

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 17 : Assignment of Unique Identity Number to certain special entities**

- (1) Every person required to be granted a Unique Identity Number in accordance with the provisions of sub-section (9) of section 25 may submit an application electronically in **FORM GST REG-13**, duly signed or verified through electronic verification code, in the manner specified in rule 8 at the Common Portal, either directly or through a Facilitation Centre notified by the Commissioner.
- <sup>1</sup>[(1A) The Unique Identity Number granted under the Central Goods and Services Tax Act, 2017 shall be deemed to be granted under the Chhattisgarh Goods and Services Tax Act.]
- (2) The proper officer may, upon submission of an application in **FORM GST REG-13** or after filling up the said form <sup>2</sup>[or after receiving a recommendation from the Ministry of External Affairs, Government of India], assign a Unique Identity Number to the said person and issue a certificate in **FORM GST REG-06** within a period of three working days from the date of submission of the application.
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1 Inserted vide Notification No. 75/ 2017 – State Tax dt 29/ 12/ 2017; wef 29/ 12/ 2017

2 Inserted vide Notification No. 22/ 2017 – State Tax dt 17/ 08/ 2017; wef 22/ 06/ 2017