



Goods & Services Tax

Educational Series

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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.

Rule 8(2): It lays down the verification of details entered for registration:

Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes

Mobile number declared shall be verified through a one-time password sent to the said mobile number

E-mail address declared shall be verified through a separate one-time password sent to the said e-mail address

Rule 8(3) lays down that on successful verification of the Permanent Account Number, mobile number and email address, a temporary reference number shall be generated and communicated to the applicant on the said mobile number and e-mail address.