GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KGST.CR-56/2026-27

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya, Gandhinagar,
Bengaluru-560009, Dated: 31-10-2026

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-01/2026

Sub: KGST Act, 2017- Guidelines for the handling applications for GST registration – reg.

Ref: Circular No. 257/03/2026-GST dt.26th October, 2026 issued by the CBIC.

*****

Department of Revenue, CBIC, New Delhi has issued the circular in the reference cited. For uniformity, the said circular issued by the Department of Revenue, CBIC, is being made applicable, *mutatis mutandis*, in implementation of the KGST Act, 2017. Copy of the referred circular is attached herewith.

Difficulties, if any, in implementation of these instructions may be brought to the notice of the Office of the Commissioner of Commercial Taxes, Karnataka.

(VIPUL BANSAL)
Commissioner of Commercial Taxes
(Karnataka), Bengaluru

Commissioner of Commercial Taxes
Karnataka, Bangalore.

To,
All officers of the Department in the State.

F. No. CBIC-20001/2/2026-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board Indirect Taxes & Customs
GST Policy Wing

Room No. 16039, Kartavya Bhawan-01

New Delhi, Dated: 26.10.2026

To,

The Principal Chief Commissioners/ Chief Commissioners (All)

The Principal Director General/ Director General (All)

Madam/Sir,

Subject: Guidelines for the handling applications for GST registration – reg.

It is a bona fide expectation of every person, who applies for GST registration, that his registration application is quickly processed and GST registration is granted to him without any delay or hassles. However, grievances have been received regarding the difficulties faced by the applicants in some cases in getting GST registration, either due to rejection of the application for registration on various grounds, or due to the delay in processing of the registration application on account of queries being raised/ clarifications or additional documents being sought by the tax officers with respect to information submitted by the applicant in his application in FORM GST REG-01. While there is a need to exercise due diligence in processing registration application to prevent GST registration of being obtained by unscrupulous and fraudulent elements for passing on input tax credit (ITC) without any underlying supply, at the same time, it is also important to ensure that genuine applicants seeking registration are able to complete the process without undue inconvenience.

1.2 An analysis of GST registration applications, including the reasons for rejection and the nature of queries raised during processing, indicates that delays or rejections are often attributable to certain deficiencies in the applications which may include non-furnishing of requisite information or documents; submission of incorrect, incomplete, or inconsistent details, or uploading of documents that are not clearly legible. Such issues are commonly observed in respect of identity details of the applicant, proof of principal place of business, details relating to the constitution of the business, and identity details of the authorized signatory.

1.3 It may be relevant to emphasize that proper scrutiny of registration application by the proper officers plays a critical role in ensuring the integrity of the registration process and in

preventing misuse of the system. Instances have come to notice where some unscrupulous elements have been found to be mis-utilizing the facility of GST registration by obtaining fake registrations using identity of other persons, either with or without their knowledge, to fraudulently pass on ineligible input tax credit. Such a malpractice not only results in huge revenue loss for the Government, but is also against the interest of genuine and honest taxpayers, making them uncompetitive. To protect the interests of genuine and honest taxpayers, and to curtail the probability of fake registrations by such unscrupulous elements, the registration process has been streamlined over a period of time, by amendment in the provisions of CGST Rules, 2017.

1.4 While guidelines for processing of the application for registration have been issued by the Board for the tax officers vide instruction No. 03/2025-GST dated 17th April 2025, it is felt that similar guidelines may also be required for the applicants to facilitate them in furnishing proper and correct information and documents in the application for registration in FORM GST REG-01, so as to reduce requirement of seeking clarification or additional documents by the tax officers from the applicants during the processing of the registration applications, and thus expediting the processing of registration applications for genuine applicants.

2. Accordingly, to ensure uniformity in the implementation of the provisions of the law across field formations and to further streamline the process of GST registration, the Board, in exercise of its powers conferred by section 168 (1) of the CGST Act, 2017, hereby issues the following guidelines for the applicants filing application for GST registration.

3. **Registration application**

3.1 The application for GST registration (in cases other than by a non-resident taxable person, a person required to deduct tax at source under section 51 of CGST Act, 2017 and a person required to collect tax under section 52 of CGST Act, 2017 and a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India) is to be filed by the applicant in FORM GST REG-01 online on the GST portal www.gst.gov.in.

3.1.1 The person required to deduct tax at source under section 51 of CGST Act, 2017 and the person required to collect tax at source under section 52 of CGST Act, 2017 may apply for GST registration in FORM GST REG-07 and the non-resident taxable persons need to apply for registration in FORM GST REG-09. Besides, a person supplying online money gaming from a place outside India to a person in India or a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India may apply for GST registration in FORM GST REG-10.

3.1.2 In addition to the guidelines provided in the subsequent paragraphs, a set of Frequently Asked Questions (FAQs) has also been prepared and annexed herewith as **Annexure-I** to provide further practical guidance on commonly encountered issues relating to the filing and processing of registration applications, including procedural timelines and specific taxpayer scenarios. These FAQs are intended to minimise ambiguities and facilitate smooth compliance by taxpayers, thereby reducing the need for repeated references to field officers. Further, a checklist of information and documents required to be furnished along with the registration application is annexed to this Circular as **Annexure-II**.

3.2 **Filing the application for registration**

The applicant may access the registration application on the portal by clicking Services>Registration>New Registration on the home page of GST portal. The detailed manual for step-by-step guidance of the applicants for filing the registration application has been provided on the GST portal and can be accessed by clicking Help and Taxpayer Facilities> GST Knowledge Portal> Register with GST from the home page of the GST portal.

3.2.1. FORM GST REG-01 comprises Part A for generation of Temporary Reference Number (TRN) and Part B for submission of detailed application, capturing essential fields such as business constitution, reasons for registration, existing registration details, nature of premises and business activity, promoter/director/Karta/supply details, bank account particulars, principal place of business, state-specific information, goods/services classification (HSN/SAC codes), and authorised signatory details. Taxpayers may fill and submit this format directly on the GST Portal, ensuring complete and accurate reporting of all mandatory fields to prevent processing delays.

3.2.2 **Details pertaining to Part A of FORM GST REG-01:**

The applicant needs to provide correct details of PAN and the Legal name while filing Part A of FORM GST REG-01. The Legal Name of the business should be the same as mentioned in PAN issued by Income Tax Department, and that mentioned in Incorporation Certificate issued by Ministry of Corporate Affairs (MCA) in case of incorporated companies. In case of proprietorship concern, the name of the proprietor should be mentioned against the Legal Name. Besides, the applicant also needs to ensure that correct details of State/ Union Territory and District of his principal place of business are provided in Part A. The applicant is also advised that in case where the e-mail address and mobile number are linked to his PAN, the details of the same Email Address and mobile number may be provided in Part A of FORM GST REG-01.

3.3 **Details pertaining to Part B of FORM GST REG-01:**

3.3.1 **Business Details:**

In Part B of FORM GST REG-01, the applicant needs to select the correct constitution of the business, viz. Proprietorship, Partnership, Hindu Undivided Family (HUF), Private Limited Company, Public Limited Company, Limited Liability Partnership (LLP), Trust, Association of persons, Local Authority, PSU, etc. Besides, the applicant also needs to upload the copy of Partnership Deed in case of Partnership firm; Registration Certificate/ Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of individuals, Local Authorities, Statutory bodies, etc.; and Karta document in case of HUF as mentioned in **Annexure-II**.

3.3.2 The applicant applying for registration as SEZ Unit or as a SEZ Developer, need to clearly exercise the option of "Yes" in the correct category and provide the correct name of the said SEZ unit or the SEZ Developer, as the case may be, and the details of the relevant Approval Order (Letter of Approval/ Letter of Permission) Number and date of such Approval Order, period of validity and the designation of the approving authority. Besides, in such cases, the applicant is also required to upload the copy of such Approval Order.

3.3.3 In cases where the applicant wants to opt for composition scheme at the time for filing application of registration, he should clearly exercise the option of "Yes" in the option for composition and also select the correct category for eligibility for composition scheme under the heading "Category of Registered Parson". Similarly, in cases where the applicant wants to opt for Casual Taxable Person and/or Rule 14A, he should clearly exercise the option of "Yes" against the respective fields.

