

**DRAFT**

**GOODS AND SERVICES TAX -**

**REGISTRATION RULES, 20--**

**Note: Corresponding changes in the Model GST Law are being carried out separately. Comments , if any may kindly be given by 28<sup>th</sup> September, 2016.**

## Chapter-\_\_ REGISTRATION

### 1. Application for registration

(1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 37 and a person required to collect tax at source under section 43C, who is liable to be registered under sub-section (1) of section 19 and every person seeking registration under sub-section (3) of section 19 (hereinafter referred to in this Chapter as "the applicant") shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number and e-mail address in **Part A** of **FORM GST REG-01** on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(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 the Central Board 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.

(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, an application reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.

(4) Using the reference number generated under sub-rule (3), the person referred to in sub-rule (1) 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 Board or Commissioner.

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

(6) A person applying for registration as a casual taxable person shall be given a temporary identification number by the Common Portal for making advance deposit of tax under section 19A and the acknowledgement under sub-rule (5) shall be issued electronically thereafter.

(7) The person applying for registration under sub-rule (6) shall make an advance deposit of tax in an amount equivalent to the estimated tax liability during the period for which registration is sought, as specified in section 19A.

### 2. Verification of the application

(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 common working days from the date of submission of application.

(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 so intimate to the

applicant electronically in **FORM GST REG-03** within three common working days from the date of submission of application and the applicant shall furnish electronically such clarification, information or documents sought, in **FORM GST REG-04**, within seven common working days from the date of receipt of such intimation.

*Explanation:* The clarification includes modification or correction of particulars declared in the application for registration, other than PAN, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

(3) Where a clarification under sub-rule (2) of the GST Rules of the concerned State has been sought prior to any clarification, information or document being sought under sub-rule (2), the clarification, information or document furnished by the applicant shall be forwarded to the proper officer under said Rules for appropriate action.

**(CGST Rules)**

(3) Where a clarification under sub-rule (2) of the CGST Rules has been sought prior to any clarification being sought under the sub-rule (2), the information furnished by the applicant shall be forwarded to the proper officer under the CGST Rules for appropriate action.

**(SGST Rules)**

(4) 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 common working days of receipt of such clarification or information or document.

(5) 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**.

(6) If the proper officer fails to take any action-

(a) within three common working days from the date of submission of application, or

(b) within seven common 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.

### **3. Issue of registration certificate**

(1) Subject to the provisions of sub-section (11) of section 19, where the application for grant of registration has been approved under rule 2, a certificate of registration in **FORM GST REG-06** for the principal place of business and for every additional place of business shall be made available to the applicant on the Common Portal.

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

(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-rules (1), (4) or (6) of rule 2.

#### **4. Separate Registrations for multiple business verticals within a State**

(1) Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals under sub-section (2) of section 19 shall be granted separate registration in respect of each of the verticals subject to the following conditions:

(a) Such person has more than one business vertical as defined under sub-section (18) of section 2 of the Act;

(b) No business vertical of a taxable person shall be granted registration to pay tax under section 8 if any one of the other business verticals of the same person is paying tax under section 7.

*Explanation:* Where any business vertical of a registered taxable person that has been granted a separate registration becomes ineligible to pay tax under section 8, all other business verticals of the said person shall become ineligible to pay tax under section 8.

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

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

(3) The provisions of rule 1 and rule 2 relating to verification and grant of registration shall *mutatis mutandis* apply to an application made under this rule.

#### **5. Grant of Registration to persons required to deduct tax at source or collect tax at source**

(1) Any person required to deduct tax under sub-section (1) of section 37 or a person required to collect tax at source under section 43C shall electronically submit an application, duly signed, in **FORM GST REG-07** for grant of registration, through the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

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

(3) Where, upon an enquiry or pursuant to any other proceeding, 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 37 or collect tax at source under section 43C, 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 not cancel the registration without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.

#### **6. Assignment of unique identity number to certain special entities**

(1) Every person required to obtain a unique identity number under sub-section (6) of section 19 may submit an application, electronically in **FORM GST REG-09**, duly verified in the manner specified in rule 1, at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) The proper officer may, upon submission of an application in **FORM GST REG-9** 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 common working days from the date of submission of application.

#### **7. Display of registration certificate and GSTIN in name board**

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

(2) Every registered taxable person shall display his GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

#### **8. Grant of registration to non-resident taxable person**

(1) A non-resident taxable person shall electronically submit an application for registration, duly signed, in **FORM GST REG-10**, at least five days prior to commencement of the business at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary identification number by the Common Portal for making an advance deposit of tax under section 19A and the acknowledgement under sub-rule (5) of rule 1 shall be issued thereafter.

(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 during the period for which registration is sought, as specified in section 19A.

(4) The provisions of rule 1 and rule 2 relating to verification and grant of registration shall apply *mutatis mutandis* to an application made under this rule.

#### **9. Amendment to Registration**

(1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01**, **FORM GST REG-07**, **FORM GST REG-09** or **FORM GST-REG-10**, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered taxable person shall, within fifteen days of such change, submit an application electronically, duly signed, in **FORM GST REG-11**,

electronically, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.

(2) (a) Where the change relates to the Name of Business, Principal Place of Business, and details 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 21, the proper officer shall approve the amendment within fifteen common working days from the date of receipt of application in **FORM GST REG-11** after due verification and on being satisfied about the need to make amendment and issue an order in **FORM GST REG-12** electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.

(b) 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-11** on the Common Portal:

Provided that any change in the mobile number or the e-mail address of 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 rule 1.

(c) Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered taxable person, the said person shall 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 document furnished therewith is incomplete or incorrect, he may, by a notice in **FORM GST REG-03**, within fifteen common working days from the date of receipt of the application in **FORM GST REG-11**, require the registered taxable person to show cause, within seven common working days of the service of the said **Form GST REG-03**, as to why the application submitted under sub-rule (1) shall not be rejected.

(4) The taxable person seeking amendment shall file reply to the notice to show cause issued under the sub-rule 3, in **FORM GST REG-04** within seven days of the receipt of the said notice.

(5) Where a notice to show cause has already been issued by the proper officer under the [SGST Rules of the State/CGST Rules] no notice shall be issued under sub-rule (3) by the proper officer.

(6) If the proper officer fails to take any action-

(a) within fifteen common working days from the date of submission of application, or

(b) within seven days from the receipt of the clarification, information or documents furnished by the applicant under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available on the Common Portal.

## 10. **Suo moto registration**

(1) Where, during the course of any survey, inspection, search, enquiry or any other proceeding 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 13**.

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

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within thirty days from the date of the grant of such registration under the said sub-rule, file an application for registration in the form and manner provided in rule 1 unless the said person has filed an appeal against the grant of temporary registration, in which case the application for registration shall be applied for thirty days after the date of the issuance of order upholding the liability to register by the Appellate Authority.

(4) The provisions of rule 2 and rule 3 relating to verification and issue of certificate of registration shall apply *mutatis mutandis* 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 of registration under sub-rule (1).

## 11. **Application for cancellation of registration**

(1) A registered taxable person seeking cancellation of his registration under sub-section (1) of section 21 shall electronically submit an application in **FORM GST REG-14** including the details of closing stock and liability thereon and may furnish, along with the application, relevant documents in support thereof at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner:

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.

(2) Every taxable person, other than a person paying tax under section 8, seeking cancellation of registration under sub-rule (1) shall furnish a final return under rule **Return.19**.

## 12. **Cancellation of registration**

(1) Where the proper officer has reasons to believe that the registration of a taxable person is liable to be cancelled under section 21, he may issue a notice to the taxable person in **FORM GST REG-15** to show cause within seven days as to why his registration should not be cancelled:

Provided that where a notice for cancellation has been issued under [SGST rules of the State/CGST Rules], no notice shall be issued under sub-rule (1).

(2) Where the proper officer is satisfied that a taxable 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 under section 21, he may, by issue of an order in

**FORM GST REG-16**, to be passed within thirty days from the date of application under sub-rule (1) of rule 11 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 him to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section(7) of section 21.

(3) The provisions of sub-rule (1) shall apply *mutatis mutandis* to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

### **13. Revocation of cancellation of registration**

(1) A taxable 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-17**, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either directly or through a Facilitation Centre, notified by the Board or 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.

(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-18** within thirty days from the date of receipt of such application and communicate the same to the applicant.

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

(3) The proper officer may require the applicant to furnish, within three common working days of the filling of the application, such additional information or clarification as, in his opinion, may be required for verifying the particulars furnished in the said application, in **FORM GST REG-03** and the applicant shall furnish the information or the clarification within seven common working days from the date of the service of notice in **FORM GST REG-04**.

(4) Upon receipt of the information or clarification in **FORM GST REG-04**, the proper officer may proceed to dispose of the application in the manner specified in sub-rule (2) within thirty days from the receipt of such information or clarification from the applicant:

Provided that the application shall not be rejected without affording the applicant an opportunity of being heard by issue of a notice in **FORM GST REG-19** within thirty days from the date of receipt of such application.



#### **14. Migration of persons registered under Earlier Law**

(1) Every person registered under an earlier law and having a Permanent Account Number issued under the Income Tax Act, 1961 (Act 43 of 1961) shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-21**, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-20**, 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 Board or Commissioner.

(b) The information asked for in clause (a) shall be furnished within the period specified in section 142 or within such further period as may be extended by the Board or Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered taxable person electronically on the Common Portal.

(3) Where the particulars and/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-22**:

Provided that no provisional registration shall be cancelled as aforesaid without serving a notice to show cause in **FORM GST REG-23** and without affording the person concerned a reasonable opportunity of being heard.

(4) Every person registered under any of the earlier laws, who is not liable to be registered under the Act may, at his option, file electronically an application in **FORM GST REG-24** at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said provisional registration.

#### **15. Method of authentication**

(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 filed electronically at the Common Portal with digital signature certificate or through e-signature as specified under Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board/Commissioner in this behalf.

