

## GOODS AND SERVICE TAX

### ADVISORY ON REGISTRATION OF MULTIPLE BUSINESS VERTICALS

Section 25 of GST Act allows registration of multiple verticals of a single PAN holder in a State provided he fulfils the conditions mentioned therein. (extract of relevant section given below).

**Section 25.** (1) *Every person who is liable to be registered under section 22 or section 24 shall apply for registration in every such State or Union territory in which he is so liable within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed:*

.....  
(2) *A person seeking registration under this Act shall be granted a single registration in a State or Union territory:*

*Provided that a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical, subject to such conditions as may be prescribed.*

Taxpayers are advised to register their Business Verticals at the same PAN **through new Registration module**. There is no separate utility for this activity,

**Caution:** They may be advised to use different Mobile number and e-mail ID for each business vertical. [This has been done to maintain uniqueness of the numbers in the system as PAN and State remains the same for a business vertical.]