

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 24 : Migration of persons registered under the existing law

(1) (a) Every person, other than a person deducting tax at source or an Input Service Distributor, registered under an existing law and having a Permanent Account Number issued under the provisions of Income-tax Act, 1961 (Act 43 of 1961) shall enrol on the common portal by validating his e-mail address and mobile number, either directly or through a Facilitation Centre notified by the Commissioner.

(b) Upon enrolment under clause (a), the said person shall be granted registration on a provisional basis and a certificate of registration in **FORM GST REG-25**, incorporating the Goods and Services Tax Identification Number therein, shall be made available to him on the common portal:

Provided that a taxable person who has been granted multiple registrations under the existing law on the basis of a single Permanent Account Number shall be granted only one provisional registration under the Act:

Provided further that a person having centralized registration under the provisions of Chapter V of the Finance Act, 1994 (32 of 1994) shall be granted only one provisional registration in the State or Union territory in which he is registered under the existing law.

(2) (a) Every person who has been granted a provisional registration under sub-rule (1) shall submit an application electronically in **FORM GST REG-26**, duly signed or verified through electronic verification code, along with the information and documents specified in the said application, on the common portal either directly or through a Facilitation Centre notified by the Commissioner.

(b) The information asked for in clause (a) shall be furnished within a period of three months or within such further period as may be extended by the Commissioner in this behalf.

(c) If the information and the particulars furnished in the application are found, by the proper officer, to be correct and complete, a certificate of registration in **FORM GST REG-06** shall be made available to the registered person electronically on the common portal.

(3) Where the particulars or information specified in sub-rule (2) have either not been furnished or not found to be correct or complete, the proper officer shall, after serving a notice to show cause in **FORM GST REG-27** and after affording the person concerned a reasonable opportunity of being heard, cancel the provisional registration granted under sub-rule (1) and issue an order in **FORM GST REG-28**:

Provided that the show cause notice issued in **FORM GST REG- 27** can be withdrawn by issuing an order in **FORM GST REG- 20**, if it is found, after affording the person an opportunity of being heard, that no such cause exists for which the notice was issued.

(4) Every person registered under any of the existing laws, who is not liable to

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be registered under the Act may, ¹[on or before ²{31st March, 2018}], at his option, submit an application electronically in **FORM GST REG-29** at the common portal for cancellation of the registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

1 Substituted for the words "on or before ^A[31st October, 2017]" vide Notification No. 51/2017 - State Tax dt. 28/10/2017; wef 28/10/2017.

A Substituted for the words "30th September, 2017" vide Notification No. 36/2017 - State Tax dt. 29/08/2017 wef 29/08/2017.

2 Substituted for the words "31st December, 2017" vide Notification No. 3/2018 - State Tax dt. 24/01/2018; wef 24/01/2018.