

# REGISTRATION

**SIMPLIFIED NEW GST REGISTRATION SCHEME**

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## NOTIFICATION No. 18/2025 – Central Tax

G.S.R... (E). In exercise of the powers conferred by **section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017)**, the Central Government, on the recommendations of the Council, here by makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Central Goods and Services Tax (Fourth Amendment) Rules, 2025.

(2) These rules shall come into force with effect from **1<sup>st</sup> day**

**of November, 2025.**



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## ➤ Rule 9A of the Central Goods and Services Tax (CGST) Rules, 2017

- “9A. Grant of registration electronically. – Notwithstanding anything contained in rule-9, any person who has applied for registration under rule 8 or rule 12 or rule 17, shall, up on identification on the common portal based on data analysis and risk parameters, be granted registration electronically by the common portal, within **three working days** from the date of submission of application.”.

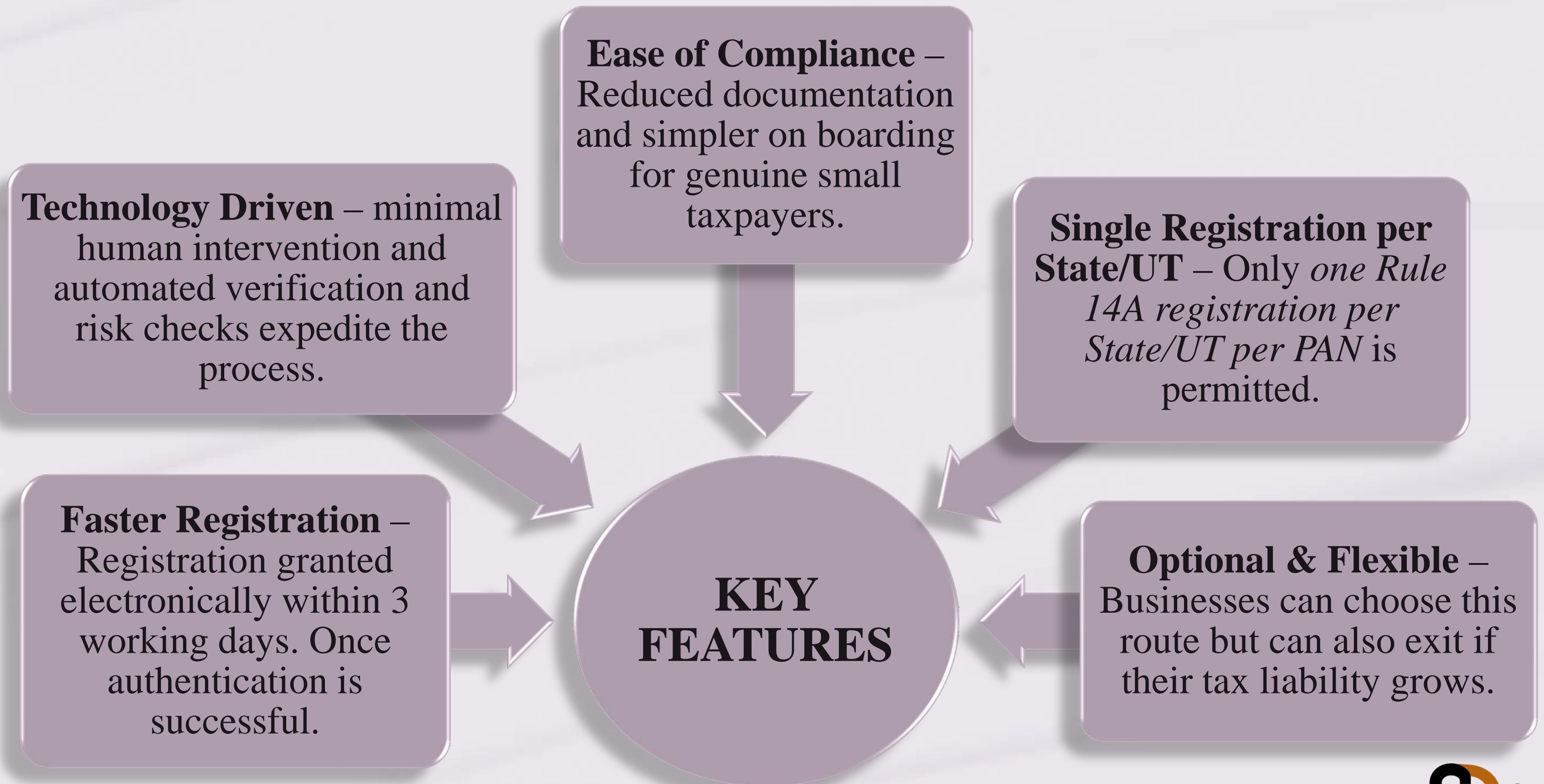
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## ➤ Rule 14A of the Central Goods and Services Tax (CGST) Rules, 2017

Rule 14A was introduced in the Central Goods and Services Tax (CGST) Rules, 2017 to simplify the process of GST registration for taxpayers. The rule provides an alternate and streamlined registration procedure based on risk assessment and Aadhaar authentication. Its main purpose is to make GST registration faster, easier, and more transparent while preventing fake and fraudulent registrations. By reducing physical verification and increasing online authentication, Rule 14A supports ease of doing business and strengthens the GST compliance system.



