

**CHANDIGARH ADMINISTRATION
FINANCE DEPARTMENT
EXCISE & TAXATION BRANCH
ORDER**

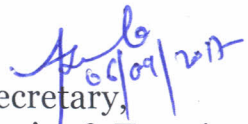
No. 1/E&TB/2017/ 3268

Dated the 6th September, 2017

The Finance Department, Chandigarh Administration after considering the Chandigarh Building Rules (Urban), 2017 hereby allows issue of GSTIN Number to the applicant for carrying on business in residential / premises, which are non-confirming to law, subject to the following conditions:-

1. Goods & Service Tax Identification Number (GSTIN) issued under U.T. GST/CGST Act, 2017 shall not create any legal right or confer any legal status on the applicant or the premises where such business is being conducted, with reference to any law of the land.
2. It shall not amount to regularising any non-conforming land use.
3. Conforming to above, GSTIN Number shall not be used as legal sanction in any way to use against the Administration in any court of law.
4. The GSTIN holder shall not claim any legal status, which is provided under the Periphery Act/Rules as well as the Building Rules, 2017 or other related bye-laws.
5. The registration for taxation shall be for the business / economic activity only and shall not give any legality to the premises where its being carried on and the firm / individuals shall be personally responsible for the tax liability.

This issues with the approval of HE-the Administrator,U.T.,
Chandigarh.


Secretary,
Excise & Taxation,
Chandigarh Administration.