

GOVERNMENT OF MEGHALAYA XCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

Notification

Dated Shillong the 29th Dec, 2017

No. ERTS(T) 79/2017/468 - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya hereby makes the following rules, namely:-

Chapter I

PRELIMINARY

- 1. Short title, Extent and Commencement.- (1) These rules may be called the Meghalaya Goods and Services Tax Rules, 2017.
 - (2) They shall be deemed to have come into force with effect from 22nd June, 2017.
- 2. Definitions.- In these rules, unless the context otherwise requires,-
 - (a) "Act" means the Meghalaya Goods and Services Tax Act, 2017 (12 of 2017);
 - (b) "FORM" means a Form appended to these rules;
 - (c) "section" means a section of the Act;
 - (d) "Special Economic Zone" shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
 - (e) words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

Chapter II

COMPOSITION RULES

3. Intimation for composition levy.- (1) Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in FORM GST CMP-01, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:

Provided that where the intimation in FORM GST CMP-01 is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.

- (2) Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of **FORM GST REG-01**, which shall be considered as an intimation to pay tax under the said section.
- (3) Any registered person who opts to pay tax under section 10 shall electronically file an

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542B B1. uploss). + schin-27/37 2018 intimation in FORM GST CMP-02, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year.

- (4) Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in **FORM GST CMP-03**, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of sixty days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.
- (5) Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.
- **4. Effective date for composition levy.-** (1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under subrule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.
 - (2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.
- **5. Conditions and restrictions for composition levy.-** (1) The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-
 - (a) he is neither a casual taxable person nor a non-resident taxable person;
 - (b) the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;
 - (c) the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9:
 - (d) he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
 - (e) he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
 - (f) he shall mention the words "composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and

- (g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.
- (2) The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.
- 6. Validity of composition levy.- (1) The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.
 - (2) The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in **FORM GST CMP-04** within seven days of the occurrence of such event.
 - (3) The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in **FORM GST CMP-04**, duly signed or verified through electronic verification code, electronically on the common portal.
 - (4) Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in **FORM GST CMP-05** to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.
 - (5) Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in **FORM GST CMP-06**, the proper officer shall issue an order in **FORM GST CMP-07** within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.
 - (6) Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in FORM GST CMP-07 under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in FORM GST ITC-01 containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn or from the date of the order passed in FORM GST CMP-07, as the case may be.
 - (7) Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

7. Rate of tax of the composition levy.- The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-

SI. No.	Category of registered persons	Rate of tax
(1)	(2)	(3)
1.	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one per cent.
2.	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.
3.	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent.

Chapter III REGISTRATION

8. Application for registration.- (1) Every person, other than a non-resident taxable person, a person required to deduct tax at source under section 51, a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as "the applicant") shall, before applying for registration, declare his Permanent Account Number, mobile number, e-mail address, State or Union territory in Part A of FORM GST REG-01 on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a business vertical distinct from his other units located outside the Special Economic Zone:

Provided further that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

- (2) (a) The Permanent Account Number shall be validated online by the common portal from the database maintained by the Central Board of Direct Taxes.
- (b) The mobile number declared under sub-rule (1) shall be verified through a one-time password sent to the said mobile number; and
- (c) The e-mail address declared under sub-rule (1) shall be verified through a separate one-time password sent to the said e-mail address.
- (3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be gener ted and communicated to the applicant on the said mobile number and e-mail address.

- (4) Using the reference number generated under sub-rule (3), 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.
- (5) On receipt of an application under sub-rule (4), an acknowledgement shall be issued electronically to the applicant in **FORM GST REG-02**.
- (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.
- 9. Verification of the application and approval.- (1) The application shall be forwarded to the proper officer who shall examine the application and the accompanying documents and if the same are found to be in order, approve the grant of registration to the applicant within a period of three working days from the date of submission of the application.
 - (2) Where the application submitted under rule 8 is found to be deficient, either in terms of any information or any document required to be furnished under the said rule, or where the proper officer requires any clarification with regard to any information provided in the application or documents furnished therewith, he may issue a notice to the applicant electronically in FORM GST REG-03 within a period of three working days from the date of submission of the application and the applicant shall furnish such clarification, information or documents electronically, in FORM GST REG-04, within a period of seven working days from the date of the receipt of such notice.

Explanation.- For the purposes of this sub-rule, the expression "clarification" includes modification or correction of particulars declared in the application for registration, other than Permanent Account Number, State, mobile number and e-mail address declared in **Part A** of **FORM GST REG-01**.

- (3) Where the proper officer is satisfied with the clarification, information or documents furnished by the applicant, he may approve the grant of registration to the applicant within a period of seven working days from the date of the receipt of such clarification or information or documents.
- (4) Where no reply is furnished by the applicant in response to the notice issued under sub-rule (2) or where the proper officer is not satisfied with the clarification, information or documents furnished, he shall, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05.
- (5) If the proper officer fails to take any action, -
- (a) within a period of three working days from the date of submission of the application; or
- (b) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2), the application for grant of registration shall be deemed to have been approved.

- 10. Issue of registration certificate.- (1) Subject to the provisions of sub-section (12) of section 25, where the application for grant of registration has been approved under rule 9, a certificate of registration in **FORM GST REG-06** showing the principal place of business and additional place or places of business shall be made available to the applicant on the common portal and a Goods and Services Tax Identification Number shall be assigned subject to the following characters, namely:-
 - (a) two characters for the State code;
 - (b) ten characters for the Permanent Account Number or the Tax Deduction and Collection Account Number;
 - (c) two characters for the entity code; and
 - (d) one checksum character.
 - (2) The registration shall be effective from the date on which the person becomes liable to registration where the application for registration has been submitted within a period of thirty days from such date.
 - (3) Where an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to registration, the effective date of registration shall be the date of the grant of registration under sub-rule (1) or sub-rule (3) or sub-rule (5) of rule 9.
 - (4) Every certificate of registration shall be digitally signed by the proper officer under the Act.
 - (5) Where the registration has been granted under sub-rule (5) of rule 9, the applicant shall be communicated the registration number, and the certificate of registration under sub-rule (1), duly signed or verified through electronic verification code, shall be made available to him on the common portal, within a period of three days after the expiry of the period specified in sub-rule (5) of rule 9.
- 11. Separate registration for multiple business verticals within a State or a Union territory. (1) Any person having multiple business verticals within a State or a Union territory, requiring a separate registration for any of its business verticals under subsection (2) of section 25 shall be granted separate registration in respect of each of the verticals subject to the following conditions, namely:-
 - (a) such person has more than one business vertical as defined in clause (18) of section 2;
 - (b) the business vertical of a taxable person shall not be granted registration to pay tax under section 10 if any one of the other business verticals of the same person is paying tax under section 9;
 - (c) all separately registered business verticals of such person shall pay tax under the Act on supply of goods or services or both made to another registered business vertical of such person and issue a tax invoice for such supply.

