

GOVT. OF NCT OF DELHI
DEPARTMENT OF TRADE & TAXES,
VYAPAR BHAWAN: I.P. ESTATE: NEW DELHI-110002

No. F.3(400)/GST/Policy/Misc/2021-819-21

Dated: 21-10-2021

ORDER

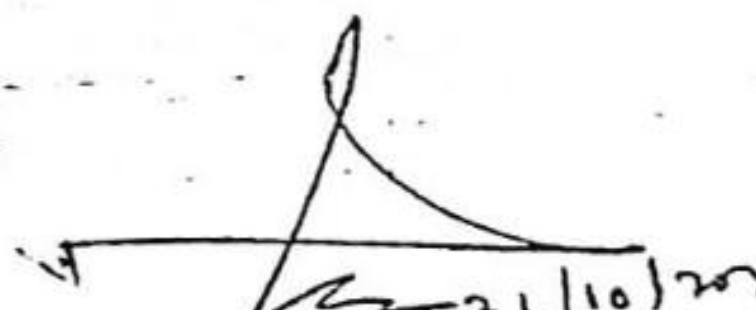
As per Rule 25 of DGST Rule, 2017 where the Proper Officer is satisfied that the physical verification of the place of business is required, he may get such verification of the place of business in the presence of said person and verification report along with the documents including photographs shall be uploaded, in Form GST REG-30 on the common portal within a period of 15 working days, following the day of such verification.

During the recent field visits conducted, it has been found that out of 1491 registration 650 registration found non-existing and 56 registration have been cancelled. It is pertinent to mention that some of the non-existing taxpayers were Aadhar based registration. Hence, it is apprehended that some of them had taken the registration only for evasion of Tax.

Hence, the Proper Officers are hereby directed that the physical verification of the place of business shall be done compulsorily before the grant of the registration under the DGST Act, 2017. The verification shall be completed within the 7 days of the receiving of applications for the grant of registration, so that the applicants don't face any delays in the processing of their applications.

Non Compliance of the order shall be viewed seriously.


This is issued with the approval of Competent Authority.


Assistant Commissioner (Policy)

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Copy to:

1. All Zonal and Ward In-charges, Department of Trade and Taxes.
2. PS to Commissioner.
3. Guard File.


Assistant Commissioner (Policy)