

CHAPTER III
REGISTRATION

3.1 Application for registration [Rule 8]

Rule 8(1)	22.06.2017 to 25.12.2022	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:
	26.12.2022 to 30.09.2023	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, ¹ [*****] 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:
		<p>1. Omitted the words and letters, “mobile number, e-mail address,” w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p>

	01.10.2023 to till date	<p>¹[(1) Every person 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"), except–</p> <table border="1" data-bbox="603 353 1385 887"> <tr> <td data-bbox="603 353 671 421">(i)</td> <td data-bbox="671 353 1385 421">a non-resident taxable person;</td> </tr> <tr> <td data-bbox="603 421 671 510">(ii)</td> <td data-bbox="671 421 1385 510">a person required to deduct tax at source under section 51;</td> </tr> <tr> <td data-bbox="603 510 671 600">(iii)</td> <td data-bbox="671 510 1385 600">a person required to collect tax at source under section 52;</td> </tr> <tr> <td data-bbox="603 600 671 887">(iv)</td> <td data-bbox="671 600 1385 887">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 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),</td> </tr> </table> <p>shall, before applying for registration, declare his Permanent Account Number, 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.]</p> <table border="1" data-bbox="683 1055 1390 1182"> <tr> <td data-bbox="683 1055 1390 1182">1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notification No. 51/2023 – Central Tax dated 29.09.2023</td> </tr> </table>	(i)	a non-resident taxable person;	(ii)	a person required to deduct tax at source under section 51;	(iii)	a person required to collect tax at source under section 52;	(iv)	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 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),	1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notification No. 51/2023 – Central Tax dated 29.09.2023
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Proviso	22.06.2017 to 31.01.2019	<p>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:</p>									
	01.02.2019 to 30.09.2023	<p>¹[*****]</p> <table border="1" data-bbox="683 1442 1390 1532"> <tr> <td data-bbox="683 1442 1390 1532">1. Omitted w.e.f. 01.02.2019 the first proviso vide Notification No. 03/2019- Central Tax dated 29.01.2019.</td> </tr> </table>	1. Omitted w.e.f. 01.02.2019 the first proviso vide Notification No. 03/2019- Central Tax dated 29.01.2019 .								
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	01.10.2023 to till date	<p>¹[Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.]</p> <table border="1" data-bbox="683 1742 1390 1872"> <tr> <td data-bbox="683 1742 1390 1872">1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notification No. 51/2023 – Central Tax dated 29.09.2023.</td> </tr> </table>	1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notification No. 51/2023 – Central Tax dated 29.09.2023 .								
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Proviso	22.06.2017 to 31.01.2019	<p>Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.</p>									

	01.02.2019 to till date	<p>¹[Provided] that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the words “Provided further”, w.e.f. 01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.</p> </div>
Rule 8(2)	22.06.2017 to 25.12.2022	<p>(a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.</p> <p>(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and</p> <p>(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.</p>
	26.12.2022 to till date	<p>(a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes ¹[and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number].</p> <p>(b) ²[*****]</p> <p>(c) ³[*****]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p> <p>2. Omitted sub rule (2) (b) w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022. Read as – “(b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and”</p> <p>3. Omitted sub rule (2) (c) w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022. Read as – “(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.”</p> </div>

Rule 8(3)	22.06.2017 to till date	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.
Rule 8(4)	22.06.2017 to till date	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.
Rule 8(4A)	24.03.2020 to 31.03.2020	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. 1. Inserted w.e.f. 24.03.2020 vide Notification No. 16/2020 – Central Tax dated 23rd March, 2020.
	01.04.2020 to 25.12.2022	¹ [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 Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under subrule (4), whichever is earlier.] 1. Substituted w.e.f. 01st April, 2020 vide Notification No. 62/2020 – Central Tax dated 20th August, 2020.
	From a date to be notified later	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

		<p>application shall be deemed to be complete only after completion of the process laid down under this sub-rule.”</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>1. For sub-rule (4A), with effect from a date to be notified, the following sub-rule shall be substituted, Vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>
	<p>26.12.2022 to till date</p>	<p>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), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the 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.</p> <p>§Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph 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 proviso.]</p> <div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>1. Substituted for sub-rule (4A) w.e.f. 26.12.2022 vide Central Goods and Services Tax (Amendment) Rules, 2023 - Notification No. 04/2023 – Central Tax dated 31st March, 2023. Read as – “(4A) Every application made under sub-rule (4) by a person, other than a person notified under subsection (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant</p> </div>

		<p>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 sub-rule.” Which was substituted for sub-rule (4A) w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p> <p>§ The Central Government on the recommendations of the Council, has specified that the proviso to sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the State of Gujarat w.e.f. 26.12.2022 vide Notification No. 27/2022—Central Tax dated 26th December 2022 as amended vide Notification No. 05/2023 – Central Tax dated 31st March, 2023. and the State of Puducherry w.e.f. 31.07.2023 vide Notification No. 31/2023 – Central Tax dated 31st July, 2023</p>
<p>Rule 8(4B)</p>	<p>26.12.2022 to till date</p>	<p>¹[The Central Government may, on the recommendations of the Council, by notification specify[§] the States or Union territories wherein the ²[proviso to] sub-rule (4A) shall not apply.]</p> <div style="border: 1px solid black; padding: 5px;"> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p> <p>§ The Central Government on the recommendations of the Council, has specified that the proviso to sub-rule (4A) of rule 8 of the said rules shall not apply in all the States and Union territories except the States of Andhra Pradesh, Gujarat and Puducherry w.e.f. 26.12.2022 vide Notification No. 27/2022—Central Tax dated 26th December 2022 as amended vide Notification No. 05/2023 – Central Tax dated 31st March, 2023 , Notification No. 31/2023 – Central Tax dated 31st July, 2023 and Notification No. 54/2023- Central Tax dated 17.11.2023.</p> <p>2. Substituted w.e.f. 26.12.2022 for and words, “provisions of”, vide Central Goods and Services Tax (Amendment) Rules, 2023 - Notification No. 04/2023 – Central Tax dated 31st March, 2023.</p> </div>

Rule 8(5)	22.06.2017 to 25.12.2022	On receipt of an application under sub-rule (4) an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02 .
	26.12.2022 to till date	On receipt of an application under sub-rule (4) ¹ [or sub-rule (4A)], an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02 . 1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.
Rule 8(6)	22.06.2017 to till date	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.

