 within the period specified in the said sub-rule.

(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in FORM GST REG-19, within a period of thirty days from the date of application submitted under ~~sub-rule (1) of~~ rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1) **\*\*or under sub-rule (2A) of rule 21A**, cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub section (5) of section 29.

*\*\*in sub-rule (3), after the words, brackets and figure “the show cause issued under sub-rule (1)”, the words, brackets, figures and letters “or under sub-rule (2A) of rule 21A” inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.*

*Words, brackets and figure “sub-rule (1) of ”omitted by the Central Goods & Services Tax*

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(Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.

(4) Where the reply furnished under sub-rule (2) or in response to the notice issued under sub-rule (2A) of rule 21A is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG -20:

in sub-rule (4), after the words, brackets and figure “reply furnished under sub-rule (2)”, the words, brackets, figures and letters “or in response to the notice issued under sub-rule (2A) of rule 21A” shall be inserted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 94/2020-CT, dt. 22.12.2020.

Provided that where the person instead of replying to the notice served under sub-rule (1) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29, furnishes all the pending returns and makes full payment of the tax dues along with applicable interest and late fee, the proper officer shall drop the proceedings and pass an order in FORM GST-REG 20.

After Sub Rule 4 the Proviso inserted by the Central Goods & Services Tax (Eighth Amendment) Rules, 2017, vide Not. No. 39/2018-CT, dt. 04.09.2018.

(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

### 23. Revocation of cancellation of registration

(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

**Provided further** that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

**Provided also** that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation

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of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.

*The following provisos inserted by the Central Goods & Services Tax (Third Amendment) Rules, 2017, vide Not. No. 20/2019-CT, dt. 23.04.2019.*

(2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-22 within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.

(b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.

(4) Upon receipt of the information or clarification in FORM GST REG-24, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.

### **24. Migration of persons registered under the existing law**

(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in FORM GST REG-25, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

**Provided** that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act.

~~Provided further that a person having centralised registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.~~

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*Second proviso omitted by the Central Goods & Services Tax (Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.*

- (2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in FORM GST REG-26, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.
- (c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in FORM GST REG-06 shall be made available to the registered person electronically on the common portal.
- (3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in FORM GST REG-27 and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG-28:

**Provided** that the show cause notice issued in FORM GST REG-27 can be withdrawn by issuing an order in FORM GST REG-20, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.

*Sub-rule 3(A) inserted by the Central Goods & Services Tax (Amendment) Rules, 2017, w.e.f. 22.06.2017, vide Not. No. 7/2017-CT, dt. 27.06.2017.*

Provided that the show cause notice issued in FORM GST REG- 27 can be withdrawn by issuing an order in FORM GST REG- 20, if it is found, after affording Page 19 of 156 the person an opportunity of being heard, that no such cause exists for which the notice was issued.

- (4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, ~~within a period of thirty days from the appointed day~~ on or before \*\*\*\*31st March, 2018, at his option, submit an application electronically in FORM GST REG-29 at the

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common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

\*\*\*\*The figures, letters and word “31st December, 2017”, the figures, letters and word “31st March, 2018” substituted by the Central Goods & Services Tax (Eleventh Amendment) Rules, 2017, vide Not. No. 03/2018-CT, dt. 23.01.2018.

\*\*\*The words, figures and letters “on or before 31st October, 2017”, the words, figures and letters “on or before 31st December, 2017” substituted by the Central Goods & Services Tax (Eleventh Amendment) Rules, 2017, vide Not. No. 51/2017-CT, dt. 28.10.2017.

\*\* The figures, letters and word, “30th September”, the figures, letters and word “31st October” substituted by the Central Goods & Services Tax (Eighth Amendment) Rules, 2017, vide Not. No. 36/2017-CT, dt. 29.09.2017.

\*Words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” substituted by the Central Goods & Services Tax (Fourth Amendment) Rules, 2017, vide Not. No. 17/2017-CT, dt. 27.07.2017.

### 25. Physical verification of business premises in certain cases

~~Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG 30 on the common portal within a period of fifteen working days following the date of such verification.~~

Where the proper officer is satisfied that the physical verification of the place of business of a person is required due to failure of Aadhaar authentication or due to not opting for Aadhaar authentication before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.

in rule 25, with effect from 21st August, 2020, after the words “failure of Aadhaar authentication”, the words “or due to not opting for Aadhaar authentication” inserted by the Central Goods & Services Tax (Tenth Amendment) Rules, 2017, vide Not. No. 62/2020-CT, dt. 20.08.2020.

Rule 25 substituted by the Central Goods & Services Tax (Third Amendment) Rules, 2017, vide Not. No. 16/2020-CT, dt. 23.03.2020.

### 26. Method of authentication

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(1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

**Provided** that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.

~~“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR3B verified through electronic verification code (EVC).”~~

\*“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in FORM GSTR-1 verified through electronic verification code (EVC).”.

*\*Provisos substituted by the Central Goods & Services Tax (Sixth Amendment) Rules, 2017, w.e.f. 27.05.2020, vide Not. No. 48/2020-CT, dt. 19.06.2020.*

*In rule 26 in sub-rule (1), after the proviso, following proviso inserted by the Central Goods & Services Tax (Fifth Amendment) Rules, 2017, w.e.f. 21.04.2020, vide Not. No. 38/2020-CT, dt. 05.05.2020.*

(2) Each document including the return furnished online shall be signed or verified through electronic verification code-

- a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorized by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorized signatory of such Karta;
- c) in the case of a company, by the chief executive officer or authorized signatory thereof;

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- d) in the case of a Government or any Governmental agency or local authority, by an officer authorized in this behalf;
- e) in the case of a firm, by any partner thereof, not being a minor or authorized signatory thereof;
- f) in the case of any other association, by any member of the association or persons or authorized signatory thereof;
- g) in the case of a trust, by the trustee or any trustee or authorized signatory thereof; or
- h) in the case of any other person, by some person competent to act on his behalf, or by a person authorized in accordance with the provisions of section 48.

(3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorized to issue such notices or certificates or orders, through digital signature certificate ~~specified under the provisions of the Information Technology Act, 2000 (21 of 2000)~~ or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.

Words "~~specified under the provisions of the Information Technology Act, 2000 (21 of 2000)~~", the words "~~or through e signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.~~" substituted by the Central Goods & Services Tax (Amendment) Rules, 2017, **w.e.f. 22.06.2017**, vide Not. No. 7/2017-CT, dt. 27.06.2017.