

CHAPTER - III REGISTRATION

Rule 8 : Application for registration

¹[(1) Every person 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"), except–

- (i) a non-resident taxable person;
- (ii) a person required to deduct tax at source under section 51;
- (iii) a person required to collect tax at source under section 52;
- (iv) 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 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, 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 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

¹ Sub-section (1) substituted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023. Earlier to substitution it read as under:

“(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, A[****] 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:

B[*****]

^C[**Provided**] that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

A Omitted the words "mobile number, e-mail address," by [Noti. No. 26/2022-Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.

B Proviso omitted by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019. Earlier to omission it read as under:

"**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:"

C Subs. for "Provided further" by Noti. No. 03/2019-Central Tax, dt. 29-01-2019 w.e.f. 01-02-2019.

Central Goods & Services Tax Rules, 2017

Direct Taxes ²[and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number].

(b) & (c) ³[****].

- (3) On successful verification of the Permanent Account Number, mobile number and e-mail address, a temporary reference number shall be generated 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 documents specified in the said Form at the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

⁴[(4A) Where an applicant, other than a person notified under sub-section (6D)

² Inserted by [Noti. No. 26/2022-Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.

³ Clause (b) & (c) omitted by [Noti. No. 26/2022-Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022. Earlier to omission it read as under:

"(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."

⁴ Sub-rule (4A) substituted by Noti. No. 04/2023-Central tax, dt. 31-03-2023 w.e.f. 26-12-2022. Earlier to substitution it read as under:

^A[(4A) Every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this sub-rule.]

A Sub-rule (4A) substituted by Noti. No. 26/2022-Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022. Earlier to substitution it read as under:

^B[(4A) Every application made under rule (4) shall be followed by-

(a) biometric-based Aadhaar authentication and taking photograph, unless exempted under sub-section (6D) of section 25, if he has opted for authentication of Aadhaar number; or

(b) taking biometric information, photograph and verification of such other KYC documents, as notified, unless the applicant is exempted under sub-section (6D) of section 25, if he has opted not to get Aadhaar authentication done,

of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the

Central Goods & Services Tax Rules, 2017

person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in **Part B of FORM GST REG-01** under sub-rule (4), whichever is earlier

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.]

GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.]

process laid down under this sub PPROCESS rule.”]

B Sub-rule (4A) substituted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020. Hence, earlier to substitution during 01-04-2020 to 21-12-2022 it read as under:

“**C**[(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), with effect from 21st August, 2020, undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in **Part B of FORM GST REG-01** under sub-rule (4), whichever is earlier.]”

C Earlier sub-rule (4A) Substituted by [Noti. No. 62/2020-Central Tax, dt. 20-08-2020](#) w.e.f. 01-04-2020 before it was read as:

“**D**[(4A) The applicant shall, while submitting an application under sub-rule (4), with effect from 01.04.2020, undergo authentication of Aadhaar number for grant of registration.]”

D Inserted Sub-rule (4A) by [Noti. No. 16/2020-Central Tax, dt. 23-03-2020](#) w.e.f. 01-04-2020.

Central Goods & Services Tax Rules, 2017

⁵**[Provided further** that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in **FORM GST REG-01** at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.]

- ⁶**[(4B)** The Central Government may, on the recommendations of the Council, by notification specify the States or Union territories wherein the ⁷[proviso to] sub-rule (4A) shall not apply.]
- (5) On receipt of an application under sub-rule (4) ⁸[or sub-rule (4A)], 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.
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⁵ Second proviso inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 11-02-2025.

⁶ Sub-rule (4B) inserted by [Noti. No. 26/2022-Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.

⁷ Substituted for “provisions of” by Noti. No. 4/2023-Central Tax, dt. 31-03-2023 w.e.f. 26-12-2022.

⁸ Inserted by [Noti. No. 26/2022-Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.