Explanation.- For the purposes of clause (b), it is hereby clarified that where any business vertical of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other business verticals of the said person shall become ineligible to pay tax under the said section.

- (2) A registered person eligible to obtain separate registration for business verticals may submit a separate application in **FORM GST REG-01** in respect of each such vertical.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.
- 12. Grant of registration to persons required to deduct tax at source or to collect tax at source.— (1) Any person required to deduct tax in accordance with the provisions of section 51 or a person required to collect tax at source in accordance with the provisions of section 52 shall electronically submit an application, duly signed or verified through electronic verification code, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
 - (2) The proper officer may grant registration after due verification and issue a certificate of registration in **FORM GST REG-06** within a period of three working days from the date of submission of the application.
 - (3) Where, upon an enquiry or pursuant to any other proceeding under the Act, the proper officer is satisfied that a person to whom a certificate of registration in **FORM GST REG-06** has been issued is no longer liable to deduct tax at source under section 51 or collect tax at source under section 52, the said officer may cancel the registration issued under sub-rule (2) and such cancellation shall be communicated to the said person electronically in **FORM GST REG-08**:

Provided that the proper officer shall follow the procedure as provided in rule 22 for the cancellation of registration.

13. Grant of registration to non-resident taxable person.— (1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in FORM GST REG-09, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.

- (2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.

(4) The application for registration made by a non-resident taxable person shall be signed by his authorised signatory who shall be a person resident in India having a valid Permanent Account Number.

14. Grant of registration to a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient.

- (1) Any person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient shall electronically submit an application for registration, duly signed or verified through electronic verification code, in **FORM GST REG-10**, at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.
- (2) The applicant referred to in sub-rule (1) shall be granted registration, in **FORM GST REG-06**, subject to such conditions and restrictions and by such officer as may be notified by the Government of Meghalaya on the recommendations of the Council.
- 15. Extension in period of operation by casual taxable person and non-resident taxable person.— (1) Where a registered casual taxable person or a non-resident taxable person intends to extend the period of registration indicated in his application of registration, an application in FORM GST REG-11 shall be submitted electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner, by such person before the end of the validity of registration granted to him.
 - (2) The application under sub-rule (1) shall be acknowledged only on payment of the amount specified in sub-section (2) of section 27.
- **16.** Suo moto registration.- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration, such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-12**.
 - (2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.
 - (3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:

Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of the issuance of the order upholding the liability to registration by the Appellate Authority.

- (4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).
- (5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4), shall be effective from the date of the order granting registration under sub-rule (1).

- 17. Assignment of Unique Identity Number to certain special entities.- (1) Every person required to be granted a Unique Identity Number in accordance with the provisions of subsection (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.
 - (2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form, 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.
- 18. Display of registration certificate and Goods and Services Tax Identification Number on the name board.- (1) 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.
 - (2) 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.
- 19. Amendment of registration.— (1) Where there is any change in any of the particulars furnished in the application for registration in FORM GST REG-01 or FORM GST REG-07 or FORM GST REG-09 or FORM GST REG-10 or for Unique Identity Number in FORM GST-REG-13, either at the time of obtaining registration or Unique Identity Number or as amended from time to time, the registered person shall, within a period of fifteen days of such change, submit an application, duly signed or verified through electronic verification code, electronically in FORM GST REG-14, along with the documents relating to such change at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that – (a) where the change relates to,-

- (i) legal name of business;
- (ii) address of the principal place of business or any additional place(s) of business; or
- (iii) addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business,-

which does not warrant cancellation of registration under section 29, the proper officer shall, after due verification, approve the amendment within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14** and issue an order in **FORM GST REG-15** electronically and such amendment shall take effect from the date of the occurrence of the event warranting such amendment;

(b) the change relating to sub-clause (i) and sub-clause (iii) of clause (a) in any State or Union territory shall be applicable for all registrations of the registered person obtained under the provisions of this Chapter on the same Permanent Account Number;

- (c) where the change relates to any particulars other than those specified in clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG- 14 on the common portal;
- (d) where a change in the constitution of any business results in the change of the Permanent Account Number of a registered person, the said person shall apply for fresh registration in **FORM GST REG-01**:

Provided further that any change in the mobile number or e-mail address of the authorised signatory submitted under this rule, as amended from time to time, shall be carried out only after online verification through the common portal in the manner provided under the said rule.

- (2) Where the proper officer is of the opinion that the amendment sought under sub-rule
- (1) is either not warranted or the documents furnished therewith are incomplete or incorrect, he may, within a period of fifteen working days from the date of the receipt of the application in **FORM GST REG-14**, serve a notice in **FORM GST REG-03**, requiring the registered person to show cause, within a period of seven working days of the service of the said notice, as to why the application submitted under sub-rule (1) shall not be rejected.
- (3) The registered person shall furnish a reply to the notice to show cause, issued under sub-rule (2), in **FORM GST REG-04**, within a period of seven working days from the date of the service of the said notice.
- (4) Where the reply furnished under sub-rule (3) is found to be not satisfactory or where no reply is furnished in response to the notice issued under sub-rule (2) within the period prescribed in sub-rule (3), the proper officer shall reject the application submitted under sub-rule (1) and pass an order in **FORM GST REG -05**.
- (5) If the proper officer fails to take any action,-
- (a) within a period of fifteen working days from the date of submission of the application, or
- (b) within a period of seven working days from the date of the receipt of the reply to the notice to show cause under sub-rule (3),

the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available to the registered person on the common portal.

20. Application for cancellation of registration.— A registered person, other than a person to whom a registration has been granted under rule 12 or a person to whom a Unique Identity Number has been granted under rule 17, seeking cancellation of his registration under subsection (1) of section 29 shall electronically submit an application in FORM GST REG-16, including therein the details of inputs held in stock or inputs contained in semi-finished or finished goods held in stock and of capital goods held in stock on the date from which the cancellation of registration is sought, liability thereon, the details of the payment, if any, made against such liability and may furnish, along with the application, relevant documents in support thereof, at the common portal within a period of thirty days of the occurrence of the event warranting the cancellation, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for the cancellation of registration shall be considered in case of a taxable person, who has registered voluntarily, before the expiry of a period of one year from the effective date of registration.

