

DRAFT GOODS AND SERVICES TAX - REGISTRATION RULES, 2017

(March, 2017)

Chapter- REGISTRATION

1. Application for registration

- (1) ~~(1)~~ Every person, (other than a non-resident taxable person, a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52), who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereinafter referred to in this Chapter as “the applicant”) shall, before applying for registration, declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory in **Part A** of **FORM GST REG-01** on the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.
- Provided that a Special Economic Zone unit or Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from its other units located outside Special Economic Zone.
- (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~~s~~ of Revenue Act, 1963 (54 of 1963)~~);~~;
- (b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number~~;~~; and
- (c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.
- (3) On successful verification of the PAN, mobile number and e-mail address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.
- (4) Using the reference number generated under sub-rule (3), the applicant shall electronically submit an application in **Part B** of **FORM GST REG-01**, duly signed, along with documents specified in the said Form, at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.
- (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-reference number by the Common Portal for making advance deposit of tax in

~~accordance with the provisions of under~~ section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit in the electronic cash ledger thereafter.

~~(7) The person applying for registration under sub-rule (6) shall apply for registration at least five days before commencement of business and 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 24.~~

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~~ issue a notice 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 such clarification, information or documents sought electronically, 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, State, 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 SGST 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, information or document being sought under the sub-rule (2), the clarification, information or document furnished by the applicant shall be forwarded to the proper officer under the said Rules for appropriate action.

(SGST Rules)

(4) Where the proper officer, referred to in sub-rule (3), 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 from the date of receipt of such clarification or information or documents.

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

(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 (12) of section 25, where the application for grant of registration has been approved under rule 2, a certificate of registration in **FORM GST REG-06** ~~showing the for the~~ principal place of business and ~~for every~~ additional place(s) 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-rule (1) or sub-rule (4) or sub-rule (6) of rule 2.

(4) Every certificate of registration made available on the Common Portal shall be digitally signed by the proper officer under the Act.

(5) Where the registration has been granted under sub-rule (6) of rule 2, the applicant shall be communicated the registration number and the certificate of registration under sub-rule (1), duly signed, shall be made available to the applicant on the common portal.

4. Separate registration for multiple business verticals within a State or a Union territory

(1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under sub-section (2) of section ~~19-25~~ 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 in~~ caluse (18) of section 2 of the Act;

(b) No business vertical of a taxable person shall be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9.

Explanation.- Where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section ~~810~~, all other business verticals of the said person shall become ineligible to pay tax under the said section.

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

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

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

5. Grant of registration to persons required to deduct tax at source or to collect tax at source

(1) Any person required to deduct tax ~~under-in accordance with the provisions of sub-section (1) of~~ section 51 or a person required to collect tax at source ~~in accordance with the provisions of under~~ section 52 shall electronically submit an application, duly signed, in **FORM GST REG-07** for grant of registration, through the Common Portal, either directly or from a Facilitation Centre notified by the Commissioner.

(2) The proper officer may grant registration after due verification and issue a certificate of registration 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 under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person in **FORM GST REG-08**:

Provided that the proper officer shall not cancel the follow the procedure prescribed in rule 14 before cancellation of registration ~~registration without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.~~

86. Grant of registration to non-resident taxable person

(1) A non-resident taxable person shall electronically submit an application, alongwith a valid passport, for registration, duly signed, in **FORM GST REG-09**, at least five days prior to the commencement of ~~the~~ business at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(2) A person applying for registration as a non-resident taxable person shall be given a temporary ~~reference identification~~ number by the Common Portal for making an advance deposit of tax under section 27 and the acknowledgement under sub-rule (5) of rule 1 shall be issued thereafter.

(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 for the period for which registration is sought, as specified in section 27.

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

Explanation. – The application for registration made by a non-resident taxable person shall be signed by his authorized signatory who shall be a person resident in India having a valid PAN.

6A. Grant of registration to a person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient

(1) Any person supplying online information and data base access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed, in FORM GST REG-09A, at the Common Portal.

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

167. Extension in period of operation by casual taxable person and non-resident taxable person

(1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in **FORM GST REG-25-10** shall be furnished electronically through the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.

(2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section ~~19A~~27.

108. Suo moto registration

(1) Where, ~~pursuant to~~during the course of any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-13**~~11~~.