(2) Each document including return filed online shall be signed by -

(a) in the case of an individual, by the individual himself or by some 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;

(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; and

(h) in the case of any other person, by some person competent to act on his behalf.

(2) All orders and notices under this chapter / Part 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).

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

(1) Where a registered casual taxable person or non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **Form GST REG-25** shall be furnished electronically through the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 19A.

#### **17. 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 taxable person is required after grant of registration, he may get such verification done and upload the verification report along with other documents, including photographs, in **Form GST REG-26** on the day following the date of such verification.

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**DRAFT**

**GOODS AND SERVICES TAX RULES,**  
**20--**

**REGISTRATION FORMATS**

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Note: Corresponding changes in the Model GST Law are being made separately. Comments, if any may kindly be given by 28<sup>th</sup> September 2016.

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<b>Sr. No</b>	<b>Form Number</b>	<b>Content</b>
1	GST REG-01	Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--
2	GST REG-02	Acknowledgement
3	GST REG-03	Notice for Seeking Additional Information / Clarification / Documents relating to Application for <<Registration/Amendment/Cancellation>>
4	GST REG-04	Application for filing clarification/additional information/document for <<Registration/Amendment/Cancellation/Revocation of Cancellation>>
5	GST REG-05	Order of Rejection of Application for <Registration / Amendment / Cancellation/ Revocation of Cancellation>>
6	GST REG-06	Registration Certificate issued under Section 19(8A) of the Goods and Services Tax Act, 20--
7	GST REG-07	Application for Registration as Tax Deductor or Tax Collector at Source under Section 19(1) of the Goods and Service Tax Act, 20--
8	GST REG -08	Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source under Section 21 of the Goods and Service Tax Act, 20--.
9	GST REG-09	Application for Allotment of Unique ID to UN Bodies/ Embassies /any other person under Section 19(6) of the Goods and Service Tax Act, 20--.
10	GST REG-10	Application for Registration for Non Resident Taxable Person.
11	GST REG-11	Application for Amendment in Particulars subsequent to Registration
12	GST REG-12	Order of Amendment of existing Registration
13	GST REG-13	Order of Allotment of Temporary Registration/ Suo Moto Registration
14	GST REG-14	Application for Cancellation of Registration under Goods and Services Tax Act, 20--.
15	GST REG-15	Show Cause Notice for Cancellation of Registration
16	GST REG-16	Order for Cancellation of Registration
17	GST REG-17	Application for Revocation of Cancelled Registration under Goods and Services Act, 20--.
18	GST REG-18	Order for Approval of Application for Revocation of Cancelled Registration
19	GST REG-19	Notice for Seeking Clarification / Documents relating to Application for << Revocation of Cancellation>>
20	GST REG-20	Application for Enrolment of Existing Taxpayer
21	GST REG-21	Provisional Registration Certificate to existing taxpayer
22	GST REG-22	Order of cancellation of provisional certificate

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<b>Sr. No</b>	<b>Form Number</b>	<b>Content</b>
23	GST REG-23	Intimation of discrepancies in Application for Enrolment of existing taxpayer
24	GST REG-24	Application for Cancellation of Registration for the Migrated Taxpayers not liable for registration under Goods and Service Tax Act 20--
25	GST REG- 25	Application for extension of registration period by Casual / Non-Resident taxable person.
26	GST REG-26	Form for Field Visit Report

**Government of India / State Government**  
**Department of -----**

**Form GST REG-01**

[See Rule ----]

**Application for Registration under Section 19(1) of Goods and Services Tax Act, 20--**

**Part -A**

1	<b>Legal Name of the Business ( As mentioned in PAN)</b>	
2A	<b>PAN</b> (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)	
2B	<b>Email Address</b>	
2C	<b>Mobile Number</b>	

**Note** - Information submitted at Sr. No. 1 to 2C above is subject to online verification before proceeding to fill up Part-B.

**Part –B**

3	<b>Trade Name (Optional)</b>				
4	<b>Constitution of Business (Please Select the Appropriate)</b>				
	Proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	
	Hindu Undivided Family	<input type="checkbox"/>	Private Limited Company	<input type="checkbox"/>	
	Public Limited Company	<input type="checkbox"/>	Society/Club/Trust/Association of Persons	<input type="checkbox"/>	
	Government Department	<input type="checkbox"/>	Public Sector Undertaking	<input type="checkbox"/>	
	Unlimited Company	<input type="checkbox"/>	Limited Liability Partnership	<input type="checkbox"/>	
	Local Authority	<input type="checkbox"/>	Statutory Body	<input type="checkbox"/>	
	Foreign Limited Liability Partnership	<input type="checkbox"/>	Foreign Company Registered (in India)	<input type="checkbox"/>	
	Others ( Please Specify )	<input type="checkbox"/>		<input type="checkbox"/>	
5	Name of the State	<input type="text"/>	District	<input type="text"/>	
5A	Sector, Circle, Ward, etc. as applicable				
5B	Center Jurisdiction	<input type="text"/>			
6	<b>Option For Composition</b>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

6A. <b>Composition Declaration</b>			
<input type="checkbox"/> I hereby declare & verify that the likely aggregate turnover of all registered taxable persons having the PAN as specified at Sr.No.1 of Part A will remain below the limit specified for availing composition scheme during the financial year <20 __- __>.			
7	<b>Date of commencement of business.</b>	DD/MM/YYYY	
8	<b>Date on which liability to pay tax arises</b>	DD/MM/YYYY	
8A	<b>Are you applying for registration as a casual taxable person?</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9	<b>If selected yes in 8A, estimated supplies and estimated net tax liability during the period of registration</b>		
	<b>Type of Tax</b>	<b>Turnover (Rs.)</b>	<b>Net Tax Liability (Rs.)</b>
(i)	Integrated Goods and Service Tax (IGST)		
(ii)	Central Goods and Service Tax (CGST)		
(iii)	State Goods and Service Tax (SGST)		
9A	<b>If selected yes in 8A, period for which registration is required –</b>		
	From	DD/MM/YYYY	To DD/MM/YYYY
10	<b>Reason to obtain registration</b>		
	1. Due to crossing the Threshold	9. Aggregator	
	2. Due to inter-State supply	10. E-Commerce operator (other than facilitator to supply goods and/or services of other suppliers)	
	3. Due to liability to pay as recipient of services	11. Taxpayer selling through e-Commerce portal	
	4. Due to transfer of Business which includes change in the ownership of business (if transferee is not a registered entity)	12. Voluntary Basis	
	5. Due to death of the Proprietor (if the successor is not a registered entity)	13. Input Service Distributor only	
	6. Due to de-merger	14. Persons supplying goods and/or services on behalf of other registered taxable persons	
	7. Due to change in constitution of business	15. Other (Not covered above) – Specify	
	8. Due to Merger /Amalgamation of two or more registered taxpayers		
11.	<b>Indicate Existing Registrations, if applicable</b>		
	Central Excise Registration Number		
	Service Tax Registration Number		



State VAT Registration (TIN)	
Central Sales Tax Registration Number	
IEC No. (Importer Exporter Code Number )	
Corporate Identity Number (CIN/ LLPIN/ FLLPIN/ FCRN)	
GSTIN	
Temporary Registration ID	

12.	<b>Address of Principal Place of Business</b>
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Building No./Flat No.	Floor No.
Name of the Premises/Building	Road/Street
Locality/Village	City/District
State	PIN Code
Latitude	Longitude

<b>Contact Information</b>				
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Office Email Address		Office Telephone number	STD	
Mobile Number		Office Fax Number	STD	

<b>12A Nature of possession of premises</b>				
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Own	Leased	Rented	Consent	Shared
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<b>12B Nature of Business Activity being carried out at above mentioned Premises (Please tick applicable)</b>					
---	--	--	--	--	--

Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Depot	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Service Provision	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Service Recipient	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	SEZ	<input type="checkbox"/>	Input Service Distributor (ISD)	<input type="checkbox"/>
Works Contract	<input type="checkbox"/>				

<b>13. Details of Bank Accounts (s)</b>	
---	--

Total number of Bank Accounts maintained by the applicant for conducting business	
---	--

<b>Details of Bank Account 1</b>	
----------------------------------	--

Account Number																			
----------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Type of Account		IFSC
Bank Name		
Branch Address	To be auto-populated (Edit mode)	

**Note – Add more accounts -----**

**14. Details of the Goods/ Commodities supplied by the Business**

Please specify top 5 Commodities		
Sr. No.	Description of Goods	HSN Code
1		
2		
...		
5		

**15. Details of Services supplied by the Business.**

Please specify top 5 Services		
Sr. No.	Description of Services	Service Accounting Code
1		
2		
...		
5		

**16. Details of Additional Place of Business(s)**

Number of additional places	
-----------------------------	--

Premises 1

**Details of Additional Place of Business**

Building No/Flat No		Floor No									
Name of the Premises/Building		Road/Street									
Locality/Village		City/District									
State		PIN Code	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								
<b>Contact Information</b>											
Office Email Address		Office Telephone number	STD <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								

Mobile Number		Office Fax Number	STD		
<b>16A Nature of possession of premises</b>					
Own	Leased	Rented	Consent	Shared	
<b>16 B Nature of Business Activity being carried out at above mentioned Premises (Please tick applicable)</b>					
Factory / Manufacturing	<input type="checkbox"/>	Wholesale Business	<input type="checkbox"/>	Retail Business	<input type="checkbox"/>
Warehouse/Deport	<input type="checkbox"/>	Bonded Warehouse	<input type="checkbox"/>	Service Provision	<input type="checkbox"/>
Office/Sale Office	<input type="checkbox"/>	Leasing Business	<input type="checkbox"/>	Service Recipient	<input type="checkbox"/>
EOU/ STP/ EHTP	<input type="checkbox"/>	SEZ	<input type="checkbox"/>	Input Service Distributor (ISD)	<input type="checkbox"/>
Works Contract	<input type="checkbox"/>				

**Note – Add more -----**

**17. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.**

Particulars	First Name	Middle Name	Surname
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/District	

State		PIN Code							
-------	--	----------	--	--	--	--	--	--	--

**Note – Add more -----**

**18. Details of Authorized Signatory**

Checkbox for Primary Authorized Signatory

Details of Signatory No. 1

Particulars	First Name	Middle Name	Surname
Name			
Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identification Number (if any)	
PAN		Aadhaar Number	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	

**Residential Address**

Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/District	
State		PIN Code	

**Note – Add more ---**

**19. Details of Authorized Representative**

<b>Enrolment ID</b>			
	First Name	Middle Name	Last Name
<b>Name of Person</b>			
<b>Status</b>			

<b>Mobile Number</b>											
<b>Email address</b>											
<b>Telephone No. with STD</b>						<b>FAX No. with STD</b>					

**20. State Specific Information**

Professional Tax Employee Code (EC) No.

