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F. No. CBIC- 20006/15/2023-GST To, All the Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /Commissioners of Central Tax All the Principal Directors General/ Directors General of Central Tax Madam/Sir, Subject: Guidelines for processing of applications for registration – regarding. Instances have come to notice regarding unscrupulous elements obtaining fake/ bogus registration under GST and defrauding the Government exchequer. Such fake/ non-genuine registrations are being used to fraudulently pass on input tax credit to unscrupulous recipients by issuing invoices without any underlying supply of goods or services or both. This menace of fake registrations and issuance of bogus invoices for passing of fake ITC has become a serious problem, wherein fraudulent people .....