- 21. Registration to be cancelled in certain cases.- The registration granted to a person is liable to be cancelled, if the said person,-
 - (a) does not conduct any business from the declared place of business; or
 - (b) issues invoice or bill without supply of goods or services in violation of the provisions of this Act, or the rules made thereunder.
- 22. Cancellation of registration.- (1) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29, he shall issue a notice to such person in FORM GST REG-17, requiring him to show cause, within a period of seven working days from the date of the service of such notice, as to why his registration shall not be cancelled.
 - (2) The reply to the show cause notice issued under sub-rule (1) shall be furnished in **FORM REG-18** within the period specified in the said sub-rule.
 - (3) Where a person who has submitted an application for cancellation of his registration is no longer liable to be registered or his registration is liable to be cancelled, the proper officer shall issue an order in **FORM GST REG-19**, within a period of thirty days from the date of application submitted under sub-rule (1) of rule 20 or, as the case may be, the date of the reply to the show cause issued under sub-rule (1), cancel the registration, with effect from a date to be determined by him and notify the taxable person, directing him to pay arrears of any tax, interest or penalty including the amount liable to be paid under subsection (5) of section 29.
 - (4) Where the reply furnished under sub-rule (2) is found to be satisfactory, the proper officer shall drop the proceedings and pass an order in FORM GST REG -20.
 - (5) The provisions of sub-rule (3) shall, *mutatis mutandis*, apply to the legal heirs of a deceased proprietor, as if the application had been submitted by the proprietor himself.
- 23. Revocation of cancellation of registration.- (1) A registered person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-21, to such proper officer, within a period of thirty days from the date of the service of the order of cancellation of registration at the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that no application for revocation shall be filed, if the registration has been cancelled for the failure of the registered person to furnish returns, unless such returns are furnished and any amount due as tax, in terms of such returns, has been paid along with any amount payable towards interest, penalty and late fee in respect of the said returns.

- (2) (a) Where the proper officer is satisfied, for reasons to be recorded in writing, that there are sufficient grounds for revocation of cancellation of registration, he shall revoke the cancellation of registration by an order in **FORM GST REG-22** within a period of thirty days from the date of the receipt of the application and communicate the same to the applicant.
- (b) The proper officer may, for reasons to be recorded in writing, under circumstances other than those specified in clause (a), by an order in **FORM GST**

REG-05, reject the application for revocation of cancellation of registration and communicate the same to the applicant.

- (3) The proper officer shall, before passing the order referred to in clause (b) of sub-rule (2), issue a notice in FORM GST REG-23 requiring the applicant to show cause as to why the application submitted for revocation under sub-rule (1) should not be rejected and the applicant shall furnish the reply within a period of seven working days from the date of the service of the notice in FORM GST REG-24.
- (4) Upon receipt of the information or clarification in **FORM GST REG-24**, the proper officer shall proceed to dispose of the application in the manner specified in sub-rule (2) within a period of thirty days from the date of the receipt of such information or clarification from the applicant.
- 24. Migration of persons registered under the existing law.- (1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of the Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.
 - (b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

Provided further that a person having centralised registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.

- (2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.
- (c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.
- (3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in FORM GST REG- 27 can be withdrawn by issuing an order in FORM GST REG- 20, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

- (4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, within a period of thirty days from the appointed day, at his option, submit an application electronically in **FORM GST REG-29** at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.
- 25. Physical verification of business premises in certain cases.— Where the proper officer is satisfied that the physical verification of the place of business of a registered person is required after the grant of registration, he may get such verification done and the verification report along with the other documents, including photographs, shall be uploaded in FORM GST REG-30 on the common portal within a period of fifteen working days following the date of such verification.
- 26. Method of authentication.- (1) All applications, including reply, if any, to the notices, returns including the details of outward and inward supplies, appeals or any other document required to be submitted under the provisions of these rules shall be so submitted electronically with digital signature certificate or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf:

Provided that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall furnish the documents or application verified through digital signature certificate.

- (2) Each document including the return furnished online shall be signed or verified through electronic verification code-
- (a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;
- (c) in the case of a company, by the chief executive officer or authorised signatory thereof;
- (d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;
- (e) in the case of a firm, by any partner thereof, not being a minor or authorised signatory thereof;
- (f) in the case of any other association, by any member of the association or persons or authorised signatory thereof;

- (g) in the case of a trust, by the trustee or any trustee or authorised signatory thereof; or
- (h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48.
- (3) All notices, certificates and orders under the provisions of this Chapter shall be issued electronically by the proper officer or any other officer authorised to issue such notices or certificates or orders, through digital signature certificate specified under the provisions of the Information Technology Act, 2000 (21 of 2000).

Form GST CMP -01

[See rule 3(1)]

Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID	and any of the Control of the Contro		and the second of the second			
2. Legal name			to anadomic species and amount of amount			
3. Trade name, if any			and more thanks are not the more of	er en languagian en marca de la riversia de proposició de la constante de la c		
4. Address of Principal Place of Business		namento, communicario politicale que produce acuman formación e 200	The state of the s	androide, a minimum an additional of the second and the second of the se		
5. Category of Registered Person < Select fr	om drop do	wn>	regions, or a minimum process of the	and the community of a decision of the state		
(i) Manufacturers, other than m as notified by the Governme		rs of such go	ods			
	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II					
(iii) Any other supplier eligible	Any other supplier eligible for composition levy.					
6. Financial Year from which composition s	cheme is op	oted	201	7-18		
7. Jurisdiction	Centre	Centre Sta		2		
8. Declaration – I hereby declare that the aforesaid business spayment of tax under section 10.	shall abide I	by the condition	ons ar	nd restrictions specified for		
9. Verification	ethern i me 1974 fill patentinoscopics - un meret i me, tamentae - at 1 may au		- Company of the Comp			
Ihereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.						
		Signature	ofA	uthorised Signatory		
			Nam	e		
Place Date		Desi	gnatio	on / Status		
		×				

Form GST CMP -02

[See rule 3(2)]

Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)

I. GSTIN		regional, it delete i tres estenti en anticad					
2. Legal name							
3. Trade name, if any							
4. Address of Principal Place of Business							
5. Category of Registered Person < Select from drop down>.							
(i) Manufacturers, other than manufacturers, other than manufacturers may be notified by the Government	rers of such goods as	}					
(ii) Suppliers making supplies referred t paragraph 6 of Schedule II							
(iii) Any other supplier eligible for comp							
6. Financial Year from which composition scheme is							
7. Jurisdiction	Centre	State					
8. Declaration –	l						
I hereby declare that the aforesaid business shall abide paying tax under section 10.	e by the conditions and	d restri	ctions specified for				
9. Verification	and the control of th	regard of the control of the control of					
I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.							
	Signature of Au	thorise	d Signatory				
	Name	1					
Place Date	Designation / Status						
	J						

Form GST -CMP-03

[See rule 3(4)]

Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)

I. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under	(i) Application refe (ARN)	rence number
section 10	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicabl e)	Total
1	2	3	4	5	6	7	8	9	10
1	THE THE THE TRANSPORT AND THE THE TRANSPORT AND A THE TRANSPORT								
2		and of the Principle Control of the	and the substitution of th		The second secon				
Total		THE STATE OF THE S	and and are recommended to the fact	The second secon	and the state of t	PROPERTY PROPERTY OF THE PROPE			AND AND AND THE PROPERTY OF TH