3.1.1 Relevant Section of CGST Act 2017- Rule 8

Section	Particulars
Section 25	Procedure for registration
Section 27	Special provisions relating to casual taxable person and non-resident taxable person

3.1.2. Relevant Forms – Rule 8

Forms	Particulars
FORM GST REG-01	Application for Registration
FORM GST REG-02	Acknowledgment

3.2 Verification of the application and approval [Rule 9]

Rule 9(1)	22.06.2017 to 21.12.2020	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 registration to the applicant within a period of
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		three working days from the date of submission of the application.	
	22.12.2020 to till date	<p>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 registration to the applicant within a period of ¹[seven] working days from the date of submission of the application.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 22nd December, 2020 for the word “three” Vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>	
Proviso	01.04.2020 to 20.08.2020	<p>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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 01.04.2020 vide Notification No. 16/2020 – Central Tax dated 23rd March, 2020.</p> </div>	
	21.08.2020 to 21.12.2020	<p>¹[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 registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:</p> <p>Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 21.08.2020 vide Notification No 62/2020 – Central Tax dated 20th August, 2020.</p> </div>	
	22.12.2020 to 25.12.2022	<p>¹[Provided that where-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center; vertical-align: top;">(a)</td> <td>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</td> </tr> </table>	(a)
(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		

		<p>(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,</p> <p>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.]</p> <p>1. Substituted w.e.f. 22nd December, 2020 for the proviso Vide Notification No. 94 /2020–Central Tax dated 22nd December, 2020,</p>
	<p>26.12.2022 to 03.08.2023</p>	<p>Provided that where-</p> <p>(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</p> <p>¹[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]</p> <p>(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,</p> <p>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.]</p> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p>

	<p>04.08.2023 to till date</p>	<p>Provided that where-</p> <table border="1" data-bbox="603 241 1385 819"> <tr> <td data-bbox="603 241 683 443">(a)</td> <td data-bbox="683 241 1385 443">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</td> </tr> <tr> <td data-bbox="603 443 683 651">(aa)</td> <td data-bbox="683 443 1385 651">a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or</td> </tr> <tr> <td data-bbox="603 651 683 819">(b)</td> <td data-bbox="683 651 1385 819">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,</td> </tr> </table> <p>the registration shall be granted within thirty days of submission of application, after physical verification of the place of business ¹[*****], in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.</p> <table border="1" data-bbox="683 1059 1385 1227"> <tr> <td data-bbox="683 1059 1385 1227"> <p>1. Omitted w.e.f. 04.08.2023 the words “in the presence of the said person” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p> </td> </tr> </table>	(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	(aa)	a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; 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,	<p>1. Omitted w.e.f. 04.08.2023 the words “in the presence of the said person” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>
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<p>1. Omitted w.e.f. 04.08.2023 the words “in the presence of the said person” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>									
<p>Rule 9(2)</p>	<p>22.06.2017 to 21.12.2020</p>	<p>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 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.</p>							
	<p>22.12.2020 to till date</p>	<p>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 ¹[seven] working days from the date of submission of the application and the applicant shall furnish such clarification,</p>							

		<p>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.</p> <p>1. Substituted w.e.f. 22nd December, 2020 for the word “three” Vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p>				
Proviso	21.08.2020 to 21.12.2020	<p>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.</p> <p>1. Inserted w.e.f. 21.08.2020 vide Notification No 62/2020 – Central Tax dated 20th August, 2020.</p>				
	22.12.2020 to 25.12.2022	<p>¹[Provided that where-</p> <table border="1"> <tr> <td>(a)</td> <td>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</td> </tr> <tr> <td>(b)</td> <td>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,</td> </tr> </table> <p>the notice in FORM GST REG-03 may be issued not later than thirty days from the date of submission of the application.]</p> <p>1. Substituted w.e.f. 22nd December, 2020 for the proviso Vide Notification No. 94 /2020–Central Tax dated 22nd December, 2020,</p>	(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,
(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,					
	26.12.2022 to till date	<p>Provided that where-</p> <table border="1"> <tr> <td>(a)</td> <td>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</td> </tr> <tr> <td>¹[(aa)</td> <td>a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]</td> </tr> </table>	(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	¹ [(aa)	a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]
(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					
¹ [(aa)	a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]					

		<p>(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,</p> <p>the notice in FORM GST REG-03 may be issued not later than thirty days from the date of submission of the application.</p> <p>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</p>
Explanation	22.06.2017 to till date	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 .
Rule 9(3)	22.06.2017 to till date	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.
Rule 9(4)	22.06.2017 to 20.08.2020	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 .
	21.08.2020 to till date	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 ¹ [may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 .
		<p>1. Substituted with effect from 21st August, 2020 for the word, “shall” vide Notification No. 62/2020 – Central Tax dated 20th August, 2020.</p>

Rule 9(5)	22.06.2017 to 20.08.2020	<p>If the proper officer fails to take any action, -</p> <table border="1"> <tr> <td>(a)</td> <td>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 subsection (6D) of section 25; or</td> </tr> <tr> <td>(b)</td> <td>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</td> </tr> <tr> <td>(c)</td> <td>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</td> </tr> <tr> <td>(d)</td> <td>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),</td> </tr> </table> <p>the application for grant of registration shall be deemed to have been approved.</p>	(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 subsection (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),
	(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 subsection (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),									
	21.08.2020 to 21.12.2020	<p>If the proper officer fails to take any action, -</p> <table border="1"> <tr> <td>(a)</td> <td>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 subsection (6D) of section 25; or</td> </tr> <tr> <td>(b)</td> <td>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</td> </tr> <tr> <td>(c)</td> <td>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</td> </tr> <tr> <td>(d)</td> <td>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),</td> </tr> </table> <p>the application for grant of registration shall be deemed to have been approved.</p>	(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 subsection (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),
(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 subsection (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),									

		1. Substituted w.e.f. 21.08.2020 vide Notification No 62/2020 – Central Tax dated 20th August, 2020.						
	22.12.2020 to till date	<p>¹[If the proper officer fails to take any action, -</p> <table border="1"> <tr> <td>(a)</td> <td>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</td> </tr> <tr> <td>(b)</td> <td>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</td> </tr> <tr> <td>(c)</td> <td>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),</td> </tr> </table> <p>the application for grant of registration shall be deemed to have been approved.]</p> <p>1. Substituted w.e.f. 22nd December, 2020 for sub-rule (5) Vide Notification No. 94 /2020–Central Tax dated 22nd December, 2020,</p>	(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),
(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),							

3.2.1. Relevant Forms – Rule 9

Forms	Particulars
FORM GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for registration/ amendment/cancellation etc.
FORM GST REG-04	Reply of the taxpayer/applicant furnishing Clarification/additional information/document etc. in response to REG-03
FORM GST REG-05	Order of Rejection of Application for Registration / Amendment / Cancellation

3.2.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.3 Issue of registration certificate [Rule 10]

Rule 10(1)	22.06.2017 to till date	<p>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:-</p> <table border="1" data-bbox="603 640 1385 913"> <tr> <td data-bbox="603 640 667 712">(a)</td> <td data-bbox="667 640 1385 712">two characters for the State code;</td> </tr> <tr> <td data-bbox="603 712 667 801">(b)</td> <td data-bbox="667 712 1385 801">ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;</td> </tr> <tr> <td data-bbox="603 801 667 860">(c)</td> <td data-bbox="667 801 1385 860">two characters for the entity code; and</td> </tr> <tr> <td data-bbox="603 860 667 913">(d)</td> <td data-bbox="667 860 1385 913">one checksum character.</td> </tr> </table>	(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.
(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.									
Rule 10(2)	22.06.2017 to till date	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.								
Rule 10(3)	22.06.2017 to till date	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.								
Rule 10(4)	22.06.2017 to till date	<p>Every certificate of registration shall be ¹[duly signed or verified through electronic verification code] by the proper officer under the Act.</p> <table border="1" data-bbox="683 1424 1401 1594"> <tr> <td data-bbox="683 1424 1401 1594"> <p>1 Substituted the word "digitally signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </td> </tr> </table>	<p>1 Substituted the word "digitally signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p>							
<p>1 Substituted the word "digitally signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p>										
Rule 10(5)	22.06.2017 to till date	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.								

