



No.F.17 (134) ACCT/ GST/ 2021/ 7965

Date: 05.08.2022

All Additional Commissioner (Adm.),
Commercial Taxes Department,
.....

GST Circular No.R1-/2022

Subject:- Verification of Application for grant of new registration-Reg.

Registration of any business entity under the GST Law implies obtaining a unique GSTIN from the concerned tax authorities for the purpose of collecting tax on behalf of the Government and to avail ITC for the taxes paid on the inward supplies. The Registering Authority has the added responsibility to establish the genuineness of the taxpayers submitting application for the grant of registration. The Registering Authority shall ensure that the application and enclosures are properly and completely filled up by the applicant and are in the prescribed manner. It should be kept in mind that strict timelines have been stipulated for completion of registration process.

Rule 25 of the RGST Rules, 2017 provide for physical verification of business premises in certain cases and include such verification after grant of registration. Rule 9 of the RGST Rules, 2017 provide that in cases, where Aadhar authentication has either not been opted for by the applicant or where such authentication has failed, the proper officer may carry out physical verification of places of business. Further the present provisions allow for grant of registration within 30 days of the submission of application after physical verification of the place of business in the manner provided under Rule 25 and verification of such documents as the proper officer may deem fit. On the completion of verification, if the proper officer has reasons to believe that the registration is liable for cancellation, he shall initiate the proceedings under Rule 22 of the RGST Rules, 2017.



राजस्थान सरकार
वाणिज्यिक कर विभाग

www.rajtax.gov.in



The CRU shall generate a list of taxpayers whose physical verification has to be carried out from the system centrally and forward it to the proper officers having territorial jurisdiction.

To verify the correctness/adequacy of the information furnished by the taxpayer in REG-01 the following points should be verified:-

1. Constitution of Business- Check whether the tick box selected as appropriate
2. Composition levy- Verify the eligibility for composition. Ensure there is no tax collection in invoice.
3. Address and principal place of business- Verify building numbers, address, e-mail address, mobile numbers etc. and ensure it is latest. It should be of the taxable person and not of others.
4. Nature of business activities carried out in the above mentioned premises- Verify the actual business activities.
5. Details of Bank accounts - Verify the bank account details furnished. Obtain proof of the same.
6. Details of top five goods- Verify whether the description of Goods match or not.
7. Details of top five Services- Verify whether the description of Services match or not.
8. Details of additional place of business- Verify the documents relating to the premises.
9. Details of proprietors, partners, directors etc.- Verify correctness of the details furnished.

Besides the above, genuineness/sufficiency of the following uploaded documents should be verified:-

1. Photographs- As per REG-01.
2. Constitution of Business- Verify the uploaded documents with original.
3. Proof of principal place of business- See if it is legible and verify the uploaded documents with original.
4. Bank account related proof- See if it is legible and verify the uploaded documents with original.
5. Verify the authorization form.

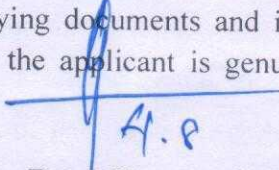
In addition to the above, the following details should also be verified:-

1. Whether invoicing is done from the premises and whether any other additional place of business has invoicing facility.



2. Whether accounts are maintained at the business premises.
3. How accounts are maintained – computerized or manual.
4. Last invoice issued and date at the time of visit.
5. Whether invoice is done as per the invoice rules.
6. Whether bill is issued as per the category of taxable person registered.
7. Whether notice board is exhibited in the premises along with GST number, whether registration certificate is available.
8. Name, complete address with identity proof of the person supplying the information along with relationship with the taxpayer.
9. Land mark of the business place.

The physical enquiry should be conducted to ascertain the veracity of the information furnished in the application and also in the accompanying documents and it shall be sufficiently exhaustive to arrive at the conclusion that the applicant is genuine in all respects.

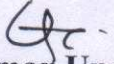

(Dr. Ravi Kumar Surpur)
Chief Commissioner of State Tax,
Rajasthan, Jaipur

No.F.17 (134) ACCT/ GST/ 2021/ 7966

Date: 05.08.2022

Copy to following for information and necessary action:

1. Chief Commissioner, CGST & Central Excise, Jaipur Zone, Jaipur.
2. PS to Chief Commissioner, State Tax, Rajasthan.
3. Joint Secretary, Finance (Tax) Department, Jaipur.
4. All Special Commissioners, CTD, Headquarter, Jaipur.
5. Additional Commissioner (IT) for uploading it on Department's website www.rajtax.gov.in and on the web portal RAJVISTA/TCS, CTD, Jaipur.
6. Asst. Director, Public Relations, CTD, Jaipur for publicity.
7. Guard file.


(Satish Kumar Upadhyay)
Special Commissioner (GST),
State Tax,
Rajasthan, Jaipur