***FAQs On Goods & Services Tax***

 ***3. Registration***

Q 11. Is possession of a Permanent Account Number (PAN) mandatory for obtaining a Registration?

Ans. Yes. Every person shall have a Permanent Account Number issued under the Income Tax Act, 1961 (43 of 1961) in order to be eligible for grant of registration under Section 19 of the Model GST Law. However as per section 19 (4A) of MGL, PAN is not mandatory for a non-resident taxable person who may be granted registration on the basis of any other document as may be prescribed.

Q 12. Whether the Department through the proper officer, can *suo-moto* proceed with registration of a Person under this Act?

Ans. Yes. In terms of sub-section (5) of Section 19, where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action that is, or may be taken under the MGL, or under any other law for the time being in force, proceed to register such person in the manner as may be prescribed.

*Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69*

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