GST Registration Rules:

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1	Application for Registration	FORM GST REG-01 – Part A		25 of CST Act	(1) Every person (other than a non -resident taxable person, a person supplying online information and data base 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, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52) 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 (hereinafter referred to in this Chapter as "the applicant") shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner. Provided that a Special Economic Zone unit or Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from its other units located outside the Special Economic Zone.	Every person who is liable to get registered under the Act is required to declare PAN, mobile no. and email Id in Part A of FORM GST REG-01 except - a. Person supplying Online information and Data base access or retrieval service services from a place outside India to a non-taxable online recipient referred to in Sec 14 of IGST Act. b. Person required to deduct Tax at source u/s 51 c. Person required to collect Tax at source u/s 52 (2) SEZ unit and SEZ developer shall make separate application for registration as business vertical distinct from units located outside SEZ
					(2) (a) The PAN shall be validated online by the Common Portal from the database maintained by the Central Board of Direct Taxes constituted under	*Procedural Part* : Validation of PAN from CBDT data base, Mobile number and email Id by separate OTP for each.

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					the Central Boards of Revenue Act, 1963 (54 of 1963); (b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and (c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.	
					(3) On successful verification of the PAN, 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.	*Procedural Part*: Generation and communication of Temporary Reference No. Temporary Reference No will be required for application of Part B of Form GST REG-01
		Part B of FORM GST REG-01			(4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in Part B of FORM GST REG-01, duly signed, along with documents specified in the said Form at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.	All the details as required to be updated and required documents to be uploaded in this Part of the Form and to be submitted online on portal or to Facilitation Centre.
		FORM GST REG-02			(5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in FORM GST REG-02.	Acknowledgement of Application.
		FORM GST REG-02		Sec 27	(6) A person applying for registration as a casual taxable person shall be given a	Person applying as casual taxable person shall receive the Acknowledgement only

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					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 in the electronic cash ledger.	after making advance deposit of tax as required u/s 27 of the CGST Act.
2	Verification of the application and approval		Within 3 Working days		(1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within three working days from the date of submission of application.	*Procedural Part :* Verification of application within 3 working days from date of submission of application
		FORM GST REG-03	Within 3 working Days		2) Where the application submitted under rule 1 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 three working days from the date of submission of application and the applicant shall furnish such clarification, information or documents sought electronically, in FORM GST REG-04, within seven working days from the date of receipt of such intimation.	Notice by proper officer for seeking further clarification, information, modification or correction with regards to the information and documents submitted with application other the details of PAN, mobile no. and Email ID as given in PART A of FORM GST REG-01

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					Explanation.- The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, State, mobile number and e-mail address declared in Part A of FORM GST REG-01.	
		FORM GST REG-04	Within 7 working Days			Applicant to furnish the details as sough in the notice within 7 working days from receipt of FORM GST REG-03.
					(3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within seven working days from the date of receipt of such clarification or information or documents.	*Procedural Part :* On satisfaction of reply to notice may approve the grant of registration within 7 working days from date of receipt of FORM GST REG-04.
		FORM GST REG-05.			(4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) within the prescribed period 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.	If no reply or unsatisfactory reply is given to the notice issued within 7 days, the officer may reject the application for reasons given in writing.
					(5) If the proper officer fails to take any action - (a) within three working days from the date of submission of application, or	Deemed Registration:- If the proper officer fails to take any action within –

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					(b) within seven working days from the date of receipt of clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.	a. 3 working days of submission of FORM GST REG-01 or b. 7 working days of submission of FORM GST REG-04
3 (1)	Issue of registration certificate	FORM GST REG-06		25(12) of CGST Act	(1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 2, a certificate of registration in FORM GST REG-06 showing the principal place of business and additional place(s) of business shall be made available to the applicant on the Common Portal and a Goods and Services Tax Identification Number (hereinafter in these rules referred to as “GSTIN”) shall be assigned in the following format: (a) two characters for the State code; (b) ten characters for the PAN or the Tax Deduction and Collection Account Number; (c) two characters for the entity code; and (d) one checksum character.	Certificate of registration:- The RC will be made available to applicant on Common Portal. A 15 digits GSTIN will be assigned in following format – a. 02 digit of state code b. 10 characters of PAN c. 02 characters of entity code & d. 01 checksum character.
3(2)					(2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been	Registration shall be effective from: a. Date on which person becomes liable to take registration - If the application