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the unregistered person	Address	Bill/ Invoice No	Date	Value Stock		VAT	Central Excise	Service Tax (if applicabl	Total
l	2	3	4	5		6	7	8	9	
1						energia de la contra del la contra de la contra del la contra del la contra de la contra de la contra del la contra de la contra de la contra del la contra de la contra del la contra				
2			********************************	The second secon		Michila politica o plane a super a super propriée o plane que				
Total		The second section of the second section of the second section				Managaman a spining committy spinished and appropri				
9. D	etails of tax paid	Descripti	on	Centra	Tax	State 1 UT Ta			5	
			Amount							The state of the s
			ry no.		······································					RAL TENNYAPPONTANIALANA

hereby solemnly affirm and declare that the on given hereinabove is true and correct to the best of my knowledge and belief and as been concealed therefrom. Signature of Authorised Signatory Name	10. Verification			è		
as been concealed therefrom. Signature of Authorised Signatory Name						
Signature of Authorised Signatory Name			and correct to the best of my kno	wledge and b	elief and	
Name	othing has been co	oncealed therefrom.				
Name				,		
			Signature of Authorised S	Signatory		
			Nama			
	llaga		Name			
Dogganation / Status			Designation / Status			
Decimation / Status	Place Date		Name Designation / Status		The state of the s	
					- 1	(

Form GST - CMP-04

[See rule 6(2)]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN						
2. Legal na	me					
3. Trade na						
	of Principal Place of business					
5. Category	of Registered Person					
(iv)	Manufacturers, other than of such goods as may be n Government				•	
(v)	Suppliers making supplie clause (b) of paragraph 6 c				***************************************	
(vi)	Any other supplier eligibl composition levy.					
6. Nature o	f Business			1.000		
	n which withdrawal from co	mposition schem	e is sought	DD	ММ	YYYY
8. Jurisdict	ion		State		-	
9. Reasons	for withdrawal from compos	sition scheme				
10. Verifica	ation	- 20- Martin	***************************************			- William Art All Communication (1994) - William Communication (1994) - William Communication (1994) - William Communication (1994)
1		hereb	y solemnly aft	firm and	l declar	e that the
information	n given hereinabove is true a	nd correct to the	best of my know	ledge and	d belief	and nothing
has been co	oncealed therefrom.					_
		Signatur	e of Authorised S	Signatory	, .	

			Name			
Place						
Date	•.					
			Designation /	Status		
			,			
	The same of the sa					

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

Form GST CMP-05

[See rule 6(4)]

Reference No). << >>		<< Date >>
То			
 Jiř	•		
Name Address			

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1 2 3

You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

Tou are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place Date

Form GST CMP - 06

[See rule 6(5)]

Reply to the notice to show cause

1.	GSTIN	
2.	Details of the show cause notice	Reference no. Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and
		nothing has been concealed therefrom.
		Signature of the Authorised Signatory
		Date Place

Note -

- 1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
- 2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07

[See rule 6(6)]

Reference No. << >>	Date-
То	
GSTIN Name Address	
Application Reference No. (ARN)	Date -
Order for acceptance / reje	ection of reply to show cause notice
reference no dated Your rep	filed in response to the show cause notice issued vide ply has been examined and the same has been found to pay tax under composition scheme shall continue. The
	or
reference no dated Your rep	filed in response to the show cause notice issued vide ly has been examined and the same has not been found to pay tax under composition scheme is hereby denied tons:
· <<	<pre><text>></text></pre>
	or
You have not filed any reply to the sho	w cause notice; or
You did not appear on the day fixed for	or hearing.
Therefore, your option to pay tax under compodate >> for the following reasons:	osition scheme is hereby denied with effect from <<
<<	Text >>
Date Place	Signature Name of Proper Officer
	Designation Jurisdiction

Form GST REG-01

[See rule 8(1)]

Application for Registration

(Other than a non-resident taxable person, a person required to deduct tax at source under section 51 and a person required to collect tax at source under section 52 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017)

Part -A

		State /UT - \top District - \top					
(i)	Legal Name of the Business:	***********	-PON National Annual An	and, parties, consistency of the second control of the control of the second control of the cont			
	(As mentioned in Permanent Account Number)						
(ii)	Permanent Account Number:	**************************************	m arraz ganga jadi menumangan pangangan pakun palah Production (menumpan pangangan <mark>ang ga</mark> nda ^{MA} Alimbih menya sana 1 de				
	(Enter Permanent Account Nun Individual in case of Proprietor		of the Business; Permanent Account	nt Number of			
(iii)	Email Address:	to reconstruction of the	a dalla diga unung berjaman ng panggan da a da ang panggan panggan ng	700 700 000 000 1 Accessed 200 1 A 2 A 3 TO 10 T			
(iv)	Mobile Number :	AND STREET, ST		Technicalistic de agrange (agr.), p. 10.4 MONTA STOTA de Calabarda de Calabarda (agr.), p. 10.4 MONTA STOTA (agr.)	THE PROPERTY OF THE PARTY OF TH		
Note	- Information submitted above is	subje	ect to online verification before pr	oceeding to fill up Part-B.			
Auti	horised signatory filing the appli	catior	n shall provide his mobile number	and email address.			
			Part -B				
1.	Trade Name, if any						
2.	Constitution of Business (Please Select the Appropriate)						
(i) Pr	roprietorship		(ii) Partnership	Madalahan mengangan mengantuk dalam dan dia dia disebahan dan dan dan dan dan dan dan dan dan d	To		
(iii) Hindu Undivided Family			(iv) Private Limited Company				
(v) P	ublic Limited Company		(vi) Society/Club/Trust/Associa	tion of Persons			
(vii)	Government Department		(viii) Public Sector Undertaking				
(ix) l	Unlimited Company		(x) Limited Liability Partnership)			
(xi) I	Local Authority		(xii) Statutory Body		[7]		
(xiii) Foreign Limited Liability Partnership		2.1	(xiv) Foreign Company Registered (in India)		Acres 1		
(xv)	Others (Please specify)				0		
3.	Name of the State	A	District	623	1		
4.	Jurisdiction		State	Centre			
		i	ctor, Circle, Ward, Unit, etc. ers (specify)		MA ANTONIO ANTONIO ANTONIO ANTONIO ANTONIO ANTONIO		

