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Time Limits for registration:

1. If aggregate turnover exceeds Rs.20 lacs
   If aggregate turnover exceeds Rs.10 lacs in case of some special category states
2. Existing registrants liable to be registered from appointed date
3. Transfer of business (succession or otherwise), transferee liable to be registered from date of transfer
4. Amalgamation or demerger by order of High Court or Tribunal, transferee liable to be registered from date of issue of COI by ROC

Aggregate turnover (explanation)

1. Aggregate turnover shall include all supplies made by taxable person, on his own account or on behalf of his principal.
2. The supply of goods, after completion of job-work, by registered job-worker shall be treated as supply of goods by principal referred to S.143 (within 1 year/3 years) and value shall not be included in aggregate turnover of registered job-worker

Persons not liable for registration [s. 23]

Exclusions

1. (a) Person engaged exclusively in non-taxable supplies or exempt supplies under CGST/ SGST or IGST Law.
   (b) An agriculturist, to the extent of supply of produce out of cultivation of land
2. Category of persons notified by Govt. to be exempted from obtaining registration
Category of persons liable (irrespective of threshold):

i. persons making any inter-State taxable supply;
ii. casual taxable persons;
iii. persons who are required to pay tax under reverse charge;
iv. persons who are required to pay tax as electronic commerce operator; [S.9(5)]
v. non-resident taxable persons;
vi. persons who are required to deduct tax at source, whether or not separately registered under this Act
vii. agents;
viii. input service distributor, whether or not separately registered under this Act
ix. person who supplies, other than in S.9(5), through e-commerce operator who is required to deduct TCS.
x. every electronic commerce operator; [S.2(42)]
xii. every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person; and [S.2(21) of IGST]
xii. such other person or class of persons as may be notified by the Central Government or a State Government on the recommendation of the Council.
• Person having multiple business verticals in a State may obtain separate registration

• Person can apply for voluntary registration – other provisions to apply *mutatis mutandis*

• More than one registration, whether in one State or more, shall be treated as distinct persons

• More than one registration in respect of establishment, whether in one State or more, shall be treated as establishments of distinct persons

• PAN – Prerequisite to obtain registration.

• TAN-in case of TDS/ TCS under this Act *(Rule 5)*

• Non-resident taxable person – May not obtain PAN – *Aligned to recent amendment in the Income Tax Act, 1961*

• Proper officer may grant registration to a taxable person who fails to obtain registration *(Rule 10)*

• Agencies of UN, foreign embassies, consulates, or any other person as may be notified to obtain a Unique Identity Number

• Registration to be granted or rejected post due verification, within prescribed time *(Rule 2)*

• A certificate of registration shall be issued in prescribed form, with effective date as may be prescribed *(Rule 3)*

• Registration shall be deemed to have been granted after expiry of time specified in S.25(10), if no deficiency is communicated
Every person who is liable to be registered under Schedule V

Application to be made within 30 days in every State in which he is liable

Casual taxable person or non-resident taxable person shall apply for registration at least 5 days prior to commencement of business

Every person who makes a supply from the territorial waters of India shall obtain registration in Coastal State where the nearest point of appropriate baseline is located

Rule 1: Application for registration

PART A FORM GST REG 01

Verification of Details

Every person taking registration other than non-resident taxable person, TDS deductor, TCS collector

PAN through database of CBDT

Mobile number through OTP

E-mail through OTP

After verification

ARN communicated

Using application reference number (ARN)

Electronically submit application in PART B FORM GST REG 01

Acknowledgment in FORM GST REG 02

on receipt of application
# Format of GSTIN

<table>
<thead>
<tr>
<th>State Code</th>
<th>PAN</th>
<th>Entity Code</th>
<th>Blank</th>
<th>Check Digit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3-12</td>
<td></td>
<td>PAN, mandatory for all registered persons except Non-resident taxable person and person deducting tax at source or collecting tax at source</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>Business Verticals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>Blank- For future use</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Check Digit</td>
<td></td>
<td></td>
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## Format of Provisional ID