3.3.4 The applicant is also advised to select the correct reason for obtaining registration from the drop-down list provided on the portal, such as crossing the threshold; voluntary registration; change in constitution of business; inter-State supply; liability to pay tax as recipient of goods or services under section 9(3) or 9(4) of CGST Act, 2017 etc.

3.4. **Details of the Promoters/ Partners**:

3.4.1 The applicant needs to provide the details of the proprietor in case of proprietorship concern, including his/her name, name of the father, date of birth, mobile number, e-mail address, gender, PAN, Adhaar Number (if available), Director Identification Number (if any), Residential address, designation/ status in the firm/company etc. In case of partnership firms/ LLP, the details of Managing Partner as well as all other partners need to be provided. In case of HUF, the details of Karta are to be provided. In case of a company, the details of Managing Director and all the whole-time directors are to be provided, while in case of Association, the details of all Members of Managing Committee and in case of Trusts, details of all Members of Board of Trustee are required to be provided by the applicant. In case of directors of a

Company and in case of Designated Partners in a LLP, Director Identification Number (DIN) is mandatorily required to be provided. These details are required to be furnished in respect of such persons under each relevant category, as specified in **Annexure-II**.

3.4.2 The applicant is required to upload recent photograph(s) of the following persons, as applicable, along with the application for registration:

(i) Proprietor, in case of proprietorship concern;
(ii) Managing/ Authorized/ Designated Partners (All partners, including Managing Partner, but limited to ten (if the total number of partners in the firm is more than ten), in case of Partnership Firm/ LLP;
(iii) Karta, in case of HUF;
(iv) Managing Director or the Authorised Person, in case of a company;
(v) Managing Trustee, in case of Trust;
(vi) Members of Managing Committee, including the Chairman, but limited to ten (if the number of Members exceeds ten), in case of Association of Persons or the Body of Individuals;
(vii) CEO or his equivalent, in case of Local Authority or Statutory Body; and
(viii) Person in charge, in case of Others.

3.4.3 While submitting photographs, the applicant needs to ensure that the photograph is of the person concerned individual and is not part of a group photograph. The photograph should show the full front face of the concerned person and should be a recent colour photograph of proper resolution and clarity. Such uploaded photograph should not be a copy of any identity document, such as PAN, Adhaar Number, Driving License, Passport, etc., either as such or in cropped form. Due care should be taken while uploading the photographs to ensure that the photograph of the concerned applicant/ person only is uploaded, as uploading of wrong photograph may lead to either a query being raised by the tax officer, or the rejection of the registration application.

3.5. **Details of Authorized Signatory:**

3.5.1 The applicant is required to provide the details of the primary authorized signatory and other authorized signatories, if any, including the name, name of the father, date of birth, mobile number, e-mail address, gender, PAN, Adhaar Number, if available, Director Identification Number (DIN), (where applicable), residential address, designation/ status, etc. The details of maximum ten (10) authorized signatories can be furnished in the application of

the registration. The photographs of such authorized signatories also need to be uploaded along with the application.

3.5.2 Besides, an authorization letter issued by the proprietor/ Partners/ Board/ Trust/ Management Committee, etc, appointing the said person as authorised signatory of the entity, must be uploaded as proof of appointment of the said authorized signatory.

3.5.3 The guidelines regarding the details to be furnished and photographs and documents to be submitted mentioned in Para 3.4 above are equally applicable in respect of authorized signatories.

3.6 **Details of Authorized Representative:**

3.6.1 The applicant may provide the details of an authorized representative, if any, in the registration application. Where such authorized representative is a GST Tax Practitioner enrolled under the provisions of section 48 of CGST Act, 2017, the Enrolment ID of such GST Tax Practitioner needs to be provided. In case of an authorised representative, other than GST Tax Practitioner, the details such as name, designation, mobile number, e-mail address, PAN, etc, of such representative need to be provided.

3.7 **Details of Principal Place of Business:**

3.7.1 Principal Place of Business (PPoB) is the primary location of business within the State where registration is applied for. The applicants are advised to be very careful while furnishing the details of the PPoB in the application for registration, as providing wrong or insufficient or inadequate details/ documents regarding the PPoB is one of the major reasons for either rejection of the application for registration, or raising of queries by the tax officers.

3.7.2 The applicant must provide the complete and specific address of PPoB, including but not limited to, the Building/ Flat/ Shop/ Plot No.; Khasra/ Khata Number, where applicable; Road/ Street; Locality/ Sub-locality; Village/ Town/ City; Taluka/ Block, where applicable; District; PIN Code; and nearby landmarks, if any. Due care should be taken to ensure that the correct PIN Code is mentioned in the said details, and as far as possible, latitude and longitude of the PPoB may also be provided. It is mentioned that the correct longitude and latitude of the PPoB can also be selected by the applicant on the portal while filing the details in the said application by dragging the marker on the map on the portal to the correct address of the PPoB. It is again reiterated that the address provided should be very specific and accurate for the said PPoB, to the extent of the particular shop/ house/ premises/ Flat, etc. and should not be left open, such as mentioning only the details of Khasra Number/ road/ locality/ colony/ village/ town, etc. Not providing the specific and accurate address of PPoB may result in issuance of queries by the tax officers or negative report in physical verification report of the PPoB by the

field officer, wherever applicable. The address furnished in the application form should match the address mentioned in the document detailed in para 3.8 furnished and uploaded with the application, as proof of Principal Place of Business.

3.7.3 **Jurisdiction Details:**

The applicant also needs to select the correct State as well as Centre jurisdiction from the drop-down menu shown on the portal as per the PIN Code details provided by the applicant. This will avoid any delay in processing of application of registration due to the requirement of transferring the application of registration or reassigning the ARN for physical verification to the correct jurisdictional tax authorities. Besides, correct contact details in form of e-mail address and mobile number need to be provided. Nature of the business to be carried out from the said premises, such as manufacturing/ wholesale business/ retail business/ supplier of services/ warehouse/ Depot, etc. should also be mentioned by the applicant from the drop-down menu provided on the portal.

3.8 **Documents to be furnished in respect of Principal Place of Business (PPOB):**

3.8.1 A list of requisite documents to be uploaded as proof of the Principal Place of Business while filing the registration application has been appended with **FORM GST REG-01** on the portal and is also annexed to this Circular as **Annexure-III**. The documentary requirements in respect of different types of possession of the said premises are explained in detail in the subsequent paragraphs:

3.8.2 **Own premises:**

3.8.2.1 The premises will be considered as owned by the applicant, if he himself, is the owner of the said premises. If the premises is not in the name of the applicant, but is in the name of some of the family members like parents/ spouse/ siblings, etc. or in the name of one of the partners/ directors, etc., then the said premises cannot be considered to be owned by the said entity/ applicant. In such cases, the applicant should not select "own" as the option under the "Nature of Premises", and instead, should select "Consent" or "rented/leased" or "shared", as the case may be, in respect of the nature of the said premises.

3.8.2.2 In cases where the premises for PPoB is in name of the applicant and is owned by the applicant himself, the applicant needs to upload a clear and legible copy of the document as proof of the premises owned by him. In this regard, the applicant may submit the **copy of latest Property Tax receipt or copy of Municipal Khata or copy of document certifying Property Identification or latest copy of Electricity Bill or latest copy of Water Bill for the said premises in the name of the applicant and showing full and complete address of the said premises**, **which should be same as mentioned by the applicant in the application of registration**.

3.8.2.3 In case the premises is **owned by the deceased ancestor of the applicant and no document is available in the name of the applicant, then an affidavit in the requisite format annexed as Annexure – IV** needs to be uploaded by the applicant to this effect alongwith a clear and legible copy of death certificate of deceased ancestor and any one of the documents mentioned above in **Para 3.8.2.2** in the name of the deceased ancestor or in the applicant's name for the premises corresponding to the address to be declared as PPoB/APoB.

