

Rule 13 : Grant of registration to non-resident taxable person

- (1) A non-resident taxable person shall electronically submit an application, along with a self-attested copy of his valid passport, for registration, duly signed or verified through electronic verification code, in **FORM GST REG-09**, at least five days prior to the commencement of business at the common portal either directly or through a Facilitation Centre notified by the Commissioner:
- Provided** that in the case of a business entity incorporated or established outside India, the application for registration shall be submitted along with its tax identification number or unique number on the basis of which the entity is identified by the Government of that country or its Permanent Account Number, if available.
- (2) A person applying for registration as a non-resident taxable person shall be given a temporary reference number by the common portal for making an advance deposit of tax in accordance with the provisions of section 27 and the acknowledgement under sub-rule (5) of rule 8 shall be issued electronically only after the said deposit in his electronic cash ledger.
- (3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule.
- (4) The application for registration made by a non-resident taxable person shall be ¹[duly signed or verified through electronic verification code] by his authorized signatory who shall be a person resident in India having a valid Permanent Account Number.
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¹ Substituted for "signed" by Noti. No. 07/2017–Central Tax, dt. 27-06-2017 w.e.f. 22-06-2017.