22 AAAAA00000A 1 Z 5

- **State Code**
- **Permanent Account Number (PAN)**
- **Entity number of the same PAN holder in a state**
- **Alphabet ‘Z’ by default**
- **Check sum digit**
Rule 4: Separate registrations for multiple business verticals within a State

Conditions:
1. Person has more than one business vertical
2. No business vertical of a taxable person shall be granted registration to pay tax under section 9 if any one of the other business verticals of the same person is paying tax under section 8
3. All separately registered business verticals of such person shall pay tax on supply made to another registered business vertical and issue a tax invoice for such supply
   - A registered taxable person eligible to obtain separate registration for business verticals may file separate application in FORM GST REG-01 in respect of each such vertical.

Rule 5: Grant of registration to persons required to deduct tax at source or collect tax at source

- Tax deductor
- Tax collector

In
FORM GST REG 07
through
Common Portal

File an application

Within 3 working days
From date of application

Cancel registration and communicate in
FORM GST REG 08
(no cancellation without SCN)

If person no longer liable to deduct or collect tax

Proper officer grant registration in
FORM GST REG-06
**Rule 10: Suo-moto registration by proper officer**

**Procedure:**
- Where during the course of any survey, inspection, search, enquiry or any other proceeding the proper officer may register on a temporary basis and issue an order in **FORM GST REG 13**
- Every person under temporary registration shall within 30 days file an application for registration
- If person has filed an appeal against the grant of temporary registration, in such case application for registration shall be applied within 30 days from the date of issuance of order upholding the liability to register by the Appellate Authority

**Rule 2: Verification of the application**

- Proper officer examine application
- Within 3 working days From date of submission of application
- Approve
- Found deficient
- Intimate to applicant in **FORM GST REG 03** Within 3 working days
- Applicant furnish clarification in **FORM GST REG 04**
- Within 7 working days
- Not Satisfied
- Satisfied
- Grant of registration within 7 working days from receipt of clarification
- Reject and inform reasons in writing **FORM GST REG 05**
Rule 3: Issue of registration certificate

Application approved by proper officer → Certificate of registration in FORM GST RG 06 Made available on the Common Portal

EFFECTIVE DATE OF REGISTRATION

Application submitted within 30 days from date on which liability for registration arises → Date on which person liable for registration

Application submitted after 30 days from date on which liability for registration arises → Date of grant of registration
Deemed Registration [s. 26]

Cases for deeming provisions:

1. Grant of registration/ UIN under CGST/ SGST Act shall be deemed grant under SGST/ CGST Act provided application has not been rejected under any Act as per S.25(10)
2. Notwithstanding anything contained in S.25(10), any rejection of application under CGST/SGST shall be deemed rejection under SGST/CGST

Relevant definitions [s. 2]

Casual Taxable Person

“casual taxable person” means a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business.

Non-resident Taxable Person

“non-resident taxable person” means a taxable person who occasionally undertakes transactions involving supply of goods and/or services whether as principal or agent or in any other capacity but who has no fixed place of business in India.

Special provision relating to casual taxable person and non-resident taxable person [s. 27]

S. 27(1)

• Registration certificate shall be valid for period specified in application for registration or 90 days—whichever is earlier
• Extension for further 90 days

S. 27(2)

• Advance deposit of estimated tax liability at time of registration
• In case of extension - Additional tax to be deposited on the basis of estimated tax liability

S. 27(3)

Tax deposited shall be credited to the electronic cash ledger and utilized in manner provided u/s 44 i.e. Payment of tax, interest, penalty and other amounts
Rules related to Casual taxable Person:

Rule 1(6)
• Casual taxable person file application under FORM GST REG 01-Temporary Identification Number shall be granted By Common Portal for payment of advance tax
• Acknowledgment number shall be granted in FORM GST REG 02

Rule 1(7)
• Casual taxable person to pay advance deposit of tax of an amount equivalent to estimated tax liability during period for which registration is sought.