3.3.1 Relevant Section of CGST Act 2017- Rule 10

Section	Particulars
Section 25	Procedure for registration

3.3.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.3.3. Relevant Forms – Rule 10

Forms	Particulars
FORM GST REG-06	Registration Certificate

3.4 Furnishing of Bank Account Details. [Rule 10A]

¹ [Rule 10A	28.06.2019 to 03.08.2023	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 [§] [which is in name of the registered person and obtained on Permanent Account Number of the registered person], or any other information, as may be required on the common portal in order to comply with any other provision.]
	04.08.2023 to till date	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

1. Inserted w.e.f. 28.06.2019 vide [Notification No. 31/2019 – Central Tax dated 28.06.2019.](#)

§ To be inserted with effect from the date as may be notified vide [Notification No. 35/2021 – Central Tax dated 24th September, 2021.](#)

		<p>registration under rule 12 or, as the case may be rule 16, shall ¹[within a period of thirty days from the date of grant of registration, or before furnishing the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using invoice furnishing facility, whichever is earlier, furnish information with respect to details of bank account on the common portal]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 04.08.2023 for the portion beginning with the words and figure “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 [§][which is in name of the registered person and obtained on Permanent Account Number of the registered person], or any other information, as may be required on the common portal in order to comply with any other provision” vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023.</p> <p>§ To be inserted with effect from the date as may be notified vide Notification No. 35/2021 – Central Tax dated 24th September, 2021.</p> </div>
Proviso	From a date to be notified yet.	<p>^{\$\$}[Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>\$\$ To be inserted with effect from the date as may be notified vide Notification No. 35/2021 – Central Tax dated 24th September, 2021.</p> </div>

3.4.1 Relevant Section of CGST Act 2017- Rule 10A

Section	Particulars
Section 25	Procedure for registration

3.5 Aadhaar authentication for registered person. ¹[Rule 10B]

¹ Inserted with effect from 1st day of January, 2022 vide [Notification No. 35/2021 – Central Tax dated 24th September, 2021](#) and comes into force vide [Notification No. 38/2021 – Central Tax dated 21st December, 2021](#).

Rule 10B	01.01.2022 to till date	<p>The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:</p> <table border="1" data-bbox="568 685 1402 1003"> <thead> <tr> <th data-bbox="568 685 655 741">S.No</th> <th data-bbox="655 685 1402 741">Purpose</th> </tr> <tr> <th data-bbox="568 741 655 797">(1)</th> <th data-bbox="655 741 1402 797">(2)</th> </tr> </thead> <tbody> <tr> <td data-bbox="568 797 655 898">1</td> <td data-bbox="655 797 1402 898">For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23</td> </tr> <tr> <td data-bbox="568 898 655 954">2</td> <td data-bbox="655 898 1402 954">For filing of refund application in FORM RFD-01 under rule 89</td> </tr> <tr> <td data-bbox="568 954 655 1003">3</td> <td data-bbox="655 954 1402 1003">For refund under rule 96 of the integrated tax paid on goods exported out of India</td> </tr> </tbody> </table>	S.No	Purpose	(1)	(2)	1	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23	2	For filing of refund application in FORM RFD-01 under rule 89	3	For refund under rule 96 of the integrated tax paid on goods exported out of India		
S.No	Purpose													
(1)	(2)													
1	For filing of application for revocation of cancellation of registration in FORM GST REG-21 under Rule 23													
2	For filing of refund application in FORM RFD-01 under rule 89													
3	For refund under rule 96 of the integrated tax paid on goods exported out of India													
Proviso	01.01.2022 to till date	<p>Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –</p> <table border="1" data-bbox="600 1193 1390 1610"> <tr> <td data-bbox="600 1193 671 1272">(a)</td> <td colspan="2" data-bbox="671 1193 1390 1272">her/his Aadhaar Enrolment ID slip; and</td> </tr> <tr> <td data-bbox="600 1272 671 1610" rowspan="4">(b)</td> <td data-bbox="671 1272 759 1328">(i)</td> <td data-bbox="759 1272 1390 1328">Bank passbook with photograph; or</td> </tr> <tr> <td data-bbox="671 1328 759 1417">(ii)</td> <td data-bbox="759 1328 1390 1417">Voter identity card issued by the Election Commission of India; or</td> </tr> <tr> <td data-bbox="671 1417 759 1473">(iii)</td> <td data-bbox="759 1417 1390 1473">Passport; or</td> </tr> <tr> <td data-bbox="671 1473 759 1610">(iv)</td> <td data-bbox="759 1473 1390 1610">Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):</td> </tr> </table>	(a)	her/his Aadhaar Enrolment ID slip; and		(b)	(i)	Bank passbook with photograph; or	(ii)	Voter identity card issued by the Election Commission of India; or	(iii)	Passport; or	(iv)	Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):
(a)	her/his Aadhaar Enrolment ID slip; and													
(b)	(i)	Bank passbook with photograph; or												
	(ii)	Voter identity card issued by the Election Commission of India; or												
	(iii)	Passport; or												
	(iv)	Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):												
Proviso	01.01.2022 to till date	<p>Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.]</p>												

3.5.1 Relevant Section of CGST Act 2017- Rule 10B

Section	Particulars
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Section 25	Procedure for registration
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3.6 ¹[Separate registration for multiple places of business within a State or a Union territory. [Rule 11]

Rule 11	22.06.2017 to 31.01.2019	<p>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 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>such person has more than one business vertical as defined in clause (18) of section 2;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>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;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>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.</td> </tr> </table> <p>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.</p> <p>(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.</p> <p>(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>	(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.
(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.							
Rule 11	01.02.2019 to till date	<p>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:-</p>						

		<p>(a) such person has more than one place of business as defined in clause (85) of section 2;</p> <p>(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;</p> <p>(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.</p> <p>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.</p> <p>(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.</p> <p>(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> <p>1. Substituted for rule 11 w.e.f. 01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019,</p>
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3.6.1 Relevant Section of CGST Act 2017- Rule 11

Section	Particulars
Section 25	Procedure for registration

3.6.2. Relevant Forms – Rule 11

Forms	Particulars
FORM GST REG-01	Application for Registration

3.7 Grant of registration to persons required to deduct tax at source or to collect tax at source. [Rule 12]

Rule 12(1)	22.06.2017 to till date	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.
¹ [Rule 12(1A)]	31.12.2018 to 17.07.2019	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.
		1 Inserted w.e.f. 31.12.2018 vide Notification No. 74/2018-Central Tax dated 31.12.2018.
	18.07.2019 to till date	A person applying for registration to ¹ [deduct or] collect tax in accordance with the provisions of ² [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.
		1 Inserted w.e.f. 18.07.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019.
		2 Inserted w.e.f. 18.07.2019 vide Notification No. 33/2019-Central Tax dated 18.07.2019.
Rule 12(2)	22.06.2017 to till date	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.
Rule 12(3)	22.06.2017 to 25.12.2022	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:	
	26.12.2022 to till date	Where, ¹ [on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or] 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:	
		<table border="1"> <tr> <td>1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.</td> </tr> </table>	1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.
1. Inserted w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.			
Proviso	22.06.2017 to till date	Provided that the proper officer shall follow the procedure as Provided in rule 22 for the cancellation of registration.	

