

Central Goods & Services Tax Rules, 2017

¹[Rule 16A : Grant of temporary identification number

Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in **Part B** of **FORM GST REG-12.**]

¹ Rule 16A inserted by Noti. No. 07/2025-Central Tax, dt. 23-01-2025 w.e.f. a date to be notified.