5.	Option for Composition	Yes	No		The state of the s	
	omposition Declaration I hereby declare that the a the rules for opting to pay ta	foresaid business ax under the com	s shall abide by	y the conditions ar ne.	nd restrictions sp	ecified in
6.1 Catego	ory of Registered Person < ti	ck in check box	>			
(i)	Manufacturers, other than Government for which op			as may be notified	by the	
(ii)	Suppliers making supplies	referred to in cl	ause (b) of par	ragraph 6 of Sched	lule II	
(iii)	Any other supplier eligi	ble for composit	ion levy.			
7.	Date of commencement of	business	adapahahaning pulanggan selam paha-andapan periodik bahasa terdebendan selam	DD/MM/YYYY		
8.	Date on which liability to r	register arises	recording a princip of decembers a service construction of the decembers of the service construction of the servic	DD/MM/YYYY		
9.	Are you applying for regist person?	tration as a casua	al taxable	Yes	No 🖂	
10.	If selected "Yes" in Sr. No registration is required	hich	From DD/MM/YYYY	To DD/MM/YYYY		
11.	If selected "Yes" in Sr. No registration	o. 9, estimated su	pplies and esti	mated net tax liab	ility during the p	eriod of
Sr. No.	Type of Tax		Turnover (Rs	.)	Net Tax Liabil	ity (Rs.)
(i)	Integrated Tax	The second secon		орожина в 14 дону удиницију и у нодини и помого и у 14 до 14 и 14		
(ii)	Central Tax	The second secon		The property is an extensional and a comment of the	The second second and district second	
(iii)	State Tax	andrianne in 1994 gene de Arienteire, agus generalmente de Ariente A. Leville 1994 februar processe en constitu	Antonio Maria de la cumpione de desta del composito de la cumpione de la cumpione de la cumpione de la cumpione	от инте то не		
(iv)	UT Tax	The second secon		обобобобобобо у водал данунда , сообобобобобо о сообобобобобо		
(v)	Cess		THE PROPERTY OF THE PROPERTY O	N. B.		And have been a series of the
THE PERSON NAMED OF THE PERSON NAMED IN THE PE	Total			C - C - C - C - C - C - C - C - C - C -		wysiae (Albania) com a file a
	Payment Details		oman e pinglo pingungan ya ne e e e e e e e e e e e e e e e e e e			
	Challan Identification Number		Date		Amount	
12.	Are you applying for regis	stration as a SEZ	Unit?	Yes	No	
e on a communication of minimum management on	(i) Select name of SEZ		P. 1 M. Miller School, Amerikaanseen – 17. Amerikaanskalanska suuri 17. P.			∇
	(ii) Approval order numbe	er and date of ord	ler			
	(iii) Designation of approv	ing authority	n Marandalahan pakin sa iannalahan kang dan			
13.	Are you applying for regis	stration as a SEZ	Developer?	Yes	No	

	(i) Select name of SEZ Developer					
	(ii) Approval order number and date of order	· ·				
	(iii) Designation of approving authority					
14.	Reason to obtain registration:					
	(i) Crossing the threshold	(viii) Merger /amalgamation of two or more registered persons				
	(ii) Inter-State supply	(ix) Input Service Distributor				
	(iii) Liability to pay tax as recipient of goods or services u/s 9(3) or 9(4)	(x) Person liable to pay tax u/s 9(5)				
	(iv) Transfer of business which includes change	(xi) Taxable person supplying through e-Commerce				
	in the ownership of business (if transferee is not a registered entity)	portal				
	(v) Death of the proprietor	(xii) Voluntary Basis				
	(if the successor is not a registered entity)	(All) Volumary Dasis				
	(vi) De-merger	(xiii) Persons supplying goods and/or services on behalf of other taxable person(s)				
	(vii) Change in constitution of business	(xiv) Others (Not covered above) - Specify				
15.	Indicate existing registrations wherever applicable	,				
Registrat	ion number under Value Added Tax					
	ales Tax Registration Number					
Entry Ta	x Registration Number					
Entertain	ment Tax Registration Number					
Hotel and	d Luxury Tax Registration Number					
Central E	xcise Registration Number					
Service T	ax Registration Number					
Corporat Number	e Identify Number/Foreign Company Registration					
	iability Partnership Identification Number/Foreign iability Partnership Identification Number					
Importer/	Exporter Code Number					
,	ion number under Medicinal and Toilet ons (Excise Duties) Act					
Registrat	ion number under Shops and Establishment Act					
Tempora	ry ID, if any					
Others (P	Please specify)					
16. (:	a) Address of Principal Place of Business	L				
Building	No./Flat No.	Floor No.				
L						

Name of the Premises/Building				Road/Street				
City/Town/Locality/Villa	nge	ment and a subject of the contract of the subject o		District				
Taluka/Block							Application of the second seco	
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(b) Contact Information		ikay , , , , , , , , , , , , , , , , , , ,	ana de agrapa e que en actual de la companya de la	enderson energy of the series	•		ne y der gegenne versiger mit deutschlichte varianten bestehet deutschlichte der deutschlichte deutschlichte d	
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Mobile Number			Office	Fax Numb	er	STD		
(c) Nature of premises	and discount in the secondary of the secondary		december of the second	· Ф. Набальнайцы и А. Антор Чт. петадуу (4.4994) Н. Дорово, - удай	and the second s			
	Leased	Rente		Conse		Shared	Others (spec	cify)
(d) Nature of business ac	ctivity being c	arried out at a	above me	entioned pr	emises	(Please ticl	(applicable)	
Factory / Manufacturing	i i Social	Wholesale	Business		Reta	ail Business		
Warehouse/Depot		Bonded Wa	arehouse	A Section And A Section and A Section and A Section Assessment of the Section Assessment	Sup	plier of serv	/ices	Ţ
Office/Sale Office	2 · · · · · · · · · · · · · · · · · · ·	Leasing Bu	isiness	of the generalization of the properties of the p	Rec	ipient of go	ods or services	С
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17. Details of Bank Acco	ounts (s)							1
Total number of Bank business	Accounts mai	ntained by the	e applica	nt for conc	lucting			
(Upto 10 Bank Accoun	ts to be repor	ted)				er en		
Details of Bank Accoun	t l	**************************************	and make \$45 species for one year summer specifies where the	attribute al., at a substantial resolved array of a 1970 corporation to				
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Type of Account				IFSC				
Bank Name			ern am é "opperar y enhançaige, « v e encor	THE PERSON OF TH		yad girining mahamamamamamamamayangan ang artigan kadasa kadasa kadasa		
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18. Details of the Goods	s supplied by	the Business						
Please specify top 5 G	oods			т организация при		M. (1994) (M. 1994) 19 9 7 7 4000 / 1994) 4400 August Augu	enterent accessibility in a transfer of the implicity on their accessibility and their contracts and access	
Sr. Description o	of Goods			HSN Code	(Four	digit)		
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	g No/Flat N					remediate of the terrological control		Floor						alendo esta se
Name o	f the Premi	ses/Buildi	ng		Road/Street									
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Mobile Number		Email add	Iress	AND THE PROPERTY OF THE PROPER		
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Designation /Status	Director Ident any)	fication Number	(if			
Permanent Account Number	And the second section of the	Aadhaar Num				
Are you a citizen of India?	Yes / No	Passport No. (foreigners)				
Residential Address	And the second of the second o					
Building No/Flat No		Floor No				
Name of the Premises/Building		Road/Street				
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	rised Signatory	iddle Name	Last Nan	ne		
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C

