



# Lawgics

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Serial No.: 142  
Dt.: 05-08-2023



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## Section 139 of CGST Act, 2017

### Section 139: Migration of existing taxpayers

Section 139(1)	On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.
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### 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 the Income-tax Act, 1961 (Act 43 of 1961) shall enroll 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.

- (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.

(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.

(4) Every person registered under any of the existing laws, who is not liable to be registered under the Act may, on or before 31st March, 2018, at his option, submit an application electronically in FORM GST REG-29 at the common portal for the cancellation of registration granted to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said registration.

Section 139(1)  
**Interpretation**

**Registration on Provisional Basis**

Transitional provisions under GST deals with migration of existing registrants into the GST regime. All existing registrants having a valid Permanent Account Number shall be issued provisional registration certificate. After furnishing the required information, a final certificate of registration will be granted. If the information is not furnished, the registration is liable to be cancelled.

As per Section 22(2), Every person who is registered under existing laws which are subsumed in GST on appointed day, and holding a PAN, shall be issued a provisional certificate of registration in REG-25 from the appointed day. Such person has to enroll himself on GST portal by validating his e-mail address and mobile number. The taxpayer is required to declare his Permanent Account Number (PAN), mobile number, e-mail address, State or Union territory and shall enroll himself for getting the provisional registration certificate.

On successful verification of the PAN, mobile number and e-mail address, an application reference number (ARN) shall be generated and communicated to the applicant on the said mobile number and e-mail address.

Upon enrolment, the said person will be granted a provisional registration certificate in Form GST REG-25, incorporating the Provisional ID (GSTIN) and Password, which will be available on the GST portal.

A person having a single PAN in a State or UT shall be granted only one provisional registration certificate although he may hold multiple registrations under the erstwhile central and State laws.

A person who holds a provisional certificate of registration is required to furnish certain information in Form GST REG-26, within 3 months or as extended by the commissioner. The date was extended till 31.12.2017 vide Order No. 6/2017 – GST dated 28.10.2017.

If the information furnished is correct and complete, Final Registration Certificate in Form GST REG-06 will be issued, within 6 months of the appointed day.

If the and/or information has not been furnished or not found to be correct or complete, the proper officer shall cancel the provisional registration and issue an order in Form GST REG-28 cancelling the registration after serving a show cause notice in

	<p>Form GST REG-27 and affording the person concerned a reasonable opportunity of being heard.</p> <p>Once the information has been furnished and no notice has been issued within 15 days from the period of furnishing of the information, the registration shall be deemed to have been granted and the registration certificate will be made available on the GST portal. The SCN issued in Form-27 can be withdrawn by an order in Form GST REG-20, if it is found subsequently, after affording the person an opportunity of being heard, that no cause as specified in the notice exists.</p> <p>Every existing taxpayer / registrant, who is not liable to be registered under the Act, may at his option, on or before 31.03.2018, file electronically an application in Form GST REG-29 at the GST Portal for cancellation of the registration granted provisionally to him and the proper officer shall, after conducting such enquiry as deemed fit, cancel the said provisional registration.</p> <p>A Special Economic Zone Unit or a Special Economic Zone Developer shall make a separate application for registration as a business vertical distinct from its other units located outside the SEZ.</p> <p>Person desiring multiple business vertical registration must also follow the above steps of migrating to GST and then apply for separate registration of the other business verticals. In case one line of business is exempt and another taxable, it is not possible to obtain business vertical registration for the taxable business only and to leave the exempt business from registration and thereby from compliance requirements (including reverse charge). Business vertical registration refers to the 'subsequent' registration of a taxable person who is registered in the first place.</p>
Section 139(2)	The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.
Section 139(2) Interpretation	<p><b><u>Final Certificate of Registration in REG-06</u></b></p> <p>After provisional registration, such registered person shall upload the required documents and accordingly final certificate of Registration in REG-06 shall be issued to him after verification of details furnished.</p>
Section 139(3)	The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.
Section 139(3) Interpretation	<p><b><u>Deemed Cancellation of Registration</u></b></p> <p>The provisional RC issued to a person shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 22 or section 24.</p>

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