3.8.3 **Rented or leased premises:**

(a) Where lease/ rent agreement is available:

i. In respect of **premises which are taken on rent or lease by the applican**t and registered rent/lease agreement is available, the applicant is required to upload a clear and legible copy of the valid registered Rent/Lease agreement. In case **where the rent/ lease deed is required to be mandatorily registered** as per provision of laws/regulations of some States/Region concerned, either based on usage of the rented/ leased property or where the rent/ lease is for a period exceeding the specified period, and therefore, the applicant needs to upload a clear and legible copy of valid registered rent/ lease agreement in such cases**.**

ii. In cases, where **rent / lease agreement is not required to be registered**, in such cases, the applicant will have to upload a clear and legible copy of rent/lease agreement alongwith any one of the documents, as mentioned in **Para 3.8.2** above in the name of the landlord/lessor corresponding to the address to be declared as PPoB.

iii. In cases **where the electricity or water connection for the said rented/ leased premises is in the name of the applicant tenant**, the applicant will have to furnish a clear and legible copy of the latest electricity bill or water bill issued in his name, clearly indicating the complete address of the said premises, along with a valid rent agreement. Such documents may be accepted in lieu of the proof of premises required from the lessor.

(b) Where lease/ rent agreement is not available:

In respect **of rented/ leased premises, where the rent/ lease agreement is no**t **available**, an undertaking in the requisite format annexed as **Annexure V** needs to be uploaded by the applicant to this effect, along with the document showing the possession of the said premises by the tenant applicant, such as the a clear and legible copy of the latest electricity or water bill for the said premises containing the name of the tenant and showing full and complete address of the said premises.

3.8.4 **Premises on consent basis**:

3.8.4.1 Where the ownership of the premises is with a family member like spouse, parents, sibling, etc. or with a partner/ director, etc. and premises is made available to the applicant on consent basis, the applicant needs to upload consent letter in the requisite format annexed as **Annexure VI** issued in plain paper by the concerned owner of the premises duly signed by him and a clear and legible copy of any one of the documents as mentioned in **Para 3.8.2** above in the name of the consenter corresponding to the address to be declared as PPoB. The consent letter should clearly mention the details of the consenter and the applicant, the details of the property/ premises in respect of which consent is being given and the relationship between the consenter and the applicant. In cases, where the premises is co-owned by more than one owner, consent of all such co-owners needs to be provided.

3.8.5 **Co-working Spaces**:

In case where the applicant has declared co-working space as PPoB, the applicant needs to upload a clear and legible copy of the membership agreement with the co-working space provider, specifically providing details of the period of the agreement, specific suite/ cabin/ desk number allocated to the applicant, details as to whether the said premises is owned by the co-working space provider or whether the said premises has been taken on rent/ lease by the co-working space provider from the property owner. In case the said premises is owned by the co-working space provider, the applicant needs to also upload the copy of a document as mentioned in Para 3.8.2.2 above in the name of the co-working space provider corresponding to the address to be declared as PPoB. In case where the said premises has been taken on rent/ lease by the co-working space provider from the property owner, the applicant needs to upload the copy of the valid registered lease/ rent agreement entered between the co-working space provider and the property owner in addition to the membership agreement with the co-working space provider.

3.8.6 **SEZ/ SEZ Developer**:

If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, a clear and legible copy of approval letter (Letter of Approval/ Letter of Permission), with due validity, issued by the Development Commissioner of the SEZ is required to be uploaded.

3.8.7 It is reiterated that while uploading any such documents on the portal as a part of application for registration, due care must be exercised by the applicant to ensure that such uploaded documents are clear, complete and fully legible

3.9 **Details of Additional Place of Business**:

In cases where the applicant needs to provide details of any additional place of business, the details of all such additional places of business in the said State of registration may be provided. It is further clarified that the documentary requirements for amending details of the Principal Place of Business or Additional Place of Business remain same as those specified for the Principal Place of Business in the preceding paragraphs and as detailed in the appended list (**Annexure III**). It is also clarified that telecommunication towers, bank Automated Teller Machine (ATM), which are unmanned installations are not required to be declared as the PPOB or as an APOB in the GST registration application.

3.10 **State Specific Information:**

In some States, the applicant is also required to provide some State specific information in the application for registration. For example, in respect of application for registration applied in the State of Maharashtra, Rajasthan, Odisha, Andhra Pradesh, Assam and Madhya Pradesh, furnishing of information of electricity connection in respect of the premises for principal place of business, viz. Name of Electricity Board or Unit and Consumer Account Number/ Electricity Consumer Number is mandatory. The applicant may ensure that such details required specifically for the State concerned, where registration is applied for, may be provided correctly, along with supporting documents, if any.

3.11 **Details of the Bank Account**:

As per rule 10A of CGST Rules, 2017, a registered person is required to furnish the details of the bank accounts, which are in the name of the applicant/ registered person and have been obtained on the PAN of the applicant/ registered person, within a period of 30 days from the date of grant of registration, or before furnishing of details of outward supplies in FORM GSTR-1/ Invoice Furnishing Facility, whichever is earlier. Accordingly, whereas furnishing of the details of the bank account is not mandatory at the time of filing application for registration, the applicant is advised to furnish the details of his Bank Account, where available at the time of applying for registration, in his application for registration. Such details include the Account Number, type of account, Bank Name, IFSC Code, Branch Address. The said Bank account should invariably be in the name of the applicant and should be obtained on the PAN of the applicant. The applicant can give details of more than one account in the application for registration. The applicant is also required to upload the documents related to the said bank account(s) in form of scanned copy of first page of the bank passbook, or the relevant page of the Bank Statement, or the scanned copy of the cancelled cheque containing the name of the Proprietor/ Business entity, Bank Account No., IFSC and Bank Branch details, etc.

4. In cases, where the application for registration is being filed by a person whose previous registration, obtained on the same PAN, had been suspended as per the provisions of sub-rule (2) or sub-rule (2A) of rule 21A of CGST Rules, 2017, or had been cancelled as per the provisions of rule 22 of CGST Rules, 2017, the applicant needs to ensure that all his due returns for such suo-moto suspended or cancelled registration, including final return in FORM GSTR-10, as applicable, have been filed and no liability is pending against the said suo-moto suspended/ cancelled registration.

5. **Processing of registration application:**

5.1 As per provisions of rule 9 of CGST Rules, 2017, in cases, where the applicant has opted for authentication of Adhaar number, as specified in sub-rule (4A) of rule 8 of CGST Rules, 2017, while filing the application for registration, and has successfully got the Adhaar authenticated, the registration application is required to be processed by the proper officer within a period of seven working days from the date of submission of the application. In cases, where the applicant has either not opted for authentication of Adhaar number or fails to undergo such authentication of Adhaar number; or where the applicant is identified on the common portal, based on data analysis and risk parameters, for carrying out physical verification of places of business; or where the proper officer, with the approval of competent authority, deems it fit to carry out physical verification of places of business, the registration application is to be processed within thirty days of the submission of the application for registration, after physical verification of the place of business according to the provisions of rule 25 of CGST Rules. It is, therefore, in the interest of the applicant that he opts for and undergoes authentication of Adhaar number, as specified in sub-rule (4A) of rule 8 of CGST Rules, 2017, to get his application for registration processed at the earliest.

5.2 It is also added that as per first and second provisos to sub-rule (4A) of rule 8 of CGST Rules, 2017, in cases where the applicant has opted for authentication of Adhaar number, the applicant may be identified on the common portal, based on data analysis and risk parameters, for biometric based Adhaar authentication, for taking photograph of the applicant, and for verification of original copies of the documents uploaded by the applicant in the application for registration, at one of the Facilitation Centres notified for the said purpose. In cases, where the applicant has not opted for authentication of Adhaar number, he will be required to visit the Facilitation Centre for the purpose of taking the photograph and for verification of original copies of the documents uploaded by him in the application for registration. In such cases, application for registration shall be deemed to be complete only on successful verification as per the said provisions. Therefore, it is in the interest of the applicant to undergo the above said authentication/ verification at the Facilitation Centres in timely manner in such cases.

