



CLIENT SUMMARY NOTE

CBIC Instruction No. 03/2025-GST – Processing of GST Registration Applications

Issued: 17 April 2025 | Supersedes: Instruction 03/2023-GST

1. Purpose of This Note

The Central Board of Indirect Taxes & Customs (CBIC) issued Instruction No. 03/2025-GST on 17 April 2025, replacing all earlier guidance on GST registration processing. This note summarises the key changes and clarifies what you, as an applicant, are required to submit – and what officers are not permitted to demand from you.

Key Point

Only documents listed in the indicative list appended to FORM GST REG-01 may be sought. Any one document from the prescribed list is sufficient. Original physical copies must never be requested.

2. Documents Required: Principal Place of Business (PPOB)

The table below summarises exactly what documents are sufficient for each type of premises. No additional documents should be accepted as a demand from the officer.

Premises Type	Minimum Documents Required	Lessor / Consenter ID?
Owned	Any one: Property Tax receipt / Municipal Khata / Electricity Bill (or similar State-prescribed doc)	Not required
Rented – Registered Agreement	Rent/Lease Agreement + any one ownership proof of lessor	Not required
Rented – Unregistered Agreement	Rent/Lease Agreement + any one ownership proof of lessor	Required (once)
Utility connection in tenant's name	Utility document (in applicant's name) + Rent Agreement	Not required
Consent premises (spouse/relative)	Consent letter (plain paper) + consenter's ID + any one ownership proof of consenter	Required
Shared – Registered Agreement	Rent/Lease Agreement + any one ownership proof	Not required



UVRR & Associates | Chartered Accountants |

Contact at : www.uvrrassociates.com

Shared Unregistered Agreement	–	Rent/Lease Agreement + any one ownership proof	Required
Shared Agreement	– No	Consent letter + consenter's ID + any one ownership proof	Required
No lease agreement available		Notarised affidavit* + Electricity Bill in applicant's name	Not applicable

* Affidavit to be on non-judicial stamp paper of minimum value, executed before a First-Class Judicial Magistrate, Executive Magistrate, or Notary Public.

3. Documents Required: Constitution of Business

- Partnership firm: Partnership Deed only.
 - No Udyam certificate, MSME certificate, Shop Establishment certificate, or Trade Licence should be requested.
- Society, Trust, Club, Government Department, AOP, BOI, Local Authority, Statutory Body, etc.:
 - Registration Certificate or Proof of Constitution only.

4. What Officers Are NOT Permitted to Ask

The instruction explicitly prohibits officers from raising the following queries. If you receive such a query, you are entitled to flag it to the Deputy / Assistant Commissioner:

- Residential address of applicant, Director, or Authorised Signatory is in a different city or state.
- HSN code of goods mentioned is banned or restricted in the state where registration is sought.
- Nature of business activities cannot be conducted from the declared premises.
- Requesting physical originals of documents already uploaded on the portal.
- Demanding the lessor's PAN card, Aadhaar card, or photographs in or outside the property.
- Asking for Udyam, MSME, shop establishment, or trade licence certificates for partnership firms.
- Raising queries for minor deficiencies not relevant to proof of place of business or constitution of business.

Your Right

Any document beyond the prescribed list can only be sought after the officer obtains approval of the Deputy / Assistant Commissioner. You are not obligated to submit unrequested extras.

5. Processing Timelines

Scenario	Timeline
Application complete, not flagged as risky	7 working days
Notice issued in FORM GST REG-03 (non-risky)	Within 7 working days of submission
Applicant reply in FORM GST REG-04	Within 7 working days of notice
Approval after satisfactory reply	Within 7 working days of reply receipt
Physical verification required (risky / no Aadhaar auth)	Within 30 days of submission
Rejection via FORM GST REG-05	Within 7 working days

6. Physical Verification – When It Applies

Physical verification of the place of business is triggered in the following situations:

- Applicant has completed Aadhaar authentication but the application is flagged as risky based on data analysis and risk parameters.
- Applicant fails to undergo Aadhaar authentication or opts out of it.
- The officer, with approval of an officer not below the rank of Assistant Commissioner, deems physical verification necessary.

During physical verification, the officer must upload GPS-enabled photographs and a site report in FORM GST REG-30 at least 5 days before the 30-day deadline expires.

7. Client Action Checklist

Before submitting your GST registration application, confirm the following:

1. Identify your premises type (owned / rented / shared / consent) and prepare the corresponding documents as per Section 2 above.
2. Ensure all uploaded documents are legible, complete, and correctly reflect the address stated in the application.
3. Complete Aadhaar authentication at the time of filing – this is the single most effective step to avoid physical verification.



UVRR & Associates | Chartered Accountants |

Contact at : www.uvrrassociates.com

4. For partnership firms, upload only the Partnership Deed. Do not volunteer extra certificates.
5. Respond to any notice in FORM GST REG-03 within 7 working days with the specific documents or clarification sought.
6. If an officer demands documents not listed in FORM GST REG-01 without citing Deputy/ Assistant Commissioner approval, escalate in writing.
7. Retain copies of all submitted documents and portal acknowledgements for your records.

Disclaimer

This memo is prepared for general information purposes and constitutes our understanding of the law as of the date of issue. It is not intended to be a substitute for professional advice on specific facts. Clients are advised to consult their engagement partner before taking any action based on the contents of this memo. Laws and departmental clarifications are subject to change.

For queries please contact

Kondiboina Vivek Yadav | Audit Manager | UVRR & Associates