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					submitted within thirty days from such date.	for registeration is submitted within 30 days of such date, or b. Date on which registration in granted under sub rule (1), (3) or (5) of Rule 2.
3(3)					(3) Where an application for registration has been submitted by the applicant after thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 2.	
3(4)					(4) Every certificate of registration made available on the Common Portal shall be digitally signed by the proper officer under the Act.	RC to be digitally signed by the proper officer. No need to get the same personally signed.
3(5)					(5) Where the registration has been granted under sub-rule (5) of rule 2, the applicant shall be communicated the registration number and the certificate of registration under sub-rule (1), duly signed, shall be made available to him on the common portal within three days after expiry of the period specified in sub-rule (5) of rule 2.	Registration certificate with registration number duly signed will be made available on Common portal within 3 days from grant of deemed registration under sub rule (5) of Rule 2.
4	Separate registration for multiple business verticals within a State or a Union territory			2(18), 9, 10 and 25(2)	(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:	Separate registration for multiple business verticals within the State or Union territory may be granted subject to condition that: a. More than one business vertical exist as defined in Sec 2(18) b. None of the business verticals is paying tax under composition levy.

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					(a) Such person has more than one business vertical as defined in clause (18) of section 2 of the Act; (b) No business vertical of a taxable person shall 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. Explanation.- 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. (c) All separately registered business verticals of such person shall pay tax under this 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.	c. Supply to such separate business verticals of the person will be liable to all levy of tax, issue of invoice and other provisions of the act.
					(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.	Separate application in FORM GST REG-01 to be made for separate registration of business vertical by eligible person.
					(3) The provisions of rule 2 and rule 3 relating to verification and grant of registration shall, mutatis mutandis, apply to an application submitted under this rule.	The provisions of Rule 2 - Verification and Rule 3 – Issue of RC will apply as they are.

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5	Grant of registration to persons required to deduct tax at source or to collect tax at source	FORM GST REG-07		51, 52	(1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed, in FORM GST REG-07 for grant of registration through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner.	Person required to deduct tax at source and Electronic commerce operator shall apply for registration in FORM GST REG-07.
		FORM GST REG-06	Within 3 working days		(2) The proper officer may grant registration after due verification and issue a certificate of registration in FORM GST REG-06 within three working days from the date of submission of application.	Grant of Registration certificate
		FORM GST REG-08			(3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person in FORM GST REG-08: Provided that the proper officer shall follow the procedure prescribed in rule 14 for cancellation of registration.	The proper officer may cancel the certificate of registration issued to a person under this rule if such person is no longer required to deduct or collect the Tax at source. The officer will have to follow the rules prescribed for cancellation of registration.

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6	Grant of registration to non-resident taxable person	FORM GST REG-09	5 days before commencing business.		(1) A non-resident taxable person shall electronically submit an application, along with a valid passport, for registration, duly signed, 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.	A non-resident person has to apply for registration in FORM GST REG-09 prior to 5 days of commencement of business.
				27	(2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the Common Portal for making an advance deposit of tax under section 27 and the acknowledgement under sub-rule (5) of rule 1 shall be issued thereafter.	Temporary reference number by GSTN will be issued for making advance deposit of tax of the estimated liability for the period for which he is applying for registration.
					(3) The person applying for registration under sub-rule (1) shall make an advance deposit of tax in an amount equivalent to the estimated tax liability of such person for the period for which registration is sought, as specified in section 27.	
					(4) The provisions of rule 2 and rule 3 relating to verification and grant of registration shall mutatis mutandis, apply to an application submitted under this rule. Explanation. – The application for registration made by a non-resident taxable person shall be signed by his authorized signatory who shall be a	The provisions of Rule 2 - Verification and Rule 3 – Issue of RC will be applicable The application of registration shall be signed by his authorized signatory who shall be a resident in India with valid PAN.

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					person resident in India having a valid PAN.	
6A	Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient	FORM GST REG-09A			(1) Any person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed, in FORM GST REG-09A, at the Common Portal. (2) The applicant referred to in sub-rule (1) shall be granted registration, in FORM GST REG-06, subject to such conditions and restrictions and by such officer as may be notified by the Central Government on the recommendations of the Council.	Person providing the online information and data base access services from outside India shall apply for registration.
7.	Extension in period of operation by casual taxable person and non-resident taxable person	FORM GST REG-10			(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-10 shall be furnished 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. (2) The application under sub-rule (1) shall be acknowledged only on payment	The application for extension of period of registration by Casual Taxable person or Non- resident taxable person shall be made in FORM GST REG-10. The application shall be acknowledged only after the payment of amount as specified in section 27.