Professional Tax Registration Certificate (RC) No.

State Excise License No. and the

Name of the person in whose name Excise License is held

- a. *Field 1*
- b. *Field 2*
- c. ....
- d. ....
- e. *Field n*

**21. Document Upload**

*A customized list of documents required to be uploaded (refer Rule ...../) as per the field values in the form.*

**22. Consent**

*I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.*

**23. Verification (by authorized signatory)**

*I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from*

Place Name of Authorized Signatory .....  
Date Designation /Status.....

**E-Sign / Digital Signature**

---

**List of documents to be uploaded as evidence are as follows:-**

1.	<p><b>Photographs</b> (wherever specified in the Application Form)</p> <p>(a) Proprietary Concern – Proprietor</p> <p>(b) Partnership Firm / LLP – Managing/Authorized/Designated Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted)</p> <p>(c) HUF – Karta</p> <p>(d) Company – Managing Director or the Authorised Person</p> <p>(e) Trust – Managing Trustee</p> <p>(f) Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</p> <p>(g) Local Authority – CEO or his equivalent</p> <p>(h) Statutory Body – CEO or his equivalent</p> <p>(i) Others – Person in Charge</p>
2.	<p><b>Constitution of Taxpayer:</b> Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.</p>
3.	<p><b>Proof of Principal/Additional Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	<p><b>Authorization Form:-</b></p> <p>For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p><b>Declaration for Authorised Signatory (Separate for each signatory)</b></p>

	<p>I/We ---</p> <p><b>(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)</b></p> <p>1. &lt;&lt; Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc&gt;&gt;</p> <p>2.</p> <p>3.</p> <p>hereby solemnly affirm and declare that &lt;&lt;name of the authorized signatory&gt;&gt; to act as an authorized signatory for the business &lt;&lt; GSTIN - Name of the Business&gt;&gt; for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">S. No.</th> <th style="text-align: left;">Full Name</th> <th style="text-align: left;">Designation/Status</th> <th style="text-align: left;">Signature</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Acceptance as an authorized signatory</b></p> <div style="border: 1px solid black; padding: 5px;"> <p>I &lt;&lt;(Name of the authorized signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Place</td> <td style="text-align: right;">Signature of Authorised Signatory (Name)</td> </tr> <tr> <td>Date</td> <td style="text-align: right;">Designation/Status</td> </tr> </table> </div>	S. No.	Full Name	Designation/Status	Signature	1.				2.				Place	Signature of Authorised Signatory (Name)	Date	Designation/Status
S. No.	Full Name	Designation/Status	Signature														
1.																	
2.																	
Place	Signature of Authorised Signatory (Name)																
Date	Designation/Status																

**Instruction for filling Application for New Registration.**

1. Enter Name of taxpayer as recorded on PAN of the Business. In case of Proprietorship concern, enter name of proprietor at Legal Name and mention PAN of the proprietor. PAN shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of primary authorized signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.

4. Following person can digitally sign application for New Registration:-

<b>Constitution of Business</b>	<b>Person who can digitally sign the application</b>
<b>Proprietorship</b>	Proprietor
<b>Partnership</b>	Managing / Authorized Partners
<b>Hindu Undivided Family</b>	Karta
<b>Private Limited Company</b>	Managing / Whole-time Directors and Key Managerial Persons
<b>Public Limited Company</b>	Managing / Whole-time Directors and Key Managerial Person
<b>Society/ Club/ Trust/ AOP</b>	Members of Managing Committee
<b>Government Department</b>	Person In charge
<b>Public Sector Undertaking</b>	Managing / Whole-time Director and Key Managerial Person
<b>Unlimited Company</b>	Managing/ Whole-time Director and Key Managerial Person
<b>Limited Liability Partnership</b>	Designated Partners
<b>Local Authority</b>	Chief Executive Officer ( CEO) or Equivalent
<b>Statutory Body</b>	Chief Executive Officer ( CEO) or Equivalent
<b>Foreign Company</b>	Authorized Person in India
<b>Foreign Limited Liability Partnership</b>	Authorized Person in India
<b>Others</b>	Person In charge

5. Information in respect of Authorized Representative is optional. Please select your Authorized representative from the list as provided under Tax Return Preparer (TRP).

6. State specific information are relevant for the concerned State only.



7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)
2.	Other than above	Digital Signature Certificate e-Signature or as may be notified

8. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

9. Status of the online filed Application can be tracked on the Common Portal.

10. No fee is payable for filing application for registration.

11. Authorised signatory should not be a minor.

12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals under sub-section (2) of section 19 shall need to apply in respect of each of the verticals subject to the following conditions: Such person has more than one business vertical as defined under sub-section (18) of section 2 of the Act.

13. A registered taxable person eligible to obtain separate registration for business verticals may file separate application in FORM GST REG-1 in respect of each such vertical.

14 After approval of application Registration Certificate shall be made available indicating all additional places of business for the principal place of business and separate registration certificate for every declared additional place of business indicating the address of that place besides address of principal place of business. Such certificate shall be made available to the applicant on the Common Portal.

15. The certificate of registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within **30** days from such date. In case application for registration is filled after **30** days, certificate of registration shall be effective from the date of registration.

Government of India/ < State>

Department of....

**Form GST REG-02**

[See Rule - -]

**Acknowledgment**

**Application Reference Number (ARN)**

Your application has been successfully filed against <Application Reference Number>

The status of the Application can be viewed through “Track Application Status” at dash board on the GST Portal.

**Form No.** :

**Form Description** :

**Date of Filing** :

**Time of filing** :

**Taxpayer Name** :

**Center Jurisdiction** :

**State Jurisdiction** :

**Filed by** :

**Payment details\*** : CIN

: Date

: Amount

**Place** :

**It is a system generated acknowledgement and does not require any signature.**

*\* Applicable only in case of Casual Taxpayer and Non Resident Taxpayer*

**Government of India /<<State>>**

**Department of -----**

**Form GST REG-03**

*[See Rule ---]*

**Notice for Seeking Additional Information / Clarification / Documents relating to Application for  
<<Registration/Amendment/Cancellation >>**

**Reference Number** : << Date– DD/MM/YYYY>>

**To**

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN\*

Application Reference No. (ARN):

Dated— DD/MM/YYYY

This is with reference to your <<registration>> application referred above, filed under Section ---- of the Goods and Services Tax Act, 20--. The Department has examined your application and is not satisfied with it for the following reasons:

- 1.
- 2.
- 3.

...

☐ You are directed to submit your reply by ..... (DD/MM/YYYY)

☐ \*You are hereby directed to appear before the undersigned authority on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date and time as stated above, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Digital Signature

Name of the Proper Officer

Designation

**\* (Not applicable for Application for New Registration)**

**Form GST REG-04**

[See Rule ----]

**Application for filing clarification/additional information/document for  
<<Registration/Amendment/Cancellation/Revocation of Cancellation>>**

1.	<b>Reference No. of Notice</b>		<b>Date</b>	
2.	<b>Application Reference No. (ARN)</b>		<b>Date</b>	
3.	<b>GSTIN, if applicable</b>			
4.	<b>Change in the Application filed.-</b> Yes <input type="checkbox"/> No <input type="checkbox"/> (Tick one)			
	Note – Original application will be available in editable mode if Yes is selected, else, field for additional information will get displayed			
5.	<b>Additional Information</b>			
6.	<p><b>Verification</b></p> <p>I/We _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.</p> <p style="text-align: right;">E-Sign / Digital Signature of Authorised Signatory Full Name (first name, middle, surname)</p> <p style="text-align: right;">Designation/Status _</p> <p>Place _____</p> <p>Date --- DD/MM/YYYY</p>			

Government of India /<<State>>

Department of .....

Form GST REG-05

[See Rule ---]

Reference No

<< Date– DD/MM/YYYY >>

**To**

(Name of the taxable person)

(Address of the taxable person)

Application Reference No. (ARN) (Reply)

Dated – DD/MM/YYYY

**Order of Rejection of Application for <Registration / Amendment / Cancellation/ Revocation of Cancellation>**

This is with reference to your application filed under the Central/State Goods and Services Tax Act, 20\_\_ vide ARN --- dated----. The Department has examined your reply referred above, filed in response to the notice issued vide reference no. ---- dated ----- and the same has not been found satisfactory for the following reasons:

- 1.
- 2.
- 3.
- ...

Therefore, your application is hereby rejected in accordance with the provisions of ----Goods and Service Tax Act, 20....

Or

You have not replied to the notice issued vide reference no. .... dated ..... within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of Goods and Service Tax Act 20\_\_.

The rejection shall also be deemed to be rejection under <State/Central> Goods and Service Tax Act, 20....