5.3 Small taxpayers who mainly supply to unregistered persons, or issue tax invoices in respect of supplies made to registered persons for passing on ITC on a monthly basis below Rs. 2.5 lakh, may take the benefit of simplified registration under Rule 14A of the CGST Rules, 2017. They can opt to pass on ITC below Rs. 2.5 lakh per month while applying for GST registration under FORM GST REG-01. Under Rule 14A, registration is granted automatically by the system within 3 working days. Similarly, applicants identified by the system based on risk-based parameters and data analytics for electronic grant of registration under Rule 9A are also given registration automatically by the system within 3 working days from the date of submission of the application.

5.4 Where the application is found to be deficient, either because of incomplete or contradictory details or information or documents furnished by the applicant; or due to the documents being illegible, not clear or not providing complete details, such as identity of the person/ complete address, etc., the proper officer may seek a clarification or information or documents through a notice in FORM GST REG-03, within seven working days from the date of submission of application only in the following cases:

i. Where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.
ii. Where the address of place of business does not match with the document uploaded by the applicant, or where such uploaded document does not appear to be a valid proof of the address of the said place of business, the proper officer may seek additional documents as per the list of documents in **Annexure-IV** to confirm the address details.
iii. Where the address of place of business is incomplete or vague, the proper officer may seek complete and unambiguous details of the address along with the corresponding documentary proof.

5.4.1 It has also been observed that sometimes unwarranted documents are sought by raising queries such as residential address of the applicant/Managing Director/Authorized Signatory not being in the same city or the State where the registration has been sought; Udyam Certificate; raising objections that the kind of activities mentioned in the registration application cannot be conducted from the particular premises etc. While raising queries/seeking additional documents, officers handling registration applications should not seek unwarranted documents or raise any presumptive query which is not relevant for processing of registration application.

5.4.2 The proper officer may issue a notice electronically to the applicant in FORM GST REG-03, as referred to in para 5.4 above, in cases where the application has not been identified

by the system for physical verification of the place of business. In cases where the application has been identified by the system for physical verification, or where the proper officer, with the approval of an officer authorised by the Commissioner not below the rank of Assistant Commissioner, considers physical verification of the place of business necessary, such notice shall be issued within thirty days from the date of submission of the application.

5.5 The applicant is required to submit the said clarification, information or the documents in FORM GST REG-04 within a period of seven working days from the date of receipt of such notice. The proper officer is, thereafter, required to take a decision of the application of registration within seven working days of the receipt of the clarification, information or the documents from the applicant in FORM GST REG-04. The proper officer shall carefully examine the clarification, information or documents furnished by the applicant in FORM GST REG-04. Where the proper officer is satisfied with the reply furnished by the applicant in FORM GST REG-04, he shall approve the application for registration within seven working days from the date of receipt of such reply. However, where the proper officer is not satisfied with the clarification, information or documents furnished by the applicant, he may, for reasons to be recorded in writing, reject such application and inform the applicant electronically in FORM GST REG-05 within 07 working days from the date of receipt of reply.

5.6. Where applications have been identified by the system for physical verification of the place of business is to be carried out, the proper officer shall immediately initiate the process for physical verification of the place of business in accordance with provisions of rule 9 of CGST Rules read with rule 25 thereof. Thus, the officer must ensure that the physical verification report along with the other documents, including photographs, is uploaded on the system in FORM GST REG-30 at least five days prior to the expiry of the time period thirty days from the date of submission of application. The officer carrying out physical verification shall ensure the following:

a. Give a specific report regarding existence/non-existence of principal place of business declared by the applicant.
b. In case entity is found non-existing, efforts made in respect of locating the said premises, need to be recorded in the physical verification report.
c. Upload on the portal, GPS enabled site photograph and other documents, if any, during physical verification visit.
d. In case the ARN assigned for physical verification belongs to a different jurisdiction, the same should immediately be reassigned by the concerned officer to its correct jurisdiction through the portal.

5.7 The registration shall be deemed to have been approved if no action is taken by the proper officer within the time period specified in rule 9 of CGST Rules, 2017, as also mentioned above.

6. In view of above, the proper officer shall process registration applications submitted in FORM GST REG-01 by adhering strictly to the prescribed list of required documents, ensuring that no additional or unnecessary papers are sought from applicants to facilitate a smooth and taxpayer-friendly process. Where documents are found incorrect, incomplete, or mismatch, for instance, due to discrepancies in details, the officer shall issue a notice solely through FORM GST REG-03, providing applicants a clear opportunity to rectify without alternative communication or outright rejection. The primary objective remains to onboard genuine businesses efficiently into the GST system, so the proper officer shall refrain from personal or subjective assessments, such as classifying electricity connections as domestic or commercial, scrutinizing bill amounts, or deeming residential premises unfit for business. Further, verification of utility bills (like electricity or water) or property tax receipts shall be limited to confirming the applicant's name and address. In examining rental or lease agreements, the officer shall verify mainly document's validity, inclusion of both the applicant's and lessor's names and the exact property address.

6.1 Further, it is clarified that, in terms of Rule 14A of the Central Goods and Services Tax Rules, 2017, a registered person opting to exit from the simplified registration scheme shall follow the procedure prescribed for regular registration. Such person shall submit the withdrawal application in FORM GST REG-32 alongwith the documents as specified in FORM GST REG-01, and the standard process for normal registrations shall apply mutatis mutandis.

7. The applicant is advised that all the requisite information/ details, along with all the required documents, legible and complete in all sorts, may be provided in the application for registration. It is also informed that the process of registration in GST is totally online and faceless, without need for physical interface, except in respect of the process of physical verification of the premises of the applicant, where such physical verification is required to be undertaken as per the provisions of rule 9 and rule 25 of CGST Rules, 2017, or where the biometric authentication of Adhaar, verification of the original copy of documents and taking of photographs has to be undergone at one of the Facilitation Centres. Besides, all the communications with the applicant related to registration process, either by the system or by the proper officer, has to be made through the common portal only. The applicant should be

vigilant about the communications/ notices sent to him through the common portal, so that he can take timely action in respect of any communication sent through the common portal.

8. Where the applicant feels aggrieved, either due to delay in processing of the application for registration, or due to unwarranted queries being raised by the proper officer, he may file a complaint/ grievance with the jurisdictional Chief Commissioner of Central Tax/ Commissioner of State Tax, on the special e-mail identified by the Zones/ States for the said purpose.

9. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

10. Difficulties, if any, in implementation of these instructions may be informed to the Board.

Your faithfully,

(Gaurav Singh)
Commissioner (GST)

Annexure-I

FREQUENTLY ASKED QUESTIONS

A. Registration Form

Q.1. When do I require to obtain GST registration?

A. You need to obtain GST registration if either:

i. your annual aggregate turnover on a PAN basis for supplying goods, services, or both exceeds the prescribed threshold limit, or

ii. you fall under any category that requires mandatory registration irrespective of turnover.

Besides, suppliers whose turnover is below the prescribed threshold may also obtain GST registration voluntarily.

Q.2. What is the prescribed threshold limit of annual aggregate turnover for GST registration?

A. For suppliers exclusively dealing in goods, the prescribed annual aggregate turnover threshold for GST registration is ₹40 lakhs, while for suppliers engaged in the supply of goods and services both or supply of services only, it is ₹20 lakhs.

However, these limits are relaxed for special category States at their option, where threshold limit of ₹20 lakhs applies for goods suppliers and ₹10 lakhs for service suppliers.

Further, the persons engaged in exclusive supply of ice cream and other edible ice (whether or not containing cocoa), pan masala and all goods classified under Chapter 24 of the First Schedule to the Customs Tariff Act, 1975, i.e., tobacco and manufactured tobacco substitutes must mandatorily take registration under the Act, irrespective of the threshold limit.

Before applying for GST registration, you must verify the applicable threshold limit for your State or Union territory.

Q.3. Who are mandatorily required to obtain GST registration irrespective of the annual aggregate turnover threshold?

