

# **FAQs > Application for Extension of Registration Period for Casual / Non Resident Taxable Person**

## **1. Can a taxpayer registered for a specified period, as a Casual Taxable Person or as a Non Resident Taxpayer, seek extension of the registration period?**

Yes, a Casual/Non Resident Taxpayer may apply to extend the registration period beyond the period allowed, at the time of registration. Such extended period cannot exceed further 90 days and only once.

## **2. How to seek extension of the registration period?**

A Casual/Non Resident Taxpayer needs to apply online at GST portal in the Form "Application for Extension of Registration Period for Casual / Non Resident Taxpayer (Form GST REG-11) before the end of validity of registration period, granted earlier. Navigate to **Services > Registration > Application for Extension of Registration period by Casual/Non Resident Taxable person** link.

## **3. For what period can the extension of registration period be sought?**

Casual Taxable Person or as a Non Resident Taxable Person can seek extension of registration period for a maximum of 90 days.

## **4. How many times can the registration period be extended?**

The validity of registration of a Casual/Non Resident Taxpayer can be extended only once.

## **5. What are the pre-conditions for applying for extension of registration period?**

The pre-conditions for applying for extension of registration period by a Casual/Non Resident Taxpayer are:

- i. Applicant has a valid and active GSTIN having type of registration as "Casual" or "Non-resident" Taxable Person
- ii. Application for extension has to be made before the expiry of validity of registration granted earlier.
- iii. Taxpayer has paid in advance the amount against the Estimated Tax Liability, for the period for which extended registration is sought for, in his Electronic Cash Ledger.
- iv. Taxpayer has furnished all returns due till the date of filing extension.

## **6. Can the application for extension of registration period be saved during the process of filing? ?**

The application can be saved, retrieved or submitted till the last date of registration period (Period of Validity (To Date)), post expiry of which, the application will be purged irrespective of the advance tax is deposited or not.

## **7. Will the applicant be informed that his application has been saved?**

An e-mail will be sent to the primary authorized signatory after saving it for the first time, intimating that the saved form will remain in the system for filing till 15 days or till the last date of validity of registration whichever is earlier. The saved application may also be retrieved by navigating to **Services > User Services > My Saved Applications** from the taxpayer's dashboard.

## **8. Who has to sign the application?**

Any of the Authorized Signatory needs to sign and file the application using a registered DSC or authentication using EVC.

Please note, DSC is mandatory in case of companies.

## **9. How would the applicant know that the process of filing the Application has been completed?**

After advance payment of estimated tax liability and successful online filing of Application for extension of validity of registration (REG 11), system will generate an Application Reference Number (ARN) confirming acknowledgement. Applicant would be able to download the acknowledgement as PDF.

Also, SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form.

## **10. Will the applicant be informed that his application has been successfully filed?**

SMS and email will be sent to the primary authorized signatory intimating ARN and successful filing of the Form. ARN receipt will also be available on the Portal. Navigate to **Services > Registration > Track Application Status**.