Digital Signature  
Name of the Proper Officer  
Designation  
(Center/ State) Jurisdiction



Government of India  
And  
Government of <State>

Form GST REG-06

[See Rule ----]

Registration Certificate issued under Section ----  
Central Goods and Services Tax Act, 20-- and <State> Goods and Services Tax Act, 20--

Registration Number: <GSTIN/Unique ID Number (UIN) generated by the system>

1.	Legal Name		
2.	Trade Name, if any		
3.	Constitution		
4.	Address of Principal Place of Business		
5.	Date of Liability	DD/MM/YYYY	
6.	Date of Validity	From	DD/MM/YYYY
		To* (Applicable only in case of Non-Resident Taxpayers or Casual Taxpayers)	DD/MM/YYYY
7.	Type of Registration		
Central Goods and Services Tax Act, 20__		<State> Goods and Services Tax Act, 20__	
Signature		Signature	
Name	<Name of Proper Officer>	Name	<Name of Proper Officer>
Designation	Designation of Proper Officer	Designation	Designation of Proper Officer
8. Date of Certificate			
Jurisdictional Office	Center	State	
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.			



## Annexure A


Details of <Proprietor / all partners / Karta / Managing Director and whole-time Director / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>


### GSTIN


#### Legal Name


- |    |  |   |   |
|----|--|---|---|
| 1. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 1 <sup>st</sup> Promoter<br><Designation of the Promoter><br><Residential Status of Promoter>  |
| 2. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 2 <sup>nd</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 3. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 3 <sup>rd</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 4. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 4 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 5. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 5 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |
| 6. | <div style="border: 1px solid black; padding: 5px; text-align: center;"><i>Place for Photo</i></div> | Name<br>Designation/Status<br>Resident of State | <Name of the 6 <sup>th</sup> Promoter><br><Designation of the Promoter><br><Residential Status of Promoter> |

---

7.  Name <Name of the 7<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

8.  Name <Name of the 8<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

9.  Name <Name of the 9<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>

10.  Name <Name of the 10<sup>th</sup> Promoter>  
Designation/Status <Designation of the Promoter>  
Resident of State <Residential Status of Promoter>





## Annexure B\*

Details of Additional Place of Business(s)

### GSTIN

#### Legal Name

Total Number of Additional Place of Business(s) in the State

Sr. No.      Address

1

2

3

...

Note \* To be created if Taxpayer has any additional place of business within the state.

**Certificate of registration in FORM GST REG-6, shall be made available indicating all additional places of business for the principal place of business and separate registration certificate for every declared additional place of business indicating the address of that place besides address of principal place of business , shall be printed on Registration Certificate.**

**Government of India / State Government**  
**Department of -----**

**Form GST REG-07**

[See Rule ----]

**Application for Registration as Tax Deductor or Tax Collector at Source under Section --- of the Goods and Service Tax Act, 20--**

**Part –A**

1	<b>Legal Name of the Tax Deductor/ Tax Collector( As mentioned in PAN/ TAN)</b>			
2A	<b>PAN</b> (Enter PAN of the Business; PAN of Individual in case of Proprietorship concern)			
2B	<b>TAN</b> (Enter TAN taken for place of business)			
2C	<b>Email Address</b>			
2D	<b>Mobile Number</b>			
<i>Note - Information submitted at Sr. No. 1 to 2D above is subject to online verification before proceeding to fill up Part-B.</i>				
<b>Part –B</b>				
3	<b>Trade Name</b> (optional)			
4	<b>Constitution of Business</b> (Please Select the Appropriate)			
5	<b>Name of the State</b>	▲	District	▲
6	<b>Sector, Circle, Ward, etc. as applicable</b>	▲		
7	<b>Center Jurisdiction</b>	▲		
8	<b>Type of registration</b>		Tax Deductor <input type="radio"/> Tax Collector <input type="radio"/>	
9	<b>Type of Government (For Government departments only)</b>		State <input type="radio"/> Center <input type="radio"/>	
10	<b>Address of Principal place of business</b>			
Building No./Flat No.		Floor No.		
Name of the Premises/Building		Road/Street		
Locality/Village		City/District		
State		PIN Code		
<b>Contact Information</b>				
Office Email Address		Office Telephone number	STD	

Mobile Number		Office Fax Number	STD	
11	<b>Nature of possession of premises</b>			
	Own	Leased	Rented	Consent
				Shared
12	<b>Have you obtained any other registrations under GST in the same State?</b>		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>If Yes, mention GSTIN</b>			
13	<b>IEC (Importer Exporter Code), if applicable</b>			
14	<b>Details of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax</b>			
	<b>Particulars</b>	<b>First Name</b>	<b>Middle Name</b>	<b>Surname</b>
	Name			
	Name of Father			
	Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
	Mobile Number		Email address	
	Telephone No. with STD			
	Designation /Status		Director Identification Number (if any)	
	PAN		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	<b>Residential Address</b>			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Locality/Village		City/District	
	State		PIN Code	
15.	<b>Consent</b> <i>I on behalf of the holder of Aadhar number &lt;pre-filled based on Aadhar number provided in the form&gt; give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only</i>			

	<i>be used for validating identity of the Aadhar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>
16.	<p><b>Verification</b></p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from</i></p> <p style="text-align: right;">(Digital Signature/E-Sign)</p> <p>Place _____ Name of DDO/ Person responsible for deducting tax/collecting tax _____</p> <p>Date _____ Designation _____</p>

**List of documents to be uploaded as evidence are as follows:-**

1.	<p><b>Proof of Principal Place of Business:</b></p> <p><b>(a) For Own premises –</b> Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b> A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b> A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
----	--

**Instruction for filling Application for Registration as Tax Deductor/Tax Collector.**

1. Enter Name of Tax Deductor/Tax Collector as recorded on TAN/ PAN of the Business. TAN/PAN shall be verified with Income Tax database.
2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
4. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)
2.	Other than above	Digital Signature Certificate e-Signature or as may be notified

5. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.

6. Status of the online filed Application can be tracked on the Common Portal.

7. No fee is payable for filing application for registration.

Government of India /<<State>>

Department of .....

Form GST REG-08

[See Rule ----]

Reference No

<< Date– DD/MM/YYYY >>

To

(Name of the taxable person)

(Address of the taxable person)

Application Reference No. (ARN) (Reply)

Dated – DD/MM/YYYY

**Order of Cancellation of Application for Registration as Tax Deductor or Tax Collector at Source under Section -- of the Goods and Service Tax Act, 20--**

This is with reference to show-cause notice issued vide Reference Number ..... dated ..... for Cancellation of Registration referred above under Goods and Services Tax Act, 20--.

Whereas no reply to show cause notice has been filed; or

Whereas on the day fixed for hearing you did not appear; or

Whereas the Department has examined your Reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

1.

2.

The effective date of Cancellation of registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act also.

You are required to pay the following amounts within <ten days> from the date of service failing which the amount will be recovered in accordance with the provisions of the Act and Rules made thereunder.\*This order is also available on your dashboard.

Head	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Digital Signature  
Name of the Proper Officer

Designation  
(Center/ State) Jurisdiction

**Government of India /<<State>>**  
**Department of -----**

**Form GST REG-09**

[See Rule ---]

**Application for Allotment of Unique ID Number (UIN) to UN Bodies/ Embassies /any other person**

1	<b>Name of the Entity</b>		
2	<b>Type of Entity (Choose one)</b>	UN Body <input type="radio"/> Embassy <input type="radio"/> Other Person <input type="radio"/>	
3	<b>MEA Letter No. &amp; date , if applicable</b>		
4	<b>Country</b>		
5	<b>Notification No.</b>	<b>Notification Date</b>	DD/MM/YYYY
6	<b>Address of office of UN Body/ Embassy /any other person in State</b>		
	Building No./Flat No.	Floor No.	
	Name of the Premises/Building	Road/Street	
	Locality/Village	City/District	
	State	PIN Code	
	Contact Information		
	Office Email Address	Office Telephone number	STD
	Mobile Number	Office Fax Number	STD
7	<b>Center Jurisdiction</b>		
8	<b>Sector, Circle, Ward, etc. as applicable</b>		
9	<b>Authorized Signatory Details</b>		
	Particulars	First Name	Middle Name
	Name		Surname
	Name of Father		
	Date of Birth	DD/MM/YYYY	Gender
			<Male, Female, Other>

	Mobile Number		Email address	
	Telephone No. with STD			
	Designation /Status		Director Identification Number (if any)	
	PAN		Aadhaar Number	
	Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
	<b>Residential Address</b>			
	Building No/Flat No		Floor No	
	Name of the Premises/Building		Road/Street	
	Locality/Village		City/District	
	State		PIN Code	
10	<b>Bank Account Details of UN Body/ Embassy /any other person</b>			
	Account Number			
	Type of Account			
	IFSC			
	Bank Name			
	Branch Address			
11	<p><b>Document Upload</b></p> <p><i>The authorized person who has in possession of the documentary proof (UN Body/ Embassy etc.) must upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India.</i></p> <p><b>Or</b></p> <p><i>The authorized tax official who has collected the documentary proof from the applicant (UN Body/ Embassy etc.) must upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>			
12	<p><b>Verification</b></p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.</i></p>			



---

Place

(Digital Signature/ E-sign)

Date

Name of Authorized Signatory

Or

(Digital Signature of the Proper Officer)

Place

Name of Authorized Proper Officer

Date

Designation

---

**Instruction for filing Application for registration for UN Bodies/ Embassies/Any other person notified by the Government.**

- Every person required to obtain a unique identity number under sub-section -- of section -- shall submit an application, electronically.
- Application can be filed through common portal or registration can be suo-moto granted by proper officer from the back end.
- Notification issued by the Government/ Ministry of External Affairs with notification number and date will be required to be uploaded along-with details of the applicant and the address of the office/embassies.
- Unique identification number may be granted after processing the application filed on the common portal or it can be processed through backend by proper officer State/Center jurisdiction. UIN generated is required to be communicated after generation to the concerned State/Center authority.
- Application filed on the Common portal is required to be signed electronically or any other mode as specified by the Government.

