

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 16 : *Suo moto* registration

- (1) Where, pursuant to any survey, enquiry, inspection, search or any other proceedings under the Act, the proper officer finds that a person liable to registration under the Act has failed to apply for such registration; such officer may register the said person on a temporary basis and issue an order in **FORM GST REG-12**.
- (2) The registration granted under sub-rule (1) shall be effective from the date of such order granting registration.
- (3) Every person to whom a temporary registration has been granted under sub-rule (1) shall, within a period of ninety days from the date of the grant of such registration, submit an application for registration in the form and manner provided in rule 8 or rule 12:
Provided that where the said person has filed an appeal against the grant of temporary registration, in such case, the application for registration shall be submitted within a period of thirty days from the date of issuance of the order upholding the liability to registration by the Appellate Authority.
- (4) The provisions of rule 9 and rule 10 relating to verification and the issue of the certificate of registration shall, *mutatis mutandis*, apply to an application submitted under sub-rule (3).
- (5) The Goods and Services Tax Identification Number assigned, pursuant to the verification under sub-rule (4) shall be effective from the date of the order granting registration under sub-rule (1).