A. The following categories of persons are mandatorily required to obtain GST registration regardless of turnover:

a. Persons making any inter-State taxable supply;

b. Casual taxable persons making taxable supply;

c. Persons required to pay tax under reverse charge mechanism;

d. Persons required to pay tax under sub-section (5) of Section 9 of the Central Goods and Services Tax Act, 2017 ("CGST Act")

e. Non-resident taxable persons making taxable supply;

f. Persons required to deduct tax under Section 51 of CGST Act (TDS deductors), whether or not separately registered;

g. Persons making taxable supply on behalf of other taxable persons (as agent or otherwise);

h. Input Service Distributor (ISD), whether or not separately registered;

i. Persons making taxable supply of goods or services through an electronic commerce operator required to collect tax at source under Section 52 of CGST Act;

j. Every electronic commerce operator required to collect tax at source under Section 52 of CGST Act;

k. Persons supplying online information and database access or retrieval services (OIDAR) from outside India to a person in India (other than registered person);

l. Any other person or class of persons as may be notified by the Government on Council recommendations.

However, if any of the above-mentioned persons is exempted from obtaining registration mandatorily through a notification, he may not be required to obtain GST registration.

Q.4. How and where to file an application for GST registration?

A. You can file an application for GST registration **online on the GST portal** (https://www.gst.gov.in/) through **Services → Registration → New Registration** on the GST portal.

Q.5. What forms for registration are required to be filled by various taxpayers?

A. The taxpayer is shown the following list in the "I am a" drop-down list provided.:

- Taxpayer
- Tax Deductor
- Tax Collector (e-Commerce)
- GST Practitioner
- Non Resident Taxable Person
- United Nation Body
- Consulate or Embassy of Foreign Country
- Other Notified Person
- Non-Resident Online Services Provider and/or Non-Resident Online Money Gaming Supplier

Based on the taxpayer type, the following GST registration form is required to be filed:

S.No.	Category of taxpayer	FORM
1.	Application for Registration by normal taxpayer, ISD and Casual taxable person	**GST REG-01**
2.	Application for Registration of Tax Deductor at Source under section 51 of CGST Act or Tax Collector at Source under section 52 of CGST Act	**GST REG-07**
3.	Application for Registration of Non- Resident Taxable Person	**GST REG-09**
4.	Application for OIDAR Supplier from outside India to India	**GST REG-10**
5	Application for grant of Unique ID to UN Bodies/Embassies/others.	**GST REG- 13**

Q.6. What other GST forms are relevant for an applicant during the GST registration process?

A. Other forms relevant for the taxpayer are as follows:

S.No.	Form	Description
1.	**FORM GST REG-02**	Acknowledgement of registration application
2.	**FORM GST REG-03**	If the proper officer is not satisfied with the documents submitted with the registration application, he may issue a notice for Seeking Additional Information / Clarification/ Documents relating to the said application for Registration
3.	**FORM GST REG-04**	Submission of reply to the notice received in FORM GST REG-03
4.	**FORM GST REG-05**.	If the applicant fails to respond to the notice within the prescribed time, or if the Proper Officer is not satisfied with the reply furnished to the show cause notice, an order rejecting the application for registration will be issued.
5.	**FORM GST REG-06**	Registration Certificate

Q.7. How does the "Reason for Registration" affect the processing of my GST application?

A. The reason selected for registration is an important detail which should describe why you are seeking GST registration and it is required to be aligned with the Constitution of Business and other details provided in the application to ensure smooth processing. It may also be helpful in determining the category of registration, the liability and even at the time of cancellation.

Q.8. Is there any simplified procedure for obtaining GST registration for small businesses.

A. Yes, a simplified registration scheme for small businesses has been introduced with effect from 1st November 2025 as per rule 14A of Central Goods and Services Tax Rules, 2017 (CGST Rules) 2017. This optional scheme is for small businesses who do not need to pass on Input Tax Credit (IGST+CGST+SGST) more than ₹2.5 lakhs per month to registered recipients. Under this scheme, registration is granted automatically within three working days from the date of application without any intervention by officer. It may however be noted that

simplified registration scheme under rule 14A of CGST Rules, 2017 is not applicable in cases where the person needs to pass on ITC more than Rs. 2.5 lakh in a month.

Q.9. What are the conditions and restriction for obtaining simplified GST registration?

A. To avail this simplified scheme, a small supplier must:

i. file application for GST registration in FORM GST REG-01,

ii. opt for Aadhaar authentication while filing the application and

iii. choose registration under Rule 14A by declaring that they will abide by all conditions and restrictions as mentioned under:

   a. He cannot declare outward taxable supplies to registered persons involving total tax amount exceeding Rs.2.5 lakh in a month.
   b. He cannot obtain more than one GST registration in a State/Union Territory on the same PAN under Rule 14A of CGST Rules, 2017.

Q.10. I have obtained GST registration under simplified registration under rule 14A now I want to pass on ITC more than Rs. 2.5 lakh in a month to registered recipients, how can I withdraw from the simplified registration scheme under the said rule. And to obtain a normal registration?

A. You can withdraw from the simplified registration scheme and become a regular taxpayer by in the following manner:

File all pending returns due till the date of filing of application for withdrawal in FORM GST REG-32 on the common portal, subject to condition that you should have filed at least return for one tax period after obtaining registration under rule 14A of CGST Rules, 2017.

Once you submit FORM GST REG-32, your withdrawal application will be processed using the same procedure as a normal registration application made under FORM GST REG-01. After approval, you will become a regular taxpayer and will no longer be subject to the Rule 14A restrictions.

Q.11. Where can I find the manual/tutorial for a step-by-step procedure for filing registration application?

0A. A complete manual/tutorial for guiding applicants step-by-step to file GST registration application is available on the GST portal at:

https://tutorial.gst.gov.in/userguide/registration/index.htm#t=Apply_for_Registration_Normal_Taxpayer.htm

Apart from this tutorial, the application form itself provides tool tips and real-time contextual guidance to help applicants fill up the registration form correctly.

Q12. Do I need to visit the GST office for filing GST registration application?

A. There is no need to visit GST office for registration application. GST registration application needs to be filed online on the GST common portal (https://www.gst.gov.in/). Upon successful submission of application, you will receive an acknowledgment of registration application in FORM GST REG-02.

Q13. Do I need to visit the GST office for getting my registration application processed after filing registration application on the common portal?

A. GST registration application is processed online on the GST common portal. Further, with respect to Registration application filed under Rule 14A, the registration is issued electronically within 3 working days. Further, for normal Registration application,, if your application is selected for biometric-based Aadhaar authentication, you will be informed electronically through the GST portal and will be required to visit the designated GST Suvidha Kendra (GSK) for biometric authentication and document verification. This process must be completed within 15 days from the date of receipt of temporary reference number on the mobile number and email address as provided in the registration application form. Failure to do so may result in your application not being processed further. Upon successful completion of the biometric based Aadhar authentication and document verification, you will receive an acknowledgment of registration application in FORM GST REG-02.

Q.14. Will any officer visit my business premises for verification during the GST registration process?

A. The proper officer may conduct a physical verification of your business premises if:

a. You do not opt for Aadhaar authentication or fail to complete Aadhaar authentication; or
b. Even after opting for Aadhaar authentication, your application is identified by the system for physical verification of the premises based on risk parameters and data analysis; or
c. The proper officer considers physical verification necessary and obtains the required approval from a higher authority.

Q.15. Do I need to submit any additional information after applying for GST registration? What happens if I do not respond to a query raised by the officer?

A. After submitting your application, you may track the status of the registration application on the GST common portal.

If, during examination of your application, the proper officer requires any clarification or finds any discrepancy, he may issue a notice in FORM GST REG-03 on the GST common portal

seeking such documents/information/ clarification/. On receipt of the same, you are required to submit your reply in FORM GST REG-04 along -with requisite information/documents/clarification if any on the GST common portal within 7 working days from the date of receipt of the notice in FORM GST REG-03.

If you fail to respond within the prescribed time, the officer may reject your GST registration application.

Q.16. How long will it take to receive the final decision on my GST registration application after I submit a clarification in FORM GST REG-04?

A. After you submit the required clarification in FORM GST REG-04, the proper officer will process your application and take a decision within 7 working days.

If your application is approved, the Registration Certificate in FORM GST REG-06 will be made available on the GST portal. If your application is rejected, a rejection order in FORM GST REG-05 will be issued and made available on the portal**.**

Q.17. What if the GST officer does not process my registration application within the prescribed time?