Government of India / State Government

Department of -----

**Form GST REG-10**

[See Rule ---]

**Application for Registration for Non Resident Taxable Person**

**Part -A**

1	<b>Legal Name of the Non –Resident Taxpayer</b>	
1A	<b>Permanent Account Number (PAN)</b>	
2	<b>Name of the Authorized Signatory</b> (as per PAN/Passport)	
2A	<b>Passport Number/PAN</b> (Enter PAN of the Business or ; Passport number of Individual in case of Proprietorship concern)	
2B	<b>Email Address</b>	
2C	<b>Mobile Number (+91)</b>	
<b>Note - Information submitted at Sr. No. 1 to 2C above is subject to online verification before proceeding to fill up Part-B.</b>		

**Part -B**

3	<b>Details of Authorized Signatory</b>		
	First Name	Middle Name	Last Name
	Photo		
	Gender	Male / Female / Others	
	Designation		
	Date of Birth	DD/MM/YYYY	
	Nationality		
	Aadhar		
	Passport Number		
	Name of the Country Issuing Passport		
	Person of Indian Origin (PIO) Number, if applicable		
	Email Address		
	Mobile Number with Country code		

4	<b>Period for which Registration is required</b>				
	From	DD/MM/YYYY	To	DD/MM/YYYY	
5	<b>Estimated Turnover (Rs.)</b>		<b>Estimated Tax Liability (Net) (Rs.)</b>		
			CGST	SGST	IGST
					Total
6	<b>Address of Non Resident Taxpayer in the Country of Origin</b>				
	Address Line 1				
	Address Line 2				
	Address Line 3				
	Country (Drop Down)				
	Zip Code				
	E mail Address				
	Telephone Number (Landline with ISD)				
7	<b>Center Jurisdiction</b>				
8	<b>Sector, Circle, Ward, etc. as applicable</b>				
9	<b>Address of Principal Place of Business in India</b>				
	Building No./Flat No.		Floor No.		
	Name of the Premises/Building		Road/Street		
	Locality/Village		City/District		
	State		PIN Code		
	Mobile Number		Telephone Number		
	E mail Address		Fax Number with STD		
10	<b>Details of Bank Account in India</b>				
	Account Number				
	Type of account		IFSC		
	Bank Name		Branch Address		
11	<b>Document Upload</b> <i>A customized list of documents required to be uploaded (refer Instruction) as per the field values in</i>				

	<i>the form</i>
12	<p><b>Declaration</b></p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.</i></p> <p style="text-align: right;">Digital Signature/ E- Sign</p> <p style="text-align: right;">Name of Authorized Signatory</p> <p style="text-align: right;">Designation</p> <p>Place</p> <p>Date</p>

**Note:** Non-Resident Taxpayer will require to upload declaration (as per under mentioned format) along with scanned copy of the passport and photograph.

**List of documents to be uploaded as evidence are as follows:-**

1.	<p><b>Proof of Principal Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
2.	<p><b>Proof of Non-resident Taxpayer:</b></p> <p>Scanned copy of the passport of the Non -resident tax payer with VISA details. In case of Company/Society/LLP/FCNR/ etc. person who is holding power of attorney with authorization letter.</p>
3	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
4	<p><b>Authorization Form:-</b></p> <p>For Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:</p> <p><b>Declaration for Authorised Signatory (Separate for each signatory)</b></p>

<p>I/We ---(<b>Details of Non-Resident Foreign Taxpayer</b>) hereby solemnly affirm and declare that &lt;&lt;name of the authorized signatory&gt;&gt; to act as an authorized signatory for the business &lt;&lt;Name of the Business&gt;&gt; for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20__.</p> <p>All his actions in relation to this business will be binding on me/ us.</p> <p>Signatures of the persons who is in charge.</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Full Name</th> <th>Designation/Status</th> <th>Signature</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p><b>Acceptance as an authorized signatory</b></p> <table border="1"> <tr> <td colspan="2">I &lt;&lt;(Name of authorized signatory)&gt;&gt; hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.</td> </tr> <tr> <td>Place</td> <td>Signature of Authorised Signatory (Name)</td> </tr> <tr> <td>Date</td> <td>Designation/Status</td> </tr> </table>				S. No.	Full Name	Designation/Status	Signature	1.				I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.		Place	Signature of Authorised Signatory (Name)	Date	Designation/Status
S. No.	Full Name	Designation/Status	Signature														
1.																	
I <<(Name of authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.																	
Place	Signature of Authorised Signatory (Name)																
Date	Designation/Status																

### Instruction for filling Application for registration as Non Resident Taxable Person.

1. Enter Name of the applicant Non-Resident taxpayer as recorded on Passport.
2. The applicant shall apply at least **Five** days prior to commencement of the business at the Common Portal.
3. Applicant need to provide Email Id and Mobile Number for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
4. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorized Signatory.
5. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)

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Sr. No	Type of Applicant	Digital Signature required
2.	Other than above	Digital Signature Certificate e-Signature or as may be notified

6. All information related to PAN, Aadhaar, shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
7. Status of the online filed Application can be tracked on the Common Portal.
8. No fee is payable for filing application for registration
9. Authorized signatory should not be a minor.

Government of India /<<State>>

Department of -----

**Form GST REG-11**

[See Rule ---]

**Application for Amendment in Particulars subsequent to Registration**

<b>1. GSTIN</b>			
<b>2. Full Name of Applicant Taxpayer</b>			
<b>3. Type of registration</b>			
<b>4. Amendment summary</b>			
Field Reference	Field Name	Effective Date (DD/MM/YYYY)	Reasons(s)
<b>5. List of documents uploaded</b>			
(a)			
(b)			
(c)			
...			
<b>6. Declaration</b>			
<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from</i>			
			Digital Signature/E-Sign
Place			Name and Signature of Authorized Signatory
Date			Designation / Status

---

## Instruction for filing Application for Amendment

1. Application FORM GST REG-11, can be filed online through registered Taxpayer dashboard.
2. Any change in any of the particulars provided in the application for registration in FORM GST REG-1, FORM GST REG-7, FORM GST REG-9 or FORM GST-REG-10, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered taxable person shall, within fifteen days of such change, submit an application electronically, duly signed, electronically, along with documents relating to such change at the Common Portal.
3. Change relates to the Name of Business, Principal Place of Business, and details 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, are Core fields which shall be approved by the Proper Officer after due verification.
4. Such amendment shall take effect from the date of occurrence of the event warranting amendment in case the application for amendment has been submitted within the time prescribed in this behalf.
5. For Non-Core fields, no approval of the Proper Officer is required.
6. Taxpayer can update information pertaining to Non-Core fields at any point of time and can generate Amended Certificate of Registration for their record.
7. Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered taxable person, the said person shall be required to apply for fresh registration in FORM GST REG-1.
8. Any change in the mobile number or the e-mail address of authorized 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 as specified under rule 1.
9. All information related to PAN, Aadhaar, DIN, CIN shall be online validated by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
10. Status of the online filed Application can be tracked on the Common Portal.
11. No fee is payable for filing application for filing Amendment.
12. Authorized signatory should not be a minor.



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**Government of India/State....**

**Department of.....**

**Form GST REG-12**

*[See Rule-----]*

**Reference Number<< >>**

**Date – DD/MM/YYYY**

**To**

(Name)

(Address)

Registration Number (GSTIN/Unique ID Number (UIN))

**Application Reference No. (ARN)**

**Dated – DD/MM/YYYY**

**Order of Amendment of existing Registration**

This is with reference to your amendment application referred above, filed under the ---- Goods and Services Tax Act, 20\_\_\_. The Department has examined your application and the same has been found satisfactory. Amended certificate of registration is uploaded on your dashboard.

Approval of amendment under the CGST/SGST Act, is deemed to be approved under the SGST/CGST Act.

Date

Place

Digital Signature

Name of the Proper Officer

(Designation)

Central/State Jurisdiction

**Form GST REG-13**

[See Rule .....]

<b>Reference Number</b> << >>	<b>Date</b> – DD/MM/YYYY
<b>To</b>	
(Name)	
(Address)	
Temporary Registration Number	

**Order of Allotment of Temporary Registration/ Suo Moto Registration**

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Center/State Goods and Service Tax Act 20..... , and therefore, you are hereby registered on temporary basis. The particulars of the business as ascertained from the business premises are given as under:

Basic Details		
1.	No. of Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
2.	Date of Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
3.	Reason for Detention Memo/ Seizure Memo/Statement of Unregistered Person, etc.	
Details of Person to whom temporary registration granted		
4.	<b>Legal Name</b>	
5.	<b>Gender</b>	Male/Female/Other
6.	<b>Father's Name</b>	
7.	<b>Date of Birth</b>	DD/MM/YYYY
8.	<b>Address of the Person</b>	Building No./ Flat No.
		Floor No.
		Name of Premises/ Building
		Road/ Street
		Locality/ Village

		District/City	
		State	
		PIN Code	
9.	<b>PAN of the person, if available</b>		
10.	<b>Mobile No.</b>		
11.	<b>Email Address</b>		
12.	<b>Other ID</b> (Voter ID No./ Passport No./Driving License No./ Aadhaar No./ Other)		
<b>Details of goods detained / seized</b>			
13.	Description of Goods		
14.	Measurement Unit (Tonne/Litres/etc)		
15.	Quantity of Goods		
16.	Value of Goods		
17.	Goods found in a vehicle		Yes/No
<b>Details of Vehicle Owner/ Driver</b>			
18.	Vehicle Registration Number		
19.	Driver Name		
20.	Driver License Number		
21.	Vehicle Owner Name		
22.	Vehicle Owner Mobile No.		
23.	Vehicle Owner PAN		
24.	Vehicle Owner Address		
25.	Place where vehicle was detained		
26.	Consignor Name and Address		
27.	Consignee Name and Address		