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					of the amount specified in sub-section (2) of section 27.	
8	Suo moto registration	FORM GST REG-11			(1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in FORM GST REG-11.	The proper officer may register a person on temporary basis against whom enquiry, proceeding has been initiated.
					(2) The registration granted under sub-rule (1) shall be effective from the date of order granting registration.	Registration will be effective from the date of order.
					(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 1 or rule 5 unless the said person has filed an appeal against the grant of temporary registration, in which case the application for registration shall be submitted within thirty days from the date of issuance of order upholding the liability to registration by the Appellate Authority.	Every person to whom the registration is granted under this this rule shall submit an application for registration in manner provided in Rule 1 or 5 within – a. 90 days from grant of registration or b. 30 days from date of issuance of order if appeal filed against such registration.
					(4) The provisions of rule 2 and rule 3 relating to verification and issue of certificate of registration shall, mutatis	The provisions of Rule 2 - Verification and Rule 3 – Issue of RC will be applicable.

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					mutandis, apply to an application submitted under sub-rule (3).	
					(5) The GSTIN assigned pursuant to verification under sub-rule (4) shall be effective from the date of order granting registration under sub-rule (1).	Registration will be effective from the date of order in FORM GST REG 11.
9	Assignment of unique identity number to certain special entities	FORM GST REG-12			(1) Every person required to be granted a unique identity number under sub-section (9) of section 25 may submit an application, electronically in FORM GST REG-12, duly signed, in the manner specified in rule 1 at the Common Portal, either directly or through a Facilitation Centre, notified by the Board or Commissioner.	a. Any specialized agency of UNO or any MFI and organization notified and b. Any other person or class of person as may be notified by Commissioner Should apply for registration.
					(2) The proper officer may, upon submission of an application in FORM GST REG-12 or after filling up the said form, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within three working days from the date of submission of application.	*Procedural Part:* After verification proper officer may issue registration certificate within 3 working days.
10	Display of registration certificate and GSTIN on the name board				(1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.	GST Registration certificate should be displayed at place of business
					(2) Every registered person shall display his GSTIN on the name board exhibited at the entry of his principal place of	GSTIN should be exhibited on the name board at the entry of his place of Business.

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					business and at every additional place or places of business.	
11	Amendment of registration	FORM GST REG-13	Within 15 days of change		(1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-09A or FORM GST-REG-12, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered person shall, within fifteen days of such change, submit an application, duly signed, electronically in FORM GST REG-13, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.	Application for amending the particulars furnished during making an application shall be made in this form within 15 days of such change.
					(2) (a) Where the change relates to- (i) legal name of business; (ii) address of the principal place of business or any additional place 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 day to day affairs of the business,- which does not warrant cancellation of registration under section 29, the proper officer shall approve the amendment	The proper officer may amend the required change, by issuing FORM GST REG-14, which relates to :- a. Name of business b. Address c. Addition, deletion or retirement of partners or directors, karta, Managing Committee, Board of Trustees, CEO or person responsible for day to day affairs which does not requires cancellation of certificate u/s 29 within 15 working days from the date of application in FORM GST REG-13

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					within fifteen working days from the date of receipt of application in FORM GST REG-13 after due verification and issue an order in FORM GST REG-14 electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment. (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 these rules on the same PAN. (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-13 on the Common Portal: Provided that any change in the mobile number or e-mail address of the authorised signatory submitted under rule 1, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under the said rule.	If the change relates to (a) or (c) mentioned above in any state or union territory, there is no need for the person to get these changes done in other states where the same PAN is used for registration. If the change related to any particulars other than (a),(b) and (c) mentioned above, the Registration shall stand amended upon submission of application in FORM GST REG-13 Where the Changes relates to mobile no and email id shall be amended only after online verification
					(d) Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered person, the said person shall	If change in constitution of any business results in change of PAN, fresh application shall be made in FORM GST REG-01.

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					apply for fresh registration in FORM GST REG-01.	
					(3) Where the proper officer is of the opinion that the amendment sought under clause (a) of sub-rule (2) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within fifteen working days from the date of receipt of the application in FORM GST REG-13, serve a notice in FORM GST REG-03, requiring the registered person to show cause, within seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.	If any deficiency or clarification required by the proper officer with regards to the application for amendments may serve a show cause notice in FORM GST REG-03 within 15 working days
					(4) The taxable person shall furnish a reply to the notice to show cause, issued under sub-rule 3, in FORM GST REG-04 within seven working days from the date of the service of the said notice.	The taxable person should reply to show cause notice in FORM GST REG-04 within 7 working days from date of said notice.
					(5) Where the reply furnished under sub-rule (4) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (3) within the period prescribed in sub-rule (4), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in FORM GST REG -05.	If no reply or unsatisfactory reply is given to the notice issued within the time limit, the officer may reject the application by passing an order in FORM GST REG-05 and with reasons given in writing.
					(6) If the proper officer fails to take any action-	If the officers fails to take any action within:-

