**FAQs On Goods & Services Tax**

 **3. Registration**

**Q 13. Whether the proper Officer can reject an Application for Registration?**

Ans. Yes. In terms of sub-section 7 of MGL, the proper officer can reject an application for registration after due verification. However, it is also provided in sub-section 8 of Section 19, the proper officer shall not reject the application for registration or the Unique Identity Number without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.

**Q 14. Whether the Registration granted to any person is permanent?**

Ans. Yes, the registration Certificate once granted is permanent unless surrendered, cancelled, suspended or revoked.

**Q 15. Is it necessary for the UN bodies to get registration under MGL?**

Ans. All UN bodies Consulate or Embassy of foreign countries and any other class of persons so notified would be required to obtain a unique identification number (UIN) from the GST portal. The structure of the said ID would be uniform across the States in conformity with GSTIN structure and the same will be common for the Centre and the States. This UIN will be needed for claiming refund of taxes paid by them and for any other purpose as may be prescribed in the GST Rules.

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

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