A. If no action is taken by the officer within the prescribed time limit, your GST registration shall be deemed to have been approved. In such cases, the Registration Certificate in FORM GST REG-06 will be automatically made available on the GST portal.

Q. 18. What should I do if my GST registration application is rejected?

A. If your application is rejected, you may submit a fresh application after correcting the deficiencies mentioned by the officer in the rejection order.

Q.19. Can separate registrations be obtained for multiple businesses, branches, or business verticals within the same State?

A. Yes, a person can obtain separate registration for multiple places of business or branches within a State or a Union territory, if such person has not been registered as a composition taxpayer.

B. <u>Information/documents relating to details of the Constitution of Business (COB)</u>

Q.20. What information/documents relating to details of the Constitution of Business (COB)?

A. In Part B of FORM GST REG-01, the applicant needs to select the correct constitution of the business, viz. Proprietorship, Partnership, Hindu Undivided Family (HUF), Private Limited Company, Public Limited Company, Limited Liability Partnership (LLP), Trust,

Association of persons, Local Authority, PSU, etc. Besides, the applicant also needs to upload the copy of Partnership Deed in case of Partnership firm; Registration Certificate/ Proof of Constitution in case of Society, Trust, Club, Government Department, Association of Persons or Body of individuals, Local Authorities, Statutory bodies, etc.; as mentioned in **Annexure-II** to **Circular No. 257/03/2026-GST.**

C. <u>Information/documents relating to details of Principal Place of Business (PPoB) /Additional Place of Business (APoB)</u>

Q.21. What document do I need to upload as a proof of Premises to be declared as PPoB/APoB in case the said premise is owned by me?

A. If you own the premises, you should upload a clear and legible copy of any one of the following documents in your name: a property tax receipt (latest copy), municipal khata, property identification document, Electricity Bill (latest copy), or Water Bill (latest copy). You are also required to ensure that the address mentioned on it exactly matches the address of PPoB declared in your GST registration application.

Q.22. The premise is owned by my father or my mother or another relative but I am staying in the premises; whether I can declare it as my owned premises as PPoB/APoB in the registration application form?

A. No, in this case, you should declare "Consent" corresponding to the field "Nature of premises" and upload clear and legible copy of:

1. Any one of the documents mentioned in answer to Q.21 above, corresponding to the address declared as PPoB/APoB; and
2. A consent letter from the family member (spouse, parent etc.) on plain paper in the format enclosed as Annexure-VI to Circular No. **257/03/2026-GST**.

Q.23.What documents are required if the premises to be declared as PPoB/APoB are rented/leased and registered rent/lease agreement is available?

A. If the rent or lease agreement is registered, a clear and legible copy of the registered agreement corresponding to the declared address is required to be uploaded as a proof of premises declared as PPoB/APoB.

Q.24. What documents are required if the premises are rented/leased and the rent or lease agreement is not registered?

A. If the agreement for rent/lease of the premises to be declared as PPoB/APoB is not registered, you should upload a clear and legible copy of the following documents corresponding to the declared address:

1. A copy of the **rent or lease agreement;** and
2. **Any one of the documents in the landlord's name** for the said premises as mentioned in answer to Q.21 above.

Q.25. What documents are required as proof of the PPOB/APoB if no rent/lease agreement is available for premises?

A. If there is no rent or lease agreement available in respect of premises to be declared as PPoB/APoB, a clear and legible copy of the following documents should be uploaded:

a. An undertaking to the effect that you are in possession of the said premises for using it as PPoB/APoB, in the format enclosed as Annexure-V to Circular No. **257/03/ 2026-GST**.
b. A copy of any one of the documents in the applicant's name of the premises corresponding to the address declared as PPoB/APoB as mentioned in answer to Q. 21 above.

Q.26. What documents should I upload as proof of the PPoB/APoB if I am operating from a Co-Working space?

A. To declare a Co-Working space as PPoB/APoB, you should upload a clear and legible copy of the membership with the co-working space provider, showing your allocated desk, seat, suite, or area and the full address of the premises. In addition:

i. If the co-working space provider owns the premises, you should also upload a clear and legible copy of any one of the documents in the name of the co-working space provider corresponding to the declared address as mentioned in answer to Q. 21 above.

In addition, if the co-working space provider has taken the premises on rent or lease, you should also upload a clear and legible copy of the registered rent or lease agreement between the owner of the premises and the co-working space provider.

Q. 27. What documents should be uploaded as proof of the Principal Place of Business (PPoB) for an SEZ Unit or SEZ Developer?

A. The applicant is required to upload the relevant approval letters, certificates, or other documents issued by the Government of India or the competent SEZ authorities evidencing the location of the SEZ Unit or SEZ Developer.

Q. 28. I already hold a GST registration for a place of business located outside the SEZ in the same State/Union Territory. Can I obtain a separate GST registration for my SEZ Unit?

A. Yes. A separate GST registration is mandatory for an SEZ Unit or SEZ Developer, even if the applicant already holds a GST registration for a place of business located outside the SEZ in the same State/Union Territory. The SEZ Unit cannot be covered under the existing non-SEZ GSTIN.

Q.29. If the ownership of premises to be declared as PPoB/APoB is in a deceased ancestor's name, what documents should be uploaded as a proof of PPoB/APoB?

A. If the premised to be declared as PPoB/APoB is in the name of a deceased ancestor, you should upload a clear and legible copy of the following documents:

i. Copy of Death Certificate of deceased ancestor, and
ii. An affidavit on a stamp paper of minimum value by the applicant to the effect that the applicant is successor or has legal inheritance for the said premises to be declared as PPoB/APoB enclosed as Annexure- IV of Circular No. **257/03/2026-GST** explaining the succession or legal inheritance showing you as the possessor of the premises, and
iii. Any one of the documents in the name of the deceased ancestor or in the applicant's name for the premises corresponding to the address to be declared as PPoB/APoB as mentioned in answer to Q. 21 above.

Q.30. My address of premises declared as PPoB/APoB is in a different State /district/City than of my residential address declared in the registration application form. Will that be an issue for obtaining registration under GST**?**

A. It is not required to have a residential address in each State/district/City to obtain registration under GST. You can have residential address in a State/District/City other than that State/District/City where you have a premises to be declared as PPoB/APoB under GST. However, you are advised to provide **accurate details in respect of residential address as well as premises to be declared as PPoB/APoB** in **FORM GST REG-01**.

Q.31. What should I check before uploading a document as a proof of my PPoB/APoB?

A. Before uploading the document as a proof of premises to be declared as PPoB/APoB, you should ensure that the name and address mentioned in the document match with the details provided by you in your GST registration application. If you are uploading an electricity or water bill, it should be ensured that it is not too old & you should upload latest copy of the electricity or water bill. You should also, make sure that the document uploaded is clear, complete, and legible.

Q.32. Can I use a Post Office Box or courier address as my business address as my PPoB/APoB for GST registration?

A. No. A Post Office Box is not acceptable as the PPoB/APoB. GST registration requires a verifiable physical address. You should have a physical premises and provide valid supporting documents as proof of address of that premises as discussed above in the answers to questions.

Q.33. If I have multiple branches in the same building, do I need to declare all them as PPoB or one of them as PPoB. Further, is it required to upload proof for each of them separately?

A. You may obtain single GST registration by declaring one of them as PPoB and others as APoB or multiple registration by declaring branches as PPoB. However, you are required to upload proof for each PPoB and/or APoB separately.

Q.34. The electricity bill is in the landlord's name but the meter is shared. Is it acceptable as a proof of PPoB/APoB?

A. In this scenario you should ensure the following:

i. **If you have a registered rent/lease agreement**, you only need to upload the **registered rent/lease agreement**; no additional document is required.

ii. **If the rent/lease agreement is not registered**, upload any one of the documents in the name of **the landlord** as mentioned in answer to Q. 21 above along with the rent agreement.

Q.35. Will photos of the applicant or landlord on the premises be required or accepted as PPOB proof?

A. No. Only the documents as prescribed in the List of documents and in the format as prescribed in instructions appended to **FORM GST REG-01** are required for GST registration.