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

(3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within ~~ninety thirty~~ days from the date of the grant of such registration ~~under the said sub-rule~~, submit 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 submitted within ~~applied for~~ thirty days from the after date of issuance of order upholding the liability to registration 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~~, apply to an application submitted under sub-rule (3).

(5) The Registration Number (GSTIN) assigned pursuant to verification under sub-rule (4) shall be effective from the date of order granting registration under sub-rule (1).

69. Assignment of unique identity number to certain special entities

(1) The proper officer shall, on the recommendation of the Ministry of External Affairs, Government of India, grant a unique identity number to the entities mentioned in clause (a) or, as the case may be, the entities mentioned in clause (b) of sub-section (9) of section 25 and a certificate of registration shall be made available to such entities on the Common Portal in FORM GST REG-06.

~~(2)~~ 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. Every person required to obtain a unique identity number under clause (b) of sub-section (9) of section 25 may submit an application, electronically in FORM GST REG-12, duly verified in the manner specified in rule 1, at the Common Portal either directly or through a Facilitation Centre notified by the Commissioner.

(3) The proper officer shall, upon submission of an application under sub-rule (2),- assign a unique identity number to the said person and a certificate in FORM GST REG-06 shall be made available to the applicant on the Common Portal within three common working days from the date of submission of application. 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.

(4) Where, upon an enquiry or pursuant to any other proceedings under the Act, the proper officer is satisfied that a person to whom a certificate of registration in FORM GST REG-06 has been issued is no longer required to be registered, the said officer may cancel the registration granted under sub-rule (1) or sub-rule (3) and such cancellation shall be communicated to the said person electronically in FORM GST REG-08.

710. Display of registration certificate and GSTIN ~~in-on~~ the name board

- (1) Every registered person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.
- (2) Every registered person shall display his GSTIN ~~in-on~~ the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

911. Amendment of registration

(1) Where there is any change in any of the particulars furnished in the application for registration in **FORM GST REG-01, or FORM GST REG-07, or FORM GST REG-09 or FORM GST REG-09A or FORM GST-REG-1012**, as the case may be, either at the time of obtaining registration or as amended from time to time, the registered person shall, within fifteen days of such change, submit an application ~~electronically~~, duly signed, electronically in **FORM GST REG-1113** ~~electronically~~, along with documents relating to such change at the Common Portal either directly or through a Facilitation Centre notified by the 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.~~

(a) Where the change relates to-

(i) legal name of business;

(ii) address of the principal place of business or any additional place of business; or

(iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall approve the amendment within fifteen common working days from the date of receipt of application in FORM GST REG-13 after due verification and issue an order in FORM GST REG- 14 electronically and such amendment shall take effect from the date of occurrence of the event warranting amendment.

(b) The change relating to sub-clause (i) and sub-clause (iii) of clause (a) shall be applicable for all registrations of the registered person obtained on the same PAN, whether in the same State or Union territory or any other State or Union territory.

~~(bc)~~ 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-11-13** on the Common Portal:

Provided that any change in the mobile number or e-mail address of the authorised signatory submitted under rule 1, as amended from time to time, shall be carried out only after online verification through the Common Portal in the manner provided under the said rule-1.

~~(ed)~~ Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**.

(3) Where the proper officer is of the opinion that the amendment sought under clause (a) of sub-rule (2) is either not warranted or the documents furnished therewith ~~is-are~~ 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-1113**, serve a notice in FORM GST REG-03, require requiring the registered ~~taxable~~ person to show cause, within seven common working days of the service of the ~~FORM GST REG-03 said notice~~, as to why the application submitted under sub-rule (1) shall not be rejected.

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

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

~~(56)~~ 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.

~~(67)~~ 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 common working days from the date of receipt of reply to the notice to show cause under sub-rule (4) 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 to the registered person on the Common Portal.

1112. Application for cancellation of registration

~~(1)~~ A registered person, other than a person to whom a unique identification number has been granted under rule 9 or a person to whom registration has been granted under rule 5, seeking cancellation of his registration under sub-section (1) of section ~~26-29~~ shall electronically submit an application in **FORM GST REG-1514**, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which cancellation of registration is sought, closing stock and liability thereon, details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof at the Common Portal within thirty days of occurrence of event warranting cancellation, either directly or through a Facilitation Centre notified by the 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 registered person, seeking cancellation of registration under sub-rule (1) shall furnish a final return prescribed under rule Return--.~~

13. Registration to be cancelled in certain cases

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

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of the Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilization of input tax credit or refund of tax;

(c) avails of input tax credit using invoice or bill referred to in clause (b);

(d) collects any amount as representing the tax but fails to pay the same to the Central/State Government beyond a period of three months from the date on which such payment becomes due; or

(e) fails to pay any amount of tax, interest or penalty to the account of the Central/State Government beyond a period of three months from the date on which such payment becomes due—

and the amount of tax not paid or evaded, interest or penalty not paid, or the input tax credit availed or utilized or refund obtained under clause (a) or clause (b) or clause (c) or clause (d) or clause (e) exceeds ten lakh rupees.

