



प्रधान मुख्य आयुक्त का कार्यालय
Office of the Pr. Chief Commissioner
केन्द्रीय वस्तु एवं सेवा कर और के. उ. शु. लखनऊ परिक्षेत्र
Central GST & Cen. Excise, Lucknow Zone
७-अ, अशोक मार्ग, लखनऊ 7-A, Ashok Marg, Lucknow
E-mail: ccu-cexlko@nic.in- Ph./FAX: 0522—2233-052
/124



TRADE NOTICE NO. 01/2025

Dated- .05.2025

Subject: Instructions for processing of applications for GST registration - reg.

Kind attention is invited towards Central Board of Indirect Taxes & Customs (CBIC) Instruction No. 03/2025-GST dated 17.04.2025 on the above subject, wherein, it is stated that references have been received in the Board regarding difficulties being faced by the applicants in getting a GST registration, mainly on account of nature of clarifications being sought by the officers with respect to information submitted in the application FORM GST REG-01 and seeking of additional documents which are not prescribed in the List of Documents appended to FORM GST REG-01.

2 . An analysis of the information/clarifications/documents sought in FORM GST REG -03 reveals that these were mainly on account of proof of principal place of business, constitution of business, identity details of authorized signatory, owner etc.

3 . In view of the above, an indicative list of documents has been prescribed in FORM GST REG-01, for submission along with the registration application.

4. Documents to be sought from applicant while processing applications:

A . Documents in respect of Principal Place of Business (PPOB): An indicative list of documents is prescribed in FORM GST REG-01 for proof of Principal Place of Business.

(i) In case of owned premises, the applicant has to upload the document as listed in the above-mentioned list. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill of the owner. [In this regard, it is to be noted that any one of the documents mentioned in the said list or any similar document such as water bill or any other document prescribed under the State or the local laws which clearly establishes the ownership of the premises submitted by the applicant should suffice. Any one document uploaded on the portal will be sufficient].

(iia) In cases where premises is rented, the applicant is required to upload the valid Rent/Lease agreement alongwith any one of the documents, mentioned in the indicative list of documents in FORM GST REG-01 to establish the ownership of the premise by the lessor. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. [It is hereby

advised that any one of the documents mentioned in the said list or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the lessor should be sufficient proof of the principal place of business].

(i i b) It is further advised that in case where Rent/Lease Agreement is not registered, then agreement alongwith any one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice and no identity proof of the lessor should be sought. [However, in case the electricity or water connection is in the name of the applicant tenant, the document evidencing the same alongwith the rent agreement to be provided].

(i i i) For premises not covered under (i) and (ii) above, such as where the ownership of premises is with spouse, relative etc., a consent letter in plain paper by the concerned owner of the premises alongwith a copy of the identity proof of the person granting consent alongwith any one of the documents as mentioned in list of documents appended to FORM GST REG-01 in support of ownership of the premises of the consenter should suffice. The list includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. [Any one of these documents or similar documents such as water bill or any document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice].

(iva) In respect of shared premises, where Rent/Lease agreement is available, the applicant may upload copy of the agreement alongwith any one of the documents in the said list relating to the ownership of the premises which includes latest Property Tax receipt or Municipal Khata copy or copy of Electricity Bill. In cases where Rent/Lease Agreement is not registered, then agreement alongwith any one of the documents mentioned in the above list and a copy of the identity proof of the lessor should be sufficient. In case where Rent/Lease Agreement is registered, agreement alongwith any one of the documents mentioned in the above list should suffice.

(ivb) In cases where Rent/Lease agreement is not available, the applicant may upload a consent letter in plain paper from the consenter alongwith the identity proof of the consenter and any of the said documents in support of ownership of the premises of the consenter. In such cases, any one of the documents mentioned in the said list or similar document prescribed under the State or the local laws which clearly establishes the ownership of the premises by the consenter should suffice.

(v) In case of rented/leased premises, where rent or lease agreement is not available, an affidavit to that effect along with any document prescribed in the FORM GST REG-01 in support of the possession of the premises of the applicant such as copy of Electricity Bill in the name of the applicant should suffice. It may be noted that in such cases, the said affidavit is to be executed

on non-judicial stamp paper of minimum value in the presence of First-Class Judicial Magistrate or Executive Magistrate or Notary Public.

(vi) If the principal place of business is located in the Special Economic Zone or the applicant is a Special Economic Zone developer, necessary documents/certificates issued by the Government of India are required to be uploaded.

B. Issues in respect of Constitution of Business:

(i) In respect of constitution of business, where the applicant is one of the partners, Partnership Deed for the proof of constitution of business is required to be uploaded by the applicant.

(i i) In cases, where the applicant is Society, Trust, Club, Government Department, Association of Persons or Body of Individuals, Local Authority, Statutory Body and Others etc., Registration Certificate/Proof of Constitution is required to be uploaded by the applicant.

5. Processing of registration application:

(i) As mentioned above, FORM GST REG-01 prescribes a list of documents to be uploaded by the applicant in respect of photograph, constitution of business, principal place of business, bank account, etc.

(ii) Where applications fall under the following conditions, the registration shall be granted within thirty days of submission of application after physical verification of the place of business:

a. The applicant has undergone authentication of Aadhaar number and is flagged as risky on the common portal based on the data analysis and risk parameters, or

b. The applicant fails to undergo authentication of Aadhar number, or does not opt for Aadhar authentication, or

c. The officer deems it fit to carry out physical verification of place of business, with the approval of the officer not below the rank of Assistant Commissioner.

(iii) In cases mentioned above, where physical verification 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. 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.

(iv) The proper officer may seek clarification or information or document(s) in FORM GST REG-03 in the following cases:

a. Where any document is incomplete or not legible, the proper officer may seek complete or legible copy of the same.

b. 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 mentioned in Para 4 above to confirm the address details.

c. 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.

d. Where any GSTIN linked to the PAN of the applicant is found cancelled or suspended, the proper officer may seek clarification or reasons for the same from the applicant, if required.

(v) The proper officer shall issue a notice to the applicant electronically in FORM GST REG-03 only on the basis of above mentioned grounds, within 07 working days from the date of submission of application in cases where the applications have not been flagged as risky or within 30 days from the date of submission of application in cases where the applications have been flagged as risky as mentioned in Para 5(iv) above.

(vi) The applicant is required to furnish reply in FORM GST REG-04 within 07 working days from the date of receipt of notice issued in FORM GST REG-03. 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 07 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.

(vii) In cases where no reply to the notice is furnished by the applicant within 07 working days from the date of issuance of notice in FORM GST REG-03, the officer 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 expiry of time limit of filing reply.

6 . In compliance of the above, all the Trade Association and Goods & Service Tax assessee are requested to bring the same to the notice of all their members/ constituents for their information and further necessary action.

7 . For Redressal of any difficulties, the applicants may send their grievance to Email Id gst.grc2022@gmail.com.

This issues with the approval of the Chief Commissioner.

Commissioner (in-Situ)
CGST Lucknow Zone, Lucknow

Copy forwarded to: -

- 1 . The Principal Director General, Goods and Services Tax, 5th Floor, MTNL Building, Bhikaji Cama Place, Delhi, 110066.
2. The Pr. Commissioner / Commissioner, CGST Commissionerate Agra /Allahabad /Kanpur /Lucknow /Varanasi for information and necessary action
3. Trade Associations, CGST Lucknow Zone, Lucknow.
4. Notice Board.

Commissioner (in-Situ)
CGST Lucknow Zone, Lucknow