3.7.1 Relevant Section of CGST Act 2017- Rule 12

Section	Particulars
Section 25	Procedure for registration
Section 51	Tax deduction at source.
Section 52	Collection of tax at source

3.7.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.7.3. Relevant Forms – Rule 12

Forms	Particulars
FORM GST REG-06	Registration Certificate

FORM GST REG-07	Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at Source (u/s 52)
FORM GST REG-08	Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

3.8 Grant of registration to non-resident taxable person. [Rule 13]

Rule 13(1)	22.06.2017 to till date	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:		
Proviso	22.06.2017 to till date	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.		
Rule 13(2)	22.06.2017 to till date	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.		
Rule 13(3)	22.06.2017 to till date	The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, <i>mutatis mutandis</i> , apply to an application submitted under this rule.		
Rule 13(4)	22.06.2017 to till date	The application for registration made by a non-resident taxable person shall be ¹ [duly signed or verified through electronic verification code] by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.		
		<table border="1"> <tr> <td>1</td> <td>Substituted the word "signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</td> </tr> </table>	1	Substituted the word "signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.
1	Substituted the word "signed" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.			

3.8.1 Relevant Section of CGST Act 2017- Rule 13

Section	Particulars
Section 25	Procedure for registration
Section 27	Special provisions relating to casual taxable person and non-resident taxable person

3.8.2 Relevant Forms – Rule 13

Forms	Particulars
FORM GST REG-09	Application for Registration of Non Resident Taxable Person

3.9 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[or to a person supplying online money gaming from a place outside India to a person in India]. [Rule 14]

Notes

1. Inserted w.e.f. 01.10.2023 vide [Central Goods and Services Tax \(Third Amendment\) Rules 2023 – Notificaation No. 51/2023 – Central Tax dated 29.09.2023.](#)

Rule 14(1)	22.06.2017 to till date	<p>Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient ¹[or any person supplying online money gaming from a place outside India to a person in India] 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.</p>
		<p style="text-align: center;">Notes</p> <p>1. Inserted w.e.f. 01.10.2023 vide Central Goods and Services Tax (Third Amendment) Rules 2023 – Notificaation No. 51/2023 – Central Tax dated 29.09.2023.</p>

Rule 14(2)	22.06.2017 to till date	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.
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3.9.1 Relevant Section of CGST Act 2017- Rule 14

Section	Particulars
Section 25	Procedure for registration

3.9.2 Relevant Forms – Rule 14

Forms	Particulars
FORM GST REG-06	Registration Certificate
FORM GST REG-10	Application for registration of person supplying Online Information and Database Access or Retrieval Services (OIDAR/NROP) from a place outside India to a person in India, other than a registered person.

3.10 Extension in period of operation by casual taxable person and non-resident taxable person. [Rule 15]

Rule 15(1)	22.06.2017 to till date	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 through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.
Rule 15(2)	22.06.2017 to till date	The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.

3.10.1 Relevant Section of CGST Act 2017- Rule 15

Section	Particulars
Section 25	Procedure for registration
Section 27	Special provisions relating to casual taxable person and non-resident taxable person

3.10.2 Relevant Forms – Rule 15

Forms	Particulars
FORM GST REG-11	Application for extension of registration period by casual / non-resident taxable person

3.11 Suo moto registration. [Rule 16]

Rule 16(1)	22.06.2017 to till date	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 .
Rule 16(2)	22.06.2017 to till date	The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.
Rule 16(3)	22.06.2017 to till date	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:
Proviso	22.06.2017 to till date	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.
Rule 16(4)	22.06.2017 to till date	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).

Rule 16(5)	22.06.2017 to till date	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).
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3.11.1 Relevant Section of CGST Act 2017- Rule 16

Section	Particulars
Section 25	Procedure for registration

3.11.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.11.3 Relevant Forms – Rule 16

Forms	Particulars
FORM GST REG-12	Order of Grant of Temporary Registration/ Suo Moto Registration

3.12 Assignment of Unique Identity Number to certain special entities. [Rule 17]

Rule 17(1)	22.06.2017 to till date	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.	
¹ [Rule 17(1A)	29.12.2017 to till date	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.] <table border="1" data-bbox="699 1890 1394 1980"> <tr> <td>1. Inserted w.e.f. 29.12. 2017, vide Notification No. 75/2017 – Central Tax dated 29.12.2017.</td> </tr> </table>	1. Inserted w.e.f. 29.12. 2017, vide Notification No. 75/2017 – Central Tax dated 29.12.2017.
1. Inserted w.e.f. 29.12. 2017, vide Notification No. 75/2017 – Central Tax dated 29.12.2017.			

Rule 17(2)	22.06.2017 to till date	The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form ¹ [or after receiving a recommendation from the Ministry of External 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.
		1. Inserted w.e.f. 22.06. 2017, vide Notification No. 22/2017-Central Tax (Dated 17th August 2017) .

3.12.1 Relevant Section of CGST Act 2017- Rule 17

Section	Particulars
Section 25	Procedure for registration
Section 26	Deemed registration

3.12.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.12.3 Relevant Forms – Rule 17

Forms	Particulars
FORM GST REG-06	Registration Certificate
FORM GST REG-13	Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies /others

3.13 Display of registration certificate and Goods and Services Tax Identification Number on the name board. [Rule 18]

Rule 18(1)	22.06.2017 to till date	Every registered person shall display his certificate of registration in a prominent location at his principal place of
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		business and at every additional place or places of business.
Rule 18(1)	22.06.2017 to till date	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.

