



# **GST** **UPDATES**

**CBIC Instruction No. 03/2025 - GST on Processing of  
Applications for GST Registration**

## INTRODUCTION

The Goods and Services Tax (GST) has transformed the way businesses operate in India. However, the process of obtaining GST registration has often been fraught with challenges. In response to these issues, the Government of India has issued new instructions aimed at streamlining the GST registration process. This blog will delve into the key aspects of these new guidelines, highlighting the changes and their implications for applicants.

### 1. Background of the New Guidelines

- a. **Date of Issuance:** The new instructions were issued on April 17, 2025, by the Central Board of Indirect Taxes & Customs (CBIC).
- b. **Purpose:** The guidelines aim to address the difficulties faced by applicants in obtaining GST registration, particularly concerning the nature of clarifications sought by officers and the additional documents requested that are not part of the prescribed list.

### 2. Key Issues Addressed

- a. **Fraud Prevention vs. Genuine Applicants:** The guidelines emphasize the need to prevent fraudulent registrations while ensuring that genuine applicants are not unduly harassed.
- b. **Varied Practices:** The document notes that varied practices among officers have led to delays and rejections of applications.

### 3. Document Submission Requirements

The guidelines provide a clear framework for the documents required during the GST registration process. Here's a breakdown:

#### a. Principal Place of Business (PPOB)

- i. **Owned Premises:** Applicants must upload one document from the prescribed list (e.g., Property Tax receipt, Municipal Khata copy, or Electricity Bill). No additional documents should be requested.
- ii. **Rented Premises:** A valid Rent/Lease agreement must be uploaded along with one document establishing the lessor's ownership. Additional documents like PAN or Aadhar cards of the lessor should not be requested.
- iii. **Shared Premises:** A consent letter from the owner along with identity proof and one document proving ownership is sufficient.
- iv. **Affidavit for Unregistered Agreements:** If no Rent/Lease agreement exists, an affidavit along with a document proving possession (like an Electricity Bill) is acceptable.

b. Constitution of Business

- i. **Partnerships:** A Partnership Deed is required, and no additional documents should be sought.
- ii. **Other Entities:** Societies, Trusts, and other organizations must upload their Registration Certificate or Proof of Constitution.

#### 4. Processing of Applications

- a. **Timely Approval:** Applications not flagged as risky should be approved within 7 working days if complete.
- b. **Physical Verification:** For certain flagged applications, physical verification may be required, and the registration must be granted within 30 days post-verification

#### 5. Common Queries and Presumptive Ground

- a. Officers are advised against raising presumptive queries that are not directly related to the documents submitted. Common unwarranted queries include:
  - i. Residential addresses not matching the application location.
  - ii. HSN codes of goods being banned in the state.

#### 6. Response to Notices

- a. Applicants must respond to notices issued in FORM GST REG - 03 within 7 working days. If satisfied with the response, the officer will approve the application within another 7 working days.

#### 7. Supervisory Responsibilities

- a. Principal Chief Commissioners and Chief Commissioners are tasked with:
  - i. Monitoring the status of registration applications.
  - ii. Taking strict action against officers deviating from the guidelines.
  - iii. Ensuring adequate staffing for timely processing.

#### 8. Conclusion


The new GST registration guidelines represent a significant step towards simplifying the registration process for businesses in India. By clearly outlining the required documents and streamlining the approval process, the government aims to foster a more business-friendly environment while maintaining the integrity of the GST system


**DISCLAIMER:**

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