1214. Cancellation of registration

(1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he ~~shall~~may issue a notice to such person in **FORM GST REG-1516**, requiring him to show cause within seven common working days from the date of service of such notice 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) The reply to the show cause notice issued under sub-rule (1) shall be furnished in FORM REG – 17 within the period prescribed in the said sub-rule.

~~(23) 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 the proper officer may shall~~ issue ~~of~~ an order in **FORM GST REG-1618**, ~~to be passed~~ within thirty days from the date of application submitted under sub-rule (1) of rule ~~1112 or, as the case may be, the date of reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing to pay arrears of any tax, interest or penalty including the amount liable to be paid under sub-section(7) of section 21.~~

(4) Where the reply furnished under sub-rule (2) is not found to be satisfactory or the registered person has not furnished any reply to the show cause notice issued under sub-rule (1) within the prescribed period, the proper officer may cancel the registration, with effect from a date to be determined by him and notify such person in FORM GST REG-18, directing him to pay arrears of any tax, cess, interest or penalty including the amount liable to be paid under sub-section (5) of section 29.

(5) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceeding and pass an order in FORM GST REG –19.

~~(36)~~ The provisions of sub-rule ~~(13)~~ shall, ~~apply mutatis mutandis,~~ apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.

1315. Revocation of cancellation of registration

(1) A ~~registered 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-20**, to such proper officer, within thirty days from the date of service of the order of cancellation of registration at the Common Portal either 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-21** within thirty days from the date of receipt of ~~such~~ the application and communicate the same to the applicant.÷

Provided that cancellation of registration for failure on the part of the registered person to furnish returns shall be revoked if such returns are furnished and the amount of tax, interest, penalties and late fee in respect of the said returns has been paid:

Provided further that cancellation of registration under rule 13 shall be revoked if the amount of tax, interest or penalty referred to in clause (a) or clause (b) or clause (c) or clause (d) or clause (e) has been paid.

(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 filing 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~~ shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-22 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within seven common working days from the date of the service of notice in FORM GST REG- 23.

(4) Upon receipt of the information or clarification in **FORM GST REG-0423**, the proper officer may proceed to dispose of the application in the manner specified in sub-rule (2) within thirty days from the date of receipt of such information or clarification from the applicant.÷

~~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.~~

1416. Migration of persons registered under existing earlier law

(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing 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 REG21, incorporating the Goods and Services Tax Identification Number (GSTIN) therein, shall be made available on the Common Portal enrol on the~~

~~Common Portal~~ by validating his e-mail address and mobile number and furnish information in FORM GST REG-24, either directly or through a Facilitation Centre notified by the Commissioner.

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

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single PAN shall be granted only one provisional registration under the Act:

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

(2)(a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-2024**, 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 a~~ period ~~specified in section 142 of three months~~ 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-2226**:

Provided that no provisional registration shall be cancelled as aforesaid without serving a notice to show cause in **FORM GST REG-23-27** and without affording the person concerned a reasonable opportunity of being heard:

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

(4) Every person registered under any of the ~~earlier-existing~~ laws, who is not liable to be registered under the Act may, within thirty days from the appointed day, at his option, ~~file electronically~~ submit an application electronically in **FORM GST REG-24-28** at the Common Portal for cancellation of the registration ~~provisionally~~ granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said ~~provisional~~ registration.

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 ~~registered 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, shall be uploaded in FORM GST REG-26-29 on the Common Portal within three working days following the date of such verification.

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

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

(a) in the case of an individual, by the individual himself or by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the chief executive officer or authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory;

(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.

(3) Any application, return, reply or any other document signed by a person who is not authorised under sub-rule (2), shall be treated as if no application, return, reply or any other document has been filed.

(24) All notices, certificates and orders ~~and notices~~ under these Rules this Chapter 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).