3.13.1 Relevant Section of CGST Act 2017- Rule 18

Section	Particulars
Section 25	Procedure for registration

3.14 Amendment of registration. [Rule 19]

Rule 19(1)	22.06.2017 to till date	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:								
Proviso	22.06.2017 to till date	<table border="1"> <tr> <td>(a)</td> <td>where the change relates to,-</td> </tr> <tr> <td>(i)</td> <td>legal name of business;</td> </tr> <tr> <td>(ii)</td> <td>address of the principal place of business or any additional place(s) of business; or</td> </tr> <tr> <td>(iii)</td> <td>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,-</td> </tr> </table> <p>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</p>	(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,-
(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,-									

		<p>such amendment shall take effect from the date of the occurrence of the event warranting such amendment;</p> <p>(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;</p> <p>(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;</p> <p>(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:</p>
Proviso	22.06.2017 to till date	<p>Provided further that any change in the mobile number or e-mail address of the authorised 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 ¹[sub-rule (2) of rule 8].</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Substituted for the words “the said rule”, vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </div>
¹ [Rule 19(1A)]	29.12.2017 to till date	<p>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.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>¹ Inserted w.e.f. 29.12.2017 vide Notification No. 75/2017-Central Tax dated 29.12.2017.</p> </div>
Rule 19(2)	22.06.2017 to till date	<p>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</p>

		notice, as to why the application submitted under sub-rule (1) shall not be rejected.				
Rule 19(3)	22.06.2017 to till date	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.				
Rule 19(4)	22.06.2017 to till date	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 .				
Rule 19(5)	22.06.2017 to till date	<p>If the proper officer fails to take any action,-</p> <table border="1" style="margin-left: 20px;"> <tr> <td style="width: 30px;">(a)</td> <td>within a period of fifteen working days from the date of submission of the application, or</td> </tr> <tr> <td>(b)</td> <td>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),</td> </tr> </table> <p>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.</p>	(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),
(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),					

3.14.1 Relevant Section of CGST Act 2017- Rule 19

Section	Particulars
Section 28	Amendment of registration

3.14.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.14.3 Relevant Forms – Rule 19

Forms	Particulars

FORM GST REG-14	Application for Amendment in Registration Particulars (For all types of registered persons)
FORM GST REG-15	Order of Amendment

3.15 Application for cancellation of registration. [Rule 20]

Rule 20	22.06.2017 to till date	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 subsection (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:
Proviso	22.06.2017 to 22.01.2018	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
	23.01.2018 to till date	¹ [****.] <table border="1" style="margin-left: 40px;"> <tr> <td>1. Omitted the proviso w.e.f. 23.01.2018 vide Notification No. 03/2018- Central Tax dated 23.01.2018</td> </tr> </table>
1. Omitted the proviso w.e.f. 23.01.2018 vide Notification No. 03/2018- Central Tax dated 23.01.2018		

3.15.1 Relevant Section of CGST Act 2017- Rule 20

Section	Particulars
Section 29	Cancellation ¹ [or suspension] of registration

3.15.2.1 Circulars - Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16 - [Circular No. 69/43/2018-GST dated 26th October, 2018](#)

3.15.3 Relevant Forms – Rule 20

Forms	Particulars
FORM GST REG-16	Application for Cancellation of Registration

3.16 Registration to be cancelled in certain cases. [Rule 21]

Rule 21	22.06.2017 to 27.06.2019	<p>The registration granted to a person is liable to be cancelled, if the said person,-</p> <table border="1"> <tbody> <tr> <td>(a)</td> <td>does not conduct any business from the declared place of business; or</td> </tr> <tr> <td>¹[(b)]</td> <td>invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or</td> </tr> <tr> <td>(c)</td> <td>violates the provisions of section 171 of the Act or the rules made thereunder]</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Substituted for clause (b), read as -“(b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder.” vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </div>	(a)	does not conduct any business from the declared place of business; or	¹ [(b)]	invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or	(c)	violates the provisions of section 171 of the Act or the rules made thereunder]	
	(a)	does not conduct any business from the declared place of business; or							
¹ [(b)]	invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or								
(c)	violates the provisions of section 171 of the Act or the rules made thereunder]								
28.06.2019 to 21.12.2020	<p>The registration granted to a person is liable to be cancelled, if the said person,-</p> <table border="1"> <tbody> <tr> <td>(a)</td> <td>does not conduct any business from the declared place of business; or</td> </tr> <tr> <td>[(b)]</td> <td>invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or</td> </tr> <tr> <td>(c)</td> <td>violates the provisions of section 171 of the Act or the rules made thereunder]</td> </tr> <tr> <td>¹[d]</td> <td>violates the provision of rule 10A]</td> </tr> </tbody> </table> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 28.06.2019 vide Notification No. 31/2019 – Central Tax dated 28.06.2019.</p> </div>	(a)	does not conduct any business from the declared place of business; or	[(b)]	invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or	(c)	violates the provisions of section 171 of the Act or the rules made thereunder]	¹ [d]	violates the provision of rule 10A]
(a)	does not conduct any business from the declared place of business; or								
[(b)]	invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder; or								
(c)	violates the provisions of section 171 of the Act or the rules made thereunder]								
¹ [d]	violates the provision of rule 10A]								

	<p>22.12.2020 to 30.09.2022</p>	<p>The registration granted to a person is liable to be cancelled, if the said person,-</p> <table border="1" data-bbox="619 286 1385 1061"> <tr> <td data-bbox="619 286 703 376">(a)</td> <td data-bbox="703 286 1385 376">does not conduct any business from the declared place of business; or</td> </tr> <tr> <td data-bbox="619 376 703 510">[(b)</td> <td data-bbox="703 376 1385 510">invoice or bill without supply of goods or services ¹[or both] in violation of the provisions of this Act, or the rules made thereunder; or</td> </tr> <tr> <td data-bbox="619 510 703 607">(c)</td> <td data-bbox="703 510 1385 607">violates the provisions of section 171 of the Act or the rules made thereunder]</td> </tr> <tr> <td data-bbox="619 607 703 667">[d]</td> <td data-bbox="703 607 1385 667">violates the provision of rule 10A]</td> </tr> <tr> <td data-bbox="619 667 703 801">²[(e)</td> <td data-bbox="703 667 1385 801">avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or</td> </tr> <tr> <td data-bbox="619 801 703 1003">(f)</td> <td data-bbox="703 801 1385 1003">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</td> </tr> <tr> <td data-bbox="619 1003 703 1061">(g)</td> <td data-bbox="703 1003 1385 1061">violates the provision of rule 86B.]</td> </tr> </table> <div data-bbox="699 1093 1391 1272" style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> <p>2 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>	(a)	does not conduct any business from the declared place of business; or	[(b)	invoice or bill without supply of goods or services ¹ [or both] in violation of the provisions of this Act, or the rules made thereunder; or	(c)	violates the provisions of section 171 of the Act or the rules made thereunder]	[d]	violates the provision of rule 10A]	² [(e)	avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or	(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.]
(a)	does not conduct any business from the declared place of business; or															
[(b)	invoice or bill without supply of goods or services ¹ [or both] in violation of the provisions of this Act, or the rules made thereunder; or															
(c)	violates the provisions of section 171 of the Act or the rules made thereunder]															
[d]	violates the provision of rule 10A]															
² [(e)	avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or															
(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.]															
	<p>01.10.2022 to till date</p>	<p>The registration granted to a person is liable to be cancelled, if the said person,-</p> <table border="1" data-bbox="619 1400 1385 2020"> <tr> <td data-bbox="619 1400 703 1489">(a)</td> <td data-bbox="703 1400 1385 1489">does not conduct any business from the declared place of business; or</td> </tr> <tr> <td data-bbox="619 1489 703 1624">[(b)</td> <td data-bbox="703 1489 1385 1624">invoice or bill without supply of goods or services [or both] in violation of the provisions of this Act, or the rules made thereunder; or</td> </tr> <tr> <td data-bbox="619 1624 703 1720">(c)</td> <td data-bbox="703 1624 1385 1720">violates the provisions of section 171 of the Act or the rules made thereunder]</td> </tr> <tr> <td data-bbox="619 1720 703 1780">[d]</td> <td data-bbox="703 1720 1385 1780">violates the provision of rule 10A]</td> </tr> <tr> <td data-bbox="619 1780 703 1915">[(e)</td> <td data-bbox="703 1780 1385 1915">avails input tax credit in violation of the provisions of section 16 of the Act or the rules made thereunder; or</td> </tr> <tr> <td data-bbox="619 1915 703 2020">(f)</td> <td data-bbox="703 1915 1385 2020">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</td> </tr> </table>	(a)	does not conduct any business from the declared place of business; or	[(b)	invoice or bill without supply of goods or services [or both] in violation of the provisions of this Act, or the rules made thereunder; or	(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	(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		
(a)	does not conduct any business from the declared place of business; or															
[(b)	invoice or bill without supply of goods or services [or both] in violation of the provisions of this Act, or the rules made thereunder; or															
(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															
(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.]
		¹ [(h)	being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;
		(i)	being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.]
			1. Inserted w.e.f. 01.10.2022 vide Central Goods and Services Tax (Second Amendment) Rules, 2022 - Notification No. 19/2022 – Central Tax dated 28.09.2022..