Q.36. If I am a MSME unit registered on the Udyam Portal. Am I required to upload Udyam (MSME) certificate as proof of PPOB?

A. Neither the Udyam/MSME certificate is required nor it can be treated as a proof of PPoB/APoB.

Q. 37. What documents shall be submitted if I own the property jointly but utility bills and similar documents are issued in the name of other co-owner?

A. In case where property is jointly owned and one of the co-owners intends to obtain GST registration by using the premises as the PPoB, consent or an NoC from the co-owners is not required. However, there may be situation where the property is jointly owned but utility bills and similar documents are issued in the name of only one co-

owner. In such cases, the applicant shall submit such document where ownership of both is mentioned.

D. Information/Documents relating to Bank Account Details

Q.38. Which type of bank account details should I provide?

A. You should provide details of bank accounts which are in the name of your firm or your name in case of proprietorship and are obtained on its PAN and which are maintained by you for conducting the business for which GST registration is being obtained. It is mandatory to mention/add/update all the bank accounts operating in the name of your firm or being used for transactions thereof even if opened or added post-registration.

Q.39. Is bank account mandatory at the time of filing application for GST registration?

A. No. It is not mandatory at the time of filing application; however, you are advised to fil the details in respect of bank account at the time of filing application for GST registration if such bank account details are available at the time filing registration application. It is however, mandatory to furnish bank account details within 30 days of grant of registration or before filing outward supplies in GSTR-1/Invoice Furnishing Facility, whichever is earlier as per Rule 10A of CGST Rules.

Q.40. Details of how many bank accounts can be provided at the time filing GST registration or after that?

A. You can provide details of up to 10 bank accounts pertaining to your business.

E. Details of Goods and Services

Q.41. Should I enter all the Goods and Services in the field of details of Goods and Services?

A. It is advisable to provide the details of all types of goods and/or services that your business supply or intends to supply. Use accurate and specific descriptions as per your business activity. However, if you cannot add all the goods and/or services, you are required to add the most prominent ones.

Q. 42. Can I update or add items in the details pertaining to HSN after registration?

A. Yes, you can update or add goods/services through an amendment application in FORM GST REG-14 after grant of the registration.

F. Information/Documents relating to Details of Proprietor / Directors / Karta / Promoter etc.

Q.43. Whose details are required to be filled in respect of Proprietor/Directors/Karta/Promoter etc.?

A. The applicant needs to provide the details of the proprietor in case of proprietorship concern, including his/her name, name of the father, date of birth, mobile number, e-mail address, gender, PAN, Adhaar Number (if available), Director Identification Number (if any), Residential address, designation/ status in the firm/company etc. In case of partnership firms/ LLP, the details of Managing Partner as well as all other partners need to be provided. In case of HUF, the details of Karta are to be provided. In case of a company, the details of Managing Director and all the whole-time directors are to be provided, while in case of Association, the details of all Members of Managing Committee and in case of Trusts, details of all Members of Board of Trustee are required to be provided by the applicant. In case of directors of a Company and in case of Designated Partners in a LLP, Director Identification Number (DIN) is mandatorily required to be provided.

Q.44. How can I update details if there is change in details of Director/Promoter/partner after obtaining registration?

A**.** Changes in details of directors, partners, trustees, promoters or Karta etc. may be updated by filing amendment application in **FORM GST REG-14** on the GST common portal.

Q. 45. Is Director Identification Number (DIN) mandatory for directors of a company?

A. Yes. DIN should be furnished wherever applicable for directors of companies and designated partners of LLPs. Moreover, DIN will be validated through MCA.

Q. 46. Are E-mail Id and Mobile Number mandatory for each promoter/partner/ authorised signatory?

A. E-mail Id and Mobile Number of each promoter/partner/authorised signatory shall be submitted correctly for verification and future communications.

Q.47. Will CIN be validated during submission of application?

A. All information related to CIN shall be validated online by the system during submission of application.

<u>G. Authorised Signatory/Authorised Representative</u>

Q.48. Who can be an authorized signatory under GST?

A. Any person who is not minor can be made an authorized signatory and however, in cases where application for registration of Non-Resident Taxable Person is filed in FORM GST REG-09, Authorised signatory shall be an Indian national and shall not be a minor.

Q.49. What document and details are required to be provided in respect of authorized signatory?

A**.** The applicant is required to provide the details of the primary authorized signatory and other authorized signatories, if any, including the name, name of the father, date of birth, mobile number, e-mail address, gender, PAN, Adhaar Number, if available, Director Identification Number (DIN), (where applicable), Residential address, designation/ status, etc. The details of maximum ten (10) authorized signatories can be furnished in the application of the registration. The photographs of such authorized signatories also need to be uploaded along the application.

Besides, an authorization letter issued by the proprietor/ Partners/ Board/ Trust/ Management Committee, etc, appointing the said person as authorised signatory of the entity, must be uploaded as proof of appointment of the said authorized signatory.

They are also required upload recent photographs in respect of authorized signatories.

Q.50. How many authorised signatories can I add?

A. You can add up to **ten authorised signatories**, including the primary authorised signatory. It is advisable to add at least two signatories, a primary and an alternate to ensure smooth handling if one signatory is unavailable for e-sign, DSC, or Aadhaar verification.

Q.51. Is authorized signatory required to sign the application?

A. Primary Authorised signatory as mentioned in **FORM GST REG-01** is required sign the application digitally.

ANNEXURE- II

CHECKLIST OF DOCUMENTS

Sl. No	Constitution of Business	Persons whose details are to be furnished	Digital Sign of person required	Details/Documents required
i	**Proprietorship**	Proprietor	Proprietor	• PAN of Proprietor • Photograph of proprietor • Bank account details of Proprietor or Proprietorship firm, as applicable. • Address proof of principal place of business ***(ANNEXURE-III)***
ii	• **Partnership** • **Limited Liability Partnership (LLP)** • **Foreign Limited Liability Partnership (Foreign LLP)**	Managing / Authorised / Designated Partners	Managing / Authorised Partners for Partnership Designated Partners for Limited Liability Partnership Authorised Person in India for Foreign LLP	• PAN of the partnership firm • Partnership deed or any proof substantiating constitution (For partnership firm)/Certificate of incorporation/ Certificate of establishment • Photograph of the partners including managing partner and authorised/designated partners • Authorisation Form as specified in instructions to FORM GST REG-01 • Bank account details of partnership firm

				• Address proof of principal place of business ***(ANNEXURE-III)***
iii	**Hindu Undivided Family**	Karta	Karta	• PAN of HUF • Photograph of the Karta • Bank account details of HUF • Address proof of principal place of business ***(ANNEXURE-III)***
iv	• **Private Limited Company** • **Public Limited Company** • **Unlimited Company** • **Foreign Company Registered (in India)** • **One Person Company**	Managing Director or Authorised Signatory Indian Authorised Signatory Director	Managing / Whole-time Directors for Private/ Public/ Unlimited Company Indian Authorised Signatory for Foreign Company registered in India Director for One person Company	• PAN of the company • Certificate of incorporation/ Certificate of establishment • Photograph of Managing Director and Directors Authorisation Form as specified in instructions to FORM GST REG-01 • PAN card, Aadhar card and Photograph of authorised signatory • Bank account details of Company • Address proof of principal place of business ***(ANNEXURE-III)***
v	**Society**	All Members of Managing	Members of Managing Committee	• PAN of Society/Club/AOP /Trust • Registration certificate or any proof substantiating constitution

