



Goods & Services Tax

Educational Series

PD & PP : GST : 173

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Central Goods & Services Tax Rules, 2017

CHAPTER III of Central Goods & Services Tax Act, 2017 deals with the registration provisions. Rule 8 contains the provisions for Application for registration.

8(1): Every person other than:



who is liable to be registered under section 25(1) and every person seeking registration under section 25(3) (hereafter in this Chapter referred to as “the applicant”) shall, before applying for registration, declare his:



in Part A of Form GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone. Every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.