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					(a) within fifteen working days from the date of submission of application, or (b) within seven working days from the date of receipt of reply to the notice to show cause under sub-rule (4), 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.	a. 15 working days from date of application in FORM GST REG-13 or b. 7 working days from receipt of reply to show cause notice the registration certificate shall stand amended and same will be made available on the common portal.
12	Application for cancellation of registration	FORM GST REG-14		29(1)	A registered person, other than a person to whom a unique identification number has been granted under rule 9 or a person to whom registration has been granted under rule 5, seeking cancellation of his registration under sub-section (1) of section 29 shall electronically submit an application in FORM GST REG-14, 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 cancellation of registration is sought, liability thereon, 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 thirty days of occurrence of the event warranting cancellation, either directly or through a Facilitation Centre notified by the Commissioner:	A registered person other than :- a. Person liable to deduct or collect tax at source (Rule 5), or b. Person to whom unique identification number has been granted (Rule 9) may apply for cancellation in FORM GST REG-14 including therein the following details – 1. Input held in stock or contained in semi finished goods 2. Finished goods held in stock 3. Capital goods held in stock held on day of cancellation, liability thereon, details of payment against such liability and other documents within 30 days of occurrence of event warranting cancellation. The person who has registered voluntarily, can not apply for cancellation within 1 year from effective date of registration.

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					Provided that no application for 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.	
13	Registration to be cancelled in certain cases				The registration granted to a person is liable to be cancelled if the said person— (a) does not conduct any business from the declared place of business; or (b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder.	The registration is liable to be cancelled if person does not conduct any business or issues invoices/bill without supply of goods or services.
14 (1)	Cancellation of registration	FORM GST REG-16			(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-16, requiring him to show cause within seven working days from the date of service of such notice as to why his registration should not be cancelled.	Before cancellation of registration on own motion of the proper officer show cause notice to be issued for asking clarification as to why registration should not be cancelled
14 (2)		FORM GST REG-17	7 days		(2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM REG–17 within the period prescribed in the said sub-rule.	Reply to the above show cause notice to be submitted within 7 days
14(3)		FORM GST REG-18	30days		(3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to	Order for cancellation of registration shall be issued, within 30 days from the date of application for cancellation or reply submitted to show cause notice, directing

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					be cancelled, the proper officer shall issue an order in FORM GST REG-18, within thirty days from the date of application submitted under sub-rule (1) of rule 12 or, as the case may be, the date of 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 to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section(5) of section 29.	to pay arrears of any tax, interest or penalty.
14 (4)		FORM GST REG –19			(4) 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 –19.	On satisfactory reply from the taxpayer, show cause notice shall be dropped by passing an order in form REG-19
14(5)					(5) The provisions of sub-rule (3) shall, mutatis mutandis, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.	Application for cancellation of registration submitted by legal heirs of proprietor will be considered as if submitted by the proprietor.
15(1)	Revocation of cancellation of registration	FORM GST REG-20	30days		(1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-20, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either	A registered person can make online application for revocation of cancellation order issued by officer on his own motion in this form within 30 days subject to the condition that if the cancellation was due to non-filing of the return, the same has been filed and corresponding liability along with the interest, penalty and late fees has been paid.

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					directly or through a Facilitation Centre notified by the Commissioner: Provided that no application for revocation shall be filed if the registration has been cancelled for the failure of the taxable person to furnish returns, unless such returns are filed and any amount due as tax, in terms of such returns has been paid along with any amount payable towards interest, penalties and late fee payable in respect of the said returns.	
15(2)		FORM GST REG-21	Within 30 days		(2)(a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in FORM GST REG-21 within thirty days from the date of receipt of the application and communicate the same to the applicant	If the reasons for revocation are found to be satisfactory, the officer may revoke the cancellation by order in this form within 30 days from receipt of application for revocation.
					(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.	The application for revocation of cancellation order can be reject in FORM GST REG-05 for reasons given in writing.

