

¹[Rule 25 : Physical verification of business premises in certain cases

- (1) Where the proper officer is satisfied that the physical verification of the place of business of a person is required after the grant of registration, he may get such verification of the place of business 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.
- (2) Where the physical verification of the place of business of a person is required before the grant of registration in the circumstances specified in the proviso to sub-rule (1) of rule 9, the proper officer shall get such verification of the place of business done and the verification report along with the other documents, including photographs, shall be uploaded in **FORM GST REG-30** on the common portal at least five working days prior to the completion of the time period specified in the said proviso.]

¹ Rule 25 substituted by Noti. No. 38/2023–Central Tax, dt. 04-08-2023 w.e.f. 04-08-2023. Earlier to substitution it read as under:

“A[Rule 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 person is required due to failure of Aadhaar authentication^B[or due to not opting for Aadhaar authentication] before the grant of registration, or due to any other reason after the grant of registration, he may get such verification of the place of business, in the presence of the said person, 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.]

A Earlier Rule 25 subs. by Noti. No. 16/2020–Central Tax, dt. 23-03-2020 w.e.f. 23-03-2020. Earlier to substitution it read as under:

“Rule 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.”

B Earlier inserted by Noti. No. 62/2020–Central Tax, dt. 20-08-2020 w.e.f. 21-08-2020.