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Who can opt in :

- A person whose monthly output GST liability (CGST + SGST/UTGST + IGST + Cess) on supplies to registered persons does not exceed Rs.2.5 lakh can choose this option.
- Aadhaar authentication is mandatory (except persons notified under section 25(6D)).

Registration process:

- Registration is granted electronically within 3 working days after successful Aadhaar authentication.
- Only one registration per State/UT per PAN is allowed under this option.



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Withdrawal from this option:

- The registered person can withdraw voluntarily by filing FORM GST REG-32.
- Conditions for withdrawal:
  - File minimum 3 months' returns (before 1 April 2026) or at least 1 tax period (on/after 1 April 2026).
  - All pending returns must be filed.
  - No cancellation proceedings under section 29 should be pending.
  - Any change in registration details must be updated before applying for withdrawal.



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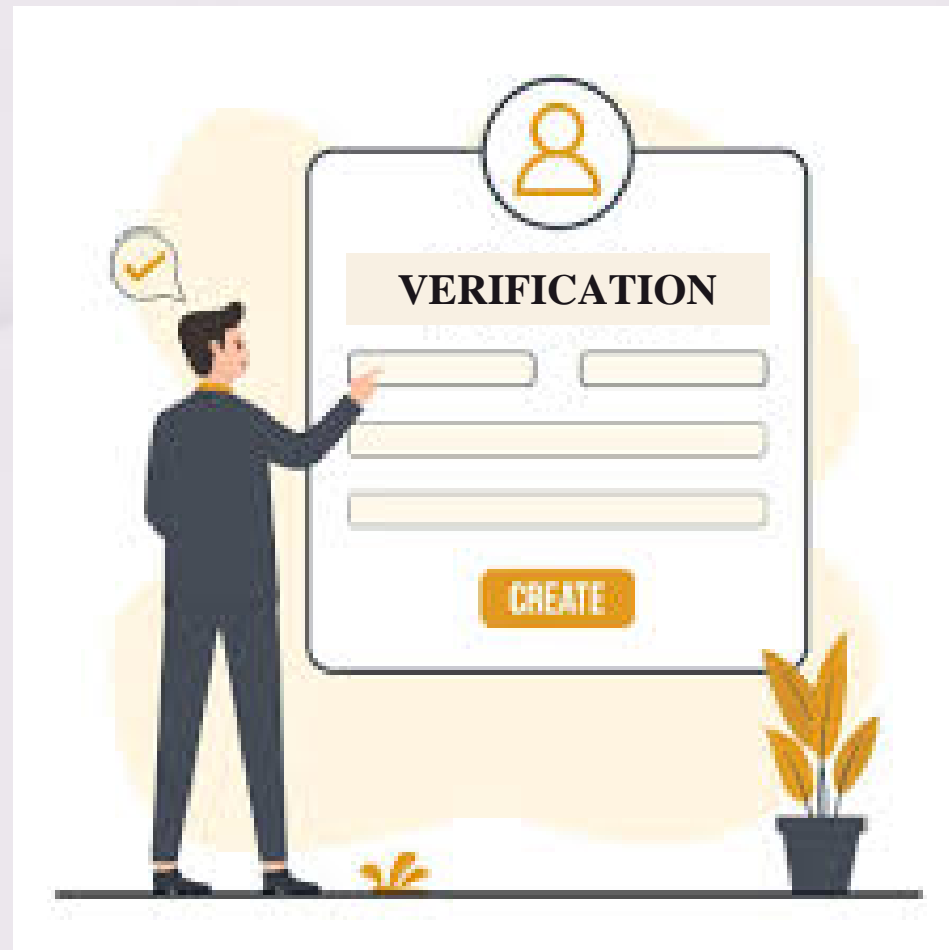
## Verification & approval

- Withdrawal applications may undergo **Aadhaar/biometric verification**.

Approve withdrawal in **FORM GST REG-33**

- The proper officer will:

Reject it in **FORM GST REG-05**, within prescribed time.



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## Effect of withdrawal

- The taxpayer can report higher tax liability only from the first day of the next month after withdrawal is approved.
- Past periods cannot be amended to exceed the Rs. 2.5 lakh limit.

## If cancellation proceedings start

- If cancellation proceedings begin after applying for withdrawal and are pending, the withdrawal request will be rejected, and deemed approval will not apply.
- In short: This rule creates a simplified GST registration for small taxpayers, ensures quick registration, and lays down clear rules for exit, verification, and safeguards against misuse.

# THANK

# YOU



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