

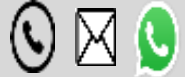


# Lawgics

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## Section 26 of CGST Act, 2017

### 26. Deemed registration.

(1) The grant of registration or the Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a grant of registration or the Unique Identity Number under this Act subject to the condition that the application for registration or the Unique Identity Number has not been rejected under this Act within time specified in sub-section (10) of section 25.

(2) Notwithstanding anything contained in sub-section (10) of section 25, any rejection of application for registration or Unique Identity Number under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act shall be deemed to be a rejection of application for registration under this Act.

## Our Interpretation

Section  
26

### Deemed Registration under local act or central act

(1) If a registration or UIN has been granted under SGST / UTGST Act, then it shall be deemed that the registration has also been granted under CGST Act. The same way registration granted under CGST Act would also be deemed to have been taken granted SGST / UTGST Act. However, if the registration/UIN is rejected under the CGST Act, then such rejection will be treated as if the registration has not been obtained under CGST Act even though it has been obtained in SGST / UTGST Act.

(2) If an application for registration or UIN has been rejected under State/Union Territory Goods and Services Tax Act then it shall be deemed that the same has been rejected under the Central Goods and Services Tax Act. The proper officer shall not reject the application for registration or the Unique Identification Number (UID) without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. This implies that the decision to reject an application under this section shall be only after following the principles of natural justice and after a due process of law by issuance of an order.

These provisions are made to avoid duplication of efforts by both applicant as well as department. There are linking provisions between the Central Goods and Services Tax and State/Union Territory Goods and Services Tax Act. Thus, if a supplier takes a registration under one Act it shall be deemed that the registration has also been obtained under the other Act and vice-versa. Even otherwise the registration must be taken on the common portal and is based on the PAN, hence, the registration will remain common across various Acts. Registration application rejected under one Act would be deemed to have been rejected under another Act also.

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