28.	Goods Receipt Number	
29.	Nature of Goods Movement	
<b>Details of place where the goods were found</b>		
30.	Full Address	
31.	Name of possessor of the place	
32.	Gender Male/Female/Other	
33.	Father's Name	
34.	Date of Birth	
35.	Mobile No.	
36.	Aadhaar /PAN/Driving License relating to identity proof.	
37.	Name of Owner of Place	
38.	Owner Address	
39.	Owner Mobile No.	
<b>Details of Documents Seized (scalable)</b>		
40.	Document Description	
41.	Document Date	
42.	Effective date of registration / temporary ID	
43.	Registration No. / Temporary ID	
<p>Declaration</p> <p>The particulars given above are as per information gathered from the business premises. The person is hereby directed to file application for proper registration _ within 30 days of the issue of this order.</p> <p style="text-align: center;">Date <span style="float: right;">Digital Signature</span></p> <p style="text-align: center;">Place <span style="float: right;">&lt;&lt; Name of the Officer&gt;&gt;</span></p> <p style="text-align: right;">Designation/ Jurisdiction</p> <p><b>Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.</b></p>		

**Government of India /<<State>>**

**Department of -----**

**Form GST REG-14**

[See Rule ----]

**Application for Cancellation of Registration under Goods and Services Tax Act, <20-->**

1	<b>Registration ID (GSTIN/ Unique ID)</b>	
2	<b>Full Name of Registrant</b>	
3	<b>Trade Name, if any</b>	
4	<b>Address of Principal Place of Business</b>	
5	<b>Address for future correspondence (Email, mobile, landline etc.)</b>	Building No./ Flat No. <span style="float:right">Floor No.</span>
		Name of Premises/ Building <span style="float:right">Road/ Street</span>
		Locality/ Village <span style="float:right">District/City</span>
		State <span style="float:right">PIN Code</span>
		Mobile (with country code) <span style="float:right">Telephone with STD code</span>
		Email Address <span style="float:right">Fax Number with STD code</span>
6.	<b>Reason for Cancellation (Select one)</b>	<ul style="list-style-type: none"> <li><input type="radio"/> Discontinuance of business/ Closure of Business</li> <li><input type="radio"/> Ceased to be liable to pay tax</li> <li><input type="radio"/> Transfer of business on account of amalgamation, merger, sale, leased or otherwise disposed off</li> <li><input type="radio"/> Change in constitution of business leading to change in PAN</li> <li><input type="radio"/> Death of Sole Proprietor*</li> <li><input type="radio"/> Others (Reasons not more than 20 words)</li> </ul>
<i>(In case of death of Sole Proprietor, application will have to be made by the legal heir / successor manually before the concerned tax authorities)*</i>		
7.	<b>In case of Transfer of Business, particulars of registration in which merged, amalgamated, transferred, etc.</b>	
(i)	GSTIN	
(ii)	Name	
(iii)	Principal Place of Business	
<i>(The new entity in which the applicant proposes to amalgamate itself must be registered with the tax authority before filing of the surrender application. This application can only be made after that.)</i>		
8.	<b>Date from which registration under Goods and Service Tax Act, 20-- is to be surrendered.</b>	<DD/MM/YYYY>
9	<b>Last Return Filed</b>	<DD/MM/YYYY>

10. Amount of GST payable in respect of goods/capital goods held in stock on the effective date of Cancellation of registration.	Description		Value of Stock		Input Tax Credit/ Tax Payable (whichever is higher) (Values in Rs.)		
					IGST	CGST	SGST
	Trading Stock						
	Raw Material						
	Packaging Material						
	Finished Goods						
	Capital Goods						
Total							
11. Details of tax paid equivalent to Input Tax Credit / Tax Liabe (which is higher) on Stock as above	Payment from Cash Ledger						
	S. No.	Debit Entry No.		IGST	CGST	SGST	
	1.						
	2.						
		Total					
	Payment from ITC Ledger						
	S. No.	Debit Entry No.		IGST	CGST	SGST	
	1.						
	2.						
		Total					
		Amount of Tax Paid					
	12. Documents uploaded (Refer instruction)						
	13. Verification						
I/We <> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed.							
Digital Signature /E Sign of Authorized Signatory							
Place			Name of the Authorised Signatory				
Date			Designation / Status				

**Note:** Before applying for Cancellation, please file **your tax return due** for the tax period in which the effective date of surrender of registration falls.

## Instruction for filing Application for Cancellation:-

- A registered taxable person seeking cancellation of his registration shall electronically submit an application including details of closing stock and liability thereon.
- The registered taxable person may submit, along with the application, relevant document in support thereof at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.
- 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 the registration.
- The registered taxable person, other than a person paying tax under section 8, seeking cancellation of registration shall submit a final return within the time as specified.
- Following person can digitally sign application for cancellation:

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Key Managerial Persons
Public Limited Company	Managing / Whole-time Directors and Key Managerial Person
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Key Managerial Person
Unlimited Company	Managing/ Whole-time Director and Key Managerial Person
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer ( CEO) or Equivalent
Statutory Body	Chief Executive Officer ( CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

- 
- Status of the online filed Application can be tracked on the Common Portal.
  - No fee is payable for filing application for cancellation.
  - After filing application for cancellation the taxpayer can make payment and can file returns due of the past periods through his user id and password.
  - Taxpayer can also update his contact address and update his mobile number and e mail address.



Government of India /<<State>>

Department of -----

Form GST REG-15

[See Rule ----]

Reference No << Reference Number >>

<< Date >>

To

Registration Number (GSTIN/Unique ID)

(Name)

(Address)

**Show Cause Notice for Cancellation of Registration**

Whereas on the basis of information which has come to my knowledge, I am satisfied that your registration needs to be cancelled for the following reasons: -

1

2

3

....

☐ You are hereby directed to reply to this Show Cause Notice by DD/MM/YYYY

☐ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM

to show cause as to why your registration under ----- Goods & Services Tax Act, 20\_\_ should not be cancelled.

Please take a note that in the event of your failure to comply with this notice; your registration would be cancelled.

Place:

Date:

Digital Signature

< Name of the Officer >

Designation

Center/State Jurisdiction

Government of India /<<State>>

Department -----

**Form GST REG-16**

[See Rule ---]

Reference No << Reference Number >>

<< Date-DD/MM/YYYY>>

To

(Name and Address)

Registration ID (GSTIN/Unique ID)

**Application Reference No. (ARN)**

Dated – DD/MM/YYYY

**Order for Cancellation of Registration**

This is with reference to your Application for Cancellation of Registration referred above filed under the ---  
- Goods and Services Tax Act, 20\_\_.

- Whereas no reply to show cause notice has been filed; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the Department has examined your Reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of Cancellation of registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is also deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act.

You are required to pay the following amounts including the amount on account of reversal on the input tax credit claimed on the goods lying in stock, including capital goods as per section \_\_\_ of CGST/ <State>GST Act within <ten days> from the date of service failing which the amount will be recovered in accordance with the provisions of the Act and Rules made thereunder. You are also required to furnish final return within the prescribed time limit.

\*This order is also available on your dashboard.

Head	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Place:

Date:

Digital Signature

< Name of the Officer >

Designation

Center/State Jurisdiction

---

Last Registration Certificates shall be marked with following Text across all the pages of the Registration Certificates.

---

*Registration Cancelled effective from << effective date of cancellation of registration>>*

---

**Government of India /<<State>>**  
**Department of -----**

**Form GST REG-17**  
*[See Rule -----]*

**Application for Revocation of Cancelled Registration under Goods and Services Act, 20....**

1.	<b>GSTIN (cancelled)</b>					
2.	<b>Legal Name</b>					
3.	<b>Trade Name</b>					
4.	<b>Address</b> (Principal place of business)					
5.	<b>Cancellation Order No.</b>				Date –	
6	<b>Reason for cancellation</b>					
7	<b>Details of last return filed</b>					
	<b>Period of Return</b>		ARN		Date of filing	DD/MM/YYYY
8	<b>Reason for revocation of cancellation</b>	Reasons in brief. Detailed reasons can be filed as an attachment				
9	<b>Upload Documents</b>					
1	<p><b>Verification</b></p> <p>I/We &lt;&lt;&gt;&gt; hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">E Sign /Digital Signature of Authorised Signatory  Full Name  (first name, middle, surname)  Designation/Status</p> <p>Place  Date</p>					

---

### **Instruction for filing application for Revocation of Cancellation**

- A taxable person, whose registration is cancelled by the proper officer on his own motion, may apply for revocation of cancellation of registration, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.
- 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.
- The proper officer may require the applicant to furnish, such additional information or clarification as, in his opinion, may be required for verifying the particulars furnished in the said application and the applicant shall furnish the information or the clarification within seven common working days from the date of the service of notice.
- Any change in the mobile number or the e-mail address of authorized signatory submitted under rule --, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided as specified under rule --.
- Status of the online filed Application can be tracked on the Common Portal.
- No fee is payable for filing application for Revocation of cancellation.

Government of India /<<State>>

Department of -----

**Form GST REG-18**

[See Rule -----]

Reference No << Reference Number >>

<< Date– DD/MM/YYYY>>

**To**

GSTIN/Unique ID

(Name of Taxpayer)

(Address)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

**Order for Approval of Application for Revocation of Cancelled Registration**

This is with reference to your Application for Revocation of Cancelled Registration referred above filed under the Goods and Services Tax Act, 20---. The Department has examined your application and the same has been found satisfactory and your registration is hereby restored.

As per section ---, revocation of cancellation of registration under CGST Act / SGST Act is also deemed to be revocation of cancellation of registration under the SGST Act / CGST Act.

