

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 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 Central Government on the recommendations of the Council.
-