

Advisory for GST REG-07

In pursuance the advisory issued on October 13 regarding the "New GST provision for metal scrap transactions," the GST portal has been updated to facilitate registration compliance for buyers of metal scrap through form **GST REG-07**.

Taxpayers in this category are required to select "Others" in **Part B of Table 2** under the title "Constitution of Business" section.

This selection will open a text box where the taxpayer must enter "Metal Scrap Dealers".

Please note that this entry is a mandatory field for those selecting "Others" in **Table 2**.

Once this is completed, the remaining details in the **GST REG-07** form must be filled and submitted on the common portal to comply with registration requirements as per Notification No. 25/2024 - Central Tax, issued on October 9, 2024.

A screenshot of the form **GST REG-07** is enclosed below with the relevant sections highlighted:

The screenshot displays the GST REG-07 form interface. At the top, it shows 'TDS Application' with dates '22/10/2024' and '06/11/2024', and a rate of '15%'. The form is divided into sections: Business Details, Drawing and Disbursing Officer, Authorized Signatory, Office Address of Tax Deductor, and Verification. The 'Applicant Details' section includes fields for Legal Name of the Tax Deductor (Rajesh Pathak), Email Address, Mobile Number, Permanent Account Number (PAN) (BEWPP3223H), Trade Name, and Date of Liability to Deduct Tax. A dropdown menu for 'Constitution of Business' is open, showing options: Government Department, Local Authority, Public Sector Undertaking, Statutory Body/Government agencies, Authority or board or any other body notified by Central / State Government, Society established by Central / State Government or Local Authority, and **Others** (selected). A red arrow points to the 'Others' option. Below, the 'Jurisdiction Details' section shows the Name of the State (Delhi) and State Jurisdiction (ward). The bottom part of the screenshot shows the 'Applicant Details' section again, with the 'Constitution of Business' dropdown highlighted in red and the 'Others (Please specify)' text box highlighted in green. A blue arrow points from the red box to the green box.