Digital Signature

Name of Proper officer

(Designation)

Jurisdiction – Center/ State

Date

Place

Government of India / <<State>>

Department of -----

**Form GST REG-19**

[See Rule-----]

**Notice for Seeking Clarification / Documents relating to Application for  
<< Revocation of Cancellation>>**

**Reference Number** :

<< Date– DD/MM/YYYY>>

**To**

Name of the Applicant/ Taxpayer

Address of the Applicant/Taxpayer

GSTIN\*

Application Reference No. (ARN):

Dated— DD/MM/YYYY

This is with reference to your <<registration>> application referred above, filed under the ---- Goods and Services Tax Act, 20--. The Department has examined your application and is not satisfied with it for the following reasons:

1.

2.

3.

...

☐ You are directed to submit your reply by ..... (DD/MM/YYYY)

☐ \*You are hereby directed to appear before the undersigned authority on ..... (DD/MM/YYYY) at ..... (HH:MM)

If no response is received by the stipulated date and time as stated above, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter.

Digital Signature

Name of the Proper Officer

Designation

**Government of India / <<State >> Government**  
**Department of -----**

**Form GST REG-20**  
*[See Rule -----]*

<b>Application for Enrolment of Existing Taxpayer</b>			
<b>Taxpayer Details</b>			
1. Provisional ID			
2. Legal Name (As per PAN )			
3. Legal Name (As per State/Center)			
4. Trade Name			
5. PAN of the Business			
6. Constitution			
7. State			
7A Sector, Circle, Ward, etc. as applicable			
7B. Center Jurisdiction			
8. Reason of liability to obtain Registration	Registration under earlier law		
<b>9. Existing Registrations</b>			
Sr. No.	Type of Registration	Registration Number	Date of Registration
1	State VAT Registration		
2	CST Registration No.		
3	Service Tax Registration		
4	Central Excise Registration		
5	IEC No. (Importer Exporter Code)		
6	Corporate / LLP Identity Number		
<b>10. Details of Principal Place of Business</b>			
Building No. /Flat No.		Floor No	



Name of the Premises/Building		Road/Street	
Locality/Village		City / District	
State		PIN Code	
Latitude		Longitude	
<b>Contact Information</b>			
Office Email Address		Office-Telephone Number	
Mobile Number		Office Fax No	
<b>10A.Nature of Possession of Premises</b>	(Own; Leased; Rented; Consent; Shared)		
<b>10B.Nature of Business Activities being carried out</b>			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor (ISD) <input type="radio"/>
Works Contract <input type="radio"/>			
<b>11. Details of Additional Places of Business</b>			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/ District	
State		PIN Code	
Latitude		Longitude	
<b>Contact Information</b>			
Office Email Address		Office Telephone Number	
Mobile Number		Office Fax No	
<b>11A.Nature of Possession of Premises</b>	(Own; Leased; Rented; Consent; Shared)		
<b>11B.Nature of Business Activities being carried out</b>			
Factory / Manufacturing <input type="radio"/>	Wholesale Business <input type="radio"/>	Retail Business <input type="radio"/>	Warehouse/Depot <input type="radio"/>
Bonded Warehouse <input type="radio"/>	Service Provision <input type="radio"/>	Office/Sale Office <input type="radio"/>	Leasing Business <input type="radio"/>
Service Recipient <input type="radio"/>	EOU/ STP/ EHTP <input type="radio"/>	SEZ <input type="radio"/>	Input Service Distributor <input type="radio"/>

					(ISD)
Works Contract	<input type="radio"/>				
Add More -----					
<b>12. Details of Goods/ Services supplied by the Business</b>					
<b>Sr. No.</b>	<b>Description of Goods</b>				<b>HSN Code</b>
<b>Sr. No.</b>	<b>Description of Services</b>				<b>Service Accounting Code</b>
<b>13. Total Bank Accounts maintained by you for conducting Business</b>					
<b>Sr. No.</b>	<b>Account Number</b>	<b>Type of Account</b>	<b>IFSC</b>	<b>Bank Name</b>	<b>Branch Address</b>
<b>14. Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.</b>					
<b>Name</b>		<b>&lt;First Name&gt;</b>	<b>&lt;Middle Name&gt;</b>	<b>&lt;Last Name&gt;</b>	<b>&lt;Photo&gt;</b>
<b>Name of Father/Husband</b>		<b>&lt;First Name&gt;</b>	<b>&lt;Middle Name&gt;</b>	<b>&lt;Last Name&gt;</b>	
<b>Date of Birth</b>	<b>DD/ MM/ YYYY</b>		<b>Gender</b>	<b>&lt;Male, Female, Other&gt;</b>	
<b>Mobile Number</b>			<b>Email Address</b>		
<b>Telephone Number</b>					
<b>Identity Information</b>					
<b>Designation</b>			<b>Director Identification Number</b>		
<b>PAN</b>			<b>Aadhaar Number</b>		
<b>Are you a citizen of India?</b>		<b>&lt;Yes/No&gt;</b>		<b>Passport Number</b>	
<b>Residential Address</b>					
<b>Building No/Flat No</b>			<b>Floor No</b>		
<b>Name of the Premises/Building</b>			<b>Road/Street</b>		

Locality/Village		City/ District	
State		PIN Code	
<b>15. Details of Primary Authorized Signatory</b>			
Name	<First Name>	<Middle Name>	<Last Name>
Name of Father/Husband	<First Name>	<Middle Name>	<Last Name>
Date of Birth	DD / MM / YYYY	Gender	<Male, Female, Other>
Mobile Number		Email Address	
Telephone Number			
Identity Information			
Designation		Director Identification Number	
PAN		Aadhaar Number	
Are you a citizen of India?	<Yes/No>	Passport Number	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Locality/Village		City/ District	
State		PIN Code	
Add More ---			
<b>List of Documents Uploaded</b>			
<i>A customized list of documents required to be uploaded as per the field values in the form should be auto-populated with provision to upload relevant document against each entry in the list. (Refer instruction)</i>			
<b>16. Aadhaar Verification</b>			
I on behalf of the holders of Aadhaar numbers provided in the form, give consent to “Goods and Services Tax Network” to obtain details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
<b>17. Declaration</b>			
I, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			

Digital Signature/E-Sign			
Name of the Authorized Signatory		Place	
Designation of Authorized Signatory		Date	

### Instruction for filing Application for enrolment

1. Every person registered under an earlier law and who has provided a Permanent Account Number issued under the Income Tax Act, 1961 under that law shall be granted registration on a provisional basis.
2. Every person who has been granted a provisional registration shall furnish the information electronically by filing application along with such documents as specified in the said application, on the Common Portal either directly or through a Facilitation Centre, notified by the Board or Commissioner.
3. The information can be uploaded on the Common Portal by logging on the portal with provisional identity and password provided to the taxpayers.
4. If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, the provisional registration granted under sub-rule --- of rule --- shall be confirmed.
5. If the particulars and/or information specified have either not been furnished or not found to be correct and complete, the proper officer shall cancel the provisional registration granted under sub-rule --- of rule --- after giving an opportunity of being heard.
6. Certificate of registration, incorporating the Goods and Service Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal.
7. Every person registered under any of the earlier laws, who is not liable to register under the Act may, at his option, file electronically an application at the Common Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after such enquiry as may be deemed fit, cancel the said provisional registration.

#### 8. Authorization Form:-

For each Authorised Signatory mentioned in the application form, Authorization or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format:

##### **Declaration for Authorised Signatory (Separate for each signatory)**

I/We ---

**(Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc)**

1. << Name of the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc>>
- 2.
- 3.

hereby solemnly affirm and declare that <<name of the authorized signatory>> to act as an authorized signatory for the business << GSTIN - Name of the Business>> for which application for registration is being filed/ is registered under the Goods and Service Tax Act, 20\_\_.

All his actions in relation to this business will be binding on me/ us.

Signatures of the persons who are Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.

S. No.	Full Name	Designation/Status	Signature
1.			
2.			

**Acceptance as an authorized signatory**

I <<(Name of the authorized signatory)>> hereby solemnly accord my acceptance to act as authorized signatory for the above referred business and all my acts shall be binding on the business.	
	Signature of Authorised Signatory
	Designation/Status
Date	
Place	

**Instruction for filing online form:-**

- Enter your Provisional ID and password as provided by the State VAT/Central Excise/Service Tax Department for log in on the GST Portal.
- Correct Email address and Mobile number of the Primary Authorised Signatory are to be provided. The Email address and Mobile Number would be filled as contact information of the Primary Authorised Signatory.
- E mail and Mobile number to be verified by separate One Time Passwords. Taxpayer shall change his user id and password after first login.
- Taxpayer shall require to fill the information required in the application form related details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees, Principal Place of Business and details in respect of Authorised signatories.
- Information related to additional place of business, Bank account, commodity in respect of goods and services dealt in (top five) are also required to be filled.
- Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case he/she declares a person as Authorised Signatory as per Annexure specified.
- Documents required to be uploaded as evidence are as follows:-

1.	Photographs wherever specified in the Application Form (maximum 10) Proprietary Concern – Proprietor Partnership Firm / LLP – Managing/ Authorized Partners (personal details of all partners is to be submitted but photos of only ten partners including that of Managing Partner is to be submitted) HUF – Karta Company – Managing Director or the Authorised Person Trust – Managing Trustee
----	---

	<p>Association of Person or Body of Individual –Members of Managing Committee (personal details of all members is to be submitted but photos of only ten members including that of Chairman is to be submitted)</p> <p>Local Body – CEO or his equivalent</p> <p>Statutory Body – CEO or his equivalent</p> <p>Others – Person in Charge</p>
2.	<b>Constitution of Taxpayer:</b> Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Person or Body of Individual, Local Authority, Statutory Body and Others etc.
3.	<p><b>Proof of Principal/Additional Place of Business:</b></p> <p><b>(a) For Own premises –</b></p> <p>Any document in support of the ownership of the premises like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(b) For Rented or Leased premises –</b></p> <p>A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.</p> <p><b>(c) For premises not covered in (a) &amp; (b) above –</b></p> <p>A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.</p>
4	<p><b>Bank Account Related Proof:</b></p> <p>Scanned copy of the first page of Bank passbook / one page of Bank Statement</p> <p>Opening page of the Bank Passbook held in the name of the Proprietor / Business Concern – containing the Account No., Name of the Account Holder, MICR and IFSC and Branch details.</p>
5	For each Authorised Signatory: Letter of Authorization or copy of Resolution of the Managing Committee or Board of Directors to that effect as specified.

