



Goods & Services Tax

Educational Series

PD & PP : GST : 175

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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(4)

- Using the reference number generated, the applicant shall electronically submit an application in **Part B of FORM GST REG-01**, duly signed or verified through electronic verification code, along with the documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner

Rule 8(5)

- On receipt of an application, an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**

Rule 8(6)

- A person applying for registration as a casual taxable person shall be given a temporary reference number by the common portal for making advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) shall be issued electronically only after the said deposit