

## CBIC issues revised instructions for processing applications for GST registration by CBIC formations

## Revised guidelines to field formations will reduce compliance burden on taxpayers and facilitate transparency

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Several grievances have been received by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, regarding difficulties being faced by applicants during the GST registration process, mainly on account of queries raised by officers on the grounds of seeking additional documents.

To resolve these grievances and to smoothen GST registration process, CBIC has issued instructions on 17<sup>th</sup> April, 2025 (Instruction No. 03/2025-GST) to the officers for processing GST registration applications. Officers have been instructed to strictly adhere to the prescribed list of documents provided in registration application form. Requisite documents in specific cases to be uploaded with registration application form have also been delineated in the instructions. **Officers have been directed not to issue notices based on presumptive grounds, minor discrepancies, or for additional documents that are not essential for processing applications.** Officers have been also directed to seek approval of the concerned Deputy/Assistant Commissioner in cases where document apart from the listed documents is required to be sought.

The Zonal Principal Chief Commissioner/Chief Commissioners have been advised to devise mechanism to closely monitor and issue suitable trade notices, wherever required. It has also been advised that the strict action should be taken against the officers deviating from these instructions.

This will further facilitate in the process of getting GST registration, ease compliance burden, and promote ease of doing business.

Please follow the following links for detailed instructions:

## HTTPS://TAXINFORMATION.CBIC.GOV.IN/VIEW-PDF/1000532/ENG/INSTRUCTIONS CLICK HERE FOR ALTERNATE LINK OF INSTRUCTION NO. 03/2025-GST

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