

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 25 : Procedure for registration**

- (1) Every person who is liable to be registered under section 22 or section 24 shall apply for registration within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:

**Provided** that a casual taxable person or a non-resident taxable person shall apply for registration at least five days prior to the commencement of business<sup>1</sup>[:]

<sup>2</sup>**Provided** further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State.]

*Explanation.*—Every person who makes a supply from the territorial waters of India shall obtain registration in the State where the nearest point of the appropriate base line is located.

- (2) A person seeking registration under this Act shall be granted a single registration:

<sup>3</sup>**Provided** that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed.]

- (3) A person, though not liable to be registered under section 22 or section 24 may get himself registered voluntarily, and all provisions of this Act, as are applicable to a registered person, shall apply to such person.
- (4) A person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.
- (5) Where a person who has obtained or is required to obtain registration in a State or Union territory in respect of an establishment, has an establishment in another State or Union territory, then such establishments

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1 Substituted full stop (.) vide The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018 (No. 25 of 2018) dt. 05/10/2018 w.e.f. 01/02/2019.

2 Inserted new “Proviso” vide The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018 (No. 25 of 2018) dt. 05/10/2018 w.e.f. 01/02/2019.

3 Substituted the “proviso” vide The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018 (No. 25 of 2018) dt. 05/10/2018 w.e.f. 01/02/2019. Prior to substitution, it read as under :

“**Provided** that a person having multiple business verticals in a State may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.”

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shall be treated as establishments of distinct persons for the purposes of this Act.

- (6) Every person shall have a Permanent Account Number issued under the Income-tax Act, 1961 in order to be eligible for grant of registration:  
**Provided** that a person required to deduct tax under section 51 may have, in lieu of a Permanent Account Number, a Tax Deduction and Collection Account Number issued under the said Act in order to be eligible for grant of registration.
- (7) **Notwithstanding** anything contained in sub-section (6), a non-resident taxable person may be granted registration under sub-section (1) on the basis of such other documents as may be prescribed.
- (8) Where a person who is liable to be registered under this Act fails to obtain registration, the proper officer may, without prejudice to any action which may be taken under this Act or under any other law for the time being in force, proceed to register such person in such manner as may be prescribed.
- (9) Notwithstanding anything contained in sub-section (1),--
- (a) any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations (Privileges and Immunities) Act, 1947, Consulate or Embassy of foreign countries ; and
- (b) any other person or class of persons, as may be notified by the Commissioner,
- shall be granted a Unique Identity Number in such manner and for such purposes, including refund of taxes on the notified supplies of goods or services or both received by them, as may be prescribed.
- (10) The registration or the Unique Identity Number shall be granted or rejected after due verification in such manner and within such period as may be prescribed.
- (11) A certificate of registration shall be issued in such form and with effect from such date as may be prescribed.
- (12) A registration or a Unique Identity Number shall be deemed to have been granted after the expiry of the period prescribed under sub-section (10), if no deficiency has been communicated to the applicant within that period.