Rule 8: Non-resident taxable Person

Rules related to non-resident taxable Person

Rule 8(1)
• Non resident taxable person shall electronically submit application in FORM GST REG-10

Rule 8(2)
• Temporary Identification Number shall be granted By Common Portal for payment of advance tax

Rule 8(3)
• To pay advance deposit of tax of an amount equivalent to estimated tax liability during period for which registration is sought.

Rule 16: Extension in period of operation by casual taxable person and Non-resident taxable Person

• Registered casual taxable person or Non-resident taxable person
• intends to extend the period of registration
• indicated in his application of registration,
• an application in Form GST REG-25
• shall be furnished electronically
• before the end of the validity of registration

Amendment of registration certificate [s. 28]

S.28(1)
• Every registered taxable person and person having UIN
• shall inform proper officer
• of any changes in information furnished at time of registration or subsequently

S.28(2)
• Proper officer may, based on the information or as ascertained by him approve or reject amendments in the registration

S.28(2)(Proviso)
• Approval of proper officer shall not be required in respect of amendment of such particulars as may be prescribed

S. 28(3)
• SCN and opportunity of being heard to be given before rejecting amendment application

S.28(4)
• Any rejection or approval of amendment under CGST/ SGST Act shall be deemed rejection or approval under SGST/ CGST Act
**Rule 9: Amendment to Registration**

**Rule 9(1): GST REG-11**
- Where there is any change in any of the particulars furnished in the application for registration in-
  - FORM GST REG-01 [Application for registration under S.25(1)]
  - FORM GST REG-07 [Application for registration as TDS/ TCS]
  - FORM GST REG-09 [Application for allotment of UIN or]
  - FORM GST-REG-10 [Application of Non-resident taxable person]
- the registered taxable person shall,
- within 15 days submit an application electronically
- in FORM GST REG-11 along with documents relating to such change

**Rule 9(2)(a): GST REG-12**

**Reasons for amendment:**
- Where the change relates to-
  - Name of Business,
  - Principal Place of Business, and
  - details of partners or directors, karta, Managing Committee, Board of Trustees, Chief Executive Officer or
  - equivalent which does not warrant cancellation of registration,
- Proper officer shall approve the amendment
- within 15 common working days after due verification and
- issue an order in FORM GST REG-12 electronically

*Amendment shall take effect from the date of occurrence of the event warranting amendment*

**Rule 9(2)(b)**
- where the change relates to any particulars other than clause (a), the certificate of registration shall stand amended upon submission of the application in FORM GST REG-11 on the Common Portal.
- Provided that any change in mobile number or email of authorized signatory shall be carried after online verification

**Rule 9(2)(c)**
- where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered taxable person, the said person shall apply for fresh registration in FORM GST REG-01

**Rule 9(4)**
Where the proper officer is of the opinion that-
- the amendment sought under rule 9(2)(a) is either not warranted
- or the document furnished therewith is incomplete or incorrect,
- he may, by a notice in FORM GST REG-03,
- within 15 common working days from the date of receipt of the application in FORM GST REG-11,
- require the registered taxable person to show cause, within 7 common working days of the service of the said Form GST REG-03,
- as to why the application submitted under rule 9(1) shall not be rejected.

**Rule 9(5)**
Taxable person seeking amendment shall file reply to the notice to show cause issued under the rule 9(3), in FORM GST REG-04 within 7 days of the receipt of the said notice.

