

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.

¹**(1A)** A person applying for registration to ²[deduct or] collect tax in accordance with the provisions of ³[section 51, or, as the case may be,] section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A.**]

(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, ⁴[on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or] 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.

¹ Sub-rule (1A) inserted by Noti. No. 74/2018–Central Tax, dt. 31-12-2018 w.e.f. 31-12-2018.

² Inserted by Noti. No. 33/2019–Central Tax, dt. 18-07-2019 w.e.f. 18-07-2019.

³ Inserted by Noti. No. 33/2019–Central Tax, dt. 18-07-2019 w.e.f. 18-07-2019.

⁴ Inserted vide [Noti. No. 26/2022–Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.