Game-Changer for Taxpayers! CBIC Releases GST Registration SOP

Description

🚨**Much Awaited GST Registration SOP instructions issued by @cbic_india**

!! Link to Instruction 03/2025-GST https://taxinformation.cbic.gov.in/view-pdf/1000532/ENG/Instructions…

2 Pager Summary of the same!! 👇 https://drive.google.com/file/d/1c5LMNo6XVizrZht5IRBLq9K3HEs9neOZ/view?usp=sharing…

Issue faced has been duly acknowledged & a sincere effort has been made to address it!!

Instruction No. 03/2025-GST

GST Registration Process SOP

Instruction No. 03/2025-GST, dated 17th April 2025, issued by CBIC, serves as a Standard Operating Procedure (SOP) for processing GST registration applications. It clearly specifies the documents to be uploaded, prohibits officers from making presumptive queries, defines when physical verification is necessary, and mandates that any additional documents may only be sought with the prior approval of the Deputy/Assistant Commissioner. The table below provides a section-wise summary of the instruction.

A. Principal Place of Business – Document Requirements

S. No.	Scenario	Documents Required
(i)	Owned Premises	Any one of the following: Property Tax Receipt, Municipal Khata Copy, Electricity Bill, Water Bill, or any similar document under State/local laws that establishes ownership.
(iia)	Rented Premises	Valid Rent/Lease Agreement + any one ownership proof of the lessor. Officers must not demand PAN, Aadhaar, or photograph of the lessor.
(iib)	Unregistered Rent Agreement	Unregistered Rent Agreement + any one ownership proof of the lessor + Lessor's Identity Proof.
(iib)	Registered Rent Agreement	Registered Rent Agreement + any one ownership proof. Lessor's Identity Proof not required.
(iib)	Tenant Utility Bill	Electricity or Water Bill in the applicant tenant's name + Rent Agreement. No additional documents from the lessor are required.
(iii)	Consent Premises (Spouse/Relative)	Consent Letter on plain paper + Consenter's ID Proof + any one ownership document (as above or similar document under State/local laws).
(iva)	Shared Premises (With Agreement)	Rent/Lease Agreement + any one ownership proof. If unregistered, also upload lessor's ID. If registered, lessor's ID not needed.
(ivb)	Shared Premises (Without Agreement)	Consent Letter from the consenter + Consenter's ID + any one ownership proof as per standard list or State/local laws.
(v)	No Agreement (Affidavit)	Affidavit (executed before Magistrate/Notary) + Electricity Bill in the name of the applicant.
(vi)	SEZ Applicants	SEZ approval documents/certificates issued by the Government of India.

B. Constitution of Business – Required Documents

Entity Type	Documents Required
Partnership Firms	Partnership Deed only. No MSME/Udyam/Trade License required.
Society, Trust, AOP, Govt. Body	Registration Certificate/Proof of Constitution.

C. General Instructions & Timelines

Instruction Area	Key Points
Avoid Presumptive Queries	Officers must not raise irrelevant queries such as why the applicant's address is in another state, why a certain business activity is being conducted from a specific location, or about banned products in that state.
Non-risky Applications	If the application is not flagged as risky and documents are complete, it must be approved within 7 working days from the date of submission.
Risky Applications / Aadhaar not authenticated / Physical Verification required	If the application is flagged as risky, Aadhaar is not authenticated, or physical verification is deemed necessary, then registration should be granted within 30 days after verification.
Verification Report	Physical verification must follow Rule 25. Officer must upload report in FORM GST REG-30 with GPS-tagged site photos and documents at least 5 days before the 30-day deadline. If ARN belongs to a different jurisdiction, it must be reassigned.
REG-03 Notice (Clarification)	To be issued only for valid reasons like incomplete, illegible, or mismatched

Category

1. GST

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