3.16.1 Relevant Section of CGST Act 2017- Rule 21

Section	Particulars
Section 29	Cancellation ¹ [or suspension] of registration

3.16.2.1 Circulars - Verification of applications for grant of new registration - [Circular No. 95/14/2019-GST dated 28th March, 2019](#)

3.17 ¹[Suspension of registration. [Rule 21A]

Notes	
1	Rule 21A inserted w.e.f. 01.02.2019 vide Notification No. 03/2019- Central Tax dated 29.01.2019.

Rule 21A(1)	22.06.2017 to till date	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.
Rule 21A(2)	22.06.2017 to 21.12.2020	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.				
	22.12.2020 to till date	<p>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 ¹[*****] 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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Omitted w.e.f. 22nd December, 2020 the words”, after affording the said person a reasonable opportunity of being heard,” vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>				
¹ [Rule 21A(2A)]	22.12.2020 to 03.08.2023	<p>Where, a comparison of the returns furnished by a registered person under section 39 with</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>the details of outward supplies furnished in FORM GSTR-1; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,</td> </tr> </table> <p>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.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>	(a)	the details of outward supplies furnished in FORM GSTR-1; or	(b)	the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,
(a)	the details of outward supplies furnished in FORM GSTR-1; or					
(b)	the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,					
	04.08.2023 to till date	<p>¹[Where,-</p> <p>(a) a comparison of the returns furnished by a registered person under section 39 with the details of outward supplies furnished in FORM GSTR-1 or the details of inward supplies derived based on the details of outward supplies furnished by his suppliers in their FORM GSTR-1,</p>				

		<p>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, or</p> <p>(b) there is a contravention of the provisions of rule 10A by the registered person</p> <p>the registration of such person 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, anomalies or non-compliances and asking him to explain, within a period of thirty days, as to why his registration shall not be cancelled.”]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted w.e.f. 04.08.2023 for sub-rule (2A) vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023. Sub-rule (2A) read as –“(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 (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.]” which was inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p> </div>
<p>Rule 21A(3)</p>	<p>22.06.2017 to 21.12.2020</p>	<p>A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.</p>

	22.12.2020 to till date	<p>A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2) ¹[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.</p> <p style="text-align: right;">1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p>
¹ [Explanation	09.10.2019 to till date	<p>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.]</p> <p style="text-align: right;">1 Inserted w.e.f. 09.10.2019 vide Notification No. 49/2019-Central Tax dated 09.10.2019.</p>
¹ [Rule 21A(3A)	22.12.2020 to till date	<p>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.]</p> <p style="text-align: right;">1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p>
Rule 21A(4)	22.06.2017 to 21.12.2020	The suspension of registration under sub-rule (1) or sub-rule (2) 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.
	22.12.2020 to till date	<p>The suspension of registration under sub-rule (1) or sub-rule (2) ¹[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.</p> <p style="text-align: right;">1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p>
¹ [Proviso	22.12.2020 to till date	<p>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.]</p> <p style="text-align: right;">1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020.</p>

¹ [Proviso	05.07.2022 to till date	<p>Provided further that where the registration has been suspended under sub-rule (2A) for contravention of the provisions contained in clause (b) or clause (c) of sub-section (2) of section 29 and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon furnishing of all the pending returns.]</p> <p>1. Inserted w.e.f. 05.07.2022 vide Notification No. 14/2022 – Central Tax dated 05.07.2022.</p>
¹ [Proviso	04.08.2023 to till date	<p>Provided also that where the registration has been suspended under sub-rule (2A) for contravention of provisions of rule 10A and the registration has not already been cancelled by the proper officer under rule 22, the suspension of registration shall be deemed to be revoked upon compliance with the provisions of rule 10A.]</p> <p>1. Inserted vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>
¹ [Rule 21A(5)	09.10.2019 to till date	<p>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.]</p> <p>1. Inserted w.e.f. 09.10.2019 vide Notification No. 49/2019-Central Tax dated 09.10.2019.</p>

3.17.1 Relevant Section of CGST Act 2017- Rule 21A

Section	Particulars
Section 29	Cancellation ¹ [or suspension] of registration

3.17.2.1 Circulars - Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017 - [Circular No. 145/01/2021-GST dated 11th February, 2021](#)

3.17.3 Relevant Forms – Rule 21A

Forms	Particulars
FORM GST REG-31	Intimation for suspension and notice for cancellation of registration.

3.18 Cancellation of registration. [Rule 22]

Rule 22(1)	22.06.2017 to till date	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.
Rule 22(2)	22.06.2017 to till date	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.
Rule 22(3)	22.06.2017 to 21.12.2020	<p>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 ¹[****] rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), 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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Omitted the words, brackets and figure “sub-rule (1) of ” vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </div>
	22.12.2020 to till date	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 [****] rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1) 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. <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> 1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020. </div>
Rule 22(4)	22.06.2017 to 21.12.2020	Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG –20 :
	22.12.2020 to till date	Where the reply furnished under sub-rule (2) ¹ [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 : <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> 1 Inserted w.e.f. 22nd December, 2020 vide Notification No. 94 /2020 – Central Tax dated 22nd December, 2020 </div>
¹ [Proviso	04.09.2018 to till date	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] <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> 1 Inserted w.e.f. 04.09.2018 vide Notification No. 39/2018-Central Tax dated 04.09.2018. </div>
Rule 22(5)	22.06.2017 to till date	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.

