

GRC BULLETIN

MAY - 2025, VOLUME: I

CBIC

Instructions for the processing of applications
for GST registration

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#3

INDUSTRY SPECIFIC

Authority

Central Board of
Indirect Taxes and
Customs (CBIC)

Ministry of Finance,
Government of India

Circular Date

Apr 17, 2025

Circular Number

No. 03/2025-GST

Effective Date

Apr 17, 2025

CBIC - INSTRUCTIONS FOR THE PROCESSING OF APPLICATIONS FOR GST REGISTRATION

Applicability: All GST registration applications filed under FORM GST REG-01 across India.

On April 17, 2025, the Central Board of Indirect Taxes and Customs (CBIC) released Instruction No. 03/2025-GST in an effort to simplify and expedite the GST registration procedure. In response to general concerns about delays, inconsistent documentation practices, and needless questions asked during registration, this directive supersedes Instruction No. 03/2023-GST. The government stresses the need to remove procedural barriers in order to assist legitimate taxpayers, even as it attempts to reduce fraudulent GST registrations used for false Input Tax Credit (ITC) claims.

Important Points:-

Officers must adhere precisely to the indicative document list in FORM GST REG-01 in order to maintain uniform documentation. It is not appropriate to request more documentation, such as the landlord's identification, PAN, or photos, unless it is absolutely required.

Main Office Location:

- Any legitimate proof, such as an electricity bill or property tax receipt, is sufficient for owned properties.
- A rent agreement and one of the lessor's ownership documents are adequate for the rented space.
- A consent letter accompanied by the consenter's identification and proof of ownership is permissible in shared or agreed-upon spaces.
- In cases where lease documentation is not accessible, affidavits are permitted.

Avoiding Presumptive Queries: Unless backed up by facts, officers should avoid making assumptions (such as whether a business type is appropriate for a given area or whether a residential address does not match)

Schedules:

- Within seven working days, applications that are not deemed dangerous should be processed.
- Reports must be filed in FORM GST REG-30 and applications marked for physical verification must be processed within 30 days

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Limits on Clarification:

- Inquiries made using FORM GST REG-03 may only be supported by ambiguous or insufficient documentation. Any deviation requires the consent of a senior official.

Monitoring:

- Senior officers are responsible for overseeing compliance and promptly resolving deviations.

SOURCE: [Click Here for more details](#)

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