

GST Trail

April 2025

Key Highlights

GST Notifications and
Clarification Circulars



Notification Updates

Instruction No. 03/2025-GST dated 17 April 2025

CBIC issues detailed guidelines for GST registration processing – safeguards for taxpayers clarified.

CBIC has issued Instruction No. 03/2025-GST superseding Instruction No. 03/2023-GST to streamline the processing of applications for GST registration filed in FORM GST REG-01. The move comes in light of multiple complaints regarding delays and arbitrary document demands by field formations, often resulting in the rejection of genuine applications. The instruction outlines uniform guidelines and imposes restrictions on the discretionary practices followed by officers.

Key highlights relevant to taxpayers:

Strict adherence to document list in FORM GST REG-01

Officers are instructed to request only the documents prescribed in FORM GST REG-01. For proof of Principal Place of Business, only one document from the indicative

list (e.g., electricity bill, property tax receipt) will suffice. No original physical copies are to be demanded.

Clear conditions for rented/shared premises

For rented premises, a valid rent/lease agreement along with any one ownership proof document of the lessor is sufficient. If the agreement is registered, no identity proof of the lessor is required. For shared or consent-based premises, a consent letter with the consenter's identity proof and one ownership document is acceptable. In absence of lease agreements, an affidavit along with possession proof (e.g., electricity bill in applicant's name) is permissible.

No presumptive or irrelevant objections

Officers are directed not to raise presumptive queries such as mismatched business and residential address, prohibited nature of goods in a State, or impracticality of activities from the declared premises. Only queries based on actual deficiencies in the application are allowed.

Defined processing timelines

Applications not flagged as “risky” must be processed within 7 working days. In cases requiring physical verification (due to Aadhaar non-authentication or risk flags), registration is to be granted within 30 days, and the verification report must be uploaded at least 5 days prior to expiry.

Conditions for seeking clarifications (FORM GST REG-03)

Clarification can be sought only for incomplete, illegible, or mismatched documents, or if linked GSTINs have been suspended/cancelled. Officers must obtain approval from a Deputy/Assistant Commissioner before requesting documents not specified in FORM GST REG-01.

Restrictions on application rejections

Applications can be rejected via FORM GST REG-05 only after due examination of replies filed in FORM GST REG-04. Inaction by officers shall not lead to deemed approvals. Grounds for rejection must be recorded in writing.

Oversight and accountability

Supervisory officers are instructed to monitor application processing, prevent deemed approvals, and take strict action against non-compliance with these directions.

Taxpayers facing arbitrary document requests or procedural delays may now seek redressal and contest the same basis said Instruction.

Technical Updates

Gross and Net GST revenue collection report for the month of March 2025

The GSTN team has released Gross and Net GST revenue collections for the month of March 2025. Detailed report may be viewed [here](#).

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Assam

In accordance with the amended Rule 8 of the CGST Rules, 2017, which provides that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and also provides for taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application, the GSTN has developed said functionality . The said functionality has been rolled out in Assam on 1 April 2025. The advisory also outlines the detailed procedure for the document verification and appointment booking process.

Advisory on Case Insensitivity in IRN Generation

The Team GSTN has announced that with effect from 1 June 2025, the IRP (Invoice Reporting Portal) would treat invoice/document numbers as case-insensitive for the purpose of IRN generation. To ensure consistency and avoid duplication, invoice numbers reported in any format (e.g., "abc", "ABC", or "Abc") would be automatically converted to uppercase before IRN generation. This change aligns with the treatment of invoice numbers in GSTR-1, which already treats them as case-insensitive.

Advisory on reporting values in Table 3.2 of GSTR-3B

The Team GSTN has announced that with effect from the April 2025 tax period, Table 3.2 of GSTR-3B (inter-state supplies to unregistered persons, composition taxpayers, and UIN holders) will be auto-populated and non-editable. Any corrections must be made through GSTR-1, GSTR-1A (before filing GSTR-3B), or IFF in subsequent periods. Taxpayers are advised to ensure accurate reporting in these forms to avoid discrepancies in GSTR-3B.



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