- After submitting information electronic signature shall be required. Following person can electronically sign application for enrolment:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorized Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors and Key Managerial Persons
Public Limited Company	Managing / Whole-time Directors and Key Managerial Person
Society/ Club/ Trust/ AOP	Members of Managing Committee

Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director and Key Managerial Person
Unlimited Company	Managing/ Whole-time Director and Key Managerial Person
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer ( CEO) or Equivalent
Statutory Body	Chief Executive Officer ( CEO) or Equivalent
Foreign Company	Authorized Person in India
Foreign Limited Liability Partnership	Authorized Person in India
Others	Person In charge

- Application is required to be mandatorily digitally signed as per following :-

Sl. No	Type of Applicant	Digital Signature required
1.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability Partnership	Digital Signature Certificate(DSC)
2.	Other than above	Digital Signature Certificate e-Signature

Note :- 1. Applicant shall require to register their DSC on Common portal.

2. e-Signature facility will be available on the common portal for Aadhar holders.

All information related to PAN, Aadhaar, DIN, CIN, LLPIN shall be online validated by the system and Acknowledgment Reference Number will be generated after successful validation of all the filled up information.

Status of the online filed Application can be tracked on the Common Portal.

1. Authorised signatory should not be minor.
2. No fee is applicable for filing application for enrolment.

---

## Acknowledgement

Enrolment Application - Form GST- has been filed against Application Reference Number (ARN) <.....>.

**Form Number** : <.....-.....>

**Form Description** : <Application for Enrolment of Existing Taxpayers>

**Date of Filing** : <DD/MM/YYYY>

**Taxpayer Trade Name** : <Trade Name>

**Taxpayer Legal Name** : <Legal Name as shared by State/Center>

**Provisional ID Number** : <Provisional ID Number>

*It is a system generated acknowledgement and does not require any signature*





Government of India  
And  
Government of <State>  
Department of.....

Form GST REG-21  
[See rule -----]

**Provisional Registration Certificate**

Central Goods and Services Tax Act, <20--> and <State> Goods and Services Tax Act, <20-->

1.	<b>Provisional ID</b>		
2.	<b>PAN</b>		
3.	<b>Legal Name</b>		
4.	<b>Trade Name</b>		
5.	<b>Registration Details under Earlier Law</b>		
	Act	Registration Number	
(a)			
(b)			
(c)			
<b>Date</b>	<Date of creation of Certificate>	<b>Place</b>	<State>

This is a Provisional Registration Certificate issued under the provisions of Central Goods and Services Tax Act, 20-- and <State> Goods and Services Tax Act, 20--.

This certificate will be valid till <30<sup>th</sup> September, 20\_\_> or any other date notified in the Official Gazette. Final Registration Certificate will be issued after verification of Application for Enrolment.

Government of India /<<State>>

Department -----

Form GST REG-22

[See Rule ---]

Reference No << Reference Number >>

<< Date-DD/MM/YYYY>>

To

(Name and Address)

Registration ID (GSTIN/Provisional ID)

Application Reference No. (ARN)

Dated – DD/MM/YYYY

Order for Cancellation of Provisional Registration

This is with reference to your Application for enrolment referred above filed under the ---- Goods and Services Tax Act, 20\_\_.

- Whereas no reply to show cause notice has been filed; or
- Whereas on the day fixed for hearing you did not appear; or
- Whereas the Department has examined your Reply and submissions made at the time of hearing, and is of the opinion that your registration is liable to be cancelled for following reason(s).

- 1.
- 2.

The effective date of Cancellation of registration is <<DD/MM/YYYY >>.

Cancellation of registration under Central Goods and Service Tax/State Goods and Service Tax is also deemed to be cancellation under State Goods and Service Tax/Central Goods and Service Tax Act.

You are required to pay the following amounts including the amount on account of reversal on the input tax credit claimed on the goods lying in stock, including capital goods as per section \_\_\_ of CGST/<State>GST Act within <ten days> from the date of service failing which the amount will be recovered in accordance with the provisions of the Act and Rules made thereunder.\*This order is also available on your dashboard.

Head	IGST	CGST	SGST
Tax			
Interest			
Penalty			
Others			
Total			

Place:

Date:

Digital Signature

< Name of the Officer>

Designation

Center/State Jurisdiction

Government of India /<<State>>

Department -----

**Form GST REG-23**

[See Rule --]

**Reference No** << Reference Number >>

<<Date-DD/MM/YYYY>>

**To**

Provisional ID

Name

Address

Application Reference Number(ARN) <ARN>

Dated – <DD/MM/YYYY>

**Intimation of discrepancies in Application for Enrolment of Provisional ID**

This is with reference to your application referred above, filed under the \_\_\_\_\_ Goods and Services Tax Act, 20\_\_\_. The Department has examined your application and the same has not been found satisfactory for the following reasons:-

1

2

...

You are required to file an Amendment Application within 15 days from the receipt of this intimation, if not filed already to rectify the above errors. Failure to rectify the discrepancies could entail initiation of cancellation proceedings.

Name and DSC of the Proper Officer

Designation

Jurisdiction Center/ State

Date

Place

Government of India /<<State>>  
Department of -----

Form GST REG-24

[See rule -----]

Application for Cancellation of Registration for the Migrated Taxpayers not liable for  
registration under Goods and Service Tax Act 20....

Part A

1. Provisional ID	
2. Password	
3. Email ID	
4. Mobile Number	
<b>Part B</b>	
5. Legal Name (As per PAN)	
6. Legal Name (As shared by State/Center)	
7. Address for correspondence	Building No./ Flat No.
	Floor No.
	Name of Premises/ Building
	Road/ Street
	Locality/ Village
	District
	State
	PIN Code
	Email
	Mobile (with country code)
	Telephone Number (with STD code)
FAX Number	
8. Reason for Cancellation	Ceased to be liable to pay tax
<b>9. Declaration</b>	
(i) I / We < Name of the Proprietor/Karta/Authorised Signatory>, being <Designation> of <Legal Name (As per PAN)> do hereby state that I/We am/ are not liable to registration under the provisions of	

Goods and Service Tax Act 20.....

(ii) The Provisional ID issued to me shall be deemed to have not been issued.

**10. Verification**

I/We < >hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed.

<b>Aadhaar Number</b>		<b>Permanent Account Number</b>	
<b>Digital Signature/E-Sign of Authorized Signatory</b>			
Full Name			
Designation / Status			
Place			
Date	DD/MM/YYYY		

Government of India /<<State>>

Department of -----

**Form GST REG-25**

[See Rule ---]

**Application for extension of registration period by Casual / Non-Resident taxable person**

1.	<b>GSTIN</b>	(Based on login to be auto populated)			
2.	<b>Name</b>	(To be auto-populated)			
3.	<b>Address</b>	(To be auto-populated)			
4.	<b>Period of Validity (original)</b>	<From	DD/MM/YYYY	To	DD/MM/YYYY>
5.	<b>Period for which extension is requested.</b>	<From	DD/MM/YYYY	To	DD/MM/YYYY>
6	<b>Estimated Turnover for the extended period (Rs.)</b>	Estimated Tax Liability (Net) for the extended period (Rs.)			
		<b>IGST</b>	<b>CGST</b>	<b>SGST</b>	<b>Total</b>
7	Payment detail				
	CIN		Date	Amount	
	CIN		Date	Amount	
8.	<b>Declaration</b>	<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.</i>			
	Place			Digital Signature/E-Sign	
	Date			Name of Authorized Signatory	
				Designation / Status	

**Instruction for filing application for extension of validity**

- 1 Application can be filed online before the expiry of the period of validity.
2. Application can only be treated as filed when advance payment of the net tax liability is being done.
3. After successful filing ARN will be generated which can be tracked online on Taxpayer/Applicant dashboard.

Government of India/State

Department of -----

Form GST REG-26

[See Rule -----]

Form for Field Visit Report

Center/State Jurisdiction (Ward/Circle/Zone)

<b>Name of the Officer:- &lt;&lt; to be prefilled&gt;&gt;</b>		
<b>Date of Submission of Report:-</b>		
<b>Name of the Taxpayer</b>		
<b>GSTIN/Unique ID Number –</b>		
<b>Task Assigned by:- &lt; Name of the Authority- to be prefilled&gt;</b>		
<b>Date and Time of Assignment of task:- &lt; System date and time&gt;</b>		
S. No.	Particulars	Input
1.	Date of Visit	
2.	Time of Visit	
3.	Location details	
	Latitude	
	Longitude	
	North – Bounded By	
	South – Bounded By	
	West – Bounded By	
	East – Bounded By	
4.	Whether address is same as mentioned in application.	Y / N
5.	Particulars of the Persons available at the time of Visit	
(i)	Name	
(ii)	Father Name	
(iii)	Residential Address	
(iv)	Mobile Number	
(v)	Designation / Status	
(vi)	Relationship with taxpayer, if applicable.	
6.	Functioning status of the Business	Functioning - Y / N
7.	Details of the premises	
	Open Space Area (in sq m.) - (approx.)	

	Covered Space Area (in sq m.) - (approx.)	
	Floor on which business premises located	
8.	<b>Documents verified</b>	Yes/No
9.	Upload photograph of the place with the person who is present at the place where site verification is conducted.	
10.	<b>Comments</b> (not more than < 1000 characters>	
	Signature	
	Name of the Officer	
	Designation	
	Jurisdiction	