Others (specify)

Import

Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<male, female,="" other=""></male,>
Mobile Number		Email address	
Telephone No. with STD			
Designation /Status		Director Identifi Number (if any)	4
Permanent Account Number		Aadhaar Numbe	er
Are you a citizen of India?	Yes / No	Passport No. (in foreigners)	n case of

Residential Address in India	and the second s	
Building No/Flat No	Floor No	
Name of the Premises/Building Block/Taluka	Road/Street	
City/Town/Locality/Village	District	
State	PIN Code	

23. Details of Authorised Representative

Enrolment ID, if available								and the second control of the second		recovery to produce of recovery		- A PARAMANANA AND AND AND AND AND AND AND AND AN	rama marana anaka ka di di di di danin mara anama di
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Telephone No. with STD					FAX	No. v	vith S7	TD		**************************************			· · · · · · · · · · · · · · · · · · ·

24.	State	Specific	Inform	ation
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Profession Tax Enrolment Code (EC) No.

Profession Tax Registration Certificate (RC) No.

State Excise License No. and the name of the person in whose name Excise License is held

- (a) Field 1
- (b) Field 2
- (c)
- (d)
- (e) Field n

25. Document Upload

A customized list of documents required to be uploaded (refer rule 8) as per the field values in the form.

26. Consent

I on behalf of the holder of Aadhaar number pre-filled based on Aadhaar number provided in the
form> give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the
purpose of authentication. "Goods and Services Tax Network" has informed me that identity
information would only be used for validating identity of the Aadhaar holder and will be shared with
Central Identities Data Repository only for the purpose of authentication.

27. Verification (by authorised signatory)

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom

Signatur	

Place:	Name of Authorised Signatory
Date:	Designation/Status

List of documents to be uploaded:-

1.	Photographs (wherever specified in the Application Form) (a) Proprietary Concern – Proprietor (b) Partnership Firm / Limited Liability Partnership – Managing/Authorised/Designated Partners (personal details of all partners are to be submitted but photos of only ten partners including that of Managing Partner are to be submitted) (c) Hindu Undivided Family – Karta (d) Company – Managing Director or the Authorised Person (e) Trust – Managing Trustee (f) Association of Persons or Body of Individuals –Members of Managing Committee (personal details of all members are to be submitted but photos of only ten members including that of Chairman are to be submitted) (g) Local Authority – Chief Executive Officer or his equivalent (h) Statutory Body – Chief Executive Officer or his equivalent (i) Others – Person in Charge
2.	Constitution of Business: Partnership Deed in case of Partnership Firm, Registration Certificate/Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc.
3.	Proof of Principal Place of Business: (a) For Own premises — Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (b) For Rented or Leased premises — A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill. (c) For premises not covered in (a) and (b) above — A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded. (d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill. (e) If the principal place of business is located in a Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.
4	Bank Account Related Proof: Scanned copy of the first page of Bank passbook or the relevant page of Bank Statement or Scanned copy of a cancelled cheque containing name of the Proprietor or Business entity, Bank Account No., MICR, IFSC and Branch details including code.
5	Authorisation Form: For each Authorised Signatory mentioned in the application form, Authorisation or copy of Resolution of the Managing Committee or Board of Directors to be filed in the following format: Declaration for Authorised Signatory (Separate for each signatory) (Details of Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees

etc.)

I/We --- (name) being (Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc.) of (name of registered person)

hereby solemnly affirm and declare that <<name of the authorised signatory, (status/designation)>> is hereby authorised, vide resolution no... dated..... (copy submitted herewith), to act as an authorised signatory for the business << Goods and Services Tax Identification Number - Name of the Business>> for which application for registration is being filed under the Act. All his actions in relation to this business will be binding on me/ us.

Signature of the person competent to sign

Name:

Designation/Status:

(Name of the proprietor/Business Entity)

Acceptance as an authorised signatory

I <<(Name of the authorised signatory>> hereby solemnly accord my acceptance to act as authorised signatory for the above referred business and all my acts shall be binding on the business.

Signatory Place:

Signature of

Authorised

(Name)

Date:

Designation/Status:

Instructions for submission of Application for Registration.

- 1. Enter name of person as recorded on Permanent Account Number of the Business. In case of Proprietorship concern, enter name of proprietor against Legal Name and mention Permanent Account Number of the proprietor. Permanent Account Number shall be verified with Income Tax database.
- 2. Provide E-mail Id and Mobile Number of authorised signatory for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up Part-B of the application.
- 3. Applicant need to upload scanned copy of the declaration signed by the Proprietor/all Partners/Karta/Managing Directors and whole time Director/Members of Managing Committee of Associations/Board of Trustees etc. in case the business declares a person as Authorised Signatory.
- 4. The following persons can digitally sign the application for new registration:-

Constitution of Business	Person who can digitally sign the application
Proprietorship	Proprietor
Partnership	Managing / Authorised Partners
Hindu Undivided Family	Karta
Private Limited Company	Managing / Whole-time Directors
Public Limited Company	Managing / Whole-time Directors
Society/ Club/ Trust/ AOP	Members of Managing Committee
Government Department	Person In charge
Public Sector Undertaking	Managing / Whole-time Director
Unlimited Company	Managing/ Whole-time Director
Limited Liability Partnership	Designated Partners
Local Authority	Chief Executive Officer or Equivalent
Statutory Body	Chief Executive Officer or Equivalent
Foreign Company	Authorised Person in India
Foreign Limited Liability Partnership	Authorised Person in India
Others (specify)	Person In charge

- 5. Information in respect of authorised representative is optional. Please select your authorised representative from the list available on the common portal if the authorised representative is enrolled, otherwise provide details of such person.
- 6. State specific information are relevant for the concerned State only.
- 7. Application filed by undermentioned persons shall be signed digitally:-

Sr. No	Type of Applicant	Type of Signature required		

Sr. No	Type of Applicant	Type of Signature required
I.	Private Limited Company Public Limited Company Public Sector Undertaking Unlimited Company Limited Liability Partnership Foreign Company Foreign Limited Liability	Digital Signature Certificate (DSC)-Class-2 and above.
	Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above e-Signature or any other mode as may be notified

- 8. All information related to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled up information.
- 9. Status of the application filed online can be tracked on the common portal by entering Application Reference Number (ARN) indicated on the Acknowledgment.
- 10. No fee is payable for filing application for registration.
- 11. Authorised signatory shall not be a minor.
- 12. Any person having multiple business verticals within a State, requiring a separate registration for any of its business verticals shall need to apply separately in respect of each of the vertical.
- 13. After approval of application, registration certificate shall be made available on the common portal.
- 14. Temporary Reference Number (TRN) will be allotted after successfully furnishing preliminary details in PART—A of the application which can be used for filling up details in PART-B of the application. TRN will be available on the common portal for a period of 15 days.
- 15. Any person who applies for registration under rule 8 may give an option to pay tax under section 10 in Part B of FORM GST REG-01, which shall be considered as an intimation to pay tax under the said section.