3.18.1 Relevant Section of CGST Act 2017- Rule 22

Section	Particulars
Section 29	Cancellation ¹ [or suspension] of registration

3.18.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.18.3 Relevant Forms – Rule 22

Forms	Particulars
FORM GST REG-17	Show Cause Notice for Cancellation of Registration
FORM GST REG-18	Reply to the Show Cause Notice issued for cancellation for registration
FORM GST REG-19	Order for Cancellation of Registration
FORM GST REG-20	Order for dropping the proceedings for cancellation of registration

3.19 Revocation of cancellation of registration. [Rule 23]

Rule 23(1)	22.06.2017 to 17.05.2021	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:
	18.05.2021 to 31.12.2021	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 ¹ [or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,] at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:
		1. Inserted w.e.f. 18.05.2021 vide Notification No. 15 /2021 – Central Tax dated 18th May, 2021 .
	01.01.2022 to 30.09.2023	A registered person, whose registration is cancelled by the proper officer on his own motion, may ¹ [, subject to the provisions of rule 10B,] 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

		<p>registration or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted with effect from 1st day of January, 2022 vide Notification No. 35/2021 – Central Tax dated 24th September, 2021 and comes into force vide Notification No. 38/2021 – Central Tax dated 21st December, 2021.</p> </div>
	01.10.2023 till further amendment	<p>A registered person, whose registration is cancelled by the proper officer on his own motion, may, subject to the provisions of rule 10B, submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, ¹[within a period of ninety 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:</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. To be substituted w.e.f. 01.10.2023 for the words “within a period of thirty days from the date of the service of the order of cancellation of registration or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30”, vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023.</p> </div>
Proviso	22.06.2017 to 30.09.2023	<p>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:</p>
	01.10.2023 till further amendment	<p>¹Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended by the Commissioner or an officer authorised by him in this behalf, not below the rank of Additional Commissioner or Joint Commissioner, as the case may be, for a further period not exceeding one hundred and eighty days:</p> <p>Provided further 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</p>

		<p>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:</p> <p>1. To be substituted w.e.f. 01.10.2023 for the words "Provided that" vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>
¹ [Proviso]	23.04.2019 to 30.09.2023	<p>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:</p> <p>1. Inserted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019.</p>
	01.10.2023 till further amendment	<p>¹[Provided also] 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:</p> <p>1. To be substituted w.e.f. 01.10.2023 for the words "Provided further", vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – Notification No. No. 38/2023-Central Tax dated 04.08.2023.</p>
¹ [Proviso]	23.04.2019 to till date	<p>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 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]</p> <p>1. Inserted w.e.f. 23.04.2019 vide Notification No. 20/2019 – Central Tax dated 23.04.2019</p>
Rule 23(2)	22.06.2017 to till date	<p>(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</p>

		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.
Rule 23(3)	22.06.2017 to till date	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 .
Rule 23(4)	22.06.2017 to till date	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.

3.19.1 Relevant Section of CGST Act 2017- Rule 23

Section	Particulars
Section 30	Revocation of cancellation of registration

3.19.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.19.2.2 Circulars - Verification of applications for grant of new registration - [Circular No. 95/14/2019-GST dated 28th March, 2019](#)

3.19.2.3 Circulars - Clarification regarding filing of application for revocation of cancellation of registration in terms of Removal of Difficulty Order (RoD) number 05/2019-Central Tax dated 23.04.2019 - [Circular No. 99/18/2019-GST dated 23rd April 2019](#)

3.19.3. Relevant Forms – Rule 23

Forms	Particulars
FORM GST REG-21	Application for Revocation of Cancellation of Registration
FORM GST REG-22	Order for revocation of cancellation of registration
FORM GST REG-23	Show Cause Notice for rejection of application for revocation of cancellation of registration
FORM GST REG-24	Reply to the notice for rejection of application for revocation of cancellation of registration

3.20 Migration of persons registered under the existing law. [Rule 24]

Rule 24(1)	22.06.2017 to till date	(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:
Proviso	22.06.2017 to till date	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:	
Proviso	22.06.2017 to till date	1[****]	
		1. Omitted the second proviso vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.	
Rule 24(2)	22.06.2017 to till date	(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

		<p>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.</p> <p>(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.</p> <p>(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.</p>
Rule 24(3)	22.06.2017 to till date	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 :
Proviso	22.06.2017 to till date	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.
¹ [Rule 24(3A)]	22.06.2017 to till date	<p>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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Inserted vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </div>
Rule 24(4)	22.06.2017 to 21.07.2017	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, at his option, submit an application electronically in FORM GST REG-29 at the 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.
22.07.2017 to 28.09.2017		<p>Every person registered under any of the existing laws, who is not liable to be registered under the Act may, ¹[on or before 30th September, 2017], at his option, submit an application electronically in FORM GST REG-29 at the 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.</p> <p>1. Substituted with effect from 22nd July, 2017 for the words, figures and letters “within a period of thirty days from the appointed day” vide Notification No. 17/2017 – Central Tax dated 27th July, 2017.</p>
29.09.2017 to 27.10.2017		<p>Every person registered under any of the existing laws, who is not liable to be registered under the Act may, on or before ¹[31st October], 2017, at his option, submit an application electronically in FORM GST REG-29 at the 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.</p> <p>1 Substituted w.e.f. 29.09.2017 for the figures, letters and word, “30th September”, the figures, letters and word “31st October” vide Notification No. 36/2017- Central Tax dated 29.09.2017.</p>
28.10.2017 to 22.01.2018		<p>Every person registered under any of the existing laws, who is not liable to be registered under the Act may, ¹[on or before 31st December, 2017], at his option, submit an application electronically in FORM GST REG-29 at the 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.</p> <p>1 Substituted w.e.f. 28.10.2017 for the words, figures and letters “on or before 31st October, 2017”, vide Notification No. 51/2017- Central Tax dated 28.10.2017.</p>
23.01.2018 to till date		<p>Every person registered under any of the existing laws, who is not liable to be registered under the Act may, {on or before ¹[31st March, 2018]}, at his option, submit an application electronically in FORM GST REG-29 at the 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.</p>

		1 Substituted w.e.f. 23.01.2018 for the figures, letters and word "31st December, 2017", vide Notification No. 03/2018- Central Tax dated 23.01.2018.
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3.20.1.1 Orders - Extension of time limit for submitting application in FORM GST REG-26

[Order No. 06/2017-GST dated 28th October, 2017](#) - In exercise of the powers conferred by clause (b) of sub-rule (2) of rule 24 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, the Commissioner, on the recommendations of the Council, hereby extends the period for submitting electronically the application in the FORM GST REG- 26 till 31st December 2017.

3.20.2 Relevant Section of CGST Act 2017- Rule 24

Section	Particulars
Section 25	Procedure for registration
Section 139	Migration of existing taxpayers

3.20.3.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.20.4 Relevant Forms – Rule 24

Forms	Particulars
FORM GST REG-25	Certificate of Provisional Registration (Presently Closed as per Law)
FORM GST REG-26	Application for Enrolment of Existing Taxpayer (Presently Closed as per Law)

FORM GST REG-27	Show Cause Notice for cancellation of provisional registration
FORM GST REG-28	Order for cancellation of provisional registration
FORM GST REG-29	Application for Cancellation of Registration of Migrated Taxpayers (Presently Closed as per Law)

3.21 Physical verification of business premises in certain cases. [Rule 25]

Rule 25	22.06.2017 to 22.03.2020	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.
	23.03.2020 to 20.08.2020	¹ [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 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.]
		1 Substituted w.e.f. 23 rd March 2020 vide Notification No. 16/2020 – Central Tax dated 23rd March, 2020
	21.08.2020 to 03.08.2023	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 ¹ [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.]
		1 Inserted with effect from 21st August, 2020 vide Notification No. 62/2020 – Central Tax dated 20th August, 2020.