		Committee or Board of Trustees President/ Secretary/ Chairman and Authorised signatory		• Photograph of Trustees or Members of Managing Committee including President/ Secretary/Chairman • Authorisation Form as prescribed in instructions to FORM GST REG-01 • Photograph of authorised signatory • Bank account details of Society/Club/AOP/Trust • Address proof of principal place of business ***(ANNEXURE-III)***
vi	**Government Department**	DDO/ Authorised Signatory/ Person in charge	Person In charge	• PAN of Government Department • Any proof substantiating constitution • Letter of appointment of Drawing and Disbursing Officer (DDO) • Authorisation Form as prescribed in instructions to FORM GST REG-01 • Photograph of DDO/Authorized Signatory • Address proof of principal place of business ***(ANNEXURE-III)***
vii	**Public Sector Undertaking**	Chief Manager/ Authorised Signatory	Managing / Whole-time Director	• PAN of PSU • Certificate of incorporation/ any proof substantiating constitution • Authorisation Form as prescribed in instructions FORM GST REG-01 • Photograph of Chief Manager or Authorized Signatory • Bank Account details of PSU • Address proof of principal place of business ***(ANNEXURE-III)***
viii	**Local Authority** **or**	Chief Executive Officer or his equivalent	Chief Executive Officer or Equivalent	• PAN of Local/Statutory Authority • Any proof substantiating constitution • Authorisation Form as prescribed in instructions to **FORM GST REG-01**

	Statutory Body			• Photograph of CEO or the equivalent officer • Bank Account details of Department • Address proof of principal place of business ***(ANNEXURE-III)***

ANNEXURE-III

LIST OF DOCUMENTS FOR PROOF OF PRINCIPAL PLACE OF BUSINESS

Sl. No.	Premises	Documents to be uploaded in respect of premises
I	(i) **Owned Premises**	**Any one** of the following documents of the applicant: Copy of Latest Property Tax receipt **or** Copy of Municipal Khata **or** Copy of document certifying Property Identification **or** Latest copy of Electricity Bill **or** Latest copy of Water Bill
	(ii) Premises owned by deceased ancestor and where no document is available in the name of the applicant	**Premises owned by deceased ancestor-** i. Copy of **Death Certificate** of deceased ancestor **and** ii. **Affidavit** by the applicant in the requisite format **(ANNEXURE-IV)** **and** iii. Any one of the documents mentioned above for Sl.no. I.(i) in the name of the **applicant.**
II	**Rented or leased premises**	**a. Where Registered Rent/Lease Agreement is mandated:** • Registered Rent/Lease agreement
		b. Where registered Rent/Lease Agreement is not mandated and not available i. Rent / Lease agreement **and** ii. Any one of the documents mentioned above for Sl.no. I.(i) in the name of the **lessor**.

III	**Where rent or lease agreement is not available**	i. An **undertaking** by the applicant in the requisite format (**ANNEXURE-V)** **and** ii. Any one of the documents mentioned above for Sl.no. I.(i) in the name of the **applicant or the owner**.
IV	**Premises on Consent base (where premises is neither owned nor rented)**	i. **Consent letter** in plain paper by the concerned owner of the premises in the requisite format **(ANNEXURE-VI)** **and** ii. Any one of the documents mentioned above for Sl.no. I.(i) in the name of the **consenter.**
V	**Co-working Space** *(*Where applicant wants to take registration on a co-working premises having been allocated a clearly designated space in that premises, by co-working space provider*)*	**a. Premises owned by Co-working service provider** i. Membership Agreement between the co-working space operator/provider and applicant with details of physical space assigned to the applicant, **and** ii. Any one of the documents mentioned above for Sl.no. I.(i) in the name of the **co-working space provider.**
		b. Premises taken on rent or lease by the co-working service provider i. Registered Rent/Lease agreement between owner and the co-working space provider **and** ii. **Membership Agreement** between the co-working space operator/provider and applicant having details of physical space assigned to the applicant for conducting business.
VI	**Special Economic Zone**	If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, Letter of Approval / Letter of Permission issued by the Development Commissioner of the SEZ.

Annexure-IV

Affidavit for GST Registration (Inherited Property)

(To be executed on a non-judicial stamp paper of minimum value ₹100 in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public)

AFFIDAVIT

I, **[Name of Applicant]**, S/o / D/o / W/o **[Father/Spouse Name]**, aged about **[Age]** years, residing at **[Full Address of Residential Premises]**, do hereby solemnly affirm and declare as under:

1. That I am an Indian by nationality.
2. That I am the legal heir/one of the legal heirs of **[Name of Deceased Ancestor]** (hereinafter referred to as "***the deceased***"), who passed away on **[Date of Death]**.
3. That the property located at **[Full Business Address for GST Registration]** (hereinafter referred to as "***the said premises***") was registered/stood in the name of the deceased.
4. That I have lawful possession of the said premises and am carrying on my business/sole proprietorship from the said premises under the name and style of **M/s [Business Name]**.
5. That I am responsible for paying the utility bills (**Electricity/Water/Property Tax**) for the said premises.
6. That I am solely responsible for all activities and tax liabilities arising out of the business conducted at the said premises.
7. That this affidavit is submitted to the Goods and Services Tax authorities for the purpose of obtaining GST Registration and the facts stated are true to the best of my knowledge and belief.

Deponent

VERIFICATION

Verified at **[Place]** on this **[Date]** Day of **[Month, Year]** that the contents of this affidavit are true and correct to the best of my knowledge and belief, and nothing has been concealed therein.

Annexure-V

Undertaking for GST Registration (No Rent Agreement)

I, **[Applicant Name]**, S/o / D/o / W/o **[Father/Spouse Name]**, aged about **[Age]** years, residing at **[Full Address of Residential Premises]**, do hereby solemnly affirm and declare as under:

1. That I am a citizen of India.
2. That I am the **proprietor / promoter / authorized signatory** of **M/s [Business Name]**.
3. That I am carrying on my business activities from the premises situated at **[Full Business Address for GST Registration]** (hereinafter referred to as *"the said premises"*).
4. That the said premises is owned by **[Landlord/Owner Name]**.
5. That I do not have any formal written rent or lease agreement executed with the owner of the said premises.
6. That I am in **lawful possession and occupation** of the said premises since **[Month/Year]**, and am conducting my business under the name and style of **M/s [Business Name]** from the said premises.
7. That I am responsible for the payment of utility charges, including **electricity, water, and/or other applicable charges**, in respect of the said premises.
8. That I am responsible for all **statutory, legal, and tax compliances** under the Central Goods and Services Tax (GST) Act, 2017 and rules made thereunder in respect of the business carried on from the said premises.
9. That this affidavit is being furnished for the purpose of obtaining **GST registration**
10. That I am responsible for all legal and tax compliances at this address.
11. The contents of this undertaking are true to the best of my knowledge and belief.

Signature

Annexure-VI

CONSENT LETTER

Date: [DD/MM/YYYY]

To Whomsoever It May Concern

Subject: Consent for use of premises for GST Registration

I/We, **[Owner's Full Name]**, son/daughter of **[Father's/Mother's Name]**, residing at **[Owner's Address]**, and being the lawful owner(s) of the premises situated at **[Full Address of Premises]** (hereinafter referred to as *"**the said premises**"*), do hereby solemnly affirm and declare as under:

1. That I/We have permitted **[Applicant's Full Name / Business Name]**, who is my/our **[relationship, e.g., son/daughter/brother/tenant/authorized occupant]**, to use the said premises for the purpose of obtaining registration under the Central Goods and Services Tax (GST) Act, 2017 and rules made thereunder and for carrying on business activities therefrom.

2. That I/We have further permitted the applicant to use **either the entire said premises or an exclusively earmarked and clearly demarcated portion thereof**, more particularly described as:

   [Insert precise description e.g., "Cabin No. 3, First Floor, admeasuring approximately __ sq. ft., located on the right-hand side of the staircase," or "Workstation area marked 'B' in the attached layout plan, admeasuring approximately ___ sq. ft."] (hereinafter referred to as *"**the allocated premises**"*, where applicable).

3. That the allocated premises, where applicable, is **independent, clearly identifiable, and exclusively assigned** to the applicant for carrying on business activities, notwithstanding that the overall property may be shared with other occupants/entities.

4. That I/We have **no objection whatsoever** to the applicant using the said premises or the allocated premises, as the case may be, as its/their **Principal/Additional place of business** for the purposes of registration under the Central Goods and Services Tax (GST) Act 2017 and rules made thereunder and for all related statutory compliances.

This consent is granted voluntarily, with my/our full knowledge and without any coercion or undue influence.

Owner's Details:

Name: [Owner's Full Name]

PAN: [Owner's PAN]

Contact Number: [Phone Number]

Signature of Owner:

Name: [Owner's Name]