

## **Section 25: Manner of Registration under GST**

Any person who is seeking registration under GST shall be granted a single registration in a State or Union territory. In case a person having multiple business verticals in a State or Union territory may be granted a separate registration for each business vertical.

### ***Documents Required for New Registration Application***

1. **Normal Taxpayer**
2. **GST Practitioner**
3. **Tax Deductor at Source**
4. **Tax Collector at Source**
5. **Non Resident Taxable Person**
6. **Non Resident Online Services Provider**
7. **UN Bodies, Embassies or Other Notified Person**