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3.21 Physical verification of business premises in certain cases [Rule 25]

Notes
1. Substituted w.e.f. 04.08.2023 for rule 25 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 2023 – Notification No. No. 38/2023- Central Tax dated 04.08.2023.

¹ [Rule 25(1)]	04.08.2023 to till date	Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business 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.
Rule 25(2)	04.08.2023 to till date	Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal at least five working days prior to the completion of the time period specified in the said proviso.]

3.21.1 Relevant Section of CGST Act 2017- Rule 25

Section	Particulars
Section 25	Procedure for registration

3.21.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)

3.21.3 Relevant Forms – Rule 25

Forms	Particulars
FORM GST REG-30	Form for Field Visit Report

3.22 Method of authentication. [Rule 26]

Rule 26(1)	22.06.2017 to till date	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: <div style="border: 1px solid black; padding: 5px; margin-left: 40px;"> <p>\$ The Government has notified the modes of verification, for the purpose of the said rule vide Notification No. 6/2017 – Central Tax Dated 19th June, 2017.</p> </div>
Proviso	22.06.2017 to 31.10.2021	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.
	01.11.2021 to till date	¹ [*****] <div style="border: 1px solid black; padding: 5px; margin-left: 40px;"> <p>1. Omitted all the provisos with effect from the 1st day of November, 2021, vide Notification No. 32/2021 – Central Tax dated 29th August, 2021</p> </div>
Proviso	21.04.2020 to 26.05.2020	¹ [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).] <div style="border: 1px solid black; padding: 5px; margin-left: 40px;"> <p>1. Inserted with effect from the 21st April, 2020 vide Notification No. 38/2020 – Central Tax Dated 5th May, 2020.</p> </div>
	27.05.2020 to 31.10.2021	¹ [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).]

		<p>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).]</p> <p>1. Substituted w.e.f. 27.05.2020 Notification No. 48 /2020 – Central Tax dated 19th June, 2020.</p>
	01.11.2021 to till date	<p>¹[*****]</p> <p>1. Omitted all the provisos with effect from the 1st day of November, 2021, vide Notification No. 32/2021 – Central Tax dated 29th August, 2021</p>
Proviso	22.06.2017 to 31.10.2021	<p>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).</p>
	01.11.2021 to till date	<p>¹[*****]</p> <p>1. Omitted all the provisos with effect from the 1st day of November, 2021, vide Notification No. 32/2021 – Central Tax dated 29th August, 2021</p>
Proviso	27.04.2021 to 30.05.2021	<p>¹[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 April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-1 or using invoice furnishing facility, verified through electronic verification code (EVC).]</p> <p>1. Inserted w.e.f. 27.04.2021 vide Notification No. 07/2021 – Central Tax dated 27th April, 2021.</p>
	31.05.2021 to 28.08.2021	<p>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 April, 2021 to the ¹[31st day of August, 2021], also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-1 or using invoice furnishing facility, verified through electronic verification code (EVC).</p> <p>1. Substituted w.e.f. 31.05.2021 vide Notification No. 27/2021 – Central Tax dated 1st June, 2021.</p>

	<p>29.08.2021 to 31.10.2021</p>	<p>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 April, 2021 to the ¹[31st day of October, 2021], also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-1 or using invoice furnishing facility, verified through electronic verification code (EVC).</p> <p>1. Substituted w.e.f. 29.08.2021 for the figures, letters and words "31st day of August, 2021" vide Notification No. 32/2021 – Central Tax dated 29th August, 2021.</p>																
	<p>01.11.2021 to till date</p>	<p>¹[*****]</p> <p>1. Omitted all the provisos with effect from the 1st day of November, 2021, vide Notification No. 32/2021 – Central Tax dated 29th August, 2021</p>																
<p>Rule 26(2)</p>	<p>22.06.2017 to till date</p>	<p>Each document including the return furnished online shall be signed or verified through electronic verification code-</p> <table border="1" data-bbox="647 949 1385 2011"> <tr> <td data-bbox="647 949 715 1189">(a)</td> <td data-bbox="715 949 1385 1189">in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised 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;</td> </tr> <tr> <td data-bbox="647 1189 715 1391">(b)</td> <td data-bbox="715 1189 1385 1391">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 authorised signatory of such Karta;</td> </tr> <tr> <td data-bbox="647 1391 715 1487">(c)</td> <td data-bbox="715 1391 1385 1487">in the case of a company, by the chief executive officer or authorised signatory thereof;</td> </tr> <tr> <td data-bbox="647 1487 715 1621">(d)</td> <td data-bbox="715 1487 1385 1621">in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;</td> </tr> <tr> <td data-bbox="647 1621 715 1718">(e)</td> <td data-bbox="715 1621 1385 1718">in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;</td> </tr> <tr> <td data-bbox="647 1718 715 1852">(f)</td> <td data-bbox="715 1718 1385 1852">in the case of any other association, by any member of the association or persons or authorised signatory thereof;</td> </tr> <tr> <td data-bbox="647 1852 715 1942">(g)</td> <td data-bbox="715 1852 1385 1942">in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or</td> </tr> <tr> <td data-bbox="647 1942 715 2011">(h)</td> <td data-bbox="715 1942 1385 2011">in the case of any other person, by some person competent to act on his behalf, or by a person</td> </tr> </table>	(a)	in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised 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 authorised signatory of such Karta;	(c)	in the case of a company, by the chief executive officer or authorised signatory thereof;	(d)	in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;	(e)	in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;	(f)	in the case of any other association, by any member of the association or persons or authorised signatory thereof;	(g)	in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or	(h)	in the case of any other person, by some person competent to act on his behalf, or by a person
(a)	in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised 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 authorised signatory of such Karta;																	
(c)	in the case of a company, by the chief executive officer or authorised signatory thereof;																	
(d)	in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;																	
(e)	in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;																	
(f)	in the case of any other association, by any member of the association or persons or authorised signatory thereof;																	
(g)	in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or																	
(h)	in the case of any other person, by some person competent to act on his behalf, or by a person																	

			authorised in accordance with the provisions of section 48.
Rule 26(3)	22.06.2017 to till date	<p>All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate ¹[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.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for "specified under the provisions of the Information Technology Act, 2000 (21 of 2000)" vide Notification No. 7/2017 – Central Tax dated 27th June, 2017 and shall be deemed to have come into force w.e.f. 22nd day of June, 2017.</p> </div>	

3.22.1 Relevant Section of CGST Act 2017- Rule 26

Section	Particulars
Section 25	Procedure for registration
Section 139	Migration of existing taxpayers