**Rule 9(6)**
If the proper officer fails to take any action-
(a) Within 15 common working days from the date of submission of application, or
(b) Within 7 days from the receipt of the clarification, information or documents furnished by the applicant under rule 9(3), the certificate of registration shall stand amended to the extent applied for and the amended certificate shall be made available on the Common Portal.
Cancellation of registration [s. 29]

Section 29(1)
Registration granted can be cancelled [either by proper officer in his own motion or on an application filed by registered taxable person or his legal heir (in case of death)] where:

a) business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or

b) there is any change in the constitution of the business; or

c) the taxable person, other than the person voluntarily registered, is no longer liable to be registered

Section 29(2)
The proper officer may cancel registration of taxable person from such date, including any retrospective date where:

a) Registered taxable person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or

b) a composition taxpayer who has not furnished returns for 3 consecutive tax periods; or

c) Any taxable person, other than a person specified in clause (b), has not furnished returns for a continuous period of 6 months; or

d) Any person who has taken voluntary registration under sub-section (3) of section 23 has not commenced business within 6 months from the date of registration.

e) Registration has been obtained by means of fraud, willful misstatement or suppression of facts

*SCN to be issued before cancellation.

Section 29(3)
Cancellation of registration shall not affect-

- the liability of the taxable person to pay tax and other dues
- for any period
- prior to the date of cancellation
- whether or not such tax and other dues
- are determined before or after the date of cancellation.

Section 29(4)
Cancellation of registration under the CGST Act/SGST Act shall be deemed to be a cancellation of registration under the SGST Act/CGST Act.

Section 29(5)
Every registered taxable person whose registration is cancelled shall pay an amount:

\[ \text{ITC w.r.t ‘inputs held in stock’ and ‘inputs contained in semi-finished/finished goods’ = } \]
\[ \text{capital goods or plant and machinery on the day immediately preceding date of such cancellation; or } \]
\[ \text{Output tax payable on such goods} \]

Section 29(5) (Proviso)
Provided that in case of capital goods, taxable person shall pay:

\[ \text{ITC on the said capital goods percentage points as may be prescribed; or} \]
\[ \text{Tax on the transaction value of such capital goods u/s 15(1)} \]

An amount =

Section 26(6)
Amount payable under section 21(7) shall be calculated in such manner as may be prescribed.
Rule 11: Cancellation of registration

FORM GST REG 14

Rule 11(1)
- Registered taxable person seeking cancellation of his registration shall electronically submit an application in FORM GST REG-14 including the details of closing stock and liability thereon and may furnish relevant documents in support.

Rule 11(1) (Proviso)
- Application for cancellation of registration shall not be considered in case of a voluntary registrants before the expiry of a period of one year from the effective date of registration.

Rule 11(2)
- Every taxable person, other than a person paying tax under composition levy, seeking cancellation shall furnish a final return.

Rule 12: Cancellation of registration

Rule 12(1): FORM GST REG 15
- Where the proper officer has reasons to believe that the registration of a taxable person is liable to be cancelled under S.26,
  - he may issue a notice to the taxable person in FORM GST REG-15
  - to show cause within 7 days
  - as to why his registration should not be cancelled
  - No notice shall be issued here if notice has been issued under SGST rules.

Rule 12(2): FORM GST REG 15
- Where the proper officer is satisfied that a taxable person is no longer liable to be registered or his registration is liable to be cancelled, he may issue an order in FORM GST REG-16, to be passed within 30 days from the date of application.
- The effective date of cancellation is to be determined by proper officer subject to payment of dues by taxable person.

Rule 12(3)
In case of death of taxable person, the provisions of cancellation shall apply to legal heir mutatis mutandis.
Revocation of cancellation of registration [s. 30]

S. 30(1)
Any registered taxable person-
• whose registration is cancelled by proper officer on his own motion,
• may apply for revocation of cancellation of the registration
• in the prescribed manner
• within 30 days from date of service of cancellation order

S. 30(2)
The proper officer may-
• in the manner and within such time as may be prescribed,
• by way of an order,
• either revoke cancellation of registration or
• reject the application for revocation

S. 30(2) (proviso)
SCN and opportunity of being heard to be given before rejecting the application for revocation of cancellation of registration

