

Rule 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 ¹[seven] working days from the date of submission of the application

²[**Provided** that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
- ³[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]
- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of

¹ Substituted for "three" by Noti. No. 94/2020-Central Tax dt. 22-12-2020 w.e.f. 22-12-2020.

² Proviso substituted by Noti. No. 94/2020-Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020. Earlier to substitution it read as under:

^A[**Provided** that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.]"

A Earlier Proviso substituted by Noti. No. 62/2020-Central Tax dt. 20-08-2020 w.e.f. 21-08-2020. Earlier to substitution it read as under:

^B[**Provided** that where a person, other than those notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, then the registration shall be granted only after physical verification of the principle place of business in the presence of the said person, not later than sixty days from the date of application, in the manner provided under rule 25 and the provisions of sub-rule (5) shall not be applicable in such cases.]"

B Earlier proviso inserted by Noti. No. 16/2020-Central Tax dt. 23-03-2020 w.e.f. 01-04-2020.

³ Clause (aa) inserted by Noti. No. 26/2022-Central Tax, dt. 26-12-2022 w.e.f. 26-12-2022.

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places of business,

the registration shall be granted within thirty days of submission of application, after physical verification of the place of business ⁴[****], in the manner provided under rule 25 and verification of such documents as the proper officer may deem fit.]

(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 ⁵[seven] 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 receipt of such notice.

⁶[Provided that where-

- (a) a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number; or
- ⁷[(aa) a person, who has undergone authentication of Aadhaar number as specified in sub-rule (4A) of rule 8, is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or]
- (b) the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, deems it fit to carry out physical verification of places of business,

⁴ The words "in the presence of the said person" omitted by Noti. No. 38/2023, dt. 04-08-2023 w.e.f. 04-08-2023.

⁵ Substituted for "three" by Noti. No. 94/2020-Central Tax dt. 22-12-2020 w.e.f. 22-12-2020.

⁶ Proviso substituted by Noti. No. 94/2020-Central Tax dt. 22-12-2020 w.e.f. 22-12-2020, earlier this proviso inserted by Noti. No. 62/2020-Central Tax, dt. 20-08-2020 w.e.f. 21-08-2020. Earlier to substitution it read as under:

"**Provided** that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhaar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application."

⁷ Clause (aa) inserted vide Noti. No. 26/2022-Central Tax dated 26-12-2022 w.e.f. 26-12-2022.

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the notice in **FORM GST REG-03** may be issued not later than thirty days from the date of submission of the application.]

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 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 ⁸[may], for reasons to be recorded in writing, reject such application and inform the applicant electronically in **FORM GST REG-05**.
- ⁹[(5) If the proper officer fails to take any action,
 - (a) within a period of seven working days from the date of submission of the application in cases where the person is not covered under proviso to sub-rule (1); or

⁸ Substituted for "shall" by Noti. No. 62/2020–Central Tax, dt. 20-08-2020 w.e.f. 21-08-2020.

⁹ Sub-rule (5) substituted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 22-12-2020. Earlier to substitution it read as under:

"A(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 in cases where a person successfully undergoes authentication of Aadhaar number or is notified under sub-section (6D) of section 25; or
- (b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhaar number as specified in sub-rule (4A) of rule 8; or
- (c) within a period of twenty-one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhaar number; or
- (d) 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 application shall be deemed to have been approved."

A. Earlier sub-rule (5) substituted by Noti. No. 62/2020–Central Tax, dt. 20-08-2020 w.e.f. 21-08-2020. Earlier to substitution it read as under:

"(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."

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- (b) within a period of thirty days from the date of submission of the application in cases where a person is covered under proviso to sub-rule (1); or
- (c) 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.]
