

Deepali Mehta

Notification No 7/2025 dated 23.01.2025: Rule 16A is to be inserted from a date to be notified: 16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12. The words: or in the intimation furnished by the composition taxpayer in FORM GST CMP-02 is to be inserted in Rule 19(1) which is for amendment of registration for change in any particulars in the form submitted. Thus, if there is any change in the particulars submitted in the intimation then the same has to be amended. [From a date to be notified]. Rule 87(4) is for payment required to be made by a person who is not registered: the words temporary identification number generated through common portal