S. 30(3)
Revocation of cancellation of registration under the CGST Act/ SGST Act shall be deemed revocation of cancellation of registration under the SGST Act/ CGST Act

Rule 13: Revocation of Cancellation of Registration

Rule 13(1)- GST REG-17
• Taxable person, whose registration is cancelled by the proper officer on his own motion, may submit an application for revocation of cancellation of registration, in FORM GST REG-17 within 30 days from the date of service of the order of cancellation of registration

• Provided that no application for revocation shall be filed if registration has been cancelled for the failure of taxable person to furnish returns unless such returns are filed and any amount due as tax in terms of such returns has been paid

Rule 13(2)- GST REG-18
(a) Where the proper officer is satisfied that there are sufficient grounds, he shall revoke the cancellation of registration by an order in FORM GST REG-18 within 30 days from the date of receipt of such application

(b) The proper officer may by an order in FORM GST REG-05, reject the application for revocation of cancellation of registration

Rule 13(3)
• Proper officer may require the applicant to furnish such additional information within 3 days of the filling of the application which may be required for verifying the particulars furnished in the said application, in FORM GST REG-03 and the applicant shall furnish the information within 7 days from the date of the service of notice in FORM GST REG-04

Rule 13(4)
• Upon receipt of the information in FORM GST REG-04, the proper officer may proceed to dispose of the application within 30 days from the receipt of such information from the applicant
• Rejection cannot be made without giving opportunity of being heard.
Residuary Rules

Rule 7: Display of registration certificate and GSTIN in name board
Rule 7(1)
• Every registered taxable person shall display his certificate of registration in a prominent location at his principal place of business and at every additional place or places of business.

Rule 7(2)
• Every registered taxable person shall display his GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.

Rule 10: Suo-moto registration by proper officer-Form GST REG-13
• Where during the course of any survey, inspection, search, enquiry or any other proceeding the proper officer finds that a person liable to registration has failed to apply, such officer may register him on a temporary basis and issue an order in FORM GST REG 13.
• Registration issued shall be effective from the date of order of registration.
• Every person under temporary registration shall within 30 days file an application for registration as provided in rule 1.
• But if person has filed an appeal against the grant of temporary registration, in such case application for registration shall be applied within 30 days from the date of issuance of order upholding the liability to register by the Appellate Authority.

Rule 14: Migration of existing tax payer
• Existing tax payers shall be granted registration on provisional basis in FORM GST REG-21, incorporating the Goods and Services Tax Identification Number (GSTIN).
• Every person who has been granted provisional registration shall submit an application electronically in FORM GST REG–20 along with the information and documents.
• If information are found to be correct and complete, a certificate of registration in FORM GST REG-06 shall be made available.
• If information have either not 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-22.
• Existing tax payer who is not liable to be registered may at his option file electronically an application in FORM GST REG-24.

Rule 17: Physical verification of business premises in certain cases
Form GST REG-26
• Where the proper officer is satisfied.
• That the physical verification of the place of business of a taxable person is required after grant of registration.
• He may get such verification done.
• Upload the verification report along with other documents, including photographs.
• In Form GST REG-26 on the day following the date of such verification.
Who We Are:
We are a team of distinguished chartered accountant, corporate financial advisors and tax consultants in India. Our firm of chartered accountants represents a coalition of specialized skills that is geared to offer sound financial solutions and advices. The organization is a congregation of professionally qualified and experienced persons who are committed to add value and optimize the benefits accruing to clients.

Our Focus:
To provide high quality services to our clients and believe in upholding high standards of honesty and integrity in what we do.

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We have been providing services to a proud mix of Multinational companies, Indian companies, High Net Worth Individuals amongst others. Our multinational client-set includes companies belonging to Japan, US, Singapore, China, Taiwan, Hong Kong, and many others. We advise & also hand-hold foreign companies set-up operations in India & cater to their compliance requirements right from inception to regular day-to-day operations.

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