

**Instruction No. 03/2025-GST**, issued by the Central Board of Indirect Taxes and Customs (CBIC) on **April 17, 2025**, aims to streamline the Goods and Services Tax (GST) registration process. This directive addresses concerns over delays, inconsistent practices, and unnecessary documentation demands that have hindered genuine applicants.

## **Key Highlights of Instruction No. 03/2025-GST**

### ***1. Standardization of Documentation***

- **Strict adherence to FORM GST REG-01:** Officers are instructed to request only the documents specified in FORM GST REG-01. Any additional document requests require prior approval from a Deputy or Assistant Commissioner.
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- **Simplified Proof for Principal Place of Business (PPOB)**
- **Owned premises:** Submission of any one document such as a property tax receipt, electricity bill, or municipal khata is sufficient.
- **Rented/Leased premises:** A valid rent/lease agreement along with one ownership proof of the lessor is adequate. If the agreement is registered, the lessor's ID is not required; if unregistered, a simple ID proof suffices.
- **Shared or consent-based premises:** A consent letter from the owner, accompanied by the owner's ID and one ownership document, is acceptable.
- **No rent agreement:** An affidavit on stamp paper before a Notary or Magistrate, along with an electricity bill in the applicant's name, is valid.

### ***3. Simplified Proof for Constitution of Business***

- **Partnership firms:** Only the partnership deed is required.
- **Societies/Trusts/Clubs/Others:** A registration certificate or proof of constitution suffices.
- **Note:** Documents like Udyam/MSME certificates or trade licenses are not mandatory.

### ***4. Prohibition of Unwarranted Queries***

- Officers are directed not to raise irrelevant or presumptive queries, such as:
  - Questioning why the authorized signatory's residence is in another city/state.
  - Claiming that the HSN code mentioned is not allowed in the state.
  - Asserting that the business activity doesn't match the location.

### ***5. Defined Processing Timelines***

- **Non-risky applications:** To be processed within 7 working days without physical verification.

- **Flagged as risky or Aadhaar not authenticated:** To be processed within 30 days, with mandatory physical verification. 6. **Officer Accountability and Monitoring**
- Zonal Principal Chief Commissioners/Chief Commissioners are tasked with monitoring compliance and issuing trade notices as needed.
- Strict action will be taken against officers deviating from these instructions. Conclusion

Instruction No. 03/2025-GST represents a significant step towards simplifying the GST registration process, reducing bureaucratic hurdles, and promoting ease of doing business. By standardizing documentation requirements, eliminating arbitrary queries, and enforcing clear timelines, the CBIC aims to facilitate smoother registrations for genuine applicants while curbing fraudulent activities.