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15 (3)		FORM GST REG–22	Within 7 days		(3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG–22 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 seven working days from the date of the service of notice in FORM GST REG-23.	The officer has to issue a show cause notice as to why his application for revocation shall not be rejected. The applicant shall reply to such show cause in FORM GST REG-23 within 7 days of date of service of notice.
15(4)		FORM GST REG-23	Within 30 days		(4) Upon receipt of the information or clarification in FORM GST REG-23, the proper officer may proceed to dispose of the application in the manner specified in sub-rule (2) within thirty days from the date of receipt of such information or clarification from the applicant.	On receipt clarification proper officer may drop the proceeding of revocation within 30days
16	Migration of persons registered under the existing law				(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the 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.	All the person having PAN and registered under existing law have to enrol on common GST portal by validating e-mail ID and mobile number.
		FORM GST REG-25			(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a	A provisional registration and Certificate in this form will be granted to such person migrating from existing law.

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					certificate of registration in FORM GST REG-25, incorporating the GSTIN therein, shall be made available to him on the Common Portal: Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single PAN shall be granted only one provisional registration under the Act: Provided further that a person having centralized registration under Chapter V of the Finance Act, 1994 shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law. (CGST Rules only)	Provisional registration will be granted on basis of PAN and not the number of existing registration.
16(2)		FORM GST REG–24	Within 3 months		(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in FORM GST REG–24, duly signed, along with the information and documents specified in the said application, on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner. (b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by in this behalf. (c) If the information and the particulars furnished in the application are found,	On receiving the provisional registration, the person has to submit this form digitally signed along with the documents required within 3 months of granting such provisional registration. On verification of the documents and details so provided, the proper officer will issue the registration certificate in FORM GST REG-06 through online portal.

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					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.	
16 (3)		FORM GST REG-27			(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall cancel the provisional registration granted under sub-rule (1) and issue an order in FORM GST REG-26: Provided that no provisional registration shall be cancelled as aforesaid without serving a notice to show cause in FORM GST REG-27 and without affording the person concerned a reasonable opportunity of being heard: Provided further that the show cause notice issued in FORM GST REG-27 can be vacated by issuing an order in FORM GST REG-19, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.	The provisional registration will be cancelled, after issuing a show cause notice in this form and giving a opportunity to be heard to concerned person, if no or incorrect information has been given in FORM GST REG-24 within the period of 3 months.
16(4)		FORM GST REG-28			(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within thirty days from the appointed day, at his option, submit an application electronically in FORM GST REG-28 at the Common Portal for cancellation of the registration granted to him and the	Person who has been granted provisional registration but is not liable to be registered under CGST Act, may apply for cancellation of such provisional registration in FORM GST REG-28.

Rule#	Rule Title	Form No	Time Limit	Section Ref.	Registration Rules	Analysis
					proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.	
17	Physical verification of business premises in certain cases	FORM GST REG-29			Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after grant of registration, he may get such verification done and the verification report along with other documents, including photographs, shall be uploaded in FORM GST REG-29 on the Common Portal within fifteen working days following the date of such verification.	The proper officer has been given a power to physical verify the place of business if he feels to do, provided :- a. Registeration has been granted before such verification b. Verification Report and documents have to be uploaded online in this form This is welcome provision as there wont be any delay in granting registration and also no misuse of the power as photos are to uploaded
18(1)	Method of authenticatio n				(1) All applications, including reply, if any, to the notices, returns, appeals or any other document required to be submitted under these rules shall be so submitted electronically at the Common Portal with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf.	The digitally signed applications and reply to notices, appeals or documents are to be submitted online.
18(2)					(2) Each document including the return furnished online shall be signed - (a) in the case of an individual, by the individual himself or by some other person duly authorised by him in this	All the documents are to be signed by : a. Individual – himself or person authorized by him

Rule#	Rule Title	Form No	Time Limit	Section Ref.	Registration Rules	Analysis
					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; (f) in the case of any other association, by any member of the association or persons or authorised signatory; (g) in the case of a trust, by the trustee or any trustee or authorised signatory; or (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in	b. HUF –Karta or person authorized by him c. Firm – Any partner (not being minor) or authorized signatory d. Company – CEO or authorized signatory e. Association – Any member of association or person authorized f. Trust – Trustee or authorized signatory g. Government or its agency and local authority – Authorised signatory h. Any other person – Some competent person to act in his behalf or person authorized as per sec 48 (approved Goods and Sevice Tax Practioner)

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					accordance with the provisions of section 48.	
18(3)					(3) All notices, certificates and orders under these Rules shall be issued electronically by the proper officer or any other officer authorised to issue any notice or order, through digital signature certificate specified under the Information Technology Act, 2000 (21 of 2000).	Notices, certificates and orders will be issued electronically.