Goods & Services Tax

Educational Series

PD & PP : GST : 184

February 27, 2018

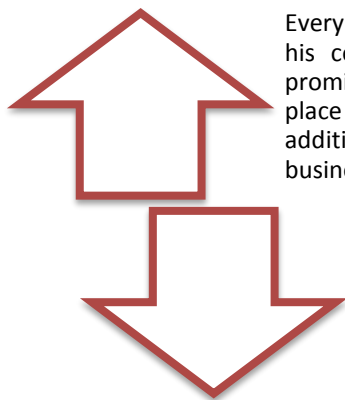### Central Goods & Services Tax Rules, 2017

Rule 17 deals with Assignment of Unique Identity Number to certain special entities.

> Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in FORM GST REG-13, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the common portal, either directly or through a Facilitation Centre notified by the Commissioner

> The proper officer may, upon submission of an application in FORM GST REG-13 or after filling up the said form or after receiving a recommendation from the Ministry of External Affairs, Government of India11, assign a Unique Identity Number to the said person and issue a certificate in FORM GST REG-06 within a period of three working days from the date of the submission of the application

Rule 18 states Display of registration certificate and Goods and Services Tax Identification Number on the name board:

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

Every registered person shall display his Goods and Services Tax Identification Number on the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

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