Form GST REG-02

[See rule 8(5)]

Acknowledgment

Application Reference N	umber (ARN) -			
You have filed the applic	ation successfully and the particulars of the application are given as under:			
Date of filing	:			
Time of filing	4			
Goods and Services Tax	Identification Number, if available :			
Legal Name	:			
Trade Name (if applicable):			
Form No.	:			
Form Description:				
Center Jurisdiction	:			
State Jurisdiction :				
Filed by	;			
Temporary reference number (TRN), if any:				
Payment details*: Challan Identification Number				
	: Date			
	: Amount			
It is a system generated acknowledgement and does not require any signature.				
* Applicable only in case of Casual taxable person and Non Resident taxable person				

Form GST REG-03

[See rule 9(2)]

Reference Number:	Date-			
To Name of the Applicant: Address: GSTIN (if available): Application Reference No. (ARN):	Date:			
Notice for Seeking Additional Information / Clarification / Documents relating to Application for << Registration/Amendment/Cancellation >>				
This is with reference to your << registration/amendment/cancellation >> application filed vide AI –DD/MM/YYYY The Department has examined your application and is not satisfied with it for treasons: 1. 2. 3 You are directed to submit your reply by	he following			
If no response is received by the stipulated date, your application is liable for rejection. Please note that no further notice / reminder will be issued in this matter				
Signa Name of the Proper Officer: Designation: Jurisdiction:	ture			

 $* \ Not \ applicable \ for \ New \ Registration \ Application$

[See rule 9(2)]

Clarification/additional information/document for <<Registration/Amendment/Cancellation>>

1.	Notice details	Reference No.		Date	
2.	Application details	Reference No		Date	
3.	GSTIN, if applicable	<u> </u>			
4.	Name of Business (Legal)				
5.	Trade name, if any	4			
6.	Address				
7.	Whether any modification	in the application for i	egistration or	fields is required	Yes
					No :
					(Tick one)
8.	Additional Information		terminan arresponden en 1940 talenten eko talant anakanana ke-de		L
9.	List of Documents uploaded				
10.	Verification				
	Iinformation given herein been concealed therefron		hereby	solemnly affirm of my knowledge an	and declare that the d belief and nothing has
				Signature	of Authorised Signatory
				Name	
				Designati	on/Status:
	Place:				
	Date:				

Note:-

- 1. For new registration, original registration application will be available in editable mode if option, Yes" is selected in item 7.
- 2. For amendment of registration particulars, the fields intended to be amended will be available in editable mode if option "Yes" is selected in item 7.

[See rule 9(4)]

Reference Number:	Date-
·	
Το	
Name of the Applicant	
Address -	
GSTIN (if available)	

$Order\ of\ Rejection\ of\ Application\ for\ < Registration\ /\ Amendment\ /\ Cancellation/$

This has reference to your reply filed vide ARN --- dated----. The reply has been examined and the same has not been found to be satisfactory for the following reasons:

3....Therefore, your application is rejected in accordance with the provisions of the Act.

You have not replied to the notice issued vide reference no. dated within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

Signature Name Designation Jurisdiction



Government of India Form GST REG-06 [See rule 10(1)]

Registration Certificate

Registration Number: < GSTIN/ UIN >

1.	Legal Name	energy construction of a 1 and 46 december of the construction of				
2.	Trade Name, if any	an gan aya iyo gagagagaa ka ga ka ga ha dha dha dha dha dha dha dha ga aya ga aya aya aya dha dhadadha dha ga a				
3.	Constitution of Business					
4.	Address of Principal Place of Business					
5.	Date of Liability	DD/MM/ YY	ΥY			
6.	Period of Validity	From	DD/MM/YYYY	То	DD/MM/YYYY	
	(Applicable only in case of Non-Resident taxable person or Casual taxable person)					
7.	Type of Registration			agentago, e constanta de constanta a constanta de constanta de constanta de constanta de constanta de constanta		
8.	Particulars of Approving A	uthority	mengenangaran naga erritmannan manga yang ik amangan belimaharan errit Abrim mangan na	onana, waa uu uu uu uu ahaa Afrika ka k	a norman anggan (manggan kanalang) pada angka kapan kapan kanalang angka kanalang angka kanalang angka kanalan	
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Signature						
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Office				annanin-negari ur vegg aggressydd o'i i'i holl Molannanin arlland aggressydd y gyllangaeth y gyllangaeth y gyll		
9. Date of issue of Certificate				andersky grippings og de stagens til delet til menneste sinn sen en en skjengegg gri		
Note:	The registration certificate is	required to be pr	ominently displayed at all plac	es of business ir	the State.	



Goods and Services Tax Identification Number

Details of Additional Places of Business

Legal Name

Trade Name, if any

Total Number of Additional Places of Business in the State

Sr. No. Address

1

2

3

...



Goods and Services Tax Identification Number

Legal Name

Trade Name, if any

Details of <Proprietor / Partners / Karta / Managing Director and whole-time Directors / Members of the Managing Committee of Association of Persons / Board of Trustees etc.>

I.		Name
	Photo	Designation/Status
		Resident of State

2.		Name
	Photo	Designation/Status
		Resident of State
and the state of t		
3.		Name
	Photo	Designation/Status
		Resident of State
hill de erin vonle cereros, c. a. a. a.		
4.		Name
	Photo	Designation/Status
		Resident of State
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5.		Name
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		Resident of State
6.	The state of the s	Name
	Photo	Designation/Status
		Resident of State
7.		Name
	Photo	Designation/Status
		Resident of State

8.		Name
	Photo	Designation/Status
		Resident of State
9.		Name
	Photo	Designation/Status
		Resident of State
10.		Name
	Photo	Designation/Status
		Resident of State

[See rule 12(1)]

Application for Registration as Tax Deductor at source (u/s 51) or Tax Collector at source (u/s 52)

State /UT-

District -

Part -A

(i)	Legal Name of the Tax Deductor or Tax Collector(As mentioned in Permanent Account Number/ Tax Deduction and Collection Account Number)						
(ii)	Permanent Account Number						
	(Enter Permanent Account Number of the Business; Permanent Account Number of Individual in case of Proprietorship concern)						
(iii)	Tax Deduction and Collection	Account h	Number	ing on memory and a company of the second of		Andrew Company of the	
	(Enter Tax Deduction and Conot available)	llection Ac	count Number, if Perma	anent Accou	nt Number is		
(iv)	Email Address	AND		pia amin'ny p _{ro} ndronon'ny amin'ny mandronana ao			
(v)	Mobile Number		etrakokasaka etrateko eta 1960. katekara parkoakataka harriaka eta 1960.	endersteller und der der der der der der der der der de		encounter est	negati, pir direkti eran yanna en ett firektion
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(i) Pr	oprietorship	11	(ii) Partnership	(ii) Partnership			
(iii) ł	lindu Undivided Family		(iv) Private Limited (Company		and the second s	C
(v) P	ublic Limited Company	(vi) Society/Club/Tru	(vi) Society/Club/Trust/Association of Persons				
(vii)	Government Department	(viii) Public Sector U	ndertaking	A STATE OF THE STA	elemente en entre el Plat Piri-leadelle de la Application (Plat	Ţ"	
(ix) U	x) Unlimited Company			Partnership		The state of the s	П
(xi) L	Local Authority		(xii) Statutory Body				(.)
	Foreign Limited Liability ership		(xiv) Foreign Company Registered (in India)				**************************************
(xv)	Others (Please specify)			o un de final des de la companya de	y v - 100 -	en 6 - Valence der con montenen erreicht ber	
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5	Type of registration			Tax Dedu	ctor Tax Collecto	r O	entición contractor de entreta en entreta en entre en en
6.	.Government (Centre / State/L	Jnion Terri	tory)	Center	State/UT	0	and the second s
7.	Date of liability to deduc	ct/collect to	DD/MM/YYYY	,			
8.	(a) Address of principal	place of bu	usiness		Wildows 1 or 2 1 Annual Service Local St. A. A. S.		

Building No./Flat No.		Floor No.			
Name of the Premises/Building		Road/Street	appagga, amin'ny tanàna mandritry ny taona amin'ny taona a		
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Block/Taluka					
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(b) Contact Information					
Office Email Address		Office Telepl			
Mobile Number		Office Fax N	umber		
(c) Nature of possession of pr	remises				
	eased	Rented	Consent	Shared	Others(specify)
9. Have you obtained any ot registrations under Goods Tax in the same State?			Yes	No _	
10 If Yes, mention Goods an Tax Identification Number					
11 JEC (Importer Exporter C applicable					
12 Details of DDO (Drawing	and Disbursin	g Officer) / Per	rson responsible f	or deducting to	ax/collecting tax
Particulars			обом и национую у 160 го на настоя в 400 2000 го _{при} нуру причина по при ₁ 16 го причина	gyggy y diministry regiongly gyg committee man a party or confidence agreement of the	
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Father"s Name	- Carlotte Carlotte and Carlotte Carlot			- Additionary or any Additionary or Additionary or Additionary	
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Date of Birth	DD/MM/YY	ΥΥ	Gender	and an extensional state of the	<male, female,="" other=""></male,>
Mobile Number		Email address			
Telephone No. with STD					
Designation /Status		Director Identification Number (if any)			
Permanent Account Number		Aadhaar Number			
Are you a citizen of India? Yes / No		Passport No.	(in case of Forei	gners)	
Residential Address		1	add a treet endersial of talk . Performance which as a tree test following is to me]
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15.		Verification ffirm and declare that the information given herein above is true and correct to the best of my ef and nothing has been concealed therefrom
		(Signature)
	Place:	Name of DDO/ Person responsible for deducting tax/collecting tax/Authorised Signatory
	Date:	Designation

List of documents to be uploaded (not applicable to a department or establishment of the Central Government or State Government or Local Authority or Governmental agencies):-

Proof of Principal Place of Business:

(a) For Own premises -

Any document in support of the ownership of the premises like latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(b) For Rented or Leased premises -

A copy of the valid Rent / Lease Agreement with any document in support of the ownership of the premises of the Lessor like Latest Property Tax Receipt or Municipal Khata copy or copy of Electricity Bill.

(c) For premises not covered in (a) and (b) above -

A copy of the Consent Letter with any document in support of the ownership of the premises of the Consenter like Municipal Khata copy or Electricity Bill copy. For shared properties also, the same documents may be uploaded.

(d) For rented/leased premises where the Rent/lease agreement is not available, an affidavit to that effect along with any document in support of the possession of the premises like copy of Electricity Bill.

(e) If the principal place of business is located in an Special Economic Zone or the applicant is an Special Economic Zone developer, necessary documents/certificates issued by Government of India are required to be uploaded.

Instructions for submission of application for registration as Tax Deductor/ Tax Collector.

- 1. Enter name of Tax Deductor /Tax Collector as recorded on Tax Deduction and Collection Account Number/Permanent Account Number of the Business. Tax Deduction and Collection Account Number/Permanent Account Number shall be verified with Income Tax database.
- 2. Provide Email Id and Mobile Number of DDO (Drawing and Disbursing Officer) / Person responsible for deducting tax/collecting tax for verification and future communication which will be verified through One Time Passwords to be sent separately, before filling up of the application.
- 3. Person who is acting as DDO/ Person deducting/collecting tax can sign the application.
- 4. The application filed by undermentioned persons shall be signed digitally.

Sr. No	Type of Applicant	Digital Signature required
1.	Private Limited Company	Digital Signature Certificate(DSC) class 2 and above
	Public Limited Company	
	Public Sector Undertaking	
A. Proprieto Constant	Unlimited Company	
	Limited Liability Partnership	
	Foreign Company	
	Foreign Limited Liability Partnership	
2.	Other than above	Digital Signature Certificate class 2 and above, e-Signature or any other mode as specified or as may be notified.

- 5. All information relating to Permanent Account Number, Aadhaar, Director Identification Number, Challan Identification Number shall be validated online by the system and Acknowledgment Receipt Number will be generated after successful validation of all the filled information.
- 6. Status of the application filed online can be tracked on the Common portal.
- 7. No fee is payable for filing application for registration.
- 8. Authorised shall not be a minor.

[See rule 12(3)]

Reference No	Date:
To Name:	
Address:	
Application Reference No. (ARN) (Reply)	Date:

Order of Cancellation of Registration as Tax Deductor at source or Tax Collector at source

This has reference to the show-cause notice issued vide Reference Number dated for cancellation of
egistration under the Act.
—Whereas no reply to show cause notice has been filed; or
Whereas on the day fixed for hearing you did not appear; or
Whereas your reply to the notice to show cause and submissions made at the time of hearing have been
examined. The undersigned is of the opinion that your registration is liable to be cancelled for the following
reason(s).
1.
2.

The effective date of cancellation of registration is <<DD/MM/YYYY >>.

You are directed to pay the amounts mentioned below on or before ---- (*date*) failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

(This order is also available on your dashboard).

Head	Integrated tax	Central tax	State tax	UT Tax	Cess
Tax					
Interest					
Penalty					
Others		And Manufacture representations are accommon accommon accommon as a larger planetic.	The state of the s		A THE STATE